

Case No. 2013-00237

Exhibit 9

**WATER SERVICE CORPORATION OF KENTUCKY
CASE NO. 2013-00237
RECONCILIATION OF RATE BASE AND CAPITAL**

12/31/2012

Total Capitalization: \$ 6,783,277

Reconciling Items:

Reduction of Gross Plant in Service	(275,137)
Restatement of accumulated depreciation	362,489
Actual and estimated cash working capital	205,698
Contributions in aid of construction (restated)	(170,009)
Advances in aid of construction (restated)	(80,726)
Accumulated deferred income taxes	(665,582)
Customer deposits	(56,299)
Reduction for transportation equipment	(6,355)
Plant acquisition adjustment	146,420
Work in process on books at 12/31/12	(0)
Cash	(23,078)
Accounts receivable - net	(1,065,126)
Other current assets	(14,019)
Deferred charges	(180,066)

Net Rate Base Used to Determine Interest Expense:

4,961,487