

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2007-00143**  
**ATTORNEY GENERAL'S REQUEST FOR INFORMATION**  
**Item 294 of 312**

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**Witness: Michael A. Miller/Nick Rowe**

294. Itemize the legal services expenses included in 2005, 2006 and 2007 for rate case related work. For each distinct item state: payee; amount; account; purpose; docket, case, or proceeding reference; and describe briefly the nature of the case or legal service received.

**Response:**

See attached invoices.

For electronic version, refer to KAW\_R\_AGDR1#294\_061807.pdf

**STOLL KEENON OGDEN**  
PLLC  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507 1801  
(859) 231-3000  
Tax Id # 61-0421389  
April 19 2007

Kentucky American Water Company  
c/o American Water Company  
Shared Service Center  
P O Box 5610  
Cherry Hill NJ 08034

12000934  
Rm

A12sec09

INVOICE NO. 545631  
SKO File No 10311/125802

Please Remit This Page With Payment To  
**STOLL KEENON OGDEN**  
PLLC  
P O Box 11969  
Lexington, Kentucky 40579-1969

Re 2007 Rate Case  
Our Reference 010311/125802/LWI/1008

Fees rendered this bill \$ 9 851 50

Disbursements \$ 38 48

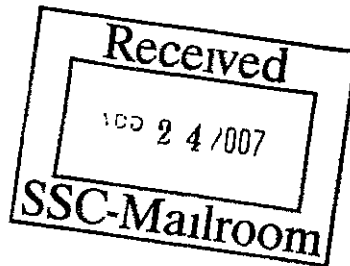
**Total Current Charges This Matter** \$ 9,889 98

Balance as of 03/20/07 \$3 281 00

Less credits (payments adjustments) \$0 00

**Balance due on prior billings** \$3,281 00

**Total Amount Due This Matter** \$13,170 98



**STOLL KEENON OGDEN**  
PLLC  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507-1801  
(859) 231 3000  
Tax Id # 61-0421389  
April 19 2007

Kentucky American Water Company  
c/o American Water Company  
Shared Service Center  
P O Box 5610  
Cherry Hill NJ 08034

INVOICE NO 545631  
SKO File No 10311/125802

cc A W Turner Jr  
Kentucky American Water Company  
3200 Richmond Road  
Lexington KY 40502

MATTER NAME 2007 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 9 851 50

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES  
PER ATTACHED 38 48

INVOICE TOTAL \$ 9 889 98

BALANCE DUE from previous statements

Bill Date	Invoice	Outstanding Amount
03/20/07	542839	3 281 00

Total Balance Due on Previous Statements \$ 3 281 00

**TOTAL BALANCE DUE \$13,170 98**

**BILL DATE** April 19 2007

Kentucky American Water Company  
c/o American Water Company  
Shared Service Center  
Cherry Hill NJ 08034

**LEGAL FEES**

<b>DATE</b>	<b>IND</b>	<b>DESCRIPTION OF SERVICE</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
03/13/07	LWI	Prepare for and attend meeting regarding status with client research extranet for same	2 00	255 00	\$ 510 00
03/16/07	LWI	Work on extranet issues emails regarding same	0 50	255 00	127 50
03/21/07	LWI	Correspondence to Jim Vander Weide re SOS case as it impacts ROE	0 60	340 00	204 00
03/28/07	LWI	Draft Notice to PSC - electronic case deviation request	1 00	340 00	340 00
04/02/07	LWI	Review notice filing	0 40	340 00	136 00
04/03/07	LWI	Correspondence forward PSC notice	0 30	340 00	102 00
04/03/07	LWI	Review progress report	0 60	340 00	204 00
04/04/07	LWI	Review last rate case order for issues in new case	1 70	340 00	578 00
04/05/07	LWI	Attend meeting at KAWC call re status	1 00	340 00	340 00
04/06/07	LWI	Revise KAWC results - 2000 2011 business plan results service co bill email Bryan Rachael re accounting differences	3 20	340 00	1 088 00
04/09/07	LWI	Telephone conference with Nick Rowe re service co bills various emails	0 70	340 00	238 00
04/10/07	LWI	Review Baryenbruch testimony and exhibits telephone MAM (x3)	2 70	340 00	918 00
04/11/07	LWI	Review status - Baryenbruch	3 20	340 00	1 088 00
04/12/07	LWI	Work on NOR testimony	2 30	340 00	782 00
04/12/07	LWI	Work on application/exhibits	3 80	340 00	1 292 00

50176140  
AE

A28AVPO2

James I Warren  
212 603 2072 Direct Dial  
212 829 2010 Direct Fax  
jwarren@thelenreid.com

THELEN REID & PRIEST LLP  
ATTORNEYS AT LAW  
875 THIRD AVENUE  
NEW YORK NY 10022-6225  
(212) 603-2000  
FAX (212) 603-2001

WU#  
6871163

December 9 2004

Received  
DEC 17 2004  
Shared Services Center

Mr Michael F Miller  
Treasurer/Comptroller  
Kentucky American Water  
c/o West Virginia American Water Company  
P o Box 1906  
Charleston WV 25327

036605-000002

FOR SERVICES RENDERED for the period October 1 to  
October 31, 2004 in connection with the following

Preparation for and attendance at rate proceeding in  
Kentucky, Review and comment on RFI response \$5,175 00

DISBURSEMENTS  
Travel Expenses

649 88

TOTAL

\$5,824 88 5824.88

*W. Miller* OK to pay  
12/12/04

KY Rate Case  
# 120105 182000 YR 2004 S

**THELEN REID & PRIEST LLP**  
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875 THIRD AVENUE  
NEW YORK NEW YORK 10022 6225  
(212) 603 2000  
FAX (212) 603 2001

Kentucky American Water  
c/o West Virginia American Water Company  
P O Box 1906  
Charleston, WV 25327  
Attn Michael F Miller  
Treasurer/Comptroller

December 9 2004  
Invoice No 6871163  
Client No 036605  
Matter No 000002  
JIW

TAXPAYER ID NO 94 0922040

**REMITTANCE COPY**  
Please return with payment

Regulatory Support

Fees	\$ 5,175 00
Disbursements	\$ 649 88
<b>Total</b>	<b>\$ <u>5,824 88</u></b>

For payments by check, please return with remittance copy

Thelen Reid & Priest LLP  
875 Third Avenue  
New York New York 10022 6225

For payments via wire transfer, please include invoice number

Thelen Reid & Priest LLP  
Account # 53505176  
Citibank N A ABA #021 000 089  
153 East 53rd Street New York NY 10043

**THELEN REID & PRIEST LLP**  
ATTORNEYS AT LAW  
875 THIRD AVENUE  
NEW YORK NEW YORK 10022 6225  
(212) 603 2000  
FAX (212) 603 2001

Kentucky American Water  
c/o West Virginia American Water Company  
P O Box 1906  
Charleston WV 25327  
Attn Michael F Miller  
Treasurer/Comptroller

December 9 2004  
Invoice No 6871163  
Client No 036605  
Matter No 000002  
JTW

**Regulatory Support**

**Page 1**

For Services Rendered through November 30 2004

11/09/04	J Warren	8 00	Preparation for and attendance at hearing in Kentucky
11/19/04	J Warren	1 00	Review RFI response redraft and provide comments
	<b>Total Hours</b>	<b>9 00</b>	

**Fee Total \$ 5,175 00**

<b>TIMEKEEPER SUMMARY</b>			
Timekeeper	Hours Worked	Billed Per Hour	Bill Amount
James I Warren	9 00	575 00	5 175 00
<i>Total All Timekeepers</i>	<i>9 00</i>	<i>575 00</i>	<i>5,175 00</i>

**Disbursements**

**Reproduction**

11/09/04	H5, 4 Page(s)	0 60	
		<b>Reproduction</b>	<b>0 60</b>

**Mileage**

11/03/04	VENDOR James Warren, INVOICE# ER110304, DATE 11/3/2004 -- Trip to Kentucky on 11/8, 11/9/04 - 42 miles and \$2 40 tolls	18 15	
		<b>Mileage</b>	<b>18 15</b>

**Parking**

11/03/04	VENDOR James Warren INVOICE# ER110304, DATE 11/3/2004 - Trip to Kentucky on 11/8-11/9/04 parking	36 00	
		<b>Parking</b>	<b>36 00</b>

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c/o West Virginia American Water Company  
P O Box 1906  
Charleston WV 25327  
Attn Michael F Miller  
Treasurer/Comptroller

December 9 2004  
Invoice No 6871163  
Client No 036605  
Matter No 000002  
JTW

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**Regulatory Support**

**Page 2**

**Disbursements**

**Airfare**

11/03/04	VENDOR James Warren INVOICE# ER110304, DATE 11/3/2004 Trip to Kentucky on 11/8 11/9/04 - airfare	456 70	
		<i>Airfare</i>	456 70

**Out of Town Travel - Expenses**

11/03/04	VENDOR James Warren INVOICE# ER110304, DATE 11/3/2004 Trip to Kentucky on 11/8-11/9/04 hotel	106 74	
		<i>Out of Town Travel - Expenses</i>	106 74

**Out of Town Travel - Meals**

11/03/04	VENDOR James Warren INVOICE# ER110304, DATE 11/3/2004 Trip to Kentucky on 11/8 11/9/04 dinner	31 69	
		<i>Out of Town Travel - Meals</i>	31 69

**Disbursement Total** \$ 649 88

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**Total** \$ 5,824.88

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Disbursements relating to the period for which this statement is rendered  
but which have not yet been ascertained as of the date of the statement will be billed at a later date

Please return the Remittance Copy with your payment Thank you



**Thelen Reid & Priest LLP**

*Attorneys At Law*

James I. Warren  
212 603 2072 Direct Dial  
212 829 2010 Direct Fax  
jwarren@thelenreid.com

875 Third Avenue  
New York NY 10022  
Tel 212 603 2000  
Fax 212 603 2001  
www.thelenreid.com

December 9, 2004

Mr Michael F Miller  
Treasurer/Comptroller  
Kentucky American Water  
c/o West Virginia American Water Company  
P O Box 1906  
Charleston WV 25327

Dear Mike

Enclosed is our bill covering professional services rendered by Thelen Reid & Priest LLP  
for the period November 2004

Please call me should you have any questions

Sincerely,

  
James I. Warren

JIW/at  
Enclosures

*OK M Miller  
charge to Ky Rate Case  
Voucher in Ky*

NY #628696 v1

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Kentucky American Water  
c/o West Virginia American Water Company  
P O Box 1906  
Charleston WV 25327  
Attn Michael F Miller  
Treasurer/Comptroller

December 9, 2004  
Invoice No 6871163  
Client No 036605  
JIW

TAXPAYER ID NO 94 0922040

**STATEMENT OF ACCOUNT**

**Regulatory Support**

<u>Matter #</u>	<u>Invoice No.</u>	<u>Date</u>	<u>Amount</u>	<u>Receipt/Credit</u>	<u>Payment</u>	<u>Balance Due</u>
000002	6868354	11/15/04	12 075 00	0 00		12 075 00
000002	6871163	12/09/04	5 824 88			5 824 88
					Total	<u>\$17,899 88</u>

This current statement of account is provided for your convenience. If your records do not match those reflected above, please contact us for clarification. Thank you.

For payments by check, please return with remittance copy.

Thelen Reid & Priest LLP  
875 Third Avenue  
New York New York 10022 6225

For payments via wire transfer, please include invoice number.

Thelen Reid & Priest LLP  
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Citibank N A ABA #021 000 089  
153 East 53rd Street New York NY 10043

120009349

**STOLL, KEENON & PARK, LLP**  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507-1801  
(859) 231 3000  
Tax Id # 61-0421389

December 16 2004

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
P O Box 5084  
Mt Laurel NJ 08054 1108

A12LEGO1

# 204918  
INVOICE NO 204918  
SKP File No 10311/116397

Please Remit Payment by 01/05/05

cc Herbert A Miller Jr  
Kentucky American Water Company  
3200 Richmond Road  
Lexington, KY 40502

Received  
DEC 22 2004  
Shared Services Center

MATTER NAME 2004 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 15 467 00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 4 164 42

INVOICE TOTAL \$ 19,631 42

BALANCE DUE from previous statements

Bill Date	Invoice	Outstanding Amount
11/17/04	202383	78,208 98

Total Balance Due on Previous Statements \$ 78 208 98

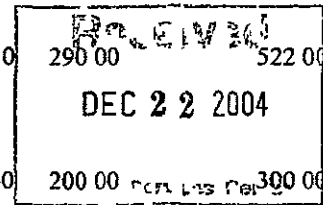
**TOTAL BALANCE DUE \$97,840 40**

**BILL DATE** December 16 2004

Kentucky American Water Company  
 c/o American Water Shared Services Center  
 Accounts Payable Department  
 Mt Laurel, NJ 08054 1108

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
11/12/04	LWI	Attend hearing at PSC Crane	4 30	290 00	\$ 1 247 00
11/12/04	LWI	Work on issues for brief	2 10	290 00	609 00
11/16/04	CHF	Produce a CDROM that holds the Vander Weide information	0 30	60 00	18 00
11/16/04	LWI	Work on hearing data request issues and Vander Weide issues telephone conferences regarding same	2 00	200 00	400 00
11/17/04	LWI	Telephone conferences regarding Vander Weide preparation and video conferencing issues work on data requests	1 50	200 00	300 00
11/18/04	CHF	Compile copies of wmv files of all day testimonies on CD ROM	0 90	60 00	54 00
11/18/04	LWI	Continue work on Vander Weide and data request issues telephone conferences regarding same	0 50	200 00	100 00
11/19/04	LWI	Continue work on hearing data request issues numerous telephone conferences regarding same	4 00	200 00	800 00
11/20/04	LWI	Continue work on various issues for hearing data requests	2 80	200 00	560 00
11/22/04	LWI	Final preparations of data responses and e-filing of same prepare service copies	2 30	200 00	460 00
11/22/04	LWI	Testimony preparation and telephone conference re Vander Weide	1 50	290 00	435 00

11/22/04	LWI	Telephone conference re Vander Weide testimony preparation	1 20	290 00	348 00
11/22/04	LWI	Prepare for hearing	3 10	290 00	899 00
11/23/04	LWI	Prepare for travel to and attend rate case hearing in Frankfort	3 70	200 00	740 00
11/23/04	LWI	Attend hearing at PSC Vander Weide	4 20	290 00	1 218 00
11/29/04	LWI	Work on notice of implementation	0 40	290 00	116 00
11/29/04	LWI	Telephone conference with Mike Miller/Nick Rowe re notice	0 60	290 00	174 00
11/29/04	LWI	Efforts regarding rate implementation review and respond to FLOW e mail review hearing excerpts	1 00	200 00	200 00
11/30/04	LWI	Work on notice	0 30	290 00	87 00
11/30/04	LWI	Telephone conferences (x4) with Nick Rowe Herb Miller and Mike Miller	1 80	290 00	522 00
11/30/04	LWI	Efforts regarding implementation of rates file notice of same telephone conferences regarding same	1 50	200 00	300 00
12/01/04	LWI	Work on implementation issues	0 60	290 00	174 00
12/01/04	LWI	Telephone conference NOR/MAM/CDB/HAM	0 50	290 00	145 00
12/01/04	LWI	Correspondence re implementation issues	1 20	290 00	348 00
12/01/04	LWI	Work on brief outline	3 60	290 00	1 044 00
12/02/04	LWI	Receive and review Order send to clients	0 20	200 00	40 00
12/02/04	LWI	Work on brief outline	2 60	290 00	754 00
12/02/04	LWI	Review transcript	2 30	290 00	667 00
12/02/04	LWI	Work on tariff for implementation of rates	1 70	290 00	493 00
12/06/04	LWI	Receive/review staff data requests	0 20	200 00	40 00



**DISBURSEMENTS AND SERVICE CHARGES**

DATE	DESCRIPTION	AMOUNT
11/03/04	Duplicating Charges	3 80
11/03/04	Duplicating Charges	5 20
11/12/04	Telephone Expense	0 38
11/15/04	Telephone Expense	1 90
11/15/04	Telephone Expense	0 76
11/16/04	Duplicating Charges	14 10
11/16/04	Duplicating Charges	0 20
11/16/04	Telephone Expense	4 18
11/16/04	Federal Express Charges	39 96
11/18/04	Telephone Expense	2 66
11/18/04	Telephone Expense	6 84
11/18/04	Telephone Expense	1 52
11/18/04	Telephone Expense	6 08
11/18/04	Telephone Expense	3 42
11/18/04	Telephone Expense	1 14
11/18/04	Telephone Expense	1 90
11/19/04	Travel Expense	75 00
11/19/04	Meal Expenses	858 95
11/19/04	Travel Expense	81 00
11/19/04	Telephone Expense	0 38
11/19/04	Telephone Expense	1 52
11/19/04	Telephone Expense	1 14
11/19/04	Telephone Expense	1 52
11/19/04	Telephone Expense	0 76
11/19/04	Telephone Expense	1 90
11/19/04	Telephone Expense	2 28
11/19/04	Telephone Expense	0 38
11/19/04	Telephone Expense	0 76
11/19/04	Telephone Expense	6 46
11/19/04	Telephone Expense	6 08
11/19/04	Telephone Expense	0 38
11/20/04	Duplicating Charges	9 90
11/20/04	Telephone Expense	0 38
11/20/04	Telephone Expense	2 28
11/22/04	Duplicating Charges	5 00
11/22/04	Telephone Expense	1 14
11/22/04	Telephone Expense	10 26
11/23/04	Telephone Expense	0 38
11/24/04	Local Transportation Mileage	3 00
11/24/04	Travel Expense	11 25
11/24/04	Court Reporter Services	920 00
11/24/04	Duplicating Charges	1900 37
11/29/04	Telephone Expense	1 14
11/29/04	Telephone Expense	1 14
11/29/04	Telephone Expense	6 46
11/30/04	Duplicating Charges	1 40
11/30/04	Telephone Expense	0 76
12/01/04	Telephone Expense	0 38
12/03/04	Miscellaneous Expenses	112 50

RECEIVED  
 DEC 22 2004  
 Grand Jury Case Center

**ATTORNEY/PARALEGAL SUMMARY**

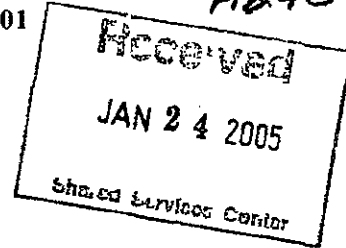
<b>TIMEKEEPER</b>	<b>RANK</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
L W Ingram Jr	Partner	39 50	290 00	\$11 455 00
L W Ingram III	Partner	19 70	200 00	\$3 940 00
C H Frey	Librarian/Research	1 20	60 00	\$72 00

Received  
DEC 22 2004  
Shared Services Center

120009349

STOLL, KEENON & PARK, LLP  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507-1801  
(859) 231 3000  
Tax Id # 61 0421389

A245EC11



January 19 2005

1/19/05

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
P O Box 5084  
Mt Laurel NJ 08054 1108

INVOICE NO. 206391 206391  
SKP File No 10311/116397

Please Remit Payment by 02/08/05

cc Herbert A Miller Jr  
Kentucky American Water Company  
3200 Richmond Road  
Lexington KY 40502

MATTER NAME 2004 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 27 787 00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 2 487 65

INVOICE TOTAL \$ 30,274 65

BALANCE DUE from previous statements

Bill Date	Invoice	Outstanding Amount
12/16/04	204918	19 631 42

Total Balance Due on Previous Statements \$ 19 631 42

TOTAL BALANCE DUE \$49,906 07

pa-ck# 62022108 1/14/05



**BILL DATE** January 19 2005

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
Mt Laurel NJ 08054 1108

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
12/13/04	LWI	Work on data responses e mails and verification for same	0 50	200 00	\$ 100 00
12/14/04	LWI	Work on brief outline	2 10	290 00	609 00
12/15/04	LWI	Review transcript and discovery for brief outline and issues	5 20	290 00	1 508 00
12/16/04	LWI	Work on brief	3 10	290 00	899 00
12/21/04	LWI	Review various orders for preparation of brief	2 50	200 00	500 00
12/21/04	LWI	Work on brief	6 30	290 00	1 827 00
12/22/04	LWI	Continue review of orders for brief issue	4 00	200 00	800 00
12/22/04	LWI	Work on brief	7 10	290 00	2 059 00
12/23/04	LWI	Work on brief	5 20	290 00	1 508 00
12/27/04	LWI	Work on brief	7 10	290 00	2 059 00
12/28/04	LWI	Review brief work on cites for same	0 50	200 00	100 00
12/28/04	LWI	Work on brief	3 20	290 00	928 00
12/29/04	LWI	Work on cites in brief	0 40	200 00	80 00
12/29/04	LWI	Work on Brief	8 10	290 00	2 349 00
12/30/04	LWI	Work on Brief	7 20	290 00	2 088 00
01/03/05	LWI	Work on Brief	7 50	300 00	2 250 00

\*PLEASE INDICATE INVOICE NUMBER 206191 ON PAYMENT

01/04/05	LWI	Prepare brief for e filing finalize and file/serve same	1 30	215 00	279 50
01/04/05	LWI	Work on Brief revise	5 40	300 00	1 620 00
01/06/05	LWI	Detailed review of intervenor briefs conference with L Ingram regarding same research regarding interest notes regarding briefs telephone conference with M Miller regarding reply briefs	2 60	215 00	559 00
01/07/05	LWI	Work on issues for reply to LFUCG brief conference with L Ingram regarding same	1 50	215 00	322 50
01/10/05	LWI	Review and edit reply briefs	0 80	215 00	172 00
01/10/05	LWI	Work on Reply Brief	5 20	300 00	1 560 00
01/11/05	ACL	Research re intent of responsive filings to Kentucky Public Service Commission	1 50	150 00	225 00
01/11/05	LWI	Finalize and file reply briefs e filing tasks review intervenor replies consider motion to strike FLOW brief meet with ACL regarding same	2 00	215 00	430 00
01/11/05	LWI	Work on reply	3 20	300 00	960 00
01/11/05	LWI	Telephone conference Mike Miller (x3)	0 60	300 00	180 00
01/11/05	LWI	Review other Reply Briefs	2 30	300 00	690 00
01/12/05	ACL	Research for Lindsey Ingram re reply	3 80	150 00	570 00
01/12/05	ACL	Continue research for Lindsey Ingram re reply	2 50	150 00	375 00
01/12/05	ACL	Research for Lindsey Ingram re reply	1 20	150 00	180 00
<b>SUBTOTAL</b>			<b>103 90</b>		<b>\$27,787 00</b>

**DISBURSEMENTS AND SERVICE CHARGES**

<b>DATE</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
12/17/04	Duplicating Charges	14 70
12/17/04	Duplicating Charges	10 70
12/20/04	Duplicating Charges	4 20
12/21/04	Telephone Expense	2 28
12/21/04	Telephone Expense	3 04
12/21/04	Telephone Expense	8 36
12/22/04	Travel Expense	22 50
12/22/04	Telephone Expense	3 04
12/22/04	Telephone Expense	1 90
12/22/04	Telephone Expense	1 52
12/22/04	Telephone Expense	2 28
12/23/04	Telephone Expense	0 38
12/23/04	Telephone Expense	1 14
12/29/04	Telephone Expense	1 52
12/30/04	Travel Expense	22 50
12/30/04	Telephone Expense	0 76
01/03/05	Duplicating Charges	16 20
01/03/05	Telephone Expense	0 38
01/03/05	Telephone Expense	0 76
01/04/05	Court Reporter Services	1054 00
01/04/05	Duplicating Charges	41 30
01/04/05	Telephone Expense	2 66
01/04/05	Telephone Expense	1 14
01/05/05	Telephone Expense	0 38
01/06/05	Telephone Expense	0 38
01/07/05	Travel Expense	317 75
01/07/05	Travel Expense	22 50
01/07/05	Telephone Expense	5 32
01/10/05	Telecopier Charges (Long Distance)	1 00
01/11/05	Duplicating Charges	14 80
01/11/05	Telephone Expense	0 76
01/14/05	Miscellaneous Expenses	900 00
01/14/05	Travel Expense	7 50
	<b>SUBTOTAL</b>	<b><u>2,487 65</u></b>
<b>GRAND TOTAL</b>		<b><u><u>\$30,274 65</u></u></b>

12000934y  
STOLL, KEENON & PARK, LLP  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507-1801  
(859) 231 3000  
Tax Id # 61 0421389

February 17 2005

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
P O Box 5084  
Mt Laurel NJ 08054 1108

2/17/05

209412  
INVOICE NO 209412  
SKP File No 10311/116397

Please Remit Payment by 03/09/05

cc Herbert A Miller Jr  
Kentucky American Water Company  
3200 Richmond Road  
Lexington KY 40502

A12SECI1

MATTER NAME 2004 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 2 563 00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 1 615 00

INVOICE TOTAL \$ 4 178 00

BALANCE DUE from previous statements

Bill Date	Invoice	Outstanding Amount
01/19/05	206391	30 274 65

Total Balance Due on Previous Statements \$ 30 274 65

TOTAL BALANCE DUE \$34 452 65

34452.65

Received  
FEB 21 2005  
Shared Services Center

BILL DATE February 17 2005

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
Mt Laurel NJ 08054 1108

**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
01/13/05	ACL	Review research re intent/purpose of reply continue research in Westlaw and PSC database	2 30	150 00	\$ 345 00
01/13/05	ACL	Research in library	1 00	150 00	150 00
01/13/05	ACL	Continue research on PSC database draft memo to Lindsey Ingram III	3 00	150 00	450 00
01/13/05	ACL	Surrebuttal research revise draft memo and send to Lindsey Ingram III	1 90	150 00	285 00
01/13/05	LWI	Review research for motion to strike	0 30	215 00	64 50
01/17/05	LWI	Prepare motion to strike FLOW brief review previous pleading for same review research regarding contents of a responsive brief	3 50	215 00	752 50
01/18/05	LWI	Continue efforts regarding motion to strike e mails and telephone conferences with client regarding same	1 00	215 00	215 00
01/20/05	LWI	Attention to motion to strike issues	0 40	215 00	86 00
01/21/05	LWI	Work on and file motion to strike FLOW brief	1 00	215 00	215 00
<b>SUBTOTAL</b>			<b>14 40</b>		<b>\$2,563 00</b>

**EXPENSES AND OTHER SERVICES**

DATE	DESCRIPTION	AMOUNT
01/06/05	Lexis Charges	6 43
01/10/05	Duplicating Charges	1 00

01/11/05	Westlaw Charges	1047 64
01/12/05	Telephone Expense	0 76
01/12/05	Telephone Expense	2 66
01/12/05	Westlaw Charges	521 65
01/12/05	Lexis Charges	4 89
01/13/05	Telephone Expense	0 38
01/13/05	Telephone Expense	0 38
01/13/05	Telephone Expense	2 28
01/13/05	Telephone Expense	0 76
01/13/05	Telephone Expense	2 28
01/17/05	Westlaw Charges	2 33
01/18/05	Telephone Expense	1 14
01/18/05	Telephone Expense	0 38
01/18/05	Telephone Expense	0 76
01/20/05	Telephone Expense	0 38
01/28/05	Local Transportation Mileage	7 50
02/02/05	Telephone Expense	0 38
02/02/05	Telephone Expense	10 26
02/02/05	Telephone Expense	0 76
<b>SUBTOTAL</b>		<b>1 615 00</b>
<b>GRAND TOTAL</b>		<b>\$4,178 00</b>

**ATTORNEY/PARALEGAL SUMMARY**

<b>TIMEKEEPER</b>	<b>RANK</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
L W Ingram III	Partner	6 20	215 00	\$1 333 00
A C Lundergan	Associate	8 20	150 00	\$1 230 00

120009349

STOLL, KEENON & PARK, LLP  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507-1801  
(859) 231-3000  
Tax Id # 61-0421389

March 17 2005

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
P O Box 5084  
Mt Laurel NJ 08054 1108

A12 LEG01

211490

INVOICE NO. 211490  
SKP File No 10311/116397

Please Remit Payment by 04/06/05

cc Herbert A Miller Jr  
Kentucky American Water Company  
3200 Richmond Road  
Lexington KY 40502

MATTER NAME 2004 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 11 006 00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 67 44

INVOICE TOTAL \$ 11 073 44

BALANCE DUE from previous statements

Bill Date	Invoice	Outstanding Amount
02/17/05	209412	4 178 00

Total Balance Due on Previous Statements \$ 4 178 00

TOTAL BALANCE DUE \$15,251 44

15251.44

Received  
MAR 21 2005  
Shared Services Center

**BILL DATE** March 17 2005

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
Mt Laurel NJ 08054 1108

**LEGAL FEES**

<b>DATE</b>	<b>IND</b>	<b>DESCRIPTION OF SERVICE</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
02/25/05	LWI	Prepare letter and corrected tariff for e filing	2 00	215 00	\$ 430 00
02/25/05	LWI	Work on tariff revision Kirtley letter of 2/22	1 70	300 00	510 00
02/25/05	LWI	Telephone conference with Coleman Bush re tariffs	0 60	300 00	180 00
02/28/05	LWI	Receive/review PSC order notes regarding same	1 20	215 00	258 00
02/28/05	LWI	Review decision	2 90	300 00	870 00
02/28/05	LWI	Telephone conference with Michael A Miller (x3) Paul Foran	0 50	300 00	150 00
03/01/05	LWI	Telephone conference with Paul Foran and Mike Miller re Order	1 00	300 00	300 00
03/01/05	LWI	Telephone conference with Miller regarding Order issues review statutes regarding procedures	1 50	215 00	322 50
03/02/05	LWI	Review Order	2 80	300 00	840 00
03/02/05	LWI	Telephone conference with Coleman D Bush re new tariff review	0 50	300 00	150 00
03/02/05	LWI	Telephone conference with Mike Miller review of all rate order issues	1 20	300 00	360 00
03/02/05	LWI	Detailed review of draft tariffs and order prepare for calls with client telephone conference with client regarding status/strategy	2 50	215 00	537 50



03/03/05	LWI	Prepare for and attend conference call on rehearing issues	1 70	215 00	365 50
03/03/05	LWI	Telephone conference with Mike Miller re review of Order and issues for rehearing	1 70	300 00	510 00
03/03/05	LWI	Review PSC Order for discussion	3 60	300 00	1 080 00
03/04/05	LWI	Telephone conference with Mike Miller/Herb Miller re PSC Order re timekeeping requirement	0 60	300 00	180 00
03/13/05	LWI	Work on draft of petition for rehearing review file and data responses for same	2 70	215 00	580 50
03/14/05	LWI	Continue work on petition for rehearing review data responses for same	6 80	215 00	1 462 00
03/15/05	LWI	Rehearing issues	2 10	300 00	630 00
03/16/05	LWI	Review tariff for filing	1 10	300 00	330 00
03/16/05	LWI	Telephone conference with Coleman Bush re tariffs as ordered	0 30	300 00	90 00
03/16/05	LWI	Prepare for telephone conference review Petition for Rehearing	1 70	300 00	510 00
03/16/05	LWI	Telephone conference Mike Miller Jim McGivern Chris Bouls Bob Ross Velma Redmond Paul Foran Andrew Chapman re strategy rehearing/appeal	1 20	300 00	360 00
<b>SUBTOTAL</b>			<b>41 90</b>		<b>\$11 006 00</b>

**EXPENSES AND OTHER SERVICES**

<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
02/11/05	Telephone Expense	0 38
02/21/05	Telephone Expense	1 14
02/25/05	Duplicating Charges	5 80
02/28/05	Telephone Expense	11 78
02/28/05	Telephone Expense	1 52
03/01/05	Telephone Expense	1 14
03/01/05	Telephone Expense	3 80
03/03/05	Telephone Expense	3 42
03/04/05	Travel Expense	22 50
03/04/05	Telephone Expense	4 18
03/04/05	Telephone Expense	1 52

03/04/05	Telephone Expense	0 38
03/08/05	Telephone Expense	1 52
03/15/05	Telephone Expense	1 52
03/15/05	Telephone Expense	6 84
<b>SUBTOTAL</b>		<b>67 44</b>
<b>GRAND TOTAL</b>		<b>\$11,073 44</b>

**ATTORNEY/PARALEGAL SUMMARY**

<b>TIMEKEEPER</b>	<b>RANK</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
L W Ingram III	Partner	18 40	215 00	\$3 956 00
L W Ingram Jr	Partner	23 50	300 00	\$7 050 00

**STOLL, KEENON & PARK, LLP**  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507-1801  
(859) 231-3000  
Tax Id # 61-0421389

12000934 s

April 20 2005

4/20/05

A12 LEG01

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
P O Box 5084  
Mt Laurel NJ 08054 1108

214027

INVOICE NO 214027  
SKP File No 10311/116397

Please Remit Payment by 05/10/05

cc Herbert A Miller Jr  
Kentucky American Water Company  
3200 Richmond Road  
Lexington KY 40502

MATTER NAME 2004 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 12 005 50

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 203 02

INVOICE TOTAL \$ 12 208 52

TOTAL BALANCE DUE \$12,208 52

12208.52

Received  
APR 25 2005  
Shared Services Center

**BILL DATE** April 20 2005

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
Mt Laurel NJ 08054 1108

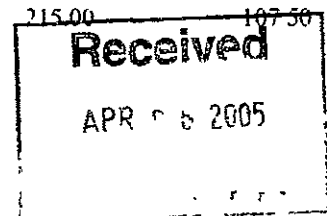
**LEGAL FEES**

<b>DATE</b>	<b>IND</b>	<b>DESCRIPTION OF SERVICE</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
03/15/05	LWI	Continue work on petition for rehearing revise same telephone conference with M Miller e mail regarding same	2 00	215 00	\$ 430 00
03/16/05	LWI	Review revised petition prepare for conference call with client attend conference call	1 50	215 00	322 50
03/17/05	LWI	Revise petition for rehearing circulate same to client	1 00	215 00	215 00
03/17/05	LWI	Rehearing Petition multiple phone calls	2 30	300 00	690 00
03/18/05	LWI	Finalize petition for rehearing e file same prepare tariff e filing telephone conference with client regarding refund review refund spreadsheets	2 70	215 00	580 50
03/18/05	LWI	Work on Petition for Rehearing	2 10	300 00	630 00
03/21/05	LWI	Work on amended petition issues telephone conferences and e mails regarding same e filing of same review LFUCG petition	1 50	358 00	537 50
03/21/05	LWI	Telephone conference with McGivern Foran Miller re income tax allocation/adjustment	0 60	300 00	180 00
03/21/05	LWI	Work on amended petition for rehearing	0 50	300 00	150 00
03/21/05	LWI	Work on LFUCG fire rates issues/rehearing	3 60	300 00	1 080 00
03/22/05	LWI	Analyze LFUCG application for rehearing	0 50	215 00	107 50

**Received**  
**APR 25 2005**  
 Shared Services Center

03/22/05	LWI	Telephone conference with Mike Miller T McKitrck re LFUCG	0 60	300 00	180 00
03/22/05	LWI	Research Case 2000 120 re fire rates	1 30	300 00	390 00
03/22/05	LWI	Review 2004 00103 re fire rates	1 60	300 00	480 00
03/23/05	LWI	Review CAC petition for rehearing perform research for response to LFUCG petition regarding uncontradicted evidence and standard of review	4 20	215 00	903 00
03/23/05	LWI	Work on LFUCG rehearing petition	0 50	300 00	150 00
03/23/05	LWI	Review CAC rehearing petition	0 50	300 00	150 00
03/24/05	LWI	Continue research for response to LFUCG application	2 80	215 00	602 00
03/25/05	LWI	Conference with Lindsey Ingram regarding research review and revise response to LFUCG	1 50	215 00	322 50
03/25/05	LWI	Telephone conference with Mike Miller Tom McKitrck, Paul Herbert re fire service charges	0 80	300 00	240 00
03/25/05	LWI	Work on KAWC response LFUCG	1 40	300 00	420 00
03/25/05	LWI	Research fire services charges cost of service	3 10	300 00	930 00
03/28/05	LWI	Work on response to LFUCG application file same review other responses	1 50	215 00	322 50
03/31/05	LWI	Telephone conference with Paul Foran re procedure	0 40	300 00	120 00
04/07/05	LWI	Review Order correspondence about Order requirements	2 30	300 00	690 00
04/12/05	LWI	Telephone conference with client regarding possible appeal gather and review change of control testimony telephone conference with client regarding same review 317 file	5 00	215 00	1 075 00
04/15/05	LWI	Begin work on Franklm Circuit complaint conference with L Ingram regarding same	0 50	215 00	107 50

\*PLEASE INDICATE INVOICE NUMBER 214027 ON PAYMENT



SUBTOTAL

47 30

\$12,005 50

**EXPENSES AND OTHER SERVICES**

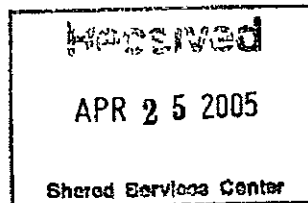
<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
03/17/05	Telephone Expense	3 42
03/17/05	Telephone Expense	2 66
03/18/05	Duplicating Charges	9 70
03/18/05	Telephone Expense	3 04
03/18/05	Telephone Expense	3 04
03/18/05	Telephone Expense	1 14
03/18/05	Telephone Expense	6 08
03/21/05	Duplicating Charges	4 30
03/21/05	Duplicating Charges	2 80
03/21/05	Telephone Expense	1 90
03/21/05	Telephone Expense	1 14
03/21/05	Telephone Expense	1 52
03/21/05	Telephone Expense	9 88
03/22/05	Telephone Expense	1 14
03/22/05	Telephone Expense	0 38
03/22/05	Telephone Expense	21 28
03/22/05	Telephone Expense	0 76
03/22/05	Telephone Expense	4 94
03/23/05	Telephone Expense	18 62
03/23/05	Telephone Expense	4 18
03/23/05	Telephone Expense	1 14
03/23/05	Westlaw Charges	10 99
03/23/05	Lexis Charges	2 44
03/25/05	Travel Expense	7 50
03/28/05	Duplicating Charges	4 30
03/28/05	Telephone Expense	3 04
03/28/05	Telephone Expense	3 42
03/30/05	Telephone Expense	1 52
03/30/05	Telephone Expense	0 38
03/31/05	Telephone Expense	5 70
03/31/05	Telephone Expense	0 76
04/01/05	Travel Expense	11 25
04/01/05	Travel Expense	11 25
04/01/05	Travel Expense	11 25
04/01/05	Telephone Expense	0 38
04/07/05	Telephone Expense	0 38
04/12/05	Duplicating Charges	25 40

SUBTOTAL

203 02

GRAND TOTAL

\$12,208 52



**ATTORNEY/PARALEGAL SUMMARY**

<b>TIMEKEEPER</b>	<b>RANK</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
L W Ingram III	Partner	25 70	215 00	\$5 525 50
L W Ingram Jr	Partner	21 60	300 00	\$6 480 00

RECORDED  
APR 25 2005  
Shared Services Center

120009343

STOLL, KEENON & PARK, LLP  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507-1801  
(859) 231 3000  
Tax Id # 61 0421389

**Received**  
MAY 20 2005  
Shared Services Center

May 17 2005

5/17/05

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
P O Box 5084  
Mt Laurel NJ 08054 1108

A12LEGO1

216146

INVOICE NO 216146  
SKP File No 10311/116397

Please Remit Payment by 06/06/05

cc Herbert A Miller Jr  
Kentucky-American Water Company  
3200 Richmond Road  
Lexington, KY 40502

MATTER NAME 2004 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 4 782 50

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 526 38

INVOICE TOTAL \$ 5 308 88

5308.88

BALANCE DUE from previous statements

<del>pd-cc#62025184</del> 5/19/05 → 04/20/05	Bill Date	Invoice	Outstanding Amount
		214027	12 208 52

Total Balance Due on Previous Statements \$ 12 208 52

**TOTAL BALANCE DUE \$17,517 40**



**BILL DATE** May 17 2005

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
Mt Laurel NJ 08054 1108

**LEGAL FEES**

<u>DATE</u>	<u>IND</u>	<u>DESCRIPTION OF SERVICE</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
04/22/05	LWI	Work on timing of filing of complaint issues work on complaint for Franklin Circuit Court	7 00	215 00	\$ 1 505 00
04/22/05	RMW	Tel Ingram Jr conf Ingram III tel Eversole Brent Hughes re appeal time	0 50	290 00	145 00
04/25/05	LWI	Continue work on Franklin appeal issues and telephone conferences regarding same	2 20	215 00	473 00
04/26/05	LWI	Telephone conference with client regarding 60 day obligations e mail regarding same	0 30	215 00	64 50
04/27/05	LWI	Finalize and prepare complaint for filing	1 50	215 00	322 50
04/29/05	LWI	Attention to Franklin Circuit Court matters telephone conferences regarding same	1 00	215 00	215 00
05/02/05	LWI	Work on KAWC organization report due at PSC Order paragraph 10	1 80	300 00	540 00
05/02/05	LWI	Telephone Mike Miller re organization report for PSC	0 40	300 00	120 00
05/03/05	LWI	Prepare document KAWC organizational report to PSC	1 60	300 00	480 00
05/06/05	LWI	Work on EPT discussion re order	0 60	300 00	180 00
05/09/05	LWI	Prepare for telephone conference review EPT issues briefs order	1 30	300 00	390 00

05/09/05	LWI	Telephone conference with Mike Miller Coleman D Bush Herb Miller re process	0 80	300 00	240 00
05/12/05	LWI	Prepare and file refund report correspondence regarding same	0 50	215 00	107 50
<b>SUBTOTAL</b>			<u>19 50</u>		<u>\$4 782 50</u>

**EXPENSES AND OTHER SERVICES**

<b>DATE</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
04/12/05	Lexis Charges	22 14
04/22/05	Telephone Expense	1 90
04/22/05	Telephone Expense	5 32
04/25/05	Telephone Expense	4 56
04/26/05	Telephone Expense	1 52
04/26/05	Telephone Expense	3 80
04/27/05	Duplicating Charges	1 70
04/27/05	Duplicating Charges	148 40
04/27/05	Duplicating Charges	8 60
04/27/05	Filing Fees	196 44
04/29/05	Travel Expense	24 30
05/03/05	Duplicating Charges	38 50
05/03/05	Duplicating Charges	38 50
05/03/05	Duplicating Charges	4 40
05/06/05	Travel Expense	12 15
05/12/05	Duplicating Charges	2 00
05/13/05	Travel Expense	12 15
<b>SUBTOTAL</b>		<u>526 38</u>
<b>GRAND TOTAL</b>		<u><u>\$5,308 88</u></u>

**ATTORNEY/PARALEGAL SUMMARY**

<b>TIMEKEEPER</b>	<b>RANK</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
L W Ingram III	Partner	12 50	215 00	\$2 687 50
L W Ingram Jr	Partner	6 50	300 00	\$1 950 00
R M Watt	Partner	0 50	290 00	\$145 00

120009349

**STOLL, KEENON & PARK, LLP**  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507-1801  
(859) 231-3000  
Tax Id # 61-0421389



A12LE601

May 17 2005

5/17/05

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
P O Box 5084  
Mt Laurel NJ 08054 1108

216148

INVOICE NO 216148  
SKP File No 10311/120723

Please Remit Payment by 06/06/05

cc Herbert A Miller Jr  
Kentucky American Water Company  
3200 Richmond Road  
Lexington KY 40502

MATTER NAME Appeal from Rate Decision

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 1 835 00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 15 57

INVOICE TOTAL \$ 1 850 57

TOTAL BALANCE DUE \$1,850 57

1850.57

**BILL DATE** May 17 2005

Kentucky American Water Company  
 c/o American Water Shared Services Center  
 Accounts Payable Department  
 Mt Laurel NJ 08054 1108

**LEGAL FEES**

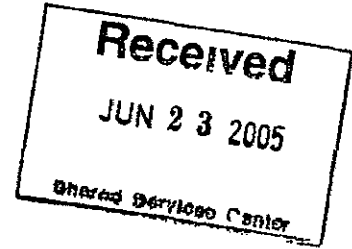
<b>DATE</b>	<b>IND</b>	<b>DESCRIPTION OF SERVICE</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
04/25/05	LWI	Work on	4 20	300 00	\$ 1 260 00
04/27/05	MMS	Conference with Lindsey Ingram III Preparation of Summonses filing fee Complaint with exhibits and Designation of Record to be filed with Franklin Circuit Court Serve parties listed on Certificate of Service	3 40	100 00	340 00
04/29/05	MMS	Scan Complaint and exhibits for Hanly Ingram	0 10	100 00	10 00
05/02/05	MMS	Conference with Lindsey Ingram III re service issues	0 10	100 00	10 00
05/03/05	LWI	Prepare and finalize ordering paragraph 10 filing	1 00	215 00	215 00
<b>SUBTOTAL</b>			<b>8 80</b>		<b>\$1,835 00</b>

**EXPENSES AND OTHER SERVICES**

<b>DATE</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
05/03/05	Telephone Expense	0 38
05/03/05	Telephone Expense	3 04
05/13/05	Travel Expense	12 15
<b>SUBTOTAL</b>		<b>15 57</b>
<b>GRAND TOTAL</b>		<b>\$1,850 57</b>

12000934  
9

**STOLL, KEENON & PARK, LLP**  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507-1801  
(859) 231-3000  
Tax Id # 61-0421389



June 20 2005

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
P O Box 5084  
Mt Laurel NJ 08054 1108

INVOICE NO 218588  
SKP File No 10311/116397

Please Remit Payment by 07/10/05

cc Herbert A Miller Jr  
Kentucky American Water Company  
3200 Richmond Road  
Lexington KY 40502

MATTER NAME 2004 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 1 247 50

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 20 39

INVOICE TOTAL \$ 1 267 89

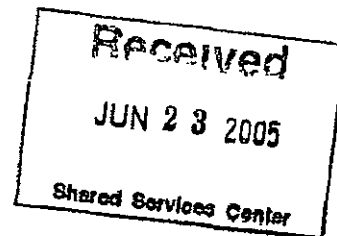
BALANCE DUE from previous statements

Bill Date	Invoice	Outstanding Amount
05/17/05	216146	5 308 88

Total Balance Due on Previous Statements \$ 5 308 88

TOTAL BALANCE DUE \$6 576 77

BILL DATE June 20 2005



Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
Mt Laurel NJ 08054 1108

**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
05/16/05	LWI	Work on refund report	1 60	300 00	\$ 480 00
05/24/05	LWI	Telephone conference with David Barberie Nick Rowe re application	0 60	300 00	180 00
05/27/05	LWI	Prepare and e file EPT report	0 50	215 00	107 50
05/27/05	LWI	Revise EPT 90 day filing e mails	1 30	300 00	390 00
05/27/05	LWI	Telephone conference with Mike Miller re surcharge	0 30	300 00	90 00
<b>SUBTOTAL</b>			<b>4 30</b>		<b>\$1,247 50</b>

**EXPENSES AND OTHER SERVICES**

DATE	DESCRIPTION	AMOUNT
05/19/05	Duplicating Charges	2 00
05/19/05	Telephone Expense	3 04
05/27/05	Duplicating Charges	3 20
06/03/05	Travel Expense	12 15
<b>SUBTOTAL</b>		<b>20 39</b>
<b>GRAND TOTAL</b>		<b>\$1,267 89</b>

**ATTORNEY/PARALEGAL SUMMARY**

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
L W Ingram III	Partner	0 50	215 00	\$107 50

12000934

9

STOLL, KEENON & PARK, LLP  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507-1801  
(859) 231-3000  
Tax Id # 61-0421389

June 20 2005

Received  
JUN 23 2005  
Shared Services Center

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
P O Box 5084  
Mt Laurel NJ 08054 1108

A12LEGO1

INVOICE NO 218590  
SKP File No 10311/120723

Please Remit Payment by 07/10/05

cc Herbert A Miller Jr  
Kentucky American Water Company  
3200 Richmond Road  
Lexington KY 40502

MATTER NAME Appeal from Rate Decision

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 43 00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 0 00

INVOICE TOTAL \$ 43 00

BALANCE DUE from previous statements

Bill Date	Invoice	Outstanding Amount
05/17/05	216148	1 850 57

Total Balance Due on Previous Statements \$ 1 850 57

TOTAL BALANCE DUE \$ 1 893 57

**BILL DATE** June 20 2005

Kentucky American Water Company  
 c/o American Water Shared Services Center  
 Accounts Payable Department  
 Mt Laurel NJ 08054 1108

**LEGAL FEES**

<b>DATE</b>	<b>IND</b>	<b>DESCRIPTION OF SERVICE</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
05/26/05	LWI	Review EPT filing requirements e mail regarding same	0 20	215 00	\$ 43 00
<b>SUBTOTAL</b>			<b>0 20</b>		<b>\$43 00</b>

**EXPENSES AND OTHER SERVICES**

<b>DATE</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
<b>SUBTOTAL</b>		<b>0 00</b>
<b>GRAND TOTAL</b>		<b>\$43 00</b>

**ATTORNEY/PARALEGAL SUMMARY**

<b>TIMEKEEPER</b>	<b>RANK</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
L W Ingram III	Partner	0 20	215 00	\$43 00



12000934  
SJ

STOLL, KEENON & PARK, LLP  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507-1801  
(859) 231-3000  
Tax Id # 61-0421389

A12LEGO1

July 19 2005

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
P O Box 5084  
Mt Laurel NJ 08054 1108

INVOICE NO 220814

SKP File No 10311/120723

Please Remit Payment by 08/08/05

cc Herbert A Miller Jr  
Kentucky American Water Company  
3200 Richmond Road  
Lexington KY 40502

MATTER NAME Appeal from Rate Decision

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 86 00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 0 00

INVOICE TOTAL \$ 86 00

BALANCE DUE from previous statements

Bill Date	Invoice	Outstanding Amount
06/20/05	213590	43 00

Total Balance Due on Previous Statements \$ 43 00

TOTAL BALANCE DUE \$129 00

Received  
JUL 22 2005  
Shared Services Center

**BILL DATE** July 19 2005

Kentucky American Water Company  
 c/o American Water Shared Services Center  
 Accounts Payable Department  
 Mt Laurel NJ 08054 1108

**LEGAL FEES**

<b>DATE</b>	<b>IND</b>	<b>DESCRIPTION OF SERVICE</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
07/08/05	LWI	Prepare for and attend call with M Miller	0 40	215 00	\$ 86 00
<b>SUBTOTAL</b>			<b>0 40</b>		<b>\$86 00</b>

**EXPENSES AND OTHER SERVICES**

<b>DATE</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
<b>SUBTOTAL</b>		<b>0 00</b>
<b>GRAND TOTAL</b>		<b>\$86 00</b>

**ATTORNEY/PARALEGAL SUMMARY**

<b>TIMEKEEPER</b>	<b>RANK</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
L W Ingram III	Partner	0 40	215 00	\$86 00

12000934  
JPA

**STOLL, KEENON & PARK, LLP**  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507-1801  
(859) 231-3000  
Tax Id # 61-0421389

AIALEGOI

October 17 2005

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
P O Box 5084  
Mt Laurel NJ 08054 1108

In# 226281

INVOICE NO 226281  
SKP File No 103117116397

Please Remit Payment by 11/06/05

cc Herbert A Miller Jr  
Kentucky American Water Company  
3200 Richmond Road  
Lexington KY 40502

MATTER NAME 2004 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 107 50

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 16 95

INVOICE TOTAL \$ 124 45

TOTAL BALANCE DUE \$124 45

Received  
OCT 20 2005  
Shared Services Center

**BILL DATE** October 17 2005

Kentucky American Water Company  
 c/o American Water Shared Services Center  
 Accounts Payable Department  
 Mt Laurel NJ 08054 1108

**LEGAL FEES**

<b>DATE</b>	<b>IND</b>	<b>DESCRIPTION OF SERVICE</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
08/11/05	LWI	Review multiple e mails regarding merger filings	0 50	215 00	\$ 107 50
<b>SUBTOTAL</b>			<b>0 50</b>		<b>\$107 50</b>

**EXPENSES AND OTHER SERVICES**

<b>DATE</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
08/30/05	Duplicating Charges	4 80
09/09/05	Travel Expense	12 15
<b>SUBTOTAL</b>		<b>16 95</b>
<b>GRAND TOTAL</b>		<b>\$124 45</b>

**ATTORNEY/PARALEGAL SUMMARY**

<b>TIMEKEEPER</b>	<b>RANK</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
L W Ingram III	Partner	0 50	215 00	\$107 50

**STOLL KEENON OGDEN**  
PLLC  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507 1801  
(859) 231 3000  
Tax Id # 61 0421389  
June 16 2006

**Received**  
JUN 26 2005  
Shared Services Center

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
P O Box 5084  
Mt Laurel NJ 08054 1108

12000934 INVOICE NO 515068  
SKO File No 10311/116397

A 12LE601

cc Herbert A Miller Jr  
Kentucky American Water Company  
3200 Richmond Road  
Lexington KY 40502

MATTER NAME 2004 Rate Case

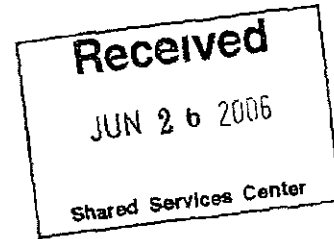
TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 227 50

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 0 00

INVOICE TOTAL \$ 227 50

TOTAL BALANCE DUE \$227 50

**STOLL KEENON OGDEN**  
PLLC  
300 West Vine Street  
Suite 2100  
Lexington Kentucky 40507 1801  
(859) 231 3000  
Tax Id # 61 0421389  
June 16 2006



Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
P O Box 5084  
Mt Laurel NJ 08054 1108

INVOICE NO 515068  
SKO File No 10311/116397

**Please Remit This Page With Payment To**  
**STOLL KEENON OGDEN**  
PLLC  
P O Box 11969  
Lexington, Kentucky 40579 1969

Re 2004 Rate Case  
Our Reference 010311/116397/LWI/1008

Fees rendered this bill	\$ 227 50
<b>Total Current Charges This Matter</b>	<b>\$ 227 50</b>

**BILL DATE** June 16 2006

Kentucky American Water Company  
 c/o American Water Shared Services Center  
 Accounts Payable Department  
 Mt Laurel NJ 08054 1108

**LEGAL FEES**

<b>DATE</b>	<b>IND</b>	<b>DESCRIPTION OF SERVICE</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
05/30/06	LWI	Correspondence and review PSC motion to consolidate Nick Rowe and Mike Miller	0 40	325 00	\$ 130 00
05/30/06	LWI	Telephone Jerry Wuetcher re Order	0 30	325 00	97 50
<b>SUBTOTAL</b>			<b>0 70</b>		<b>\$227 50</b>

**EXPENSES AND OTHER SERVICES**

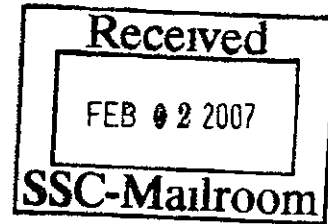
<b>DATE</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
<b>SUBTOTAL</b>		<b>0 00</b>
<b>GRAND TOTAL</b>		<b>\$227 50</b>

**ATTORNEY/PARALEGAL SUMMARY**

<b>TIMEKEEPER</b>	<b>RANK</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
L W Ingram Jr	Partner	0 70	325 00	\$227 50

**STOLL KEENON OGDEN**

PLLC  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507-1801  
(859) 231 3000  
Tax Id # 61-0421389  
January 29 2007



Kentucky-American Water Company  
c/o American Water Company  
Shared Service Center  
P O Box 5610  
Cherry Hill NJ 08034

12000934  
CB

INVOICE NO 538569  
SKO File No 10311/125802

**Please Remit This Page With Payment To  
STOLL KEENON OGDEN  
PLLC  
P O Box 11969  
Lexington, Kentucky 40579-1969**

Re 2007 Rate Case  
Our Reference 010311/125802/LWI/1008

Fees rendered this bill	\$ 5 924 00
Disbursements	\$ 0 38
<b>Total Current Charges This Matter</b>	<b>\$ 5,924 38</b>



**BILL DATE** January 29 2007

Kentucky American Water Company  
c/o American Water Company  
Shared Service Center  
Cherry Hill NJ 08034

**LEGAL FEES**

<b>DATE</b>	<b>IND</b>	<b>DESCRIPTION OF SERVICE</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
12/06/06	LWI	Research rate issues for 07 case	2 10	325 00	\$ 682 50
12/07/06	LWI	Attend meeting at KAWC organize	4 50	325 00	1 462 50
12/07/06	LWI	Prepare for meeting - review last Order and list issues	2 00	325 00	650 00
12/07/06	LWI	Meet with client re rate case strategy prepare for same by reviewing 2004 rate case materials	5 30	235 00	1 245 50
12/14/06	LWI	Work on depreciation study issue telephone conferences and research regarding same review prior orders for same	3 00	235 00	705 00
12/15/06	LWI	Continue work on timing of depreciation study issue	1 00	235 00	235 00
01/12/07	LWI	Renew client spreadsheet prepare for conference call	1 00	255 00	255 00
01/16/07	LWI	Prepare for and attend conference call with client	2 70	255 00	688 50
<b>SUBTOTAL</b>			<b>21 60</b>		<b>\$5,924 00</b>

**EXPENSES AND OTHER SERVICES**

<b>DATE</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
01/15/07	Telephone Expense	0 38
<b>SUBTOTAL</b>		<b>0 38</b>
<b>GRAND TOTAL</b>		<b>\$5,924 38</b>

**ATTORNEY/PARALEGAL SUMMARY**

01-04-07 RCVD 0001

**STOLL KEENON OGDEN**  
PLLC  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507 1801  
(859) 231 3000  
Tax Id # 61-0421389  
December 27 2006

Kentucky-American Water Company  
c/o American Water Company  
Shared Service Center  
P O Box 5610  
Cherry Hill NJ 08034

AR2ASST02

INVOICE NO 535278  
SKO File No 10311/3026

12000934 Rm

Please Remit This Page With Payment To  
**STOLL KEENON OGDEN**  
PLLC  
P O Box 11969  
Lexington, Kentucky 40579-1969

Re General  
Our Reference 010311/003026/LWI/1008

Fees rendered this bill	\$ 10 689 00
Disbursements	\$ 90 93
<b>Total Current Charges This Matter</b>	<b>\$ 10,779 93</b>
Balance as of 11/22/06	\$16 131 72
Less credits (payments adjustments)	\$-5 196 18
<b>Balance due on prior billings</b>	<b>\$10,935 54</b>
<b>Total Amount Due This Matter</b>	<b>\$21,715 47</b>

**STOLL KEENON OGDEN**  
PLLC  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507 1801  
(859) 231-3000  
Tax Id # 61-0421389  
December 27 2006

Kentucky American Water Company  
c/o American Water Company  
Shared Service Center  
P O Box 5610  
Cherry Hill NJ 08034

INVOICE NO 535278  
SKO File No 10311/3026

cc Herbert A Miller Jr  
Kentucky-American Water Company  
3200 Richmond Road  
Lexington KY 40502

MATTER NAME General

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 10 689 00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES  
PER ATTACHED 90 93

INVOICE TOTAL \$ 10 779 93

BALANCE DUE from previous statements

Bill Date	Invoice	Outstanding Amount
11/22/06	532733	10 935 54

Total Balance Due on Previous Statements \$ 10 935 54

**TOTAL BALANCE DUE \$21,715 47**

**BILL DATE** December 27 2006

Kentucky American Water Company  
c/o American Water Company  
Shared Service Center  
Cherry Hill NJ 08034

**LEGAL FEES**

<b>DATE</b>	<b>IND</b>	<b>DESCRIPTION OF SERVICE</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
11/06/06	LWI	Work on request for dividend appraisal	2 00	235 00	\$ 470 00
11/08/06	LWI	Work on Mercer Road tank issues review e-mails and telephone conference with client re same work on non-disclosure agreement circulate financing and deferral materials to M Miller	2 70	235 00	634 50
11/10/06	LWI	Attend source of supply status call	0 50	235 00	117 50
11/10/06	LWI	Finalize and circulate non-disclosure agreement	0 30	235 00	70 50
11/10/06	LWI	Review compliance case filing requirements and e-mail P Foran re same telephone conference with Foran	0 50	235 00	117 50
11/10/06	LWI	Finalize and e-file dividend request	1 00	235 00	235 00
11/16/06	AKC	Draft quitclaim deed	0 50	165 00	82 50
11/17/06	LWI	Work on deposit refund Ball Bryant issue	0 50	235 00	117 50
11/20/06	LWI	Review status of multiple matters including Ball Homes Nicholasville Rockwell	1 00	235 00	235 00
11/20/06	LWI	Work on summary judgment Cox retainage issue	0 80	235 00	188 00
11/21/06	LWI	Telephone conference with G Jacobson re dividend issues and e mails re same	0 30	235 00	70 50
11/21/06	LWI	Work on Ball Bryant issue e-mails re same telephone conference with J Norns re same	0 80	235 00	188 00
11/21/06	LWI	Work on summary judgment Cox payment issues and multiple telephone conferences and e mails re same	1 30	235 00	305 50

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
11/22/06	AKC	Teleconferences with L Ingram re quitclaim deed Edit	0 60	165 00	99 00
11/22/06	LWI	Work on quitclaim deed issues	0 40	235 00	94 00
11/22/06	LWI	Review recording of supplemental mortgage issues	0 30	235 00	70 50
11/22/06	LWI	Review Jefferson Circuit subpoena issues	0 30	235 00	70 50
11/22/06	LWI	Review US Bank mortgage fees issue	0 30	235 00	70 50
11/22/06	LWI	Review/execute easements	0 50	235 00	117 50
11/22/06	LWI	Prepare Ball Bryant amendment	1 00	235 00	235 00
11/22/06	LWI	Work on assignment of refunds/10 payee issue	1 00	235 00	235 00
11/27/06	MMS	Order check in preparation of recording in Owen County	0 20	90 00	18 00
11/27/06	LWI	Work on Ball Bryant contract issue	0 40	235 00	94 00
11/27/06	LWI	Work on assignment of refunds issues	0 50	235 00	117 50
11/27/06	LWI	E mails re source of supply status	0 20	235 00	47 00
11/28/06	LWI	Prepare for office hours by reviewing status of multiple matters telephone conference with R Soultz re dividend issues work on quitclaim issues	1 50	235 00	352 50
11/29/06	LWI	Work on Kirkland case telephone conference with J Carpenter	0 50	235 00	117 50
11/29/06	LWI	Review GIS purchase contracts	0 30	235 00	70 50
11/29/06	LWI	Meet with F White re damage/release	0 30	235 00	70 50
11/29/06	LWI	Meet with C Bush re contracts re Georgetown	0 40	235 00	94 00
11/29/06	LWI	Work on dividend payment issues	0 50	235 00	117 50
11/29/06	LWI	Prepare legal report	1 00	235 00	235 00
11/30/06	LWI	Correspondence re Ball Bryant	0 20	235 00	47 00
12/01/06	LWI	Review Rockwell status to prepare for status conference	1 50	235 00	352 50

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
12/01/06	LWI	Work on Kirkland matter	1 50	235 00	352 50
12/01/06	LWI	Work on Martin release telephone conference with client re same	1 00	235 00	235 00
12/04/06	LWI	Continue work on Kirkland matter telephone conference with client (Ross) and Shoopman re same	1 50	235 00	352 50
12/04/06	LWI	Work on subpoena in T Walter matter telephone conference with client and prepare affidavit and letter re same	1 50	235 00	352 50
12/04/06	LWI	Work on dividend issue telephone conference with client re same	0 50	235 00	117 50
12/04/06	LWI	Continue preparation for status conference attend conference report to client	1 50	235 00	352 50
12/05/06	LWI	Review files for office hours meetings	1 00	235 00	235 00
12/05/06	LWI	Work on Georgetown Wyndemere issue	1 00	235 00	235 00
12/05/06	LWI	Work on extension deposit issues	0 70	235 00	164 50
12/06/06	LWI	Meet with N Rowe re various	0 40	235 00	94 00
12/06/06	LWI	Review condition filing obligations	0 50	235 00	117 50
12/06/06	LWI	Work on allocation of Owenton closing expense	0 50	235 00	117 50
12/06/06	LWI	Office hours for easements contract issues and employee relations issues	2 20	235 00	517 00
12/06/06	LWI	Efforts re Lexington Water Company name change	0 50	235 00	117 50
12/06/06	LWI	Prepare for rate case meeting with client review 2004 case materials	2 00	235 00	470 00
12/07/06	LWI	Obtain name change documentation communicate with client re same	0 70	235 00	164 50
12/07/06	LWI	Review time limitations for underbilling and non billing correspond with R Cole re same review statutes and regulations for same	0 70	235 00	164 50

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
12/15/06	DTE	Research re KPSC depreciation study decisions	3 60	270 00	972 00
<b>SUBTOTAL</b>			<b>45 40</b>		<b>\$10,689 00</b>

**EXPENSES AND OTHER SERVICES**

DATE	DESCRIPTION	AMOUNT
10/02/06	Westlaw Charges	36 12
11/17/06	Telephone Expense	4 18
11/17/06	Telephone Expense	0 38
11/17/06	Telephone Expense	1 14
11/22/06	Travel Expense	13 35
11/22/06	Local Transportation Mileage	2 67
11/28/06	Telephone Expense	0 76
11/29/06	Telephone Expense	0 76
12/01/06	Local Transportation Mileage	2 67
12/01/06	Telephone Expense	1 14
12/01/06	Telephone Expense	0 76
12/01/06	Telephone Expense	0 76
12/01/06	Telephone Expense	0 38
12/01/06	Telephone Expense	0 76
12/01/06	Telephone Expense	2 66
12/01/06	Telephone Expense	1 52
12/04/06	Duplicating Charges	1 20
12/04/06	Duplicating Charges	0 20
12/04/06	Telephone Expense	6 46
12/04/06	Telephone Expense	2 66
12/04/06	Telephone Expense	1 52
12/08/06	Local Transportation Mileage	3 56
12/14/06	Telephone Expense	0 38
12/14/06	Telephone Expense	3 42
12/14/06	Telephone Expense	0 38
12/14/06	Telephone Expense	0 76
12/15/06	Telephone Expense	0 38
<b>SUBTOTAL</b>		<b>90 93</b>
<b>GRAND TOTAL</b>		<b>\$10,779 93</b>

**ATTORNEY/PARALEGAL SUMMARY**

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
L W Ingram III	Partner	40 50	235 00	\$9 517 50
A Connell	Associate	1 10	165 00	\$181 50
D Eversole	Of Counsel	3 60	270 00	\$972 00

02-20-07 OUT 0038

**STOLL KEENON OGDEN**  
PLLC  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507 1801  
(859) 231-3000  
Tax Id # 61-0421389  
February 16 2007

A12ASST02

Kentucky-American Water Company  
c/o American Water Company  
Shared Service Center  
P O Box 5610  
Cherry Hill NJ 08034

INVOICE NO. 539806  
SKO File No 10311/125802

12000934

RM

Please Remit This Page With Payment To  
**STOLL KEENON OGDEN**  
PLLC  
P O Box 11969  
Lexington, Kentucky 40579-1969

Re 2007 Rate Case  
Our Reference 010311/125802/LWI/1008

Fees rendered this bill \$ 4 003 50

**Total Current Charges This Matter** \$ 4 003 50

Balance as of 01/29/07 \$5 924 38

Less credits (payments adjustments) \$0 00

**Balance due on prior billings** \$5,924 38

**Total Amount Due This Matter** \$9,927 88



**STOLL KEENON OGDEN**  
PLLC  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507-1801  
(859) 231-3000  
Tax Id # 61-0421389  
February 16 2007

Kentucky-American Water Company  
c/o American Water Company  
Shared Service Center  
P O Box 5610  
Cherry Hill NJ 08034

INVOICE NO 539806  
SKO File No 10311/125802

cc Herbert A Miller Jr  
Kentucky-American Water Company  
3200 Richmond Road  
Lexington KY 40502

MATTER NAME 2007 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 4 003 50

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 0 00

INVOICE TOTAL \$ 4 003 50

BALANCE DUE from previous statements

Bill Date	Invoice	Outstanding Amount
01/29/07	538569	5 924 38

Total Balance Due on Previous Statements \$ 5 924 38

**TOTAL BALANCE DUE \$9,927 88**

**BILL DATE** February 16 2007

Kentucky American Water Company  
c/o American Water Company  
Shared Service Center  
Cherry Hill NJ 08034

<b>LEGAL FEES</b>					
<b>DATE</b>	<b>IND</b>	<b>DESCRIPTION OF SERVICE</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
01/17/07	LWI	Detailed review of regulations/statutes for notification obligation work on case schedule	1 50	255 00	\$ 382 50
01/18/07	LWI	Review notice regulations advise Lancho regarding same telephone conference with Lancho	1 50	255 00	382 50
01/23/07	LWI	Review 2004 rate case schedule for work on 2007 schedule review pertinent regulations for same	2 00	255 00	510 00
01/24/07	LWI	Work on rate case schedule review regulations and statutes for same	1 50	255 00	382 50
01/29/07	LWI	Review proposed schedule and notice requirements email L Ingram regarding same	1 20	255 00	306 00
01/30/07	LWI	Review follow up tasks from 2004 case correspond with C Bush regarding same work on rate case schedule	2 00	255 00	510 00
01/31/07	LWI	Continue work on schedule and review regulations from same telephone conference with Lancho regarding same telephone conference with C Bush circulate schedule	2 50	255 00	637 50
02/01/07	LWI	Continue work on rate case schedule issues review external communications plan telephone S Lancho regarding same review rate case notice requirements and telephone C Bush regarding same	2 50	255 00	637 50
02/02/07	LWI	Correspond with client regarding notice obligations review tariff regulations correspond regarding timing of rate case	1 00	255 00	255 00
<b>SUBTOTAL</b>			<b>15 70</b>		<b>\$4,003 50</b>

**EXPENSES AND OTHER SERVICES**

<b><u>DATE</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>AMOUNT</u></b>
	<b>SUBTOTAL</b>	<b>0 00</b>
	<b>GRAND TOTAL</b>	<b><u><u>\$4,003 50</u></u></b>

**ATTORNEY/PARALEGAL SUMMARY**

<b><u>TIMEKEEPER</u></b>	<b><u>RANK</u></b>	<b><u>HOURS</u></b>	<b><u>RATE</u></b>	<b><u>AMOUNT</u></b>
L W Ingram III	Partner	15 70	255 00	\$4 003 50

PLEASE INDICATE INVOICE NUMBER 539806 ON PAYMENT

**STOLL · KEENON · OGDEN**  
PLLC  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507-1801  
(859) 231-3000  
Tax Id # 61-0421389  
March 20, 2007

Kentucky-American Water Company  
c/o American Water Company  
Shared Service Center  
P.O. Box 5610  
Cherry Hill, NJ 08034

12000934  
HK  
A 12 ASST 02  
INVOICE NO.: 542839  
SKO File No.: 10311/125802

**Please Remit This Page With Payment To:**  
**STOLL · KEENON · OGDEN**  
PLLC  
P.O. Box 11969  
Lexington, Kentucky 40579-1969

Re: 2007 Rate Case  
Our Reference: 010311/125802/LWI/1008

Fees rendered this bill \$ 3,281.00

**Total Current Charges This Matter** **\$ 3,281.00**

MAR 20 2007

**STOLL · KEENON · OGDEN**  
PLLC  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507-1801  
(859) 231-3000  
Tax Id # 61-0421389  
March 20, 2007

Kentucky-American Water Company  
c/o American Water Company  
Shared Service Center  
P.O. Box 5610  
Cherry Hill, NJ 08034

INVOICE NO.: 542839  
SKO File No.: 10311/125802

cc: A. W. Turner, Jr.  
Kentucky-American Water Company  
3200 Richmond Road  
Lexington, KY 40502

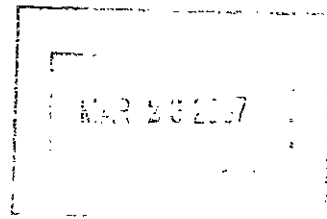
MATTER NAME: 2007 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 3,281.00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES  
PER ATTACHED 0.00

INVOICE TOTAL \$ 3,281.00

**TOTAL BALANCE DUE \$3,281.00**



**BILL DATE:** March 20, 2007

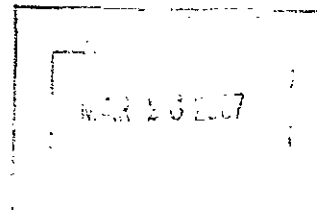
Kentucky-American Water Company  
c/o American Water Company  
Shared Service Center  
Cherry Hill, NJ 08034

**LEGAL FEES**

<u>DATE</u>	<u>IND</u>	<u>DESCRIPTION OF SERVICE</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
01/09/07	LWI	Conference with Mike Miller and Lindsey Ingram III.	1.20	340.00	\$ 408.00
01/11/07	LWI	Correspondence re: cost allocation manual issue.	0.30	340.00	102.00
01/16/07	LWI	Telephone conference with Mike Miller, et al., re: strategy.	2.00	340.00	680.00
02/13/07	LWI	Emails regarding planning/status; review regulations.	0.50	255.00	127.50
02/15/07	LWI	Review historical recoveries for current case planning issues.	1.00	255.00	255.00
02/16/07	LWI	Attend conference call; notes regarding same; revise application exhibit requirements; emails regarding same.	2.30	255.00	586.50
02/21/07	LWI	Work on managerial reports/variances issue.	0.50	255.00	127.50
02/27/07	LWI	Prepare for and attend rate case status call; telephone N. Rowe regarding same; follow-up notes regarding same.	2.30	255.00	586.50
03/13/07	LWI	Attend meeting at KAWC - station call.	1.20	340.00	408.00
<b>SUBTOTAL</b>			<b>11.30</b>		<b>\$3,281.00</b>

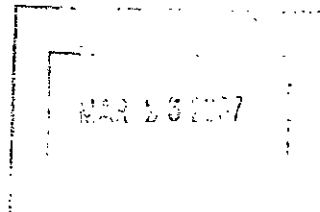
**EXPENSES AND OTHER SERVICES**

<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
<b>SUBTOTAL</b>		<b>0.00</b>
<b>GRAND TOTAL:</b>		<b>\$3,281.00</b>



**ATTORNEY/PARALEGAL SUMMARY**

<b>TIMEKEEPER</b>	<b>RANK</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
L. W Ingram, III	Partner	6.60	255.00	\$1,683.00
L. W Ingram	Of Counsel	4.70	340.00	\$1,598.00



**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2007-00143**  
**ATTORNEY GENERAL'S REQUEST FOR INFORMATION**  
**Item 295 of 312**

---

**Witness: Michael Miller/Nick Rowe**

295. Please itemize the amount of non-rate case legal expense for 2005, 2006 and 2007 to date. For each distinct item over \$5,000 show payee, amount, account and indicate what services were performed and what the subject matter of the services was.
- a. Provide copies of all invoices which exceed \$10,000. This should be the complete document including a complete description of work performed

**Response:**

For legal expenditures covered in this rate case, either in expense or capital, the totals for 2005, 2006 and YTD May 2007 are:

2005 - \$84,544  
2006 - \$92,485  
YTD May 2007 - \$151,467

For invoices over \$5,000, but under \$10,000, we have included invoice cover sheets; for invoices over \$10,000, we have included total invoices in the attached file.

For electronic version, refer to KAW\_R\_AGDR1#295\_061807.pdf



12000934g

STOLL, KEENON & PARK, LLP  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507-1801  
(859) 231 3000  
Tax Id # 61-0421389

**Received**  
MAY 20 2005  
Shared Services Center

May 17 2005  
5/17/05

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
P O Box 5084  
Mt Laurel NJ 08054 1108

216145  
INVOICE NO 216145  
SKP File No 10311/116273

A12LEGO1

Please Remit Payment by 06/06/05

cc Herbert A Miller Jr  
Kentucky American Water Company  
3200 Richmond Road  
Lexington KY 40502

MATTER NAME City of Owenton Ky

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 11 288 50

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 1 14

INVOICE TOTAL \$ 11 289 64

BALANCE DUE from previous statements

pd-ck# 62025184 5/19/05 → 04/20/05

Invoice Outstanding Amount  
214026 4 350 00

11 289.64

Total Balance Due on Previous Statements \$ 4 350 00

TOTAL BALANCE DUE \$15,639 64

**BILL DATE May 17 2005**

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
Mt Laurel NJ 08054 1108

**LEGAL FEES**

<b>DATE</b>	<b>IND</b>	<b>DESCRIPTION OF SERVICE</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
04/20/05	LWI	Work on revisions to APA multiple telephone conferences with client for same e mail regarding same work on joint application to PSC	6 00	215 00	\$ 1 290 00
04/21/05	LWI	Efforts regarding APA provisions and rate moratorium	2 00	215 00	430 00
04/25/05	LWI	Work on resolutions agreement	3 60	300 00	1 080 00
04/27/05	LWI	Work on joint application telephone conference with client and e mails regarding same	3 00	215 00	645 00
05/02/05	HAI	Research issues re requirements for resolutions versus ordinances conference (x2) with LWI III re same	3 50	190 00	665 00
05/02/05	LWI	Work on joint application and various APA issues communications with client regarding same	3 70	215 00	795 50
05/03/05	LWI	Work on Asset Purchase Agreement discussion re closing date Jan Routt	2 30	300 00	690 00
05/03/05	LWI	Review of continuing APA issues and numerous e mails regarding same	1 00	215 00	215 00
05/04/05	LWI	Work on fire hydrant rates telephone Jan Routt Mike Miller re same review of agreement	2 10	300 00	630 00
05/04/05	LWI	Continued efforts regarding APA issues and e mails regarding same	0 50	215 00	107 50

05/05/05	LWI	Review Operating Agreement Asset Purchase Agreement modifications leased employee Agreement	3 80	300 00	1 140 00
05/06/05	LWI	Review/analyze employee lease agreement perform research regarding same receive and work on operating agreement	2 50	215 00	537 50
05/09/05	LWI	Review Asset Purchase Agreement	2 50	300 00	750 00
05/09/05	LWI	Review Owenton s rate increase ordinance and correspondence to Jan Route re issues	1 00	300 00	300 00
05/09/05	LWI	Review rate ordinance e mails revise employee agreement	0 30	215 00	64 50
05/10/05	LWI	Review final Owenton documents telephone conference with L Ingram regarding same correspond with client regarding same	0 40	215 00	86 00
05/10/05	LWI	Review all documents	2 60	300 00	780 00
05/11/05	LWI	Review final agreement accept all changes scrub metadata correct	1 10	300 00	330 00
05/12/05	LWI	Draft and revise operations and maintenance agreement	3 50	215 00	752 50
<b>SUBTOTAL</b>			<b>45 40</b>		<b>\$11,288 50</b>

**EXPENSES AND OTHER SERVICES**

<b>DATE</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
04/15/05	Telephone Expense	0 76
05/03/05	Telephone Expense	0 38
<b>SUBTOTAL</b>		<b>1 14</b>
<b>GRAND TOTAL</b>		<b>\$11,289 64</b>

**ATTORNEY/PARALEGAL SUMMARY**

12000934  
9

RECEIVED

AUG 22 2005

SHARED SERVICE CENTER

STOLL, KEENON & PARK, LLP  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507-1801  
(859) 231-3000  
Tax Id # 61-0421389  
August 17 2005

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
P O Box 5084  
Mt Laurel NJ 08054 1108

222333

INVOICE NO 222333  
SKP File No 10311/116273

A12LEGO1

Please Remit Payment by 09/06/05

cc Herbert A Miller Jr  
Kentucky-American Water Company  
3200 Richmond Road  
Lexington KY 40502

MATTER NAME City of Owenton Ky

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 8 178 50

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 12 94

INVOICE TOTAL \$ 8 191 44

BALANCE DUE from previous statements

Bill Date	Invoice	Outstanding Amount
07/19/05	220812	4 061 80

Total Balance Due on Previous Statements \$ 4 061 80

TOTAL BALANCE DUE \$12 253 24

12000934  
9

STOLL, KEENON & PARK, LLP  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507-1801  
(859) 231-3000  
Tax Id # 61-0421389

A12LEGO1

September 19 2005

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
P O Box 5084  
Mt Laurel NJ 08054 1108

INVOICE NO 224567  
SKP File No 10311/116273

Please Remit Payment by 10/09/05

cc Herbert A Miller Jr  
Kentucky American Water Company  
3200 Richmond Road  
Lexington, KY 40502

MATTER NAME City of Owenton Ky

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 6 708 50

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 65 80

INVOICE TOTAL \$ 6 774 30

BALANCE DUE from previous statements

Bill Date	Invoice	Outstanding Amount
08/17/05	222333	8 191 44

Total Balance Due on Previous Statements \$ 8 191 44

TOTAL BALANCE DUE \$ 14,965 74

pd - voucher #  
41144607

SEP 22 2005  
Shared Services Center

V# 12000934 R  
A12 Legal

**STOLL, KEENON & PARK, LLP**  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507-1801  
(859) 231 3000  
Tax Id # 61-0421389

November 18 2005

11-18-05

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
P O Box 5084  
Mt Laurel NJ 08054 1108

INV# 229683

INVOICE NO 229683  
SKP File No 10311/3026

Please Remit Payment by 12/08/05

cc Herbert A Miller Jr  
Kentucky American Water Company  
3200 Richmond Road  
Lexington KY 40502

MATTER NAME General

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 5 730 00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 65 86

INVOICE TOTAL \$ 5 795 86

BALANCE DUE from previous statements

Bill Date	Invoice	Outstanding Amount
10/17/05	226277	2 016 51

Total Balance Due on Previous Statements \$ 2 016 51

TOTAL BALANCE DUE \$7,812.37

7,812.37

Received  
NOV 28 2005  
Shared Services Center

V# 120009342

**STOLL KEENON OGDEN**  
PLLC  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507 1801  
(859) 231 3000  
Tax Id # 61 0421389  
March 17 2006

3-17-06

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
P O Box 5084  
Mt Laurel NJ 08054 1108

50724

INVOICE NO 507246  
SKO File No 10311/110469

A 126601

**Please Remit This Page With Payment To**  
**STOLL KEENON OGDEN**  
PLLC  
P O Box 11969  
Lexington, Kentucky 40579-1969

Re Source of Supply Investigation PSC 2001 117 PO114  
Your Reference Source of Supply Investigation PSC 2001 117 PO114  
Our Reference 010311/110469/LW/1008

Fees rendered this bill \$ 5 561 00

Disbursements \$ 32 20

**Total Current Charges This Matter \$ 5,593 20**

Balance as of 02/17/06 \$3 561 43

Less credits (payments adjustments) \$ 1 566 50

Balance due on prior billings \$1 994 93

**Total Amount Due This Matter \$7 588 13**

Entered  
MAR 27 2006

**STOLL KEENON OGDEN**  
PLLC  
300 West Vine Street  
Suite 2100  
Lexington Kentucky 40507 1801  
(859) 231 3000  
Tax Id # 61 0421389  
April 17 2006

A12Alego1

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
P O Box 5084  
Mt Laurel NJ 08054 1108

V# 12 000 934 RM

INVOICE NO: 510044  
SKO File No 10311/110469

**Please Remit This Page With Payment To**  
**STOLL KEENON OGDEN**  
PLLC  
P O Box 11969  
Lexington, Kentucky 40579 1969

Re Source of Supply Investigation PSC 2001 117 PO114  
Your Reference Source of Supply Investigation PSC 2001 117 PO114  
Our Reference 010311/110469/LWI/1008

Fees rendered this bill	\$ 6 729 50
Disbursements	\$ 39 33
<b>Total Current Charges This Matter</b>	<b>\$ 6 768 83</b>
Balance as of 03/17/06	\$7 588 13
Less credits (payments adjustments)	\$ 1 994 93
<b>Balance due on prior billings</b>	<b>\$5 593 20</b>
<b>Total Amount Due This Matter</b>	<b>\$12 362 03</b>



**STOLL KEENON OGDEN**  
PLLC  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507 1801  
(859) 231 3000  
Tax Id # 61 0421389  
September 19 2006

Kentucky American Water Company  
c/o American Water Company  
Shared Service Center  
P O Box 5610  
Cherry Hill NJ 08034

12000934  
Rm

524851  
INVOICE NO 524854  
SKO File No 10311/3026

A12LEGO1

Please Remit This Page With Payment To  
**STOLL KEENON OGDEN**  
PLLC  
P O Box 11969  
Lexington, Kentucky 40579-1969

Re General  
Our Reference 010311/003026/LWI/1008

Fees rendered this bill \$ 5 964 50

Disbursements \$ 262 96

Total Current Charges This Matter

\$ 6 227 46

Received  
SEP 25 2006  
Shared Services Center

**STOLL KEENON OGDEN**  
PLLC  
300 West Vine Street  
Suite 2100  
Lexington Kentucky 40507 1801  
(859) 231 3000  
Tax Id # 61-0421389  
October 19 2006

12000934  
Rm

A12 Legoi

Kentucky American Water Company  
c/o American Water Company  
Shared Service Center  
P O Box 5610  
Cherry Hill NJ 08034

528442

INVOICE NO 528442  
SKO File No 103117124828

**Please Remit This Page With Payment To**  
**STOLL KEENON OGDEN**  
PLLC  
P O Box 11969  
Lexington, Kentucky 40579-1969

Re 2006 Refinancing  
Our Reference 010311/124828/LWI/1008

Fees rendered this bill	\$ 3 647 00
Disbursements	\$ 1 399 32
<b>Total Current Charges This Matter</b>	<b>\$ 5,046 32</b>

Balance as of 09/19/06	\$4 860 10
Less credits (payments adjustments)	\$0 00
<b>Balance due on prior billings</b>	<b>\$4,860 10</b>
<b>Total Amount Due This Matter</b>	<b>\$9,906 42</b>

<p>Received</p> <p>OCT 24 2006</p> <p>Shared Services Center</p>
--

01-04-07 RCVD 0002

**STOLL KEENON OGDEN**  
PLLC  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507 1801  
(859) 231-3000  
Tax Id # 61-0421389  
December 27 2006

Kentucky-American Water Company  
c/o American Water Company  
Shared Service Center  
P O Box 5610  
Cherry Hill NJ 08034

AAASSTO2

INVOICE NO. 535279  
SKO File No 10311/110469

12000934 em

Please Remit This Page With Payment To  
**STOLL KEENON OGDEN**  
PLLC  
P O Box 11969  
Lexington, Kentucky 40579-1969

Re Source of Supply Investigation PSC 2001 117 PO114  
Your Reference Source of Supply Investigation PSC 2001-117 PO114  
Our Reference 010311/110469/LWI/1008

Fees rendered this bill	\$ 5 811 00
Disbursements	\$ 34 58
<b>Total Current Charges This Matter</b>	<b>\$ 5,845 58</b>
Balance as of 11/22/06	\$5 876 44
Less credits (payments adjustments)	\$-4 048 94
<b>Balance due on prior billings</b>	<b>\$1,827 50</b>
<b>Total Amount Due This Matter</b>	<b>\$7,673 08</b>

02-20-07 OUT 0034

**STOLL KEENON OGDEN**

PLLC  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507 1801  
(859) 231-3000  
Tax Id # 61-0421389  
February 16 2007

Kentucky-American Water Company  
c/o American Water Company  
Shared Service Center  
P O Box 5610  
Cherry Hill NJ 08034

A12ASST02  
12000934RM

INVOICE NO 539802  
SKO File No 10311/3026

Please Remit This Page With Payment To  
**STOLL KEENON OGDEN**  
PLLC  
P O Box 11969  
Lexington, Kentucky 40579-1969

Re General  
Our Reference 010311/003026/LWI/1008

Fees rendered this bill	\$ 7 905 00
Disbursements	\$ 82 88
<b>Total Current Charges This Matter</b>	<b>\$ 7,987 88</b>

Balance as of 01/29/07	\$18 443 09
Less credits (payments adjustments)	\$ 10 779 93
<b>Balance due on prior billings</b>	<b>\$7,663 16</b>
<b>Total Amount Due This Matter</b>	<b>\$15,651 04</b>

**STOLL KEENON OGDEN**  
PLLC  
300 West Vine Street  
Suite 2100  
Lexington Kentucky 40507 1801  
(859) 231 3000  
Tax Id # 61 0421389  
April 17 2006

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
P O Box 5084  
Mt Laurel NJ 08054 1108

A legal  
12000934 km  
INVOICE NO 510042  
SKO File No 1031173026

Please Remit This Page With Payment To  
**STOLL KEENON OGDEN**  
PLLC  
P O Box 11969  
Lexington, Kentucky 40579-1969

Re General  
Our Reference 010311/003026/LW/1008

Fees rendered this bill	\$ 9 662 00
Disbursements	\$ 468 15
<b>Total Current Charges This Matter</b>	<b>\$ 10 130 15</b>
Balance as of 03/17/06	\$4 042 84
Less credits (payments adjustments)	\$ 3 973 24
<b>Balance due on prior billings</b>	<b>\$69 60</b>
<b>Total Amount Due This Matter</b>	<b>\$10 199 75</b>

**STOLL KEENON OGDEN**  
PLLC  
300 West Vine Street  
Suite 2100  
Lexington Kentucky 40507 1801  
(859) 231 3000  
Tax Id # 61 0421389  
April 17 2006

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
P O Box 5084  
Mt Laurel NJ 08054 1108

INVOICE NO 510042  
SKO File No 10311/3026

cc Herbert A Miller Jr  
Kentucky American Water Company  
3200 Richmond Road  
Lexington KY 40502

MATTER NAME General

---

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 9 662 00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES  
PER ATTACHED 468 15

INVOICE TOTAL \$ 10 130 15

BALANCE DUE from previous statements

Bill Date	Invoice	Outstanding Amount
03/17/06	507244	69 60

Total Balance Due on Previous Statements \$ 69 60

**TOTAL BALANCE DUE \$10 199 75**

**BILL DATE** April 17 2006

Kentucky American Water Company  
c/o American Water Shared Services Center  
Accounts Payable Department  
Mt Laurel NJ 08054 1108

**LEGAL FEES**

<b>DATE</b>	<b>IND</b>	<b>DESCRIPTION OF SERVICE</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
03/17/06	LWI	Work on proposed drought tariff review KAWC tariff true up mechanism revise tariff for filing email client	3 70	325 00	\$ 1 202 50
03/21/06	LWI	Review and prepare for PSC meeting	1 50	325 00	487 50
03/24/06	DTE	Research regarding procedure to recoup certain underbillings memo to Mr Ingram	2 60	270 00	702 00
03/27/06	LWI	Review Eversole research LFUCG billing	0 50	325 00	162 50
03/28/06	LWI	Work on condition compliance filings	1 40	325 00	455 00
03/28/06	LWI	Work on various condition required filings	1 50	235 00	352 50
03/29/06	LWI	Review materials to be filed prepare list of outstanding tasks	3 50	235 00	822 50
03/29/06	LWI	Compliance Case Work on March 31 filings review and organize	2 80	325 00	910 00
03/29/06	LWI	Work on Condition 19 response best practices correspondence Mike Miller	1 40	325 00	455 00
03/30/06	LWI	Extensive work on compliance filings telephone conferences re same review all exhibits to filings prepare and revise notices of filing	7 00	235 00	1 645 00
03/30/06	LWI	Compliance Case Work on March 31 filings	1 00	325 00	325 00
03/31/06	LWI	Continue work on compliance filing and preparation of exhibits for same multiple telephone conferences re same finalize and file	4 00	235 00	940 00
03/31/06	LWI	Compliance Case Review filings for condition compliance	2 40	325 00	780 00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
04/12/06	LWI	Work on Sheila and Mike Miller re EPT filing	1 30	325 00	422 50
<b>SUBTOTAL</b>			<b>34 60</b>		<b>\$9 662 00</b>

**EXPENSES AND OTHER SERVICES**

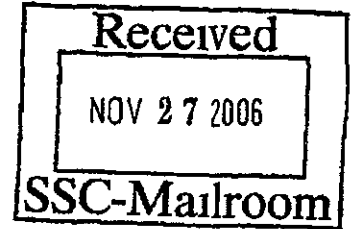
DATE	DESCRIPTION	AMOUNT
03/17/06	Travel Expense	26 70
03/24/06	Duplicating Charges	0 80
03/27/06	Duplicating Charges	3 40
03/27/06	Telephone Expense	0 76
03/29/06	Telephone Expense	1 52
03/31/06	Duplicating Charges	167 10
03/31/06	Duplicating Charges	127 40
03/31/06	Duplicating Charges	13 80
03/31/06	Duplicating Charges	1 80
03/31/06	Duplicating Charges	59 70
03/31/06	Duplicating Charges	7 20
03/31/06	Duplicating Charges	2 70
03/31/06	Telephone Expense	0 38
03/31/06	Telephone Expense	0 38
03/31/06	Telephone Expense	0 76
03/31/06	Telephone Expense	0 38
03/31/06	Telephone Expense	0 38
03/31/06	Telephone Expense	1 14
04/05/06	Travel Expense	13 35
04/05/06	Telecopier Charges (Long Distance)	5 00
04/05/06	Telecopier Charges (Long Distance)	5 00
04/12/06	Duplicating Charges	1 50
04/12/06	Duplicating Charges	0 30
04/14/06	Travel Expense	26 70
<b>SUBTOTAL</b>		<b>468 15</b>
<b>GRAND TOTAL</b>		<b>\$10 130 15</b>

**ATTORNEY/PARALEGAL SUMMARY**

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
L W Ingram III	Partner	16 00	235 00	\$3 760 00
L W Ingram Jr	Partner	16 00	325 00	\$5 200 00
D Eversole	Of Counsel	2 60	270 00	\$702 00



**STOLL KEENON OGDEN**  
PLLC  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507 1801  
(859) 231-3000  
Tax Id # 61-0421389  
November 22 2006



Kentucky-American Water Company  
c/o American Water Company  
Shared Service Center  
P O Box 5610  
Cherry Hill NJ 08034

12000934  
R

INVOICE NO. 532733  
SKO File No 10311/3026

cc Herbert A Miller Jr  
Kentucky American Water Company  
3200 Richmond Road  
Lexington KY 40502

MATTER NAME General

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 10 795 00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 140 54

INVOICE TOTAL \$ 10 935 54

BALANCE DUE from previous statements

Bill Date	Invoice	Outstanding Amount
10/19/06	528443	5 196 18

Total Balance Due on Previous Statements \$ 5 196 18

**TOTAL BALANCE DUE \$16,131 72**

**BILL DATE** November 22 2006

Kentucky American Water Company  
 c/o American Water Company  
 Shared Service Center  
 Cherry Hill NJ 08034

<b>LEGAL FEES</b>					
<b>DATE</b>	<b>IND</b>	<b>DESCRIPTION OF SERVICE</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
10/02/06	LWI	Work on one year sewer billing extension	1 00	235 00	\$ 235 00
10/04/06	LWI	Work on issues at KAWC weekly session re easements easement encroachments and company contracts review Witherite fax re sewer billing	3 00	235 00	705 00
10/05/06	LWI	Finalize sewer billing agreement and send to client work on NOV issues and telephone conference with client re same	1 50	235 00	352 50
10/06/06	LWI	E mails with client re NOVs review letter re Herren easement telephone conference with and e mail to client re same	1 00	235 00	235 00
10/10/06	LWI	Efforts re Realty Homes easement encroachment	0 50	235 00	117 50
10/11/06	LWI	Meet with KAWC re easements company contracts and PSC notification issues telephone conference with KAWC counsel re discovery responses review Cingular antenna issue	3 00	235 00	705 00
10/11/06	RHM	conference with Lindsey Ingram III re encroachment agreement for Jaguar dealership	0 10	235 00	23 50
10/12/06	LWI	Revise/finalize deferral letter and circulate same to client review rate case orders for same	1 50	235 00	352 50
10/13/06	LWI	Finalize and send deferral letter	0 50	235 00	117 50
10/16/06	LWI	Review Cingular antenna issue review status of Herren easement issue and correspond with client re same	0 80	235 00	188 00
10/17/06	RHM	Attention to Realty Holding Encroachment Agreement	1 00	235 00	235 00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
10/18/06	JCW	Obtain copy of plat perform title exam	1 50	90 00	135 00
10/18/06	DAS	Meet with Lindsey Ingram III to discuss underground storage tank issues and easements and telephone conference to Linda Bridwell regarding same	0 70	275 00	192 50
10/18/06	LWI	Meet with client re easements contracts and general legal matters	2 50	235 00	587 50
10/18/06	LWI	Review file for SJ Cox dispute	0 50	235 00	117 50
10/18/06	LWI	Work on underground tank environmental issue	0 50	235 00	117 50
10/18/06	LWI	Research statutes for underground facility protection e-mail client re same	1 00	235 00	235 00
10/18/06	LWI	Review contractual relationship with Nicholasville	0 50	235 00	117 50
10/18/06	RHM	Revise encroachment agreement	0 40	235 00	94 00
10/19/06	DAS	Telephone conference with Linda Bridwell regarding action plan for UST contamination and easement conference with Lindsey Ingram III re same	0 70	275 00	192 50
10/19/06	FLW	Review and revise Encroachment Agreement for Realty Holding conference with Rich Mains	1 00	305 00	305 00
10/19/06	LWI	Telephone conference with SJ Cox counsel e mail re retainage dispute	0 50	235 00	117 50
10/19/06	LWI	Review Nicholasville water purchase documents telephone conference with client re same	1 50	235 00	352 50
10/19/06	LWI	Further review of antenna issue e-mail client re same	0 50	235 00	117 50
10/19/06	RHM	Attention to encroachment agreement	0 40	235 00	94 00
10/19/06	LWI	Research applicants/counsel position	1 10	325 00	357 50
10/20/06	LWI	Work on issue of disclosure of credit reports review fax re SJ Cox dispute	1 00	235 00	235 00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
10/21/06	RHM	Attention to encroachment agreement	0 30	235 00	70 50
10/23/06	LWI	Telephone conference with N Rowe re dividend policy and KRA issue review documents for same	0 70	235 00	164 50
10/23/06	LWI	Review Owenton main extension documents	0 50	235 00	117 50
10/24/06	LWI	Work on finalization of sewer billing contract	0 30	235 00	70 50
10/24/06	LWI	Work on monthly legal report	1 00	235 00	235 00
10/24/06	DAS	Telephone conference with Scott Smith regarding underground storage tank remediation review file	1 00	275 00	275 00
10/25/06	LWI	Work on contractor agreements with Fred White	0 50	235 00	117 50
10/25/06	LWI	Work on clogged culvert issues with D Griffin	0 50	235 00	117 50
10/25/06	LWI	Work on unauthorized debit issue with S Owens	0 50	235 00	117 50
10/25/06	LWI	Efforts re antenna leases	0 50	235 00	117 50
10/26/06	LWI	Work on dividend request	0 80	325 00	260 00
10/26/06	LWI	Review dividend application issues	0 50	235 00	117 50
10/27/06	LWI	Correspondence re antenna leases	0 50	235 00	117 50
10/27/06	LWI	Efforts re dismissal of Peaks Mill case and meter placement	1 00	235 00	235 00
10/27/06	LWI	Efforts re encroachment agreement	0 50	235 00	117 50
10/30/06	RHM	Distribute encroachment agreement	0 20	235 00	47 00
11/02/06	HAI	Work on confidentiality agreement	0 90	215 00	193 50
11/13/06	LWI	Review Clays Mill and Peaks Mill issues e-mails re sewer efforts	0 70	235 00	164 50
11/14/06	LWI	Prepare for office hours at KAWC work on compliance case filing	1 00	235 00	235 00
11/15/06	AKC	Conferences with L Ingram re quitclaim deed Draft Conferences with R Mains Review Kentucky law	2 00	165 00	330 00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
11/15/06	LWI	Work on Clays Mill maintenance agreement issue	0 50	235 00	117 50
11/15/06	LWI	Work on Lennie House meter issue	0 50	235 00	117 50
11/15/06	LWI	Work on Jerry Stafford quitclaim issue	1 00	235 00	235 00
11/15/06	LWI	Meet with F White re sewer and theft issues	0 50	235 00	117 50
11/15/06	LWI	Prepare and file compliance reports for 3rd quarter	1 00	235 00	235 00
11/16/06	LWI	Work on sewer billing issues correspondence re same telephone conference with D Holmes re same	0 50	235 00	117 50
<b>SUBTOTAL</b>			<b>46 10</b>		<b>\$10,795 00</b>

**EXPENSES AND OTHER SERVICES**

DATE	DESCRIPTION	AMOUNT
10/18/06	Telephone Expense	0 76
10/18/06	Telephone Expense	0 38
10/20/06	Local Transportation Mileage	1 78
10/24/06	Duplicating Charges	0 20
10/27/06	Local Transportation Mileage	2 67
10/27/06	Duplicating Charges	1 40
11/03/06	Local Transportation Mileage	4 45
11/03/06	Travel Expense	26 70
11/07/06	Telecopier Charges (Long Distance)	4 00
11/09/06	Telephone Expense	0 38
11/09/06	Telephone Expense	3 80
11/09/06	Telephone Expense	0 76
11/09/06	Telephone Expense	0 38
11/10/06	Local Transportation Mileage	5 34
11/10/06	Duplicating Charges	4 00
11/15/06	Duplicating Charges	40 60
11/15/06	Telephone Expense	3 04
11/16/06	Filing Fees	31 00
11/17/06	Travel Expense	8 90
<b>SUBTOTAL</b>		<b>140 54</b>
<b>GRAND TOTAL</b>		<b>\$10,935 54</b>

**ATTORNEY/PARALEGAL SUMMARY**

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
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<b>TIMEKEEPER</b>	<b>RANK</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
L W Ingram III	Partner	34 00	235 00	\$7 990 00
L W Ingram Jr	Partner	1 90	325 00	\$617 50
F L Wilford	Partner	1 00	305 00	\$305 00
H A Ingram	Partner	0 90	215 00	\$193 50
R H Mains	Partner	2 40	235 00	\$564 00
A Connell	Associate	2 00	165 00	\$330 00
D Smart	Of Counsel	2 40	275 00	\$660 00
J C Wakefield	Paralegal	1 50	90 00	\$135 00

1 18

01-04-07 RCVD 0001

**STOLL KEENON OGDEN**  
PLLC  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507 1801  
(859) 231 3000  
Tax Id # 61-0421389  
December 27 2006

ATAASSTOZ

Kentucky-American Water Company  
c/o American Water Company  
Shared Service Center  
P O Box 5610  
Cherry Hill NJ 08034

INVOICE NO 535278  
SKO File No 10311/3026

12000934 Rm

**Please Remit This Page With Payment To**  
**STOLL KEENON OGDEN**  
PLLC  
P O Box 11969  
Lexington, Kentucky 40579-1969

Re General  
Our Reference 010311/003026/LWI/1008

Fees rendered this bill \$ 10 689 00

Disbursements \$ 90 93

**Total Current Charges This Matter \$ 10,779 93**

Balance as of 11/22/06 \$16 131 72

Less credits (payments adjustments) \$-5 196 18

**Balance due on prior billings \$10,935 54**

**Total Amount Due This Matter \$21,715 47**

**STOLL KEENON OGDEN**  
PLLC  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507 1801  
(859) 231-3000  
Tax Id # 61-0421389  
December 27 2006

Kentucky American Water Company  
c/o American Water Company  
Shared Service Center  
P O Box 5610  
Cherry Hill NJ 08034

INVOICE NO 535278  
SKO File No 10311/3026

cc Herbert A Miller Jr  
Kentucky-American Water Company  
3200 Richmond Road  
Lexington KY 40502

MATTER NAME General

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TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 10 689 00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 90 93

INVOICE TOTAL \$ 10 779 93

BALANCE DUE from previous statements

Bill Date	Invoice	Outstanding Amount
11/22/06	532733	10 935 54

Total Balance Due on Previous Statements \$ 10 935 54

**TOTAL BALANCE DUE \$21,715 47**



**BILL DATE** December 27 2006

Kentucky American Water Company  
c/o American Water Company  
Shared Service Center  
Cherry Hill NJ 08034

**LEGAL FEES**

<b>DATE</b>	<b>IND</b>	<b>DESCRIPTION OF SERVICE</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
11/06/06	LWI	Work on request for dividend appraisal	2 00	235 00	\$ 470 00
11/08/06	LWI	Work on Mercer Road tank issues review e-mails and telephone conference with client re same work on non-disclosure agreement circulate financing and deferral materials to M Miller	2 70	235 00	634 50
11/10/06	LWI	Attend source of supply status call	0 50	235 00	117 50
11/10/06	LWI	Finalize and circulate non-disclosure agreement	0 30	235 00	70 50
11/10/06	LWI	Review compliance case filing requirements and e-mail P Foran re same telephone conference with Foran	0 50	235 00	117 50
11/10/06	LWI	Finalize and e-file dividend request	1 00	235 00	235 00
11/16/06	AKC	Draft quitclaim deed	0 50	165 00	82 50
11/17/06	LWI	Work on deposit refund Ball Bryant issue	0 50	235 00	117 50
11/20/06	LWI	Review status of multiple matters including Ball Homes Nicholasville Rockwell	1 00	235 00	235 00
11/20/06	LWI	Work on summary judgment Cox retainage issue	0 80	235 00	188 00
11/21/06	LWI	Telephone conference with G Jacobson re dividend issues and e mails re same	0 30	235 00	70 50
11/21/06	LWI	Work on Ball Bryant issue e-mails re same telephone conference with J Norris re same	0 80	235 00	188 00
11/21/06	LWI	Work on summary judgment Cox payment issues and multiple telephone conferences and e mails re same	1 30	235 00	305 50

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
11/22/06	AKC	Teleconferences with L Ingram re quitclaim deed Edit	0 60	165 00	99 00
11/22/06	LWI	Work on quitclaim deed issues	0 40	235 00	94 00
11/22/06	LWI	Review recording of supplemental mortgage issues	0 30	235 00	70 50
11/22/06	LWI	Review Jefferson Circuit subpoena issues	0 30	235 00	70 50
11/22/06	LWI	Review US Bank mortgage fees issue	0 30	235 00	70 50
11/22/06	LWI	Review/execute easements	0 50	235 00	117 50
11/22/06	LWI	Prepare Ball Bryant amendment	1 00	235 00	235 00
11/22/06	LWI	Work on assignment of refunds/10 payee issue	1 00	235 00	235 00
11/27/06	MMS	Order check in preparation of recording in Owen County	0 20	90 00	18 00
11/27/06	LWI	Work on Ball Bryant contract issue	0 40	235 00	94 00
11/27/06	LWI	Work on assignment of refunds issues	0 50	235 00	117 50
11/27/06	LWI	E mails re source of supply status	0 20	235 00	47 00
11/28/06	LWI	Prepare for office hours by reviewing status of multiple matters telephone conference with R Soultz re dividend issues work on quitclaim issues	1 50	235 00	352 50
11/29/06	LWI	Work on Kirkland case telephone conference with J Carpenter	0 50	235 00	117 50
11/29/06	LWI	Review GIS purchase contracts	0 30	235 00	70 50
11/29/06	LWI	Meet with F White re damage/release	0 30	235 00	70 50
11/29/06	LWI	Meet with C Bush re contracts re Georgetown	0 40	235 00	94 00
11/29/06	LWI	Work on dividend payment issues	0 50	235 00	117 50
11/29/06	LWI	Prepare legal report	1 00	235 00	235 00
11/30/06	LWI	Correspondence re Ball Bryant	0 20	235 00	47 00
12/01/06	LWI	Review Rockwell status to prepare for status conference	1 50	235 00	352 50

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
12/01/06	LWI	Work on Kirkland matter	1 50	235 00	352 50
12/01/06	LWI	Work on Martin release telephone conference with client re same	1 00	235 00	235 00
12/04/06	LWI	Continue work on Kirkland matter telephone conference with client (Ross) and Shoopman re same	1 50	235 00	352 50
12/04/06	LWI	Work on subpoena in T Walter matter telephone conference with client and prepare affidavit and letter re same	1 50	235 00	352 50
12/04/06	LWI	Work on dividend issue telephone conference with client re same	0 50	235 00	117 50
12/04/06	LWI	Continue preparation for status conference attend conference report to client	1 50	235 00	352 50
12/05/06	LWI	Review files for office hours meetings	1 00	235 00	235 00
12/05/06	LWI	Work on Georgetown Wyndemere issue	1 00	235 00	235 00
12/05/06	LWI	Work on extension deposit issues	0 70	235 00	164 50
12/06/06	LWI	Meet with N Rowe re various	0 40	235 00	94 00
12/06/06	LWI	Review condition filing obligations	0 50	235 00	117 50
12/06/06	LWI	Work on allocation of Owenton closing expense	0 50	235 00	117 50
12/06/06	LWI	Office hours for easements contract issues and employee relations issues	2 20	235 00	517 00
12/06/06	LWI	Efforts re Lexington Water Company name change	0 50	235 00	117 50
12/06/06	LWI	Prepare for rate case meeting with client review 2004 case materials	2 00	235 00	470 00
12/07/06	LWI	Obtain name change documentation communicate with client re same	0 70	235 00	164 50
12/07/06	LWI	Review time limitations for underbilling and non billing correspond with R Cole re same review statutes and regulations for same	0 70	235 00	164 50

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
12/15/06	DTE	Research re KPSC depreciation study decisions	3 60	270 00	972 00
<b>SUBTOTAL</b>			<b>45 40</b>		<b>\$10,689 00</b>

**EXPENSES AND OTHER SERVICES**

DATE	DESCRIPTION	AMOUNT
10/02/06	Westlaw Charges	36 12
11/17/06	Telephone Expense	4 18
11/17/06	Telephone Expense	0 38
11/17/06	Telephone Expense	1 14
11/22/06	Travel Expense	13 35
11/22/06	Local Transportation Mileage	2 67
11/28/06	Telephone Expense	0 76
11/29/06	Telephone Expense	0 76
12/01/06	Local Transportation Mileage	2 67
12/01/06	Telephone Expense	1 14
12/01/06	Telephone Expense	0 76
12/01/06	Telephone Expense	0 76
12/01/06	Telephone Expense	0 38
12/01/06	Telephone Expense	0 76
12/01/06	Telephone Expense	2 66
12/01/06	Telephone Expense	1 52
12/04/06	Duplicating Charges	1 20
12/04/06	Duplicating Charges	0 20
12/04/06	Telephone Expense	6 46
12/04/06	Telephone Expense	2 66
12/04/06	Telephone Expense	1 52
12/08/06	Local Transportation Mileage	3 56
12/14/06	Telephone Expense	0 38
12/14/06	Telephone Expense	3 42
12/14/06	Telephone Expense	0 38
12/14/06	Telephone Expense	0 76
12/15/06	Telephone Expense	0 38
<b>SUBTOTAL</b>		<b>90 93</b>
<b>GRAND TOTAL</b>		<b>\$10,779 93</b>

**ATTORNEY/PARALEGAL SUMMARY**

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
L W Ingram III	Partner	40 50	235 00	\$9 517 50
A Connell	Associate	1 10	165 00	\$181 50
D Eversole	Of Counsel	3 60	270 00	\$972 00

**STOLL · KEENON · OGDEN**

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

March 20, 2007

12000934  
HK

A12A55T0

Kentucky-American Water Company  
c/o American Water Company  
Shared Service Center  
P.O. Box 5610  
Cherry Hill, NJ 08034

INVOICE NO. ~~542836~~  
SKO File No.: 10311/110469

Please Remit This Page With Payment To:

**STOLL · KEENON · OGDEN**

PLLC

P.O. Box 11969

Lexington, Kentucky 40579-1969

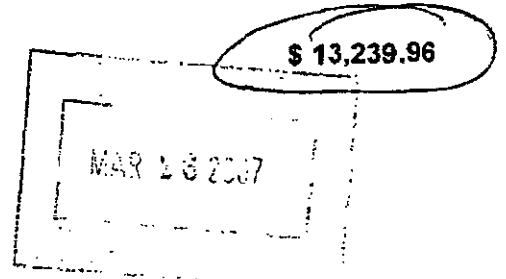
Re: Source of Supply Investigation, PSC 2001-117 "PO114"  
Your Reference: Source of Supply Investigation, PSC 2001-117 "PO114"  
Our Reference: 010311/110469/LWI/1008

Fees rendered this bill \$ 13,222.00

Disbursements \$ 17.96

**Total Current Charges This Matter**

**\$ 13,239.96**



**STOLL · KEENON · OGDEN**  
PLLC  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507-1801  
(859) 231-3000  
Tax Id # 61-0421389  
March 20, 2007

Kentucky-American Water Company  
c/o American Water Company  
Shared Service Center  
P.O. Box 5610  
Cherry Hill, NJ 08034

INVOICE NO.: 542836  
SKO File No.: 10311/110469

cc: A. W. Turner, Jr.  
Kentucky-American Water Company  
3200 Richmond Road  
Lexington, KY 40502

MATTER NAME: Source of Supply Investigation, PSC 2001-117 "PO114"

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED	13,222.00
TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED	17.96
INVOICE TOTAL	<u>\$ 13,239.96</u>
TOTAL BALANCE DUE	<u><u>\$13,239.96</u></u>

MAR 28 2007

**BILL DATE:** March 20, 2007

Kentucky-American Water Company  
c/o American Water Company  
Shared Service Center  
Cherry Hill, NJ 08034

**LEGAL FEES**

<b>DATE</b>	<b>IND</b>	<b>DESCRIPTION OF SERVICE</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
01/11/07	LWI	Correspondence re: zoning issues.	0.40	340.00	\$ 136.00
01/11/07	LWI	Review KRA actions.	0.30	340.00	102.00
01/26/07	LWI	Telephone conference re: various matters.	0.80	340.00	272.00
02/01/07	LWI	Review Graddy letter.	0.30	340.00	102.00
02/07/07	LWI	Telephone conference with JEH, et al.; review.	1.20	340.00	408.00
02/09/07	LWI	Telephone conference with group re: review.	2.50	340.00	850.00
02/13/07	LWI	Emails regarding planning/status	0.50	255.00	127.50
02/14/07	LWI	Telephone conference with S. Lancho and review website for client.	0.70	255.00	178.50
02/16/07	LWI	Review PSC presentation and A. W. Turner notes; telephone conference with A. W. Turner regarding same.	1.00	255.00	255.00
02/19/07	LWI	Harrison emails regarding his report; review report and revisions and additions to same; work on letter to Graddy and circulate same to team.	4.00	255.00	1,020.00
02/20/07	LWI	Emails regarding case status and PSC meeting	0.50	255.00	127.50
02/21/07	LWI	Finalize and send Graddy letter; emails with client regarding status.	0.50	255.00	127.50
02/22/07	LWI	Work on engineering expenses contract and emails regarding same.	0.50	255.00	127.50
02/23/07	LWI	Telephone client regarding status; emails NOR regarding case status and strategy; telephone conference with Lindsey Ingram regarding same.	1.00	255.00	255.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
02/26/07	LWI	Review client schedule and checklist	0.50	255.00	127.50
02/27/07	LWI	Telephone conference with N. Rowe and A. W. Turner regarding status; work on GF report.	1.50	255.00	382.50
02/28/07	LWI	Prepare for and meet with Turner, Bridwell, and Rowe regarding status and strategy; notes and follow up regarding same; work on GF report; work on assigned list.	4.00	255.00	1,020.00
02/28/07	LWI	Telephone conference with group.	1.30	340.00	442.00
02/28/07	LWI	IPO - telephone conference.	0.50	340.00	170.00
03/01/07	LWI	Work on GF report; review engineering emails; work on task list.	3.00	255.00	765.00
03/02/07	LWI	Emails regarding status and tasks; review notes regarding same; work on testimony outlines.	2.50	255.00	637.50
03/05/07	LWI	Work on testimony outlines; review notes for same.	2.00	255.00	510.00
03/06/07	LWI	Correspondence - PSC.	0.30	340.00	102.00
03/07/07	LWI	Work on testimonies' - outlines.	1.70	340.00	578.00
03/08/07	LWI	Review GF report.	2.80	340.00	952.00
03/09/07	LWI	Telephone conference with group.	1.30	340.00	442.00
03/12/07	LWI	Various permit requirements.	3.60	340.00	1,224.00
03/12/07	LWI	Work on application - deficit history and PSC cases.	2.80	340.00	952.00
03/13/07	LWI	Attend meeting at KAWC - status of EA.	2.00	340.00	680.00
03/13/07	LWI	Telephone conference with Walters on testimony.	0.30	340.00	102.00
03/13/07	DTR	Conference with firm attorney Lindsey Ingram, III regarding eminent domain issues and planning for pipeline project.	0.20	235.00	47.00
<b>SUBTOTAL</b>			<b>44.50</b>		<b>\$13,222.00</b>

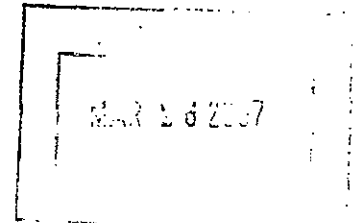
**EXPENSES AND OTHER SERVICES**

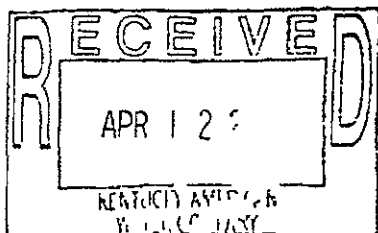


DATE	DESCRIPTION	AMOUNT
02/21/07	Telecopier Charges (Long Distance)	2.00
03/08/07	Telephone Expense	10.64
03/09/07	Telephone Expense	1.14
03/09/07	Telephone Expense	0.76
03/12/07	Telephone Expense	0.38
03/12/07	Telephone Expense	0.38
03/15/07	Telephone Expense	0.38
03/16/07	Telephone Expense	1.90
03/16/07	Telephone Expense	0.38
<b>SUBTOTAL</b>		<b>17.96</b>
<b>GRAND TOTAL:</b>		<b>\$13,239.96</b>

**ATTORNEY/PARALEGAL SUMMARY**

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
L. W Ingram, III	Partner	22.20	255.00	\$5,661.00
D. T Royse	Partner	0.20	235.00	\$47.00
L. W Ingram	Of Counsel	22.10	340.00	\$7,514.00

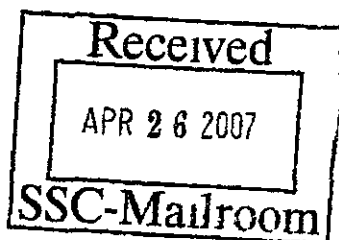




GREENEBAUM DOLL & McDONALD PLLC  
 P O Box 635179  
 Cincinnati OH 45263 5179  
 I D #61 0468813

12001459 RM

A W Turner, Jr  
 Kentucky American Water Co  
 2300 Richmond Road  
 Lexington, KY 40502



Account No 113344 000001  
 Invoice No 4117433  
 Invoice Date April 11, 2007

ENVIRONMENTAL ISSUES

\$ 16,546.1

FOR PROFESSIONAL SERVICES RENDERED THROUGH MARCH 31 2007

DATE	ATTORNEY/ PARALEGAL	HOURS	DESCRIPTION
03/01/07	BED	2 40	Telephone call from J Bender review draft Section 404 application for Kentucky American Water review Corps Section 404 permit requirements prepare comments for discussion with J Bender
03/01/07	JCB	1 60	Review of CWA Section 404 alternatives report, discuss with B Dillon draft comments
03/02/07	JCB	1 90	Meet with C W Turner on environmental report, telephone call to B Dillon on comments on environmental report, review draft comments and prepare memo on same
03/06/07	BED	0 50	Review e mails on pipeline project, telephone call to J Bender regarding 404 issues
03/06/07	JCB	0 20	Review Section 401 certification materials and telephone call to B Dillon on same
03/07/07	BED	2 80	Review multiple documents from G Fleming regarding 401 and 404 application participate in conference call with client and consultants on revisions to documents
03/07/07	JCB	2 80	Prepare for conference call on Army Corps Section 404 permit participate in conference call with L Bridwell B Dillon and G Fleming, follow-up with B Dillon prepare memorandum on research and follow up needs research NWP #12
03/08/07	BED	1 10	Review documents from Gannett Fleming
03/08/07	JCB	0 50	Review research on nationwide permit No 12 availability for use for pipeline and intake confer with K Dant on same
03/08/07	KAD	7 40	Research and issues related to Corps permitting options, draft e mail to J Bender and B Dillon regarding same
03/09/07	JCB	0 60	Conference call with B Dillon conference call with B Dillon and K Dant to discuss nationwide permit 12 issues
03/09/07	KAD	2 20	Conference call with J Bender and B Dillon regarding Corps

GREENEBAUM DOLL & McDONALD PLLC

A W Turner Jr  
113344 000001

Invoice No 4117433  
Invoice Date April 11 2007  
Page 2

DATE	ATTORNEY/ PARALEGAL	HOURS	DESCRIPTION
			permitting issues, draft memorandum relating to same, analyze issues related to same
03/10/07	JCB	0 30	Reviewing information on new NWP 12
03/11/07	BED	2 10	Review Corps Federal Register notice on NWD #12, compare new permit to existing forward document to J Bender
03/12/07	BED	4 80	Review alternatives analysis chart telephone call to J Bender regarding NWP 12
03/12/07	JCB	2 60	Review and comment on new NWP 12 as applied to this project telephone call to B Dillon on same review stream construction permit application review of NWP issues review draft documents conference call on applications telephone call to B Dillon on same
03/12/07	KAD	4 90	Read and analyze federal register notice of reissuance of nationwide permits draft memorandum of law to J Bender and B Dillon regarding same confer with J Bender regarding same research stream construction permitting changes effective March 2007
03/13/07	BED	5 70	Review all revised documents from G-F and prepare comments, draft cover letter for application review public notice requirements for publication
03/13/07	JCB	1 90	Review reports on Garrett Fleming Projects site, review revised 404 and 401 reports for pipeline project, telephone call to B Dillon on same review draft letter on NWP 12, review final comments on 404 application
03/14/07	BED	1 30	Review e mails revised documents for Corps application
03/14/07	JCB	0 40	Review and respond to comments
03/15/07	BED	1 60	Review revisions of application documents calls and e mails regarding arrangements to deliver application to Corps
03/15/07	KAD	2 50	Research public notice issues address other issues related to submittal of individual 404 permit and stream construction permit
03/16/07	BED	3 80	Review final Corps application, telephone call to G McKay regarding delivery, review e-mails telephone call to J Bender regarding public notice requirements travel to Corps to deliver application, conference with G McKay and J Townsend regarding application return to office draft e mail to client regarding meeting with Corps
03/16/07	JCB	0 30	Telephone call to B Dillon on status of deliverables on 404 and 401 permit
03/16/07	KAD	0 40	Draft e mail to J Bender and B Dillon regarding public notice issue
03/20/07	JCB	0 20	Review issues on status of newspaper notice for stream construction permit with K Dant

GREENEBAUM DOLL & McDONALD PLLC

A W Turner Jr  
113344 000001

Invoice No 4117433  
Invoice Date April 11 2007  
Page 3

DATE	ATTORNEY/ PARALEGAL	HOURS	DESCRIPTION
03/20/07	KAD	0 50	Draft memorandum to J Bender and B Dillon regarding requirements for public notice of stream construction permit analyze same
03/21/07	BED	0 50	Review public notice issue telephone call to K Dant regarding notice issues and requirements
03/21/07	JCB	0 80	Review e mail on public notice procedures and draft cover letter to L Bridwell, final review of e-mail on publications and confer with K Dant on same
03/21/07	KAD	0 50	Edit and revise memorandum on public notice requirements for stream construction permit, confer with J Bender regarding same review and analyze requirements for same
03/23/07	BED	1 70	Review draft permits for construction and discharges associated with water treatment plant, telephone call to J Bender regarding NOIs, telephone call to L Bridwell regarding review of permits, telephone call to K Dant regarding public notices issue
03/23/07	JCB	0 50	Review and respond to e mails on status of pipeline project, confer w/K Dant on publication and e mails on same
03/29/07	BED	0 40	Telephone call from K Dant regarding public notice for stream construction permit, review draft and comment
03/29/07	KAD	0 30	Voice mail to client regarding water quality certification and stream construction permitting issues, review same
03/30/07	JCB	0 20	Confer with K Dant on 401 WQS and review letter
03/30/07	KAD	2 20	Coordinate public notices publications draft e mail to client regarding same, draft cover letter for stream construction permit application / water quality certification application

FEES FOR PROFESSIONAL SERVICES RENDERED		\$ 16 142 50
OUT OF POCKET EXPENSES		
Administrative Expense (including telephone photocopy & postage)	403 56	
		\$ <u>403 56</u>
INVOICE TOTAL		\$ <u>16,546.06</u>

GREENEBAUM DOLL & McDONALD PLLC

A W Turner Jr  
113344 000001

Invoice No 4117433  
Invoice Date April 11, 2007  
Page 4

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SUMMARY OF PROFESSIONAL SERVICES

<u>ATTORNEY/PARALEGAL</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
B E Dillon	28 70	275 00	7 892 50
J Bender	14 80	275 00	4,070 00
K A Dant	20 90	200 00	4 180 00
	<u>64 40</u>		<u>16 142 50</u>

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GREENEBAUM DOLL & McDONALD PLLC  
P O Box 635179  
Cincinnati OH 45263 5179  
ID #61 0468813

A W Turner Jr  
Kentucky American Water Co  
2300 Richmond Road  
Lexington KY 40502

Account No 113344 000001  
Invoice No 4117433  
Invoice Date April 11, 2007

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REMITTANCE PAGE

INVOICE TOTAL

\$ 16,546.06

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PLEASE RETURN THIS COPY WITH YOUR PAYMENT

**STOLL KEENON OGDEN**  
PLLC  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507 1801  
(859) 231-3000  
Tax Id # 61-0421389  
April 19 2007

12000934  
Rm

Kentucky American Water Company  
c/o American Water Company  
Shared Service Center  
P O Box 5610  
Cherry Hill NJ 08034

A 1232009

INVOICE NO. 545632  
SKO File No 10311/126698

Please Remit This Page With Payment To  
**STOLL KEENON OGDEN**  
PLLC  
P O Box 11969  
Lexington, Kentucky 40579-1969

Re KRS II CCN Case 2007-00134  
Our Reference 010311/126698/LWI/1008

Fees rendered this bill

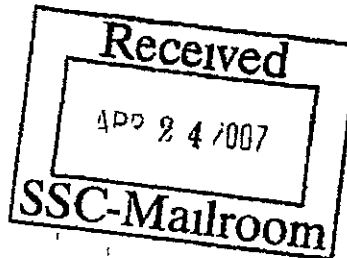
\$ 41 616 00

Disbursements

\$ 4 889 59

**Total Current Charges This Matter**

**\$ 46,505 59**



**STOLL KEENON OGDEN**  
PLLC  
300 West Vine Street  
Suite 2100  
Lexington, Kentucky 40507 1801  
(859) 231-3000  
Tax Id # 61-0421389  
April 19 2007

Kentucky American Water Company  
c/o American Water Company  
Shared Service Center  
P O Box 5610  
Cherry Hill NJ 08034

INVOICE NO 545632  
SKO File No 10311/126698

cc A W Turner Jr  
Kentucky American Water Company  
3200 Richmond Road  
Lexington KY 40502

MATTER NAME KRS II CCN Case 2007-00134

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 41 616 00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 4 889 59

INVOICE TOTAL \$ 46 505 59

TOTAL BALANCE DUE \$46,505 59



**BILL DATE** April 19 2007

Kentucky American Water Company  
c/o American Water Company  
Shared Service Center  
Cherry Hill NJ 08034

**LEGAL FEES**

<b>DATE</b>	<b>IND</b>	<b>DESCRIPTION OF SERVICE</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
03/06/07	LWI	Emails regarding statatus of GF report work on testimony outlines	2 50	255 00	\$ 637 50
03/07/07	LWI	Work on Bridwell testimony outline review regulations for inclusions in Bridwell testimony correspond with Bridwell review documents for testimony outline	4 00	255 00	1 020 00
03/08/07	LWI	Prepare Svindland testimony outline review documents for same correspondence regarding status and opposition efforts review prior testimony and applications for guidance	5 00	255 00	1 275 00
03/09/07	LWI	Prepare Walters testimony and review documents and prior testimony for same review statutes and regulations for required permits authority review permits list	4 50	255 00	1 147 50
03/12/07	LWI	Emails regarding media issues and permits review Walters prior testimony prepare for meeting with client	1 00	255 00	255 00
03/13/07	LWI	Prepare for and attend EA meeting with L. Bridwell Prepare for and attend meeting with L. Watlers regarding testimony	3 00	255 00	765 00
03/14/07	LWI	Review permit correspondence review permit email related statues and regulations	1 00	255 00	255 00
03/15/07	LWI	Detailed review of application and all cited authority revise application	3 00	255 00	765 00
03/15/07	LWI	Work on gathering data for application demands exhibits etc	4 20	340 00	1 428 00
03/16/07	LWI	Continue work on applications attend conference call with client telephone witnesses review power supply issue	2 50	255 00	637 50

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
03/16/07	LWI	Work on draft application and forward to client for input corrections ideas etc	6 20	340 00	2 108 00
03/19/07	LWI	Prepare for and attend meeting with client telephone conference with Talley review Walter's testimony work on application	3 50	255 00	892 50
03/19/07	LWI	Review Svindland testimony and make suggested changes	3 10	340 00	1 054 00
03/19/07	LWI	Work on KRS II permits research requirements and status for application	2 40	340 00	816 00
03/19/07	LWI	Work on reconciling drought demand LCB/Kaufman	0 60	340 00	204 00
03/20/07	LWI	Work on testimony review Tally communications telephone conference with Bridwell regarding status	2 00	255 00	510 00
03/20/07	LWI	Work on Patrick/Redmond memo re BGWSC partnership	1 30	340 00	442 00
03/20/07	LWI	Correspondence - email - Talley re various problematic issues	0 80	340 00	272 00
03/20/07	LWI	Work on certified electric areas	2 30	340 00	782 00
03/21/07	JGC	Draft memo to KAWC re summary of territorial boundary law	1 00	255 00	255 00
03/21/07	LWI	Review Collins letter emails regarding status work on direct testimony work on electric supplier issue	3 00	255 00	765 00
03/21/07	LWI	Revise application	2 30	340 00	782 00
03/21/07	LWI	Work on electric provider issues	1 80	340 00	612 00
03/21/07	LWI	Review Franklin County Court letter	0 30	340 00	102 00
03/22/07					
			5 70	255 00	1 453 50
03/22/07			6 00	255 00	1 530 00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		on direct testimony emails regarding same			
03/22/07	LWI	Work on Walters testimony	1 10	340 00	374 00
03/22/07			0 80	340 00	272 00
03/22/07			1 20	340 00	408 00
03/22/07	LWI	Work on Linda Bridwell s testimony	2 00	340 00	680 00
03/22/07	LWI	Attend meeting - KAWC Patrick/Redmond call/electric provider issue	1 30	340 00	442 00
03/23/07	LWI	Prepare for and attend status call work on testimony multiple telephone conferences with client (Bridwell) regrading filing review application exhibits	7 00	255 00	1 785 00
03/23/07	LWI	Telephone conference with Linda Bridwell re annual costs	0 30	340 00	102 00
03/23/07	LWI	Revise Lon Walter's testimony	1 20	340 00	408 00
03/23/07	LWI	Work on Bridwell exhibits and testimony	2 30	340 00	782 00
03/23/07	LWI	Attend SOS status call	0 60	340 00	204 00
03/23/07	LWI	Work on filing application testimonies exhibits	1 70	340 00	578 00
03/26/07	LWI	Continue work on testimony and application issues multiple emails regarding same telephone conference with Bridwell	1 50	255 00	382 50
03/26/07	LWI	Revise LCB testimony - add questions edit responses and circulate for comments	3 20	340 00	1 088 00
03/26/07	LWI	Correspondence - draft application to George Patrick	0 30	340 00	102 00
03/27/07	LWI	Continue work on application and exhibits efforts to prepare for filing work on testimony	4 00	255 00	1 020 00
03/27/07	LWI	Revise application per Galavotti/Bridwell suggestions	1 50	340 00	510 00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
03/27/07	LWI	Work on exhibits from GF and Chase	6 20	340 00	2 108 00
03/28/07	LWI	Continue work on application and related materials filing preparations	4 50	255 00	1 147 50
03/28/07	LWI	Work on application changes	0 70	340 00	238 00
03/28/07	LWI	Telephone conference with Talley re process	0 50	340 00	170 00
03/28/07	LWI	Review filing	2 80	340 00	952 00
03/28/07	LWI	Revise Nick Rowe s testimony	1 30	340 00	442 00
03/29/07	LWI	Continue work on filing issues	2 00	255 00	510 00
03/29/07	LWI	Work on PSC filings - check all copies application testimonies exhibits arrange for delivery	5 20	340 00	1 768 00
03/29/07	LWI	Attend meeting KAWC - Meade	1 40	340 00	476 00
03/30/07	LWI	File application and travel to Frankfort for same meet with Spenard regarding same	2 00	255 00	510 00
03/30/07	LWI	Work on PSC filing	0 50	340 00	170 00
03/30/07	LWI	Attend meeting at KAWC press conference and preparation	2 80	340 00	952 00
04/04/07	LWI	Attend meeting - Damon Talley re filing	0 60	340 00	204 00
04/05/07	LWI	Attend meeting at KAWC re status of filing	1 60	340 00	544 00
04/09/07	LWI	Correspondence Yount letter	0 20	340 00	68 00
04/09/07	LWI	Telephone conference with William E Johnson (x2) re Ira Fanning/James McWilliams and Nick Rowe email	0 40	340 00	136 00
04/09/07	LWI	Correspondence - PSC acceptance letter	0 20	340 00	68 00
04/10/07			0 30	255 00	76 50
04/11/07			0 60	255 00	153 00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
04/11/07	LWI	PSC approval of filing	0 20	340 00	68 00
04/11/07	LWI	Work on Iva Fannin W E Johnson Damon Talley Nick Rowe D Whitehouse	2 50	340 00	850 00
04/13/07			0 40	255 00	102 00
<b>SUBTOTAL</b>			<b>139 90</b>		<b>\$41,616 00</b>

**EXPENSES AND OTHER SERVICES**

DATE	DESCRIPTION	AMOUNT
03/19/07	Telephone Expense	8 74
03/20/07	Telephone Expense	0 38
03/21/07	Telephone Expense	0 38
03/23/07	Travel Expense	69 42
03/23/07	Telephone Expense	0 38
03/23/07	Telephone Expense	2 28
03/24/07	Telephone Expense	3 42
03/27/07	Telephone Expense	0 38
03/27/07	Telephone Expense	0 38
03/27/07	Telephone Expense	0 38
03/28/07	Duplicating Charges	0 20
03/28/07	Telephone Expense	0 38
03/28/07	Telephone Expense	2 66
03/30/07	Local Transportation Mileage	3 56
03/30/07	Local Transportation Mileage	4 45
03/30/07	Local Transportation Mileage	2 67
03/30/07	Telephone Expense	0 76
03/30/07	Federal Express Charges	37 50
04/03/07	Duplicating Charges	324 70
04/05/07	Outside Duplicating Charges	4408 85
04/10/07	Telephone Expense	2 66
04/11/07	Telephone Expense	3 80
04/11/07	Telephone Expense	6 46
04/13/07	Duplicating Charges	4 80
<b>SUBTOTAL</b>		<b>4,889 59</b>
<b>GRAND TOTAL</b>		<b>\$46,505 59</b>

**ATTORNEY/PARALEGAL SUMMARY**

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2007-00143**  
**ATTORNEY GENERAL'S REQUEST FOR INFORMATION**  
**Item 296 of 312**

---

**Witness: Michael A. Miller**

296. List all fees during the test year, the previous two years and 2007 to date for maintaining lines of credit. List such fees for each line of credit which the Company maintains. Indicate in which account such fees are recorded.

**Response:**

2004	\$30,337
2005	\$23,881
2006	\$22,824
Base Period	\$28,372
Forecast Period	\$24,000

The credit line fees are recorded in accounts 575260 and 575261.

For the electronic version, refer to KAW\_R\_AGDR1#296\_061807.pdf

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2007-00143**  
**ATTORNEY GENERAL'S REQUEST FOR INFORMATION**

**Item 297 of 312**

---

**Witness: Linda C. Bridwell/Michael Miller**

297. Does the Company employ a fringe-benefit or overhead factor to assign overhead costs to specific projects? If so, state what these factors were in 2005 and 2006 and show in detail how they were calculated.

**Response:**

Yes. KAW generally budgets a 6% overhead cost to capital projects for capital overhead. These are generally costs not attributable to any single project such as labor expenses for the Stock Supervisor, Engineering supervision, administrative and management costs and map reproduction. These actual charges are applied periodically to all capital projects, prorated on the balance of the project. The capital overhead in 2005 was \$1,165,059 and in 2006 was \$1,024,452.

KAWC's accounting system attaches a benefit burden rate to capitalized labor charges which places the appropriate level of employee benefit costs in the engineering overhead account to be cleared to the applicable capital projects.

For electronic version, refer to KAW\_R\_AGDR1#297\_061807.pdf

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2007-00143**  
**ATTORNEY GENERAL'S REQUEST FOR INFORMATION**  
**Item 298 of 312**

---

**Witness: Linda C. Bridwell**

298. List and describe all maintenance programs and expenses which have been deferred into the test year from prior years, and for each item, explain the Company's reason for such deferral.

**Response:**

Except for the amortization of deferred maintenance expenses explained below, the test year includes only maintenance programs and expenses applicable to the test year.

Certain maintenance programs have historically received deferred rate treatment through amortized costs. These type programs include tank painting or repair, extraordinary water treatment plant facility maintenance and hydrant painting. KAW has proposed to continue this treatment in the current case as reflected on pages 109 through 116 of 118 in WP3 in response to Item 1a of the Commission's First Set of Interrogatories filed May 21, 2007.

For electronic version, refer to KAW\_R\_AGDR1#298\_061807.pdf



**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2007-00143**  
**ATTORNEY GENERAL'S REQUEST FOR INFORMATION**  
**Item 299 of 312**

---

**Witness: Michael Miller/Nick Rowe**

299. List all merchandise-related revenue, expense and rate base items included in the test year by account and amount.

**Response:**

None.

For electronic version, refer to KAW\_R\_AGDR1#299\_061807.pdf

**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2007-00143**  
**ATTORNEY GENERAL'S REQUEST FOR INFORMATION**  
**Item 300 of 312**

---

**Witness: Michael A. Miller**

300. List each abnormal or non recurring charge or credit which occurred during 2005, 2006 and 2007 to date, and which exceeded \$10,000.00.
- a. For each such charge or credit, state the basis and dollar magnitude of each.
  - b. Provide copies of invoices, journal entries or other documentation to support each abnormal or non recurring item.

**Response:**

- a. In 2005 the Company wrote off the customer call center costs of \$518,017.28, shared services center costs of \$477,003.97, security costs of \$2,852,013.91, System Technology Enterprise Project (STEP) costs of \$473,256.06, and severance costs \$36,657.50. In 2006 the Company expensed STEP costs in the amount of \$80,644.53.
- b. See attached screen prints of journal entries relating to the write offs.

For the electronic version, refer to KAW\_R\_AGDR1#300\_061807.pdf

Journal Entries

Functions Tools Help

Model (Y)   
Reverse or Void (RV)

Document Type JE

Document Number/Co 120506 00012 Explanation Write off CCC & Deferred Costs

G/L Date 05/18/05 Batch Number 3501160 Home BU

Remaining Ref.1

Skip to Line

Account No.	Sub L/NO#/IT	Amount	Explanation 2
120105 575400.16		518,017.28	
120105 103200		518,017.28-	
120105 575400.16		477,003.97	
120105 103201		477,003.97-	
120119 575711.16		2,852,813.91	
120105 106492		2,852,813.91-	

F5=Make New Model F6=% JE F15=Model JE's F13=Acct Master F24=More Keys MW

[09200] Account Ledger Inquiry

Functions Options Tools Help

Account: 109105-57502-10 From Date/Period: 12/11/04  
 Misc Chrgs - STEP U/O P13880 Thru Date/Period: 12/09/05  
 Ledger Type: RA  
 Subledger: \*

Skip to Doc/Type: \_\_\_\_\_  
 Y-T-D Period End: 473,255.06  
 Cumul Period End: 473,255.06

Additional Selections Exist

DT	Document	Date	Explanation	Debit	Credit	P
	JE 30239498	12/08/05	Write off STEP Pro	1,844.74		P
	JE 30239498	12/08/05	Write off STEP Pro	6,956.17		P
	JE 30239498	12/08/05	Write off STEP Pro	45.02		P
	JE 30239498	12/08/05	Write off STEP Pro	21,183.14		P
	JE 30239498	12/08/05	Write off STEP Pro	1,678.00		P
	JE 30239498	12/08/05	Write off STEP Pro	44,982.43		P
	JE 30239498	12/08/05	Write off STEP Pro	55,181.92		P
	JE 30239498	12/08/05	Write off STEP Pro	87,629.44		P
	JE 30239498	12/08/05	Write off STEP Pro	23,583.84		P
	JE 30239498	12/08/05	Write off STEP Pro	9,664.39		P
	JE 30239498	12/08/05	Write off STEP Pro	142,772.93		P
	JE 30239437	12/08/05	Reclass BPRM	71,768.26		P
	JB 30239772	12/09/05	OP	6,053.78		P

Opt 1/2=Orig Entry 5=Details F17=Top F18=Totals F21=Print Ledy F24=More MW

[09200] - Account Ledger Inquiry

Functions Options Tools Help

Account: 128185-57508-116  
Misc Chrgs -- STEP W/O P13880

From Date/Period: 12/11/04  
Thru Date/Period: 12/09/05  
Ledger Type: All  
Subledger: \*

Skip to Doc/Type: \_\_\_\_\_  
Y-T-D Period End: 473,256.06  
Cumul Period End: 473,256.06

Additional Selections Exist

DT	Document	Date	Explanation	Debit	Credit	P
				473,256.06		
			Ledger Total	473,256.06		
			Unposted Total			

Opt 1/2=Orig Entry 5=Details F17=Top F18=Totals F21=Prt Ledg F24=More MW

Journal Entries

Functions Tools Help

Model (Y)   
Reverse or Void (RV)

Document Type: JE

Document Number/Co: 120803 00012 Explanation: Reclass Severance Due to Reorg

G/L Date: 08/19/05 Batch Number: 3552216 Home BU

Remaining: Ref: 1

Skip to Line: \_\_\_\_\_

Account No.	Sub L/WO#	T	Amount	Explanation 2
120185.575000.16	50056716	W	35,657.50	
120217.520100.16			35,657.50	

F5=Make New Model F6=% JE F15=Model JE's F13=Acct Master F24=More Keys MW

[09200] Account Ledger Inquiry

Functions Options Tools Help

Account: 12010543730015  
 Misc Chrgs - STEP W/O P13880

From Date/Period: 12/18/05  
 Thru Date/Period: 12/31/06  
 Ledger Type: AR  
 Subledger: \*

Skip to Doc/Type: \_\_\_\_\_  
 Y-T-D Period End: 88,644.53  
 Cumul Period End: 88,644.53

Additional Selections Exist

DT	Document	Date	Explanation	Debit	Credit	P
	JB 30248896	02/17/06	CP	63,313.01		P
	JB 30266023	05/26/06	CP	58.16		P
	JB 30760578	12/29/06	CP	17,281.36		P
				88,644.53		
			Ledger Total	88,644.53		
			Unposted Total			

Opt: 1/2=Orig Entry 5=Details F17=Top F18=Totals F21=Prnt Ledg F24=More MW