

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
BASE PERIOD UPDATE FILING REQUIREMENTS
EXHIBIT NO. 37**

Description of Filing Requirement:

Schedule	Description
A	No update required for Schedule A
B	Jurisdictional Rate Base Summary for the Base and Forecasted Period
C	Jurisdictional Operating Income Summary for Base and Forecasted Period
D	Jurisdictional Adjustment of Operating Income
E	Jurisdictional Federal and State Income Tax Summary for Base and Forecasted Periods
F	Organizational Membership Dues, Initiation Fees, Country Club Expenditures, Charitable Contributions, Marketing Expenses, Sales Expenses, Advertising Expenses, Professional Service Expenses, Civic and Political Activity Expenses, Employee Parties and Outing Expenses, Employee Gift Expenses, and Rate Case Expenses for the Base and Forecasted Periods
G	Payroll Cost Analysis
H	No update required for Schedule H
I	Comparative Income Statements, Revenue Statistics and Sales Statistics for Five Most Recent Calendar Years, the Base Period, Forecasted Period and Two Calendar Years Beyond the Forecast Period
J	Cost of Capital Summary for Base Period and Forecasted Period
K	Comparative Financial Data and Earning Measures for the Ten Most Recent Calendar Years, Base Period and Forecasted Period
L	No update required for Schedule L
M	Revenue Summary for Base Period and Forecasted Period with Detailed Billing Analysis for all Customer Classes
N	No update required for Schedule N

Response:

For electronic version, refer to KAW_SAPP_EX37_091407.pdf