Ms. Linda Bridwell Executive Director Public Service Commission 211 Sower Blvd Frankfort, KY 40601

RE: Case No. 2025-00001 Western Rockcastle Water Association, Inc. Response to Commission Staff's First Request for Information, Item 21

Dear Ms. Bridwell:

Enclosed for filing in the referenced case are Western Rockcastle Water Association, Inc.'s revised responses to Kentucky Public Service Commission Staff's Second Request for Information and the impact the revisions have on Western Rockcastle Association's Rate Model. The following is a list of the adjustments:

M – Remove the cost associated with the excess water loss.

N - Adjust Miscellaneous expense to eliminate the adjustment associated with the prior year (calendar year 2022); remove the interest expense (it is included in twice in the income statement); and to reclassify bad debt expense to the correct account.

Mark Frost

Kentucky Rural Water Association