

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC INVESTIGATION)	
INTO CITY OF ALBANY FOR)	CASE NO.
ALLEGED ASSESSMENT OF AN)	2025-00390
UNAPPROVED RATE FOR)	
CUMBERLAND COUNTY WATER)	
DISRICT)	

**CUMBERLAND COUNTY WATER DISTRICT’S REQUEST FOR
INFORMATION PROPOUNDED TO THE CITY OF ALBANY**

By and through the undersigned counsel Cumberland County Water District (“Cumberland District”) submits the following requests for information to the City of Albany, Kentucky (“Albany”) to be answered by March 13, 2026, the date specified in the procedural schedule established in this matter by the Kentucky Public Service Commission (“Commission”).

INSTRUCTIONS

1. Please identify by name, title, position, and responsibility of the person or persons responding to each of these requests.
2. These requests shall be deemed continuing so as to require further and supplemental responses if Albany receives or generates additional information

within the scope of these requests between the time of the response and the time of any hearing conducted in this proceeding.

3. As used in this Request for Information, “Documents” include all correspondence, memoranda, notes, email, maps, drawings, surveys, or other written materials, whether internal or external, of every kind or description in the possession of, or accessible to Albany, its witnesses, or its counsel.

4. To the extent that the specific document, work paper, or information as requested does not exist, but a similar document, work paper, or information does exist, provide the similar document, work paper, or information.

5. To the extent that any request may be answered by a computer printout, spreadsheet, or other form of electronic media, please identify each variable contained in the document or file that would not be self-evident to a person not familiar with the document or file.

6. If Albany objects to any request on the ground that the requested information is proprietary in nature, or for any other reason, please notify the undersigned counsel as soon as possible.

7. For any document withheld on the ground of privilege, state the following: date; author; addressee; all persons to whom distributed, shown, or explained; and the nature and legal basis for the privilege asserted.

8. In the event any document requested has been destroyed or transferred beyond the control of Albany, its counsel, or its witnesses, state: the identity of the person by whom it was destroyed or transferred and the person authorizing the destruction or transfer; the time, place and method of destruction or transfer; and the reason(s) for its destruction or transfer. If such a document was transferred by reason of a document retention policy, describe in detail the document retention policy.

9. If a document responsive to a request is a matter of public record, please produce a copy of the document rather than a reference to the record where the document is located.

REQUESTS

1. Refer to *City- of Albany - Invoices 12-15-17 - 12-24-21 pdf* and *City- of Albany - Invoices 1-31-22 - 12-25-25 pdf* filed by Albany on January 12, 2026. Confirm that the line entitled “LT Local Tax” on these invoices represents amounts charged to Cumberland District for Utility Gross Receipts License Tax. If not confirmed, explain what “LT Local Tax” is and why it was charged to Cumberland District.

2. Refer to *Albany’s Supplemental Response and Affidavit of James Bray, Mayor of the City of Albany*, filed February 12, 2026, at paragraph 13.

a. State whether it is Albany's understanding that KRS 160.613(1)(b) provides that the Utility Gross Receipts License Tax ("UGRL tax") shall not be assessed on utility services which are to be resold.

b. Confirm that Albany is aware that the water it sells to Cumberland District is resold to Cumberland District's customers.

3. Refer to *Albany's Supplemental Response and Affidavit of James Bray, Mayor of the City of Albany*, filed February 12, 2026, at paragraph 13 and the letter dated January 9, 2026, from Abner & Cox, PLLC, Certified Public Accountants, filed into the record of this proceeding by Albany on February 12, 2026.

a. State whether Albany has independently examined its records and calculated the amount of UGRL tax it has assessed on wholesale water sales to Cumberland District.

b. If so, please provide the total and the time period in which it was assessed.

c. Provide Albany's plan to refund Cumberland District the amount of UGRL tax it has collected from Cumberland District.

4. Refer to *Albany's Supplemental Response and Affidavit of James Bray, Mayor of the City of Albany*, filed February 12, 2026, at paragraph six (6). State what court of general jurisdiction has determined that the water purchase contract

between Albany and Cumberland District is void. Provide a copy of the court's order setting forth this finding.

5. Should the Commission find that Albany owes Cumberland District a refund for charges made to Cumberland District in excess of the tariff rate on file with the Commission at the time the purchase(s) were made, please provide Albany's plan for making such a refund.

6. Refer to *Attachment_to_Response pdf* filed with *Affidavit of Billing Manager Sydney Hunter* by Albany on February 12, 2026. Confirm that the document attached to the response is Albany's invoice to Cumberland District issued December 22, 2025, for water sold to Cumberland District from November 13, 2025 through December 10, 2025.

7. Refer to *Notice of Filing January 24, 2026 Invoice from Albany* filed by Cumberland District on February 16, 2026.

a. Confirm that this is an invoice from Albany Municipal Water & Sewer billed to Cumberland District on January 24, 2026 for water sold to Cumberland District between December 10, 2025 and January 9, 2026.

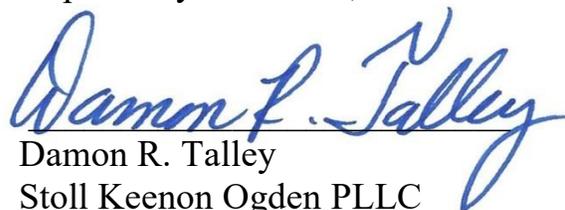
b. Confirm that the rate charged Cumberland District on January 24, 2026 was \$3,021.00 for the first 1,500,000 gallons and \$2.92 per 1,000 gallons for amounts in excess of 1,500,000 gallons.

c. Confirm that the effective date of the tariff setting forth the rate of \$3,021.00 for the first 1,500,000 gallons and \$2.92 per 1,000 gallons for amounts in excess of 1,500,000 gallons is February 12, 2026.

8. Refer to *Albany's Supplemental Response and Affidavit of James Bray, Mayor of the City of Albany*, filed February 12, 2026, at paragraph 14. Please provide the Case No. and specific filing in which Cumberland District referred to charges made by Albany to Cumberland District in excess of Albany's published tariff rate, prior to Cumberland District's *Amended Response to Commission Staff's Second Request for Information, Item 2b* in case No, 2025-00226.

Dated: February 16, 2026

Respectfully submitted,



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Water District*

CERTIFICATE OF SERVICE

In accordance with 807 KAR 5:001, Section 8, and the Commission's Order of July 22, 2021 in Case No. 2020-00085, I certify that this document was submitted electronically to the Public Service Commission on February 16, 2026, and that there are currently no parties that the Public Service Commission has excused from participation by electronic means in this proceeding.

/s/ Tina C. Frederick
Tina C. Frederick