

MISSOURI-AMERICAN WATER COMPANY

**Schedule of Depreciation Rates for formerly-owned Meramec assets - Appendix B
SO-2013-0260**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>DEPRECIATION RATE</u>	<u>AVERAGE SERVICE LIFE (YEARS)</u>	<u>NET SALVAGE</u>
COLLECTION PLANT				
352.2	Collection Sewers (Gravity)	2.0%	50	
TREATMENT & DISPOSAL PLANT				
373	Treatment & Disposal Facilities	5.0%	20	
374	Plant Sewers	2.5%	40	
376	Other Treatment and Disposal Equip.	5.0%	20	
GENERAL PLANT				
391.1	Office Electronic & Computer Equip.	14.3%	7	
393	Other General Equipment (tools, shop equip., backhoes, trenchers, etc.)	10.0%	10	