

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-00103
PUBLIC SERVICE COMMISSION DATA REQUEST NO. 1
ITEMS 1 – 34

Witness Responsible:

M. Miller

17. a. List all fringe benefits available to Kentucky-American employees and indicate which fringe benefits, if any, are limited to management employees.
- b. For each benefit listed above, state the expected cost of each benefit in the base period and the forecasted test period and its historical cost for each of the 2 years preceding the base period.
- c. List each change in fringe benefits or the availability of fringe benefits that have occurred within 2 years of the start of the base period.

Response:

- a. The Company offers pension benefits, group insurance and a 401(k) plan to all employees. The following fringe benefits are available for non-bargaining employees only:

Long-Term Disability Plan (included in cost of group insurance)

Employee Investment Plan (EIP)

Performance Based Incentive Plan

b.	<u>2002</u>	<u>2003</u>	<u>Base Period</u>	<u>Test Period</u>
Group Ins	\$975,119	\$909,437	\$882,859	\$925,673
Pensions	424,937	800,534	961,536	893,293
OPEB's	493,066	670,966	676,860	798,734
401(k)	92,973	82,388	86,042	86,042
EIP	59,402	52,218	53,940	53,940
Incentive Plan	49,602	10,260	17,656 *	229,146

- c. None

* The Company made a payment of \$78,500 in March 2004. Since the base period actual was for the six months ended January 2004, this payment is not reflected in the base period.