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January 18, 2022

Ms. Linda C. Bridwell, P. E.  
Executive Director  
Kentucky Public Service Commission  
P.O. Box 615  
Frankfort, Kentucky 40602

RE: Case No. 2021-00241  
West Shelby Water District  
ARF Case

Dear Ms. Bridwell:

The West Shelby Water District (the "District") submits the following comments to the Public Service Commission's (the "PSC") Staff Report dated January 6, 2022.

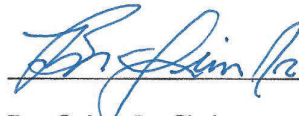
**1. Non-recurring Charges.** Although the District does not agree with the PSC Staff's removal of certain labor expenses from the calculation of certain Non-recurring Charges, the District does not wish to contest this matter in this case. The District's failure to object to the PSC Staff's findings and recommendations concerning the reduction of certain Non-recurring Charges shall not be construed to be a waiver of the District's right to contest this matter in a future rate proceeding. The District expressly reserves the right to do so.

**2. Employee Benefits.** The District disagrees with the PSC Staff's reduction in Test Year Employee Benefits expense for rate-making purposes. It is extremely difficult for the District to compete with private industries for qualified employees in today's challenging labor market. The District's attractive benefits package gives the District an edge over some of the other employers in this area. Nevertheless, the District does not wish to contest this matter in this case. The District's failure to object to the PSC Staff's findings and recommendations concerning the reduction of Employee Benefits shall not be construed to be a waiver of the District's right to contest this matter in a future rate proceeding. The District expressly reserves the right to do so.

**3. Hearing Waiver.** The District waives its right to request an Informal Conference or a Formal Hearing in this case, if the PSC approves the rates recommended in the PSC Staff Report.

If you need any additional information from the District to expedite the approval of the new rates, please let us know.

Sincerely yours,



Ben Quinn, Jr., Chairman  
West Shelby Water District