

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2004-00103  
FORECASTED TEST PERIOD FILING REQUIREMENTS  
EXHIBIT NO. 32**

Description of Filing Requirement:

Independent Auditor's Annual Opinion Report and any Written Findings of Material Weaknesses in Internal Controls

Response:

Please refer to Exhibit 28 - Page 70 of 88 for the Independent Auditor's 2002 Annual Opinion Report. There were no findings of material weakness in internal controls.

For electronic version, see [KAW\\_APP\\_EX32\\_043004.pdf](#)