

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
FORECASTED TEST PERIOD FILING REQUIREMENTS
EXHIBIT NO. 14**

Description of Filing Requirement:

Statement of Attestation signed by Kentucky-American Water Company's Chief Officer (Mr. Nick Rowe) in charge of Kentucky Operations.

Response:

Please see attached.

For electronic version, see KAW_APP_EX14_043007.pdf

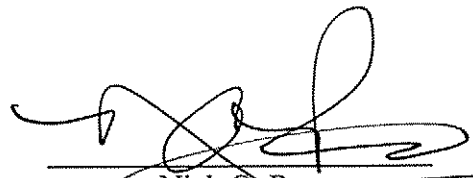
PUBLIC SERVICE COMMISSION

KENTUCKY-AMERICAN WATER COMPANY

CASE NO. 2007-00143

Comes Nick O. Rowe, Chairman of the Board of Directors of Kentucky-American Water Company, and as required by proposed 807 KAR 5:001, Section 10, (9), (e), does hereby attest as follows:

1. That the forecast utilized in Case No. 2007-00143 by Kentucky-American Water Company is, in my opinion, reasonable, reliable, made in good faith and all basic assumptions used in the forecast have been identified and justified;
2. That the forecast utilized by Kentucky-American Water Company in Rate Case No. 2007-00143 contains the same assumptions and methodologies as used by the management of Kentucky-American Water Company, and
3. That productivity and efficiency gains are included in the forecast.



Nick O. Rowe

Date: 4/30/07