

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

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17. Describe each early retirement plan or other staff reduction program that WSKY or Water Service Corporation offered its employees during 2010 and 2011 and 2012 or intends to offer during 2013 and provide all cost-benefit analyses associated with these programs.

Response: There were no early retirement plans offered in WSKY or Water Service Corporation in 2010, 2011, 2012 and none are planned for 2013.

Witness – Lowell Yap.