

CASE NO. 2013-00237
WATER SERVICE CORPORATION OF KENTUCKY
RESPONSES TO COMMISSION STAFF'S FIRST INFORMATION REQUEST

12. a. Identify all employees listed in response to Item 11(a) who are no longer Water Service Corporation employees.
- b. For each employee identified in response to Item 12(a):
- (1) If the employee's position has been filled, identify the employee currently in the position and state the date on which the replacement employee(s) was hired, his or her actual annualized salary and actual benefit information, and the salary and employee benefit costs that are included in WSKY's pro forma operating expenses.
- (2) If the position is currently vacant, state:
- (a) The reason(s) why the position is vacant.
- (b) The current status of WSKY's efforts to fill the position and the anticipated hire date.
- (c) Whether the cost of the position is included in the pro forma salaries and wages expense.
- (d) If the cost of the position is included in the pro forma salaries and wages expense, the position costs that are included in the test-period operating expenses (e.g., payroll expenses, payroll capitalized, retirement, payroll taxes, insurance benefits) and the accounts to which each amount is charged.

Response: All operational employees listed in response to Item 11a are still with Water Service Corporation. All other non-operational employees who are no longer with Water Service Corporation are listed in the corresponding 11a excel file.

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A. Please refer to the 11a excel file.

Witness – Lowell Yap.