

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
ATTORNEY GENERAL'S REQUEST FOR INFORMATION
Item 236 of 312

Witness: Michael A. Miller/John Spanos

236. For all accounts for which KAWC has collected removal costs not related to AROs, but instead recorded a regulatory liability, please provide the fair value of the related asset retirement cost as of December 31, 2003; December 31, 2004, December 31, 2005 and December 31, 2006. For the purposes of this question, assume that KAWC has legal AROs for these accounts, and use the life and dispersion assumptions reflected in Mr. Spanos's depreciation study.

Response:

The Company does not have the information available at this time to respond to this question, but will provide a response as soon as possible.

For electronic version, refer to KAW_R_AGDR1#236_061807.pdf

Supplemental Response:

Please refer to the Annual Reports to Stockholders which are Exhibit 28 with the Company's filing. See KAW_APP_EX28_043007.pdf. The requested information for the net negative salvage for 2003 through 2006 can be found under footnote 2-Plant and Property. For the information requested from Mr. Spanos's study see the response to AGDR1#175.

For electronic version, refer to KAW_R_AGDR1#236_Supplemental_062507.pdf