

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
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 80 of 99 for the Independent Auditor's 2006 Annual Opinion Report. There were no findings of material weakness in internal controls.

For electronic version, see KAW\_APP\_EX32\_043007.pdf