

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2025-00122
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Robert Prendergast

49. Refer to the Prendergast Testimony at 8 – 10.

- a. Explain in detail which Kentucky American employees are eligible for the 401(k) retirement program versus the Defined Contribution Plan retirement program versus the pension program. Compare and contrast each retirement program.
- b. Provide the number of Kentucky American employees that participate in the Employee Stock Purchase Plan.

Corrected Response filed August 4, 2025:

- a. All KAWC employees are eligible for the 401k program. Non-union employees hired prior to January 1, 2006 are eligible for the defined benefit pension plan, whereas non-union employees hired on or after January 1, 2006 are eligible for the Defined Contribution Plan (DCP). Union employees hired prior to January 1, 2001 are eligible for the defined benefit pension plan, whereas union employees hired on or after January 1, 2006 are eligible for the DCP. Union employees hired between January 1, 2001 and December 31, 2005 had their pension benefit frozen and were moved to the DCP as of January 1, 2006. The Company does not maintain the information related to a comparison between the plans and it would take extensive efforts to develop a chart or document comparing the plans.
- b. Forty (40) KAWC employees are currently participating in the ESPP program and the Company's associated expense is included in the revenue requirement of this proceeding.