COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:	**)**	
	)	
Electronic Application of Bluegrass	**)**	
Water Utility Operating Company, LLC	**)**	
For an Adjustment of Water and	**)**	
Sewage Rates	**)**	**Case No. 2025-00354**
	)	

BLUEGRASS WATER UTILITY OPERATING COMPANY, LLC'S
SECOND SUPPLEMENTAL
RESPONSE TO COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Bluegrass Water Utility Operating Company, LLC ("Bluegrass Water" or the "Company"), by counsel, files its second supplemental response to Commission Staff's First Request for Information, issued in the above-captioned case on November 24, 2025.

FILED: August 6, 2026

BLUEGRASS WATER UTILITY OPERATING COMPANY, LLC'S SECOND SUPPLEMENTAL RESPONSE TO COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

REQUEST NO. 1-32: **Provide the following information concerning the costs for the preparation of this case:**

a. In Excel spreadsheet format with all formulas, rows, and columns unprotected and full accessible, a detailed a schedule of expenses incurred to date for the following categories:

1) Accounting

2) Engineering

3) Legal

4) Consultants

5) Other Expenses (identify separately)

b. For each category identified in Item 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 base period.

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 32a, 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 32a and 32b, and a cumulative total of cost incurred to date for each category. Provide this response Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible. Updates will be due each month through the month of the public hearing.

ORIGINAL RESPONSE: a-d. Please refer to attached Exhibit PSC 1-32 Rate Case Expense. Additionally, Bluegrass Water's estimated rate case expenses to complete the proceedings are based on research of past, similar rate cases, consideration of the scope and complexity of this filing as reflected in Bluegrass Water's petition, and the anticipated effort required through the hearing process and issuance of a final order. These estimates reflect projected legal and professional support necessary to respond to discovery, prepare testimony, and participate in hearings. Because these amounts are forward-looking estimates rather than incurred costs, supporting documentation is not available at this time; actual expenses will be supported by documentation as they are incurred and may vary depending on the extent of participation by Commission Staff, the Office of the Attorney General, and any intervenors.

SUPPLEMENTAL RESPONSE: (a) – (c) Please see Original Response.

(d) Please see Amended Exhibit PSC 1-32.

SECOND SUPPLEMENTAL RESPONSE: (a) – (c) Please see Original Response and Supplemental Response. For rate case invoices, please refer to Amended Exhibit PSC 1-32 – Rate Case Invoices and Exhibit PSC 4-24(b) – Dinsmore May Invoice.

(d) For an update in rate case expenses, please refer to Second Supplemental Exhibit PSC 1-32 – Rate Case Expense and Second Supplemental Exhibit PSC 1-32 – Dinsmore June Invoice.

Witness: Brent Thies, Vice President and Corporate Controller

ELECTRONIC APPLICATION OF BLUEGRASS WATER UTILITY OPERATING COMPANY, LLC FOR AN ADJUSTMENT OF WATER AND SEWAGE RATES, CASE NO. 2025-00354

BLUEGRASS WATER UTILITY OPERATING COMPANY, LLC'S SECOND SUPPLEMENTAL RESPONSE TO COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

VERIFICATION

I, Brent Thies, verify, state, and affirm that the information request responses filed with this verification for which I am listed as a witness are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.

Brent Thies
Vice President and Corporate Controller
Bluegrass Water Utility Operating Company, LLC

STATE OF MISSOURI)
) ss:
COUNTY OF ST. LOUIS)

SUBSCRIBED AND SWORN TO before me by Brent Thies on this the 6th day of August, 2026.

My commission expires: 04-10-2027

ROSHAWNE VALLANDINGHAM
Notary Public - Notary Seal
Jefferson County - State of Missouri
Commission Number 23414639
My Commission Expires Apr 10, 2027

Roshawne Vallandingham
Notary Public