KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2007-00143 PUBLIC SERVICE COMMISSION'S FIRST SET OF INFORMATION REQUESTS ITEMS 1 – 33

Witness Responsible:

Michael A. Miller

- 16. a. Provide complete details of all early retirement plans or other employee reduction programs that Kentucky-American or American Waterworks Company ("American Waterworks") intends to offer to its employees during the base period and the forecasted test period.
 - b. For each program listed above, provide all cost-benefit analyses or studies upon which the program is based.

Response:

- a. Kentucky-American does not intend to offer any type of early retirement plan to its employees during the forecasted test period.
- b. Not applicable.