

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2004-00103**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**EXHIBIT NO. 37**

Description of Filing Requirement:

<u>Schedule</u>	<u>Description</u>
A	Jurisdictional Financial Summary for the Base and Forecasted Period
B	Jurisdictional Rate Base Summary for the Base and Forecasted Period
C	Jurisdictional Operating Income Summary for Base and Forecasted Period
D	Jurisdictional Adjustment of Operating Income
E	Jurisdictional Federal and State Income Tax Summary for Base and Forecasted Periods
F	Organizational Membership Dues, Initiation Fees, Country Club Expenditures, Charitable Contributions, Marketing Expenses, Sales Expenses, Advertising Expenses, Professional Service Expenses, Civic and Political Activity Expenses, Employee Parties and Outing Expenses, Employee Gift Expenses, and Rate Case Expenses for the Base and Forecasted Periods
G	Payroll Cost Analysis
H	Computation of Gross Revenue Conversion Factor
I	Comparative Income Statements, Revenue Statistics and Sales Statistics for Five Most Recent Calendar Years, the Base Period, Forecasted Period and Two Calendar Years Beyond the Forecast Period
J	Cost of Capital Summary for Base Period and Forecasted Period
K	Comparative Financial Data and Earning Measures for the Ten Most Recent Calendar Years, Base Period and Forecasted Period
L	Narrative Description and Explanation of all Proposed Tariff Change
M	Revenue Summary for Base Period and Forecasted Period with Detailed Billing Analysis for all Customer Classes
N	Typical Bill Comparison Under Present and Proposed Rates for all Customer Classes

Response:

For electronic version, refer to KAW\_APP\_EX37\_043004.pdf