

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

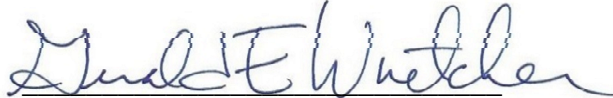
ELECTRONIC APPLICATION OF)
MOUNTAIN WATER DISTRICT FOR A) CASE NO. 2025-00327
GENERAL ADJUSTMENT OF WATER)
RATES)

**MOUNTAIN WATER DISTRICT'S SECOND SUPPLEMENTAL RESPONSE TO
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION 1-7**

Mountain Water District submits its Second Supplemental Response to Commission Staff's First Request for Information 1-7 (Rate Case Expense Report).

Dated: April 20, 2026

Respectfully submitted,



Gerald E. Wuetcher
Tina C. Frederick
Stoll Keenon Ogden PLLC
300 West Vine Street, Suite 2100
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gerald.wuetcher@skofirm.com
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Counsel for Mountain Water District

CERTIFICATE OF SERVICE

In accordance with 807 KAR 5:001, Section 8, and the Public Service Commission's Order of July 22, 2021 in Case No. 2020-00085, I certify that this document was transmitted to the Public Service Commission on April 20, 2026 and that there is currently no party that the Public Service Commission has excused from participation by electronic means in this proceeding.



Counsel for Mountain Water District

MOUNTAIN WATER DISTRICT

**Second Supplemental Response to Commission Staff's First Request for Information
Case No. 2025-00327**

Question No. 1-7

Responding Witnesses: Mike Spears/Carrie Hatfield

- Q-1-7. Provide the following information concerning the costs for the preparation of this case:**
- a. A detailed schedule of expenses incurred to date for the following categories:**
 - (1) Accounting;**
 - (2) Engineering;**
 - (3) Legal;**
 - (4) Consultants; and**
 - (5) Other Expenses (Identify separately).**
 - b. For each category identified in Item 7.a., the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the test year.**
 - c. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in Item 7.a., with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.**
 - d. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in Items 7.a. and 7.b., and a cumulative total of cost incurred to date for each category. Updates will be due when the utility files its monthly financial statements with the Commission, through the month of the public hearing.**

Original Response:

- A-1-7. a. See Attachment 1-7a.
- b. See Attachment 1-7a. Mountain Water District did not incur any expenses for the current rate case during the test period.
- c. See Attachment 1-7c.
- d. Mountain Water District will file monthly updates of rate case expenses. As Mountain Water District did not apply for a rate adjustment using a forecasted test period, it is not required to file monthly financial statements with the Public Service Commission.

First Supplemental Response:

- A-1-7. a. See Supplemental Attachment 1-7d for report of rate case expenses incurred as of January 31, 2026 and supporting invoices not previously furnished to the Public Service Commission.

Second Supplemental Response:

- A-1-7. a. See Second Supplemental Attachment 1-7d for report of rate case expenses incurred as of April 15, 2026 and supporting invoices not previously furnished to the Public Service Commission.

Second Supplemental Attachment 1-7d

Mountain Water District Case No. 2025-00327 Analysis of Cost of Case No. 2025-00327 As of April 15, 2026		
Line No.	Item	Amount
1.	Accounting	\$14,975.00
2.	Engineering	\$ 0.00
3.	Legal	\$44,746.00
4.	Consultants	\$37,485.00
5.	Other Expenses	\$ 0.00
6.	Total	\$97,206.00

Individual Expenses to Date:

Invoice	Date	Vendor	Nature of Expense	Check No.	Amount
27884	06/30/2025	Mike Spears, CPA	Accounting	85510	\$ 5,740.00
27954	07/31/2025	Mike Spears, CPA	Accounting	85635	\$ 2,380.00
28012	08/31/2025	Mike Spears, CPA	Accounting	85723	\$ 1,020.00
28267	12/31/2025	Mike Spears, CPA	Accounting	86128	\$ 4,115.00
	01/31/2026	Mike Spears, CPA	Accounting	86186	\$ 1,340.00
	02/28/2026	Mike Spears, CPA	Accounting	86244	\$ 380.00
1077713	05/09/2025	Stoll Keenon Ogden PLLC	Legal	85374	\$ 360.00
1079829	06/05/2025	Stoll Keenon Ogden PLLC	Legal	85512	\$ 324.00
1093885	11/10/2025	Stoll Keenon Ogden PLLC	Legal		\$ 4,392.00
1096170	12/04/2025	Stoll Keenon Ogden PLLC	Legal		\$ 7,776.00
1099115	01/07/2026	Stoll Keenon Ogden PLLC	Legal		\$17,136.00
1101642	02/09/2026	Stoll Keenon Ogden PLLC	Legal		\$ 9,250.00
1104582	03/10/2026	Stoll Keenon Ogden PLLC	Legal		\$ 5,220.00
1106495	04/07/2026	Stoll Keenon Ogden PLLC	Legal		\$ 288.00
25-1	06/02/2025	JS Lawless Consulting	Consulting	85468	\$ 2,460.00
25-2	07/07/2025	JS Lawless Consulting	Consulting	85611	\$ 9,735.00
25-3	08/05/2025	JS Lawless Consulting	Consulting	85723	\$15,450.00
25-4	09/01/2025	JS Lawless Consulting	Consulting	85803	\$ 4,140.00
25-5	10/08/2025	JS Lawless Consulting	Consulting	85882	\$ 2,355.00
25-6	11/03/2025	JS Lawless Consulting	Consulting		\$ 1,770.00
26-1	02/01/2026	JS Lawless Consulting	Consulting		\$ 1,395.00
26-2	03/02/2026	JS Lawless Consulting	Consulting		\$ 180.00
TOTAL					\$97,206.00

MICHAEL R. SPEARS, CPA, PSC
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 1270
PRESTONSBURG, KY 41653

MOUNTAIN WATER DISTRICT PSC FILING
PO BOX 3157
PIKEVILLE, KY 41501

Client #: 33051

Invoice # 28267

December 31, 2025

For Professional Services Rendered:

PSC, RIF

4,115.00

Total Due

\$4,115.00
=====

MICHAEL R. SPEARS, CPA, PSC
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 1270
PRESTONSBURG, KY 41653

MOUNTAIN WATER DISTRICT PSC FILING
PO BOX 3157
PIKEVILLE, KY 41501

Client #: 33051

Invoice # 28332

January 31, 2026

For Professional Services Rendered:

RIF

380.00

Total Due

\$380.00
=====

MICHAEL R. SPEARS, CPA, PSC
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 1270
PRESTONSBURG, KY 41653

MOUNTAIN WATER DISTRICT PSC FILING
PO BOX 3157
PIKEVILLE, KY 41501

Client #: 33051

Invoice # 28418

February 28, 2026

For Professional Services Rendered:

MONTHLY ACCOUNTING SERVICE FOR FEBRUARY

1,340.00

Total Due

\$1,340.00
=====

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
February 9, 2026

Mountain Water District
tolson@mtwater.org
chatfield@mtwater.org

INVOICE NO.: 1101642
SKO File No.: 121807/186641

PAYMENT REMITTANCE

Payments via regular mail:

STOLL · KEENON · OGDEN PLLC
P.O. Box 11969
Lexington, Kentucky 40579-1969

Payments via ACH or EFT:

Stoll Keenon Ogden PLLC IOLTA Account
Fifth Third Bank, Cincinnati OH
ABA/Bank Routing Number: [REDACTED]
Account Number: [REDACTED]

Please reference your account and invoice numbers.
Email remittance to payments@skofirm.com

Re: 2025 Water Rate Adjustment

Our Reference: 121807/186641/GEW/2404
Fees rendered this bill

\$ 9,252.00

Total Current Charges This Matter

\$ 9,252.00

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
February 9, 2026

Mountain Water District
tolson@mtwater.org
chatfield@mtwater.org

INVOICE NO.: 1101642
SKO File No.: 121807/186641

MATTER NAME: 2025 Water Rate Adjustment

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 9,252.00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 0.00

INVOICE TOTAL \$ 9,252.00

TOTAL BALANCE DUE \$9,252.00

BILL DATE: February 9, 2026

Mountain Water District
 tolson@mtwater.org
 chatfield@mtwater.org

2025 Water Rate Adjustment

LEGAL FEES

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
01/05/26	GEW	Prepare response to PSC Staff Second Request for Information	2.00	360.00	\$ 720.00
01/06/26	GEW	Prepare response to PSC Staff Second Request for Information Questions	5.60	360.00	2,016.00
01/07/26	GEW	Prepare response to PSC Staff Second Request for Information Questions; videoconference with Mountain Water District Staff and J.S. Lawless to discuss status of response to PSC Staff Second Request for Information	4.50	360.00	1,620.00
01/08/26	GEW	Prepare response to PSC Staff Second Request for Information	2.50	360.00	900.00
01/09/26	GEW	Prepare response to PSC Staff Second Request for Information	7.50	360.00	2,700.00
01/12/26	GEW	Make final revisions to PSC Staff Second Request for Information and file with PSC	2.10	360.00	756.00
01/31/26	GEW	Review PSC staff third request for information; prepare shell for response to request for information	1.50	360.00	540.00
SUBTOTAL			25.70		\$9,252.00

EXPENSES AND OTHER SERVICES

***note: all copies are billed at .10/page unless otherwise indicated*

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00

DATE	DESCRIPTION	AMOUNT
GRAND		\$9,252.00
TOTAL:		<u><u>\$9,252.00</u></u>

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
G. E Wuetcher	Of Counsel	25.70	360.00	\$9,252.00

STOLL · KEENON · OGDEN
 PLLC
 300 West Vine Street
 Suite 2100
 Lexington, Kentucky 40507-1801
 (859) 231-3000
 Tax Id # 61-0421389
 March 10, 2026

Mountain Water District
 toolson@mtwater.org
 chatfield@mtwater.org

INVOICE NO.: 1104582
 SKO File No.: 121807/186641

PAYMENT REMITTANCE

Payments via regular mail:

STOLL · KEENON · OGDEN PLLC
 P.O. Box 11969
 Lexington, Kentucky 40579-1969

Payments via ACH or EFT:

Stoll Keenon Ogden PLLC IOLTA Account
 Fifth Third Bank, Cincinnati OH
 ABA/Bank Routing Number: [REDACTED]
 Account Number: [REDACTED]

Please reference your account and invoice numbers.
 Email remittance to payments@skofirm.com

Re: 2025 Water Rate Adjustment

Our Reference: 121807/186641/GEW/2404
 Fees rendered this bill

\$ 5,220.00

Less funds from escrow

(\$4,392.00)

Total Current Charges This Matter

\$ 828.00

Balance as of 02/09/26

\$26,388.00

Less credits (payments, adjustments)

\$-17,136.00

Balance due on prior billings

\$9,252.00

Total Amount Due This Matter

\$10,080.00

STOLL · KEENON · OGDEN
 PLLC
 300 West Vine Street
 Suite 2100
 Lexington, Kentucky 40507-1801
 (859) 231-3000
 Tax Id # 61-0421389
 March 10, 2026

Mountain Water District
 toolson@mtwater.org
 chatfield@mtwater.org

INVOICE NO.: 1104582
 SKO File No.: 121807/186641

MATTER NAME: 2025 Water Rate Adjustment

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 5,220.00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 0.00

LESS FUNDS FROM ESCROW (\$4,392.00)

INVOICE TOTAL \$ 828.00

BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
02/09/26	1101642	9,252.00

Total Balance Due on Previous Statements: \$ 9,252.00

TOTAL BALANCE DUE \$10,080.00

ESCROW FUNDS ON DEPOSIT \$0.00

BILL DATE: March 10, 2026

Mountain Water District
 tols@mtwater.org
 chatfield@mtwater.org

2025 Water Rate Adjustment**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
02/04/26	GEW	Conference call with Mountain Water District Staff and J.S. Lawless to discuss Mountain Water District's Response to PSC Staff Third Request for Information	0.90	360.00	\$ 324.00
02/11/26	GEW	Prepare response to PSC Staff Third Request for Information; research for response to Question 10	3.00	360.00	1,080.00
02/12/26	GEW	Revise responses to PSC Staff Third Request for Information; prepare response to Questions 10 and 13 of request	3.00	360.00	1,080.00
02/13/26	GEW	Telephone call with J.S. Lawless re: responses to PSC 3rd Request for Information; telephone call with Jeff Reed re: responses to PSC 3rd Request for Information; revise responses to 3rd Request; compile payments exhibit for response to PSC 3-13; final assembly of response; file with PSC	6.00	360.00	2,160.00
02/16/26	GEW	Prepare and file first supplemental response to PSCI Staff 1-7 (Rate Case Expense Report)	1.00	360.00	360.00
02/26/26	GEW	Draft Motion to Submit Case for Decision Without Hearing; email to T. Olson	0.50	360.00	180.00
02/27/26	GEW	Email to T. Olson re: submission of Motion to Submit Case for Decision	0.10	360.00	36.00
SUBTOTAL			14.50		\$5,220.00

EXPENSES AND OTHER SERVICES

***note: all copies are billed at .10/page unless otherwise indicated*

DATE	DESCRIPTION	AMOUNT
	SUBTOTAL	<u>0.00</u>
GRAND		\$5,220.00
TOTAL:		<u><u>\$5,220.00</u></u>

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
G. E Wuetcher	Of Counsel	14.50	360.00	\$5,220.00

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
April 7, 2026

Mountain Water District
tolson@mtwater.org
chatfield@mtwater.org

INVOICE NO.: 1106495
SKO File No.: 121807/186641

PAYMENT REMITTANCE

Payments via regular mail:

STOLL · KEENON · OGDEN PLLC
P.O. Box 11969
Lexington, Kentucky 40579-1969

Payments via ACH or EFT:

Stoll Keenon Ogden PLLC IOLTA Account
Fifth Third Bank, Cincinnati OH
ABA/Bank Routing Number: [REDACTED]
Account Number: [REDACTED]

Please reference your account and invoice numbers.
Email remittance to payments@skofirm.com

Re: 2025 Water Rate Adjustment

Our Reference: 121807/186641/GEW/2404
Fees rendered this bill

\$ 288.00

Total Current Charges This Matter

\$ 288.00

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
April 7, 2026

Mountain Water District
tolson@mtwater.org
chatfield@mtwater.org

INVOICE NO.: 1106495
SKO File No.: 121807/186641

MATTER NAME: 2025 Water Rate Adjustment

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 288.00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES
PER ATTACHED 0.00

INVOICE TOTAL \$ 288.00

TOTAL BALANCE DUE \$288.00

BILL DATE: April 7, 2026

Mountain Water District
 toolson@mtwater.org
 chatfield@mtwater.org

2025 Water Rate Adjustment

LEGAL FEES

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
03/02/26	GEW	File Waiver of Right to Hearing and Motion for Decision on Record Without Hearing	0.40	360.00	\$ 144.00
03/17/26	GEW	Return Telephone call from T. Olson re: Open Meeting requirements for special meeting by Mountain Water District Board of Commissioners to take public comments	0.30	360.00	108.00
03/18/26	GEW	Review proposed notice of special meeting for compliance with Open Meetings Law at T. Olson's request and provide email containing results of review.	0.10	360.00	36.00
SUBTOTAL			0.80		\$288.00

EXPENSES AND OTHER SERVICES

***note: all copies are billed at .10/page unless otherwise indicated*

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$288.00

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
G. E Wuetcher	Of Counsel	0.80	360.00	\$288.00