

**KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
FORECASTED TEST PERIOD FILING REQUIREMENTS  
EXHIBIT NO. 33**

**Description of Filing Requirement:**

Summary of Last Depreciation Study Filed

**Response:**

Please refer to the report titled "Depreciation Study – Calculated Annual Depreciation Accruals Related to Utility Plant as of December 31, 2006" which has been included as Exhibit JJS-1 to the Direct Testimony of John J. Spanos.

For electronic version, see KAW\_DT\_JJS\_043007.pdf