

**Aqua Missouri, Inc.**  
**DEPRECIATION RATES**  
**(SEWER)**  
**QS-2005-0008 & QS-2005-0010**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>DEPRECIATION RATE</b>	<b>AVERAGE SERVICE LIFE (YEARS)</b>	<b>NET SALVAGE</b>
351	Structures & Improvements	2.5%	40	
352.1	Collection Sewers (Force)	2.0%	50	
352.2	Collection Sewers (Gravity)	2.0%	50	
354	Flow Measurement Devices	3.3%	30	
361	Structures & Improvements	2.50%	40	
362	Receiving Wells	4.0%	25	
363	Electric Pumping Equipment	10.0%	10	
371	Structures & Improvements	2.50%	40	
372	Oxidation Lagon (Class C & D)	4.0%	25	
373	Treatment & Disposal Facilities (Class C & D)	2.5%	40	
374	Plant Sewers (Class C & D)	2.5%	40	
375	Other Treatment & Disposal Plt. Equip.	2.0%	50	
390	Structures & Improvements	2.50%	40	
392	Transportation Equipment	13.0%	7	9%
393	Stores Equipment	4.0%	25	