KAW_APP_EX23_043007 Page 1 of 1

KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2007-00143 FORECASTED TEST PERIOD FILING REQUIREMENTS EXHIBIT NO. 23

Description of Filing Requirement:

Financial Forecast (for 2007–2009) Capital Structure Requirements

Response:

Please refer to Exhibit No. 17, for the Capital Structure Requirements. For electronic version, see KAW_APP_EX17_043007.pdf