

III-178

NET SALVAGE STATISTICS

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.10 STRUCTURES & IMPROVEMENTS - SOURCE OF SUPPLY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1977	175		0		0		0
1978							
1979	3,692		0		0		0
1980	355	306	86		0	306-	86-
1981							
1982							
1983	66	153	232		0	153-	232-
1984	1,886		0		0		0
1985							
1986							
1987							
1988	632	2,095	331		0	2,095-	331-
1989							
1990	21,921	5,763	26		0	5,763-	26-
1991							
1992	758	1,500	198		0	1,500-	198-
1993	150,450	55,992	37		0	55,992-	37-
1994	8,240	5,309	64	6,346	77	1,037	13
1995				831		831	
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007	230		0		0		0
2008	6,259		0		0		0
TOTAL	194,664	71,118	37	7,177	4	63,941-	33-

THREE-YEAR MOVING AVERAGES

77-79	1,289		0		0		0
78-80	1,349	102	8		0	102-	8-
79-81	1,349	102	8		0	102-	8-
80-82	118	102	86		0	102-	86-

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.10 STRUCTURES & IMPROVEMENTS - SOURCE OF SUPPLY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
81-83	22	51 232	0	51-232-
82-84	651	51 8	0	51- 8-
83-85	651	51 8	0	51- 8-
84-86	629	0	0	0
85-87				
86-88	211	698 331	0	698-331-
87-89	211	698 331	0	698-331-
88-90	7,518	2,619 35	0	2,619- 35-
89-91	7,307	1,921 26	0	1,921- 26-
90-92	7,560	2,421 32	0	2,421- 32-
91-93	50,403	19,164 38	0	19,164- 38-
92-94	53,150	20,933 39	2,115 4	18,818- 35-
93-95	52,897	20,433 39	2,392 5	18,041- 34-
94-96	2,747	1,770 64	2,392 87	622 23
95-97			277	277
96-98				
97-99				
98-00				
99-01				
00-02				
01-03				
02-04				
03-05				
04-06				
05-07	77	0	0	0
06-08	2,163	0	0	0
FIVE-YEAR AVERAGE				
04-08	1,298	0	0	0

MISSOURI AMERICAN WATER COMPANY

ACCOUNTS 304.20 & 304.30 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	10,603	573	5	119	1	454-	4-
1975	937		0		0		0
1976	8,173	165	2		0	165-	2-
1977	6,502	611	9	1,873	29	1,262	19
1978	10,875	880	8	200	2	680-	6-
1979	17,953	936	5	467	3	469-	3-
1980	19,892	8,984	45		0	8,984-	45-
1981	2,298	19	1		0	19-	1-
1982	2,995	619	21		0	619-	21-
1983	6,215	1,058	17		0	1,058-	17-
1984	21,490	7,558	35	161	1	7,397-	34-
1985	10,377	1,100	11	23	0	1,077-	10-
1986	8,050	2,690	33	301	4	2,389-	30-
1987	11,424	10,987	96	631	6	10,356-	91-
1988	27,391	3,560	13		0	3,560-	13-
1989	22,365	16,291	73		0	16,291-	73-
1990	50,404	24,712	49		0	24,712-	49-
1991	75,895	12,606	17		0	12,606-	17-
1992	35,893	41,022	114		0	41,022-	114-
1993	335,044	144,971	43		0	144,971-	43-
1994	199,102	25,494	13		0	25,494-	13-
1995	42,058	25,961	62	210	0	25,751-	61-
1996	56,923	51,328	90		0	51,328-	90-
1997	81,045	120,571	149		0	120,571-	149-
1998	25,529	50,464	198		0	50,464-	198-
1999	9,319	6,532	70		0	6,532-	70-
2000	839,686	152,189	18		0	152,189-	18-
2001	112,723	32,000	28		0	32,000-	28-
2002	4,753	1,247	26		0	1,247-	26-
2003	7,134		0	360	5	360	5
2004	73,589		0		0		0
2005	1,727		0		0		0
2006	11,177		0		0		0
2007	9,717		0		0		0
2008	66,476	32,375	49		0	32,375-	49-
TOTAL	2,225,734	777,503	35	4,345	0	773,158-	35-

MISSOURI AMERICAN WATER COMPANY

ACCOUNTS 304.20 & 304.30 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT		GROSS SALVAGE AMOUNT PCT		NET SALVAGE AMOUNT PCT	
THREE-YEAR MOVING AVERAGES							
74-76	6,571	246	4	40	1	206-	3-
75-77	5,204	259	5	624	12	365	7
76-78	8,516	552	6	691	8	139	2
77-79	11,777	809	7	847	7	38	0
78-80	16,240	3,600	22	222	1	3,378-	21-
79-81	13,381	3,313	25	156	1	3,157-	24-
80-82	8,395	3,207	38		0	3,207-	38-
81-83	3,836	565	15		0	565-	15-
82-84	10,233	3,078	30	54	1	3,024-	30-
83-85	12,694	3,238	26	61	0	3,177-	25-
84-86	13,306	3,782	28	162	1	3,620-	27-
85-87	9,951	4,926	50	318	3	4,608-	46-
86-88	15,622	5,746	37	311	2	5,435-	35-
87-89	20,393	10,279	50	210	1	10,069-	49-
88-90	33,387	14,854	44		0	14,854-	44-
89-91	49,555	17,870	36		0	17,870-	36-
90-92	54,064	26,113	48		0	26,113-	48-
91-93	148,944	66,199	44		0	66,199-	44-
92-94	190,013	70,496	37		0	70,496-	37-
93-95	192,068	65,475	34	70	0	65,405-	34-
94-96	99,361	34,261	34	70	0	34,191-	34-
95-97	60,009	65,953	110	70	0	65,883-	110-
96-98	54,499	74,121	136		0	74,121-	136-
97-99	38,631	59,189	153		0	59,189-	153-
98-00	291,511	69,729	24		0	69,729-	24-
99-01	320,576	63,574	20		0	63,574-	20-
00-02	319,054	61,812	19		0	61,812-	19-
01-03	41,537	11,082	27	120	0	10,962-	26-
02-04	28,492	416	1	120	0	296-	1-
03-05	27,483		0	120	0	120	0
04-06	28,831		0		0		0
05-07	7,540		0		0		0
06-08	29,123	10,792	37		0	10,792-	37-
FIVE-YEAR AVERAGE							
04-08	32,537	6,475	20		0	6,475-	20-

MISSOURI AMERICAN WATER COMPANY

ACCOUNTS 304.4, 304.6, 304.7 & 304.8 STRUCTURES - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	12,160	893	7	96	1	797-	7-
1975	1,102	46	4		0	46-	4-
1976	1,730	236	14		0	236-	14-
1977	4,500	548	12	1,500	33	952	21
1978	404,883	26,100	6	262,600	65	236,500	58
1979	250		0	188	75	188	75
1980	3,119	434	14	23	1	411-	13-
1981	23,335	3,543	15		0	3,543-	15-
1982	5,025	119	2	2	0	117-	2-
1983	1,018,298	55,889	5	927,977	91	872,088	86
1984							
1985							
1986							
1987	2,827		0		0		0
1988	21,238	3,115	15		0	3,115-	15-
1989	7,432	2,000	27		0	2,000-	27-
1990	32,754		0		0		0
1991	19,211	250	1		0	250-	1-
1992	8,319	5,120	62		0	5,120-	62-
1993	25,272		0		0		0
1994	44,971	7,608	17	500	1	7,108-	16-
1995	58,566	3,250	6	500	1	2,750-	5-
1996	13,279	1,000	8		0	1,000-	8-
1997	1,100	223	20		0	223-	20-
1998	14,023	180	1	6	0	174-	1-
1999	6,817		0		0		0
2000	43,459	2,853	7		0	2,853-	7-
2001	65,159	12,489	19		0	12,489-	19-
2002	33,884	28,648	85		0	28,648-	85-
2003	127,854	2,186	2		0	2,186-	2-
2004	4,000		0		0		0
2005							
2006	36,122		0		0		0
2007	33,224		0		0		0
2008	9,129	23,628	259		0	23,628-	259-
TOTAL	2,083,042	180,358	9	1,193,392	57	1,013,034	49

MISSOURI AMERICAN WATER COMPANY

ACCOUNTS 304.4, 304.6, 304.7 & 304.8 STRUCTURES - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
74-76	4,997	392	8	32	1	360-	7-
75-77	2,444	277	11	500	20	223	9
76-78	137,038	8,961	7	88,033	64	79,072	58
77-79	136,544	8,883	7	88,096	65	79,213	58
78-80	136,084	8,845	6	87,604	64	78,759	58
79-81	8,901	1,326	15	70	1	1,256-	14-
80-82	10,493	1,366	13	8	0	1,358-	13-
81-83	348,886	19,850	6	309,326	89	289,476	83
82-84	341,108	18,669	5	309,326	91	290,657	85
83-85	339,433	18,630	5	309,326	91	290,696	86
84-86							
85-87	942		0		0		0
86-88	8,022	1,038	13		0	1,038-	13-
87-89	10,499	1,705	16		0	1,705-	16-
88-90	20,475	1,705	8		0	1,705-	8-
89-91	19,799	750	4		0	750-	4-
90-92	20,095	1,790	9		0	1,790-	9-
91-93	17,601	1,790	10		0	1,790-	10-
92-94	26,187	4,243	16	167	1	4,076-	16-
93-95	42,936	3,619	8	333	1	3,286-	8-
94-96	38,939	3,953	10	333	1	3,620-	9-
95-97	24,315	1,491	6	167	1	1,324-	5-
96-98	9,467	468	5	2	0	466-	5-
97-99	7,313	134	2	2	0	132-	2-
98-00	21,433	1,011	5	2	0	1,009-	5-
99-01	38,478	5,114	13		0	5,114-	13-
00-02	47,501	14,663	31		0	14,663-	31-
01-03	75,632	14,441	19		0	14,441-	19-
02-04	55,246	10,278	19		0	10,278-	19-
03-05	43,951	729	2		0	729-	2-
04-06	13,374		0		0		0
05-07	23,115		0		0		0
06-08	26,158	7,876	30		0	7,876-	30-
FIVE-YEAR AVERAGE							
04-08	16,495	4,726	29		0	4,726-	29-

MISSOURI AMERICAN WATER COMPANY
ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1989	2,016	1,991	99	0	1,991-	99-	
1990	12,888	5,417	42	0	5,417-	42-	
1991	553		0	0		0	
1992							
1993	3,240		0	0		0	
1994	100		0	0		0	
1995	752		0	0		0	
1996	21,193		0	0		0	
1997							
1998	6,326	933	15	0	933-	15-	
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	22	180	818	0	180-	818-	
TOTAL	47,090	8,521	18	0	8,521-	18-	

THREE-YEAR MOVING AVERAGES

89-91	5,152	2,469	48	0	2,469-	48-
90-92	4,480	1,806	40	0	1,806-	40-
91-93	1,264		0	0		0
92-94	1,113		0	0		0
93-95	1,364		0	0		0
94-96	7,348		0	0		0
95-97	7,315		0	0		0
96-98	9,173	311	3	0	311-	3-
97-99	2,109	311	15	0	311-	15-
98-00	2,109	311	15	0	311-	15-
99-01						
00-02						
01-03						
02-04						
03-05						
04-06						

MISSOURI AMERICAN WATER COMPANY
ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
05-07				
06-08	7	60 857	0	60-857-
FIVE-YEAR AVERAGE				
04-08	4	36 900	0	36-900-

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	1,044		0		0		0
1992	103	200	194		0		200-194-
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001	20,939		0		0		0
2002	42,031	1,085	3		0	1,085-	3-
2003	25,000		0		0		0
2004	1,545		0		0		0
2005							
2006							
2007							
2008	34,007		0		0		0
TOTAL	124,669	1,285	1		0	1,285-	1-

THREE-YEAR MOVING AVERAGES

91-93	382	67	18		0	67-	18-
92-94	34	67	197		0	67-	197-
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01	6,980		0		0		0
00-02	20,990	362	2		0	362-	2-
01-03	29,323	362	1		0	362-	1-
02-04	22,858	362	2		0	362-	2-
03-05	8,848		0		0		0
04-06	515		0		0		0
05-07							
06-08	11,336		0		0		0

FIVE-YEAR AVERAGE

04-08	7,110		0		0		0
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MISSOURI AMERICAN WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1974	2,756	8,604 312	0	8,604-312-
1975				
1976				
1977	2,020	272 13	0	272- 13-
1978				
1979				
1980	900	0	0	0
1981				
1982	80	0	0	0
1983	3,945	267 7	0	267- 7-
1984	33,352	8,124 24	0	8,124- 24-
1985				
1986	860	804 93	0	804- 93-
1987	10,907	3,432 31	0	3,432- 31-
1988	7,400	2,625 35	0	2,625- 35-
1989				
1990				
1991				
1992	1,000	513 51	0	513- 51-
1993	258,414	63,198 24	0	63,198- 24-
1994	4,044	251 6	0	251- 6-
1995	32,596	6,985 21	0	6,985- 21-
1996				
1997				
1998	2,611	470 18	0	470- 18-
1999	271	452 167	0	452-167-
2000	9,660	594 6	0	594- 6-
2001	2,926	0	0	0
2002				
2003				
2004	16,670	0	0	0
2005				
2006				
2007	2,994	0	0	0
2008	8,490	52,629 620	0	52,629-620-
TOTAL	401,896	149,220 37	0	149,220- 37-

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
74-76	919	2,868 312	0	2,868-312-
75-77	673	91 14	0	91- 14-
76-78	673	91 14	0	91- 14-
77-79	673	91 14	0	91- 14-
78-80	300	0	0	0
79-81	300	0	0	0
80-82	327	0	0	0
81-83	1,342	89 7	0	89- 7-
82-84	12,459	2,797 22	0	2,797- 22-
83-85	12,432	2,797 22	0	2,797- 22-
84-86	11,404	2,976 26	0	2,976- 26-
85-87	3,922	1,412 36	0	1,412- 36-
86-88	6,389	2,287 36	0	2,287- 36-
87-89	6,102	2,019 33	0	2,019- 33-
88-90	2,467	875 35	0	875- 35-
89-91				
90-92	333	171 51	0	171- 51-
91-93	86,471	21,237 25	0	21,237- 25-
92-94	87,819	21,321 24	0	21,321- 24-
93-95	98,352	23,478 24	0	23,478- 24-
94-96	12,213	2,412 20	0	2,412- 20-
95-97	10,865	2,328 21	0	2,328- 21-
96-98	870	157 18	0	157- 18-
97-99	961	307 32	0	307- 32-
98-00	4,181	505 12	0	505- 12-
99-01	4,286	349 8	0	349- 8-
00-02	4,195	198 5	0	198- 5-
01-03	975	0	0	0
02-04	5,557	0	0	0
03-05	5,557	0	0	0
04-06	5,557	0	0	0
05-07	998	0	0	0
06-08	3,828	17,543 458	0	17,543-458-
FIVE-YEAR AVERAGE				
04-08	5,631	10,526 187	0	10,526-187-

MISSOURI AMERICAN WATER COMPANY
ACCOUNT 310.10 POWER GENERATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2008	3,705		0		0		0
TOTAL	3,705		0		0		0
FIVE-YEAR AVERAGE							
04-08	741		0		0		0

MISSOURI AMERICAN WATER COMPANY
ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	66,724	4,336	6	421	1	3,915-	6-
1975	11,504	2,970	26	684	6	2,286-	20-
1976	140,150	21,285	15	217	0	21,068-	15-
1977	22,432	2,594	12	103	0	2,491-	11-
1978	39,996	12,499	31	996	2	11,503-	29-
1979	274,672	9,715	4	2,338	1	7,377-	3-
1980	14,912	2,274	15		0	2,274-	15-
1981	132,030	13,142	10	10,216	8	2,926-	2-
1982	148,510	14,689	10	6,150	4	8,539-	6-
1983	76,546	11,193	15	100	0	11,093-	14-
1984	225,626	24,369	11	24,774	11	405	0
1985	248,390	24,934	10	921	0	24,013-	10-
1986	517,609	56,710	11	7,442	1	49,268-	10-
1987	190,372	23,900	13	9,871	5	14,029-	7-
1988	282,411	42,880	15	1,273	0	41,607-	15-
1989	316,927	22,837	7		0	22,837-	7-
1990	392,591	38,456	10		0	38,456-	10-
1991	685,659	107,072	16		0	107,072-	16-
1992	239,023	48,792	20	16,200	7	32,592-	14-
1993	1,076,932	110,681	10	250	0	110,431-	10-
1994	294,816	78,606	27	203,903	69	125,297	43
1995	262,547	98,133	37	29	0	98,104-	37-
1996	185,029	41,585	22		0	41,585-	22-
1997	139,311	31,027	22		0	31,027-	22-
1998	438,927	83,959	19		0	83,959-	19-
1999	226,264	41,236	18	1,082	0	40,154-	18-
2000	1,368,195	2,488	0		0	2,488-	0
2001	156,150	29,469	19		0	29,469-	19-
2002	4,599		0		0		0
2003	64,751	20,324	31	723	1	19,601-	30-
2004	193,740		0		0		0
2005	29,867		0		0		0
2006	101,517		0		0		0
2007	43,293		0		0		0
2008	358,624	104,190	29		0	104,190-	29-
TOTAL	8,970,646	1,126,345	13	287,693	3	838,652-	9-

MISSOURI AMERICAN WATER COMPANY
ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
74-76	72,793	9,530	13	441	1	9,089-	12-	
75-77	58,028	8,950	15	335	1	8,615-	15-	
76-78	67,526	12,126	18	439	1	11,687-	17-	
77-79	112,367	8,269	7	1,146	1	7,123-	6-	
78-80	109,860	8,162	7	1,111	1	7,051-	6-	
79-81	140,538	8,377	6	4,185	3	4,192-	3-	
80-82	98,484	10,035	10	5,455	6	4,580-	5-	
81-83	119,029	13,008	11	5,489	5	7,519-	6-	
82-84	150,227	16,750	11	10,342	7	6,408-	4-	
83-85	183,520	20,165	11	8,599	5	11,566-	6-	
84-86	330,542	35,338	11	11,046	3	24,292-	7-	
85-87	318,790	35,181	11	6,078	2	29,103-	9-	
86-88	330,131	41,163	12	6,195	2	34,968-	11-	
87-89	263,237	29,872	11	3,715	1	26,157-	10-	
88-90	330,643	34,725	11	424	0	34,301-	10-	
89-91	465,059	56,122	12		0	56,122-	12-	
90-92	439,091	64,774	15	5,400	1	59,374-	14-	
91-93	667,204	88,848	13	5,483	1	83,365-	12-	
92-94	536,923	79,360	15	73,451	14	5,909-	1-	
93-95	544,765	95,807	18	68,061	12	27,746-	5-	
94-96	247,464	72,775	29	67,977	27	4,798-	2-	
95-97	195,629	56,915	29	10	0	56,905-	29-	
96-98	254,422	52,190	21		0	52,190-	21-	
97-99	268,167	52,074	19	361	0	51,713-	19-	
98-00	677,795	42,561	6	361	0	42,200-	6-	
99-01	583,536	24,398	4	361	0	24,037-	4-	
00-02	509,648	10,652	2		0	10,652-	2-	
01-03	75,167	16,598	22	241	0	16,357-	22-	
02-04	87,697	6,775	8	241	0	6,534-	7-	
03-05	96,119	6,775	7	241	0	6,534-	7-	
04-06	108,374		0		0		0	
05-07	58,225		0		0		0	
06-08	167,811	34,730	21		0	34,730-	21-	

FIVE-YEAR AVERAGE

04-08	145,408	20,838	14		0	20,838-	14-
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MISSOURI AMERICAN WATER COMPANY
ACCOUNT 320 WATER TREATMENT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	18,073	5,853	32	523	3	5,330-	29-
1975	56,281	1,193	2		0	1,193-	2-
1976	19,376	1,310	7	105	1	1,205-	6-
1977	19,055	1,416	7	438	2	978-	5-
1978	41,887	6,556	16		0	6,556-	16-
1979	32,180	6,200	19		0	6,200-	19-
1980	66,222	7,635	12		0	7,635-	12-
1981	32,072	4,926	15		0	4,926-	15-
1982	19,553	6,872	35		0	6,872-	35-
1983	77,999	6,906	9	375	0	6,531-	8-
1984	66,059	10,099	15	11,921	18	1,822	3
1985	73,929	39,245	53	502	1	38,743-	52-
1986	110,994	20,572	19	250	0	20,322-	18-
1987	49,592	10,230	21	1	0	10,229-	21-
1988	114,392	9,080	8		0	9,080-	8-
1989	31,543	6,923	22	268	1	6,655-	21-
1990	83,728	30,492	36		0	30,492-	36-
1991	172,694	25,193	15		0	25,193-	15-
1992	217,071	18,961	9		0	18,961-	9-
1993	1,043,307	326,484	31		0	326,484-	31-
1994	250,931	37,073	15		0	37,073-	15-
1995	162,945	165,390	102	398	0	164,992-	101-
1996	220,821	175,667	80		0	175,667-	80-
1997	212,526	316,918	149		0	316,918-	149-
1998	68,819	31,742	46		0	31,742-	46-
1999	11,493	17,977	156		0	17,977-	156-
2000	598,442		0		0		0
2001	27,353	38,178	140		0	38,178-	140-
2002	29,232	79,169	271		0	79,169-	271-
2003	250,204	39,973	16		0	39,973-	16-
2004	592,827	15,403-	3-		0	15,403	3
2005	115,652		0		0		0
2006	48,666		0		0		0
2007	4,607		0		0		0
2008	275,651	186,955	68		0	186,955-	68-
TOTAL	5,216,176	1,619,785	31	14,781	0	1,605,004-	31-

MISSOURI AMERICAN WATER COMPANY
ACCOUNT 320 WATER TREATMENT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
74-76	31,243	2,785 9	209 1	2,576- 8-
75-77	31,571	1,306 4	181 1	1,125- 4-
76-78	26,773	3,094 12	181 1	2,913- 11-
77-79	31,041	4,724 15	146 0	4,578- 15-
78-80	46,763	6,797 15	0	6,797- 15-
79-81	43,492	6,254 14	0	6,254- 14-
80-82	39,282	6,478 16	0	6,478- 16-
81-83	43,208	6,234 14	125 0	6,109- 14-
82-84	54,537	7,959 15	4,099 8	3,860- 7-
83-85	72,662	18,750 26	4,266 6	14,484- 20-
84-86	83,661	23,305 28	4,224 5	19,081- 23-
85-87	78,172	23,349 30	251 0	23,098- 30-
86-88	91,659	13,294 15	84 0	13,210- 14-
87-89	65,175	8,745 13	90 0	8,655- 13-
88-90	76,554	15,499 20	89 0	15,410- 20-
89-91	95,988	20,869 22	89 0	20,780- 22-
90-92	157,831	24,882 16	0	24,882- 16-
91-93	477,691	123,546 26	0	123,546- 26-
92-94	503,770	127,506 25	0	127,506- 25-
93-95	485,728	176,315 36	133 0	176,182- 36-
94-96	211,566	126,043 60	133 0	125,910- 60-
95-97	198,764	219,325 110	133 0	219,192-110-
96-98	167,389	174,776 104	0	174,776-104-
97-99	97,613	122,212 125	0	122,212-125-
98-00	226,251	16,573 7	0	16,573- 7-
99-01	212,429	18,718 9	0	18,718- 9-
00-02	218,342	39,116 18	0	39,116- 18-
01-03	102,263	52,440 51	0	52,440- 51-
02-04	290,754	34,580 12	0	34,580- 12-
03-05	319,561	8,190 3	0	8,190- 3-
04-06	252,382	5,134- 2-	0	5,134 2
05-07	56,308	0	0	0
06-08	109,641	62,318 57	0	62,318- 57-
FIVE-YEAR AVERAGE				
04-08	207,481	34,310 17	0	34,310- 17-

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	3,219		0		0		0
1975	34,312	650	2		0	650-	2-
1976	1,341		0		0		0
1977	46,872	2,905	6		0	2,905-	6-
1978	21,700	1,187	5		0	1,187-	5-
1979	221,759	38,440	17	3,000	1	35,440-	16-
1980	96,319	37,405	39	1,556	2	35,849-	37-
1981	41,687	40	0		0	40-	0
1982	50		0		0		0
1983	32,390	201	1		0	201-	1-
1984							
1985							
1986							
1987	39,732	6,310	16		0	6,310-	16-
1988	5,100		0		0		0
1989	18,111	3,514	19		0	3,514-	19-
1990	50,774	152,910	301	1,339	3	151,571-	299-
1991	387,103	556,164	144		0	556,164-	144-
1992	13,484	9,358	69		0	9,358-	69-
1993	3,791		0		0		0
1994	2,524	30	1		0	30-	1-
1995	83,105	74,478	90		0	74,478-	90-
1996	2,837	147	5		0	147-	5-
1997	885	1,950	220		0	1,950-	220-
1998	194,360	419,180	216		0	419,180-	216-
1999	91,630	122,160	133		0	122,160-	133-
2000	11,560		0		0		0
2001	30,448		0		0		0
2002	1,115		0		0		0
2003	10,202	46,000	451		0	46,000-	451-
2004				30,371		30,371	
2005							
2006	6,174		0		0		0
2007	923		0		0		0
2008	30,858	6,409	21		0	6,409-	21-
TOTAL	1,484,365	1,479,438	100	36,266	2	1,443,172-	97-

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
74-76	12,957	217 2	0	217- 2-
75-77	27,508	1,185 4	0	1,185- 4-
76-78	23,304	1,364 6	0	1,364- 6-
77-79	96,777	14,177 15	1,000 1	13,177- 14-
78-80	113,259	25,677 23	1,519 1	24,158- 21-
79-81	119,922	25,295 21	1,519 1	23,776- 20-
80-82	46,019	12,482 27	519 1	11,963- 26-
81-83	24,709	80 0	0	80- 0
82-84	10,813	67 1	0	67- 1-
83-85	10,797	67 1	0	67- 1-
84-86				
85-87	13,244	2,103 16	0	2,103- 16-
86-88	14,944	2,103 14	0	2,103- 14-
87-89	20,981	3,274 16	0	3,274- 16-
88-90	24,661	52,141 211	446 2	51,695-210-
89-91	151,996	237,529 156	446 0	237,083-156-
90-92	150,454	239,477 159	446 0	239,031-159-
91-93	134,792	188,507 140	0	188,507-140-
92-94	6,600	3,129 47	0	3,129- 47-
93-95	29,807	24,836 83	0	24,836- 83-
94-96	29,489	24,885 84	0	24,885- 84-
95-97	28,942	25,525 88	0	25,525- 88-
96-98	66,028	140,426 213	0	140,426-213-
97-99	95,625	181,097 189	0	181,097-189-
98-00	99,184	180,447 182	0	180,447-182-
99-01	44,546	40,720 91	0	40,720- 91-
00-02	14,374	0	0	0
01-03	13,922	15,333 110	0	15,333-110-
02-04	3,772	15,333 406	10,124 268	5,209-138-
03-05	3,401	15,333 451	10,124 298	5,209-153-
04-06	2,058	0	10,124 492	10,124 492
05-07	2,366	0	0	0
06-08	12,652	2,136 17	0	2,136- 17-

FIVE-YEAR AVERAGE

04-08	7,591	1,282 17	6,074 80	4,792 63
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MISSOURI AMERICAN WATER COMPANY

ACCOUNT 331 MAINS - TRANSMISSION AND DISTRIBUTION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	56,556	16,980	30	3,409	6	13,571-	24-
1975	39,930	20,063	50	3,213	8	16,850-	42-
1976	37,968	15,960	42	2,218	6	13,742-	36-
1977	40,815	25,200	62	3,220	8	21,980-	54-
1978	89,098	19,967	22	2,429	3	17,538-	20-
1979	121,708	37,588	31	2,761	2	34,827-	29-
1980	88,338	63,046	71	10,985	12	52,061-	59-
1981	229,655	62,924	27	4,244	2	58,680-	26-
1982	114,613	49,020	43	5,052	4	43,968-	38-
1983	297,327	76,705	26	2,715	1	73,990-	25-
1984	123,212	66,618	54	3,308	3	63,310-	51-
1985	337,250	97,814	29	6,079	2	91,735-	27-
1986	156,938	81,591	52	2,660	2	78,931-	50-
1987	329,690	164,284	50	3,427	1	160,857-	49-
1988	418,887	152,959	37	7,293	2	145,666-	35-
1989	480,746	179,075	37	19,166	4	159,909-	33-
1990	372,647	155,997	42	2,503	1	153,494-	41-
1991	598,747	198,583	33	2,778	0	195,805-	33-
1992	398,614	228,613	57	9,265	2	219,348-	55-
1993	909,929	362,412	40	6,844	1	355,568-	39-
1994	522,281	378,525	72	36,042	7	342,483-	66-
1995	436,187	384,195	88	4,862	1	379,333-	87-
1996	691,879	427,704	62	8,960	1	418,744-	61-
1997	496,435	330,656	67	4,943	1	325,713-	66-
1998	1,386,437	664,022	48	24,186	2	639,836-	46-
1999	1,486,634	463,688	31	299,986	20	163,702-	11-
2000	126,009	25,724	20	1,669	1	24,055-	19-
2001	2,795,226	828,808	30	7,226	0	821,582-	29-
2002	1,819,510	1,064,198	58		0	1,064,198-	58-
2003	1,272,575	577,209	45	1,475-	0	578,684-	45-
2004	1,479,188	8,449	1		0	8,449-	1-
2005	1,865,307		0		0		0
2006	1,046,485		0	1,808	0	1,808	0
2007	577,409		0		0		0
2008	5,781,111	65,415	1	894	0	64,521-	1-
TOTAL	27,025,341	7,293,992	27	492,670	2	6,801,322-	25-

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 331 MAINS - TRANSMISSION AND DISTRIBUTION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
74-76	44,818	17,668 39	2,947 7	14,721- 33-
75-77	39,571	20,408 52	2,884 7	17,524- 44-
76-78	55,960	20,376 36	2,622 5	17,754- 32-
77-79	83,874	27,585 33	2,803 3	24,782- 30-
78-80	99,715	40,200 40	5,392 5	34,808- 35-
79-81	146,567	54,519 37	5,996 4	48,523- 33-
80-82	144,202	58,330 40	6,760 5	51,570- 36-
81-83	213,865	62,883 29	4,004 2	58,879- 28-
82-84	178,384	64,114 36	3,692 2	60,422- 34-
83-85	252,596	80,379 32	4,034 2	76,345- 30-
84-86	205,800	82,008 40	4,016 2	77,992- 38-
85-87	274,626	114,563 42	4,055 1	110,508- 40-
86-88	301,838	132,945 44	4,460 1	128,485- 43-
87-89	409,774	165,439 40	9,962 2	155,477- 38-
88-90	424,093	162,677 38	9,654 2	153,023- 36-
89-91	484,047	177,885 37	8,149 2	169,736- 35-
90-92	456,669	194,397 43	4,849 1	189,548- 42-
91-93	635,763	263,203 41	6,296 1	256,907- 40-
92-94	610,274	323,183 53	17,383 3	305,800- 50-
93-95	622,799	375,044 60	15,916 3	359,128- 58-
94-96	550,116	396,808 72	16,621 3	380,187- 69-
95-97	541,501	380,852 70	6,255 1	374,597- 69-
96-98	858,250	474,127 55	12,696 1	461,431- 54-
97-99	1,123,169	486,122 43	109,705 10	376,417- 34-
98-00	999,693	384,478 38	108,614 11	275,864- 28-
99-01	1,469,290	439,407 30	102,960 7	336,447- 23-
00-02	1,580,248	639,577 40	2,965 0	636,612- 40-
01-03	1,962,437	823,405 42	1,917 0	821,488- 42-
02-04	1,523,757	549,952 36	492- 0	550,444- 36-
03-05	1,539,023	195,219 13	492- 0	195,711- 13-
04-06	1,463,660	2,816 0	603 0	2,213- 0
05-07	1,163,067	0	603 0	603 0
06-08	2,468,335	21,805 1	901 0	20,904- 1-

FIVE-YEAR AVERAGE

04-08	2,149,900	14,773 1	540 0	14,233- 1-
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MISSOURI AMERICAN WATER COMPANY

ACCOUNT 332 MAINS - FIRE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	578		0		0		0
2008	5,698		0		0		0
TOTAL	6,276		0		0		0
FIVE-YEAR AVERAGE							
04-08	1,255		0		0		0

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	264	169	64	37	14	132-	50-
1975							
1976	688	517	75	76	11	441-	64-
1977							
1978							
1979							
1980	204	20	10		0	20-	10-
1981							
1982							
1983	2,533	101	4		0	101-	4-
1984							
1985							
1986							
1987	6,818	6,290	92		0	6,290-	92-
1988	10,561	5,622	53	381	4	5,241-	50-
1989	10,990	12,364	113		0	12,364-	113-
1990	18,943	5,212	28		0	5,212-	28-
1991	28,454	12,046	42		0	12,046-	42-
1992	23,403	5,432	23		0	5,432-	23-
1993	37,907	8,602	23	750	2	7,852-	21-
1994	22,559	9,029	40		0	9,029-	40-
1995	21,475	7,932	37	1,700	8	6,232-	29-
1996	43,363	32,845	76	3,459	8	29,386-	68-
1997	29,525	47,521	161		0	47,521-	161-
1998	30,752	30,926	101		0	30,926-	101-
1999	8,556	80,642	943	3,345	39	77,297-	903-
2000	18,985	127,129	670	9,507	50	117,622-	620-
2001	61,575	120,680	196	3,812	6	116,868-	190-
2002	4,796	150,711		795	17	149,916-	
2003	16,350	175,161		1,500	9	173,661-	
2004	40,944	8,171	20	9,022	22	851	2
2005	4,327		0	3,322	77	3,322	77
2006	12,105		0	5,049	42	5,049	42
2007	14,092		0		0		0
2008	616,903	159,262	26		0	159,262-	26-
TOTAL	1,087,072	1,006,384	93	42,755	4	963,629-	89-

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
74-76	317	229	72	38	12	191-	60-
75-77	229	172	75	25	11	147-	64-
76-78	229	172	75	25	11	147-	64-
77-79							
78-80	68	7	10		0	7-	10-
79-81	68	7	10		0	7-	10-
80-82	68	7	10		0	7-	10-
81-83	844	34	4		0	34-	4-
82-84	844	34	4		0	34-	4-
83-85	844	34	4		0	34-	4-
84-86							
85-87	2,273	2,097	92		0	2,097-	92-
86-88	5,793	3,971	69	127	2	3,844-	66-
87-89	9,456	8,092	86	127	1	7,965-	84-
88-90	13,498	7,733	57	127	1	7,606-	56-
89-91	19,462	9,874	51		0	9,874-	51-
90-92	23,600	7,563	32		0	7,563-	32-
91-93	29,921	8,693	29	250	1	8,443-	28-
92-94	27,956	7,688	28	250	1	7,438-	27-
93-95	27,314	8,521	31	817	3	7,704-	28-
94-96	29,132	16,602	57	1,720	6	14,882-	51-
95-97	31,454	29,432	94	1,720	5	27,712-	88-
96-98	34,547	37,097	107	1,153	3	35,944-	104-
97-99	22,944	53,029	231	1,115	5	51,914-	226-
98-00	19,431	79,565	409	4,284	22	75,281-	387-
99-01	29,705	109,484	369	5,555	19	103,929-	350-
00-02	28,452	132,840	467	4,705	17	128,135-	450-
01-03	27,573	148,851	540	2,036	7	146,815-	532-
02-04	20,697	111,348	538	3,772	18	107,576-	520-
03-05	20,540	61,110	298	4,615	22	56,495-	275-
04-06	19,125	2,724	14	5,798	30	3,074	16
05-07	10,174		0	2,791	27	2,791	27
06-08	214,366	53,087	25	1,683	1	51,404-	24-

FIVE-YEAR AVERAGE

04-08	137,674	33,486	24	3,479	3	30,007-	22-
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MISSOURI AMERICAN WATER COMPANY

ACCOUNT 334 METERS AND METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	29,055	1,206	4	13,096	45	11,890	41
1975	30,543	1,534	5	11,190	37	9,656	32
1976	34,298	1,452	4	1,306	4	146-	0
1977	27,843	2,230	8	9,255	33	7,025	25
1978	51,453	3,761	7	15,354	30	11,593	23
1979	45,951	5,987	13	21,012	46	15,025	33
1980	47,161	4,168	9	17,122	36	12,954	27
1981	30,480	4,300	14	12,140	40	7,840	26
1982	33,104	4,493	14	9,455	29	4,962	15
1983	24,065	4,442	18	7,393	31	2,951	12
1984	21,174	4,215	20	125	1	4,090-	19-
1985	19,809	2,184	11	4,663	24	2,479	13
1986	23,325	2,383	10	4,797	21	2,414	10
1987	176,508	11,370	6	16,563	9	5,193	3
1988	156,233	11,002	7	13,043	8	2,041	1
1989	170,981	12,727	7	15,522	9	2,795	2
1990	179,941	15,806	9	29,359	16	13,553	8
1991	215,854	22,009	10	23,973	11	1,964	1
1992	218,302	18,369	8	34,965	16	16,596	8
1993	345,768	12,344	4	33,732	10	21,388	6
1994	240,277	20,950	9	19,178	8	1,772-	1-
1995	295,466	20,202	7	33,742	11	13,540	5
1996	383,320	33,563	9	33,052	9	511-	0
1997	415,177	27,075	7	30,026	7	2,951	1
1998	347,568	27,613	8	28,412	8	799	0
1999	221,045	13,404	6	23,123	10	9,719	4
2000	73,018	1-	0	0	0	1	0
2001	52,634	4,061	8	20,233	38	16,172	31
2002	765,044	536	0	24,951	3	24,415	3
2003	1,033,741	371	0	9,336	1	8,965	1
2004	689,607		0	22,079	3	22,079	3
2005	217,728		0	21,286	10	21,286	10
2006	635,415		0	51,610	8	51,610	8
2007	314,184		0	71,755	23	71,755	23
2008	1,669,285	15,292	1	36,599	2	21,307	1
TOTAL	9,235,357	309,048	3	719,447	8	410,399	4

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 334 METERS AND METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT

THREE-YEAR MOVING AVERAGES

74-76	31,298	1,397	4	8,531	27	7,134	23
75-77	30,895	1,739	6	7,250	23	5,511	18
76-78	37,865	2,481	7	8,638	23	6,157	16
77-79	41,749	3,992	10	15,207	36	11,215	27
78-80	48,188	4,638	10	17,830	37	13,192	27
79-81	41,197	4,818	12	16,758	41	11,940	29
80-82	36,915	4,320	12	12,906	35	8,586	23
81-83	29,216	4,412	15	9,663	33	5,251	18
82-84	26,114	4,383	17	5,658	22	1,275	5
83-85	21,682	3,614	17	4,060	19	446	2
84-86	21,436	2,928	14	3,195	15	267	1
85-87	73,214	5,313	7	8,674	12	3,361	5
86-88	118,688	8,252	7	11,468	10	3,216	3
87-89	167,907	11,700	7	15,043	9	3,343	2
88-90	169,051	13,179	8	19,308	11	6,129	4
89-91	188,925	16,847	9	22,951	12	6,104	3
90-92	204,699	18,728	9	29,432	14	10,704	5
91-93	259,975	17,574	7	30,890	12	13,316	5
92-94	268,116	17,221	6	29,291	11	12,070	5
93-95	293,837	17,832	6	28,884	10	11,052	4
94-96	306,354	24,905	8	28,657	9	3,752	1
95-97	364,654	26,947	7	32,273	9	5,326	1
96-98	382,022	29,417	8	30,497	8	1,080	0
97-99	327,930	22,697	7	27,187	8	4,490	1
98-00	213,877	13,672	6	17,178	8	3,506	2
99-01	115,566	5,821	5	14,452	13	8,631	7
00-02	296,899	1,532	1	15,061	5	13,529	5
01-03	617,140	1,656	0	18,173	3	16,517	3
02-04	829,464	302	0	18,788	2	18,486	2
03-05	647,025	124	0	17,567	3	17,443	3
04-06	514,250		0	31,658	6	31,658	6
05-07	389,109		0	48,217	12	48,217	12
06-08	872,962	5,097	1	53,321	6	48,224	6

FIVE-YEAR AVERAGE

04-08	705,244	3,058	0	40,666	6	37,608	5
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MISSOURI AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	34,923	13,390	38	10,537	30	2,853-	8-
1975	27,286	15,952	58	9,205	34	6,747-	25-
1976	18,047	9,690	54	5,881	33	3,809-	21-
1977	30,195	18,939	63	11,516	38	7,423-	25-
1978	29,980	15,697	52	6,864	23	8,833-	29-
1979	22,142	13,705	62	5,327	24	8,378-	38-
1980	27,564	17,785	65	9,489	34	8,296-	30-
1981	50,878	25,618	50	16,262	32	9,356-	18-
1982	31,808	27,752	87	8,343	26	19,409-	61-
1983	50,237	27,807	55	8,944	18	18,863-	38-
1984	56,839	24,500	43	13,847	24	10,653-	19-
1985	47,528	44,542	94	10,614	22	33,928-	71-
1986	41,091	28,826	70	10,173	25	18,653-	45-
1987	76,991	74,723	97	17,523	23	57,200-	74-
1988	93,984	60,869	65	16,236	17	44,633-	47-
1989	96,775	53,495	55	22,778	24	30,717-	32-
1990	67,619	65,264	97	16,619	25	48,645-	72-
1991	126,720	67,165	53	18,068	14	49,097-	39-
1992	50,826	55,972	110	10,097	20	45,875-	90-
1993	117,535	96,526	82	14,989	13	81,537-	69-
1994	71,742	69,593	97	13,693	19	55,900-	78-
1995	96,860	92,356	95	18,265	19	74,091-	76-
1996	96,927	89,680	93	17,393	18	72,287-	75-
1997	137,821	62,984	46	19,017	14	43,967-	32-
1998	195,548	95,185	49	25,575	13	69,610-	36-
1999	230,021	72,094	31	16,542	7	55,552-	24-
2000	15,128	7,566	50	10,659	70	3,093	20
2001	470,084	119,173	25	10,480	2	108,693-	23-
2002	521,830	72,865	14	4,041	1	68,824-	13-
2003	472,321	55,134	12	41	0	55,093-	12-
2004	372,438	12,456	3		0	12,456-	3-
2005	347,581		0		0		0
2006	390,133		0		0		0
2007	225,555		0		0		0
2008	464,682	19,725	4	11	0	19,714-	4-
TOTAL	5,207,639	1,527,028	29	379,029	7	1,147,999-	22-

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT		GROSS SALVAGE AMOUNT PCT		NET SALVAGE AMOUNT PCT	
THREE-YEAR MOVING AVERAGES							
74-76	26,752	13,011	49	8,541	32	4,470-	17-
75-77	25,176	14,861	59	8,867	35	5,994-	24-
76-78	26,074	14,775	57	8,087	31	6,688-	26-
77-79	27,439	16,113	59	7,902	29	8,211-	30-
78-80	26,562	15,729	59	7,227	27	8,502-	32-
79-81	33,528	19,036	57	10,359	31	8,677-	26-
80-82	36,750	23,718	65	11,365	31	12,353-	34-
81-83	44,308	27,059	61	11,183	25	15,876-	36-
82-84	46,295	26,686	58	10,378	22	16,308-	35-
83-85	51,535	32,283	63	11,135	22	21,148-	41-
84-86	48,486	32,623	67	11,544	24	21,079-	43-
85-87	55,203	49,363	89	12,770	23	36,593-	66-
86-88	70,689	54,806	78	14,644	21	40,162-	57-
87-89	89,250	63,029	71	18,846	21	44,183-	50-
88-90	86,126	59,876	70	18,545	22	41,331-	48-
89-91	97,038	61,974	64	19,155	20	42,819-	44-
90-92	81,722	62,800	77	14,928	18	47,872-	59-
91-93	98,360	73,221	74	14,385	15	58,836-	60-
92-94	80,034	74,030	92	12,926	16	61,104-	76-
93-95	95,379	86,158	90	15,649	16	70,509-	74-
94-96	88,510	83,876	95	16,450	19	67,426-	76-
95-97	110,536	81,673	74	18,225	16	63,448-	57-
96-98	143,432	82,616	58	20,662	14	61,954-	43-
97-99	187,796	76,754	41	20,378	11	56,376-	30-
98-00	146,899	58,282	40	17,592	12	40,690-	28-
99-01	238,411	66,278	28	12,560	5	53,718-	23-
00-02	335,681	66,535	20	8,393	3	58,142-	17-
01-03	488,078	82,391	17	4,854	1	77,537-	16-
02-04	455,530	46,819	10	1,361	0	45,458-	10-
03-05	397,446	22,530	6	14	0	22,516-	6-
04-06	370,050	4,152	1		0	4,152-	1-
05-07	321,089		0		0		0
06-08	360,123	6,575	2	4	0	6,571-	2-
FIVE-YEAR AVERAGE							
04-08	360,078	6,436	2	2	0	6,434-	2-

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 339.50 MISCELLANEOUS TRANS. & DISTR. - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	3,964		0		0		0
2008	47		0		0		0
TOTAL	4,011		0		0		0
FIVE-YEAR AVERAGE							
04-08	802		0		0		0

MISSOURI AMERICAN WATER COMPANY

ACCOUNTS 341.1, 341.2 & 341.3 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	92,812	347	0	25,992	28	25,645	28
1975	83,861	41	0	27,149	32	27,108	32
1976	71,097		0	26,543	37	26,543	37
1977	66,585		0	25,590	38	25,590	38
1978	123,376	109	0	32,089	26	31,980	26
1979	210,203	69	0	50,566	24	50,497	24
1980	155,150	113	0	36,665	24	36,552	24
1981	145,264		0	40,896	28	40,896	28
1982	162,619		0	60,448	37	60,448	37
1983	96,484		0	29,337	30	29,337	30
1984	204,033		0	70,150	34	70,150	34
1985	199,386		0	55,953	28	55,953	28
1986	214,282		0	62,949	29	62,949	29
1987	303,161	676	0	86,321	28	85,645	28
1988	194,722	1,113	1	39,477	20	38,364	20
1989	444,524	163	0	97,857	22	97,694	22
1990	480,135		0	100,181	21	100,181	21
1991	505,462	120	0	118,208	23	118,088	23
1992	443,435	197	0	121,683	27	121,486	27
1993	398,324	219	0	133,875	34	133,656	34
1994	801,693	378	0	299,968	37	299,590	37
1995	768,620	263	0	211,301	27	211,038	27
1996	565,145	498	0	196,230	35	195,732	35
1997	601,593	123	0	223,731	37	223,608	37
1998	545,495	3,902	1	162,149	30	158,247	29
1999	204,858	236	0	54,030	26	53,794	26
2000	118,071		0	7,205	6	7,205	6
2001	308,921	446	0	216,359	70	215,913	70
2002	907,525	27,133-	3-	144,335	16	171,468	19
2003	91,725	8,907	10	4,440	5	4,467-	5-
2004	674,909		0	14,140	2	14,140	2
2005	590,628		0	35,588	6	35,588	6
2006	951,331		0	13,396	1	13,396	1
2007	17,913		0	2,307	13	2,307	13
2008	1,210,032	173-	0	158,895	13	159,068	13
TOTAL	12,953,374	9,386-	0	2,986,003	23	2,995,389	23

MISSOURI AMERICAN WATER COMPANY

ACCOUNTS 341.1, 341.2 & 341.3 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT

THREE-YEAR MOVING AVERAGES

74-76	82,590	129	0	26,561	32	26,432	32
75-77	73,848	14	0	26,427	36	26,413	36
76-78	87,019	36	0	28,074	32	28,038	32
77-79	133,388	59	0	36,082	27	36,023	27
78-80	162,910	97	0	39,774	24	39,677	24
79-81	170,205	61	0	42,709	25	42,648	25
80-82	154,344	38	0	46,003	30	45,965	30
81-83	134,789		0	43,561	32	43,561	32
82-84	154,379		0	53,312	35	53,312	35
83-85	166,635		0	51,814	31	51,814	31
84-86	205,900		0	63,018	31	63,018	31
85-87	238,943	225	0	68,408	29	68,183	29
86-88	237,389	596	0	62,916	27	62,320	26
87-89	314,136	651	0	74,552	24	73,901	24
88-90	373,127	425	0	79,172	21	78,747	21
89-91	476,707	95	0	105,415	22	105,320	22
90-92	476,344	106	0	113,358	24	113,252	24
91-93	449,073	179	0	124,589	28	124,410	28
92-94	547,817	265	0	185,176	34	184,911	34
93-95	656,212	287	0	215,048	33	214,761	33
94-96	711,820	380	0	235,833	33	235,453	33
95-97	645,120	295	0	210,421	33	210,126	33
96-98	570,745	1,508	0	194,037	34	192,529	34
97-99	450,649	1,420	0	146,636	33	145,216	32
98-00	289,474	1,379	0	74,461	26	73,082	25
99-01	210,616	227	0	92,531	44	92,304	44
00-02	444,839	8,896-	2-	122,633	28	131,529	30
01-03	436,057	5,927-	1-	121,712	28	127,639	29
02-04	558,053	6,075-	1-	54,305	10	60,380	11
03-05	452,421	2,969	1	18,056	4	15,087	3
04-06	738,956		0	21,042	3	21,042	3
05-07	519,957		0	17,097	3	17,097	3
06-08	726,425	58-	0	58,200	8	58,258	8

FIVE-YEAR AVERAGE

04-08	688,963	35-	0	44,865	7	44,900	7
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MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	756		0		0		0
2001	675		0		0		0
2002							
2003				2,500		2,500	
2004							
2005							
2006	10,347		0		0		0
2007							
2008	8,307		0	624	8	624	8
TOTAL	20,085		0	3,124	16	3,124	16

THREE-YEAR MOVING AVERAGES

00-02	477		0		0		0
01-03	225		0	833	370	833	370
02-04				833		833	
03-05				833		833	
04-06	3,449		0		0		0
05-07	3,449		0		0		0
06-08	6,218		0	208	3	208	3

FIVE-YEAR AVERAGE

04-08	3,731		0	125	3	125	3
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MISSOURI AMERICAN WATER COMPANY
ACCOUNT 345 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	104,335		0	53,287	51	53,287	51
1975	592		0		0		0
1976							
1977							
1978	41,870		0	14,576	35	14,576	35
1979	91,295	38	0	36,201	40	36,163	40
1980	40,846		0	19,600	48	19,600	48
1981	238,332	62	0	91,300	38	91,238	38
1982	132,157		0	75,400	57	75,400	57
1983	109,351		0	40,625	37	40,625	37
1984	63,151		0	12,109	19	12,109	19
1985	74,553		0	31,695	43	31,695	43
1986	126,091		0	45,000	36	45,000	36
1987	110,242		0	300	0	300	0
1988	54,304		0	36,100	66	36,100	66
1989	166,117		0	80,199	48	80,199	48
1990	159,435		0	61,873	39	61,873	39
1991	118,560		0	60,042	51	60,042	51
1992	108,498		0	35,251	32	35,251	32
1993	153,427		0	48,355	32	48,355	32
1994	268,801	69	0	91,505	34	91,436	34
1995	258,942		0	10,468	4	10,468	4
1996	227,536		0	14,855	7	14,855	7
1997	124,143	820	1		0	820-	1-
1998	136,293		0		0		0
1999	68,804		0	55,867	81	55,867	81
2000	45,690		0		0		0
2001	43,816		0		0		0
2002	18,972		0	2,231	12	2,231	12
2003	736		0		0		0
2004	1,384		0		0		0
2005							
2006	103,085		0		0		0
2007							
2008	66,100		0		0		0
TOTAL	3,257,458	989	0	916,839	28	915,850	28

MISSOURI AMERICAN WATER COMPANY
ACCOUNT 345 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
74-76	34,976		0	17,762	51	17,762	51
75-77	197		0		0		0
76-78	13,957		0	4,859	35	4,859	35
77-79	44,388	13	0	16,926	38	16,913	38
78-80	58,004	13	0	23,459	40	23,446	40
79-81	123,491	33	0	49,034	40	49,001	40
80-82	137,112	21	0	62,100	45	62,079	45
81-83	159,947	21	0	69,108	43	69,087	43
82-84	101,553		0	42,711	42	42,711	42
83-85	82,352		0	28,143	34	28,143	34
84-86	87,932		0	29,601	34	29,601	34
85-87	103,629		0	25,665	25	25,665	25
86-88	96,879		0	27,133	28	27,133	28
87-89	110,221		0	38,866	35	38,866	35
88-90	126,618		0	59,391	47	59,391	47
89-91	148,037		0	67,371	46	67,371	46
90-92	128,831		0	52,388	41	52,388	41
91-93	126,829		0	47,883	38	47,883	38
92-94	176,909	23	0	58,371	33	58,348	33
93-95	227,057	23	0	50,109	22	50,086	22
94-96	251,760	23	0	38,943	15	38,920	15
95-97	203,540	273	0	8,441	4	8,168	4
96-98	162,657	273	0	4,952	3	4,679	3
97-99	109,747	273	0	18,622	17	18,349	17
98-00	83,596		0	18,622	22	18,622	22
99-01	52,770		0	18,622	35	18,622	35
00-02	36,159		0	744	2	744	2
01-03	21,175		0	744	4	744	4
02-04	7,031		0	744	11	744	11
03-05	707		0		0		0
04-06	34,823		0		0		0
05-07	34,362		0		0		0
06-08	56,395		0		0		0
FIVE-YEAR AVERAGE							
04-08	34,114		0		0		0

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DEPRECIATION CALCULATIONS

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.10 STRUCTURES & IMPROVEMENTS - SOURCE OF SUPPLY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -30						
1920	16,509.10	21,462	21,462			
1922	4,512.40	5,866	5,866			
1927	707.98	912	840	80	0.52	80
1935	328.13	409	377	50	2.26	22
1936	996.10	1,236	1,138	157	2.51	63
1943	1,322.95	1,583	1,457	263	4.36	60
1944	3,808.90	4,534	4,174	778	4.64	168
1945	13,185.86	15,606	14,368	2,774	4.93	563
1946	3,707.81	4,362	4,016	804	5.23	154
1947	924.28	1,080	994	208	5.55	37
1948	2.00	2	2	1	5.88	
1950	972.62	1,113	1,025	239	6.59	36
1951	2,171.10	2,465	2,269	553	6.97	79
1952	164.85	186	171	43	7.38	6
1954	9,178.92	10,134	9,330	2,603	8.29	314
1955	1,811.81	1,979	1,822	533	8.78	61
1956	4,922.95	5,316	4,894	1,506	9.31	162
1958	277,020.33	291,774	268,632	91,494	10.44	8,764
1959	4,899.25	5,089	4,685	1,684	11.05	152
1960	3,647.91	3,735	3,439	1,303	11.68	112
1963	2,179.00	2,128	1,959	874	13.68	64
1964	132,572.01	127,276	117,181	55,163	14.38	3,836
1965	2,417.77	2,281	2,100	1,043	15.08	69
1968	567,777.53	506,196	466,048	272,063	17.28	15,744
1969	10,128.43	8,848	8,146	5,021	18.04	278
1970	3,965.30	3,392	3,123	2,032	18.81	108
1971	359,192.96	300,530	276,694	190,257	19.60	9,707
1972	15,771.80	12,899	11,876	8,627	20.40	423
1973	222,688.18	177,866	163,759	125,736	21.21	5,928
1974	13,918.85	10,844	9,984	8,111	22.04	368
1975	811.39	616	567	488	22.88	21
1976	5,843.87	4,319	3,976	3,621	23.73	153
1977	227,865.45	163,724	150,738	145,487	24.60	5,914
1978	50,576.97	35,301	32,501	33,249	25.47	1,305
1979	2,421.22	1,639	1,509	1,639	26.36	62
1980	2,126.45	1,395	1,284	1,480	27.25	54
1981	1,565.04	993	914	1,121	28.16	40
1983	3,573.02	2,111	1,944	2,701	30.00	90

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.10 STRUCTURES & IMPROVEMENTS - SOURCE OF SUPPLY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -30						
1984	15,708.68	8,936	8,227	12,194	30.93	394
1985	3,507.19	1,917	1,765	2,794	31.87	88
1986	113,550.62	59,533	54,811	92,805	32.82	2,828
1987	475.99	239	220	399	33.77	12
1988	786.00	377	347	675	34.73	19
1989	17,126.56	7,813	7,193	15,072	35.70	422
1990	60,401.82	26,172	24,096	54,426	36.67	1,484
1991	7,957.77	3,265	3,006	7,339	37.64	195
1993	3,157,242.30	1,149,236	1,058,086	3,046,329	39.60	76,928
1994	635,242.72	216,529	199,355	626,461	40.58	15,438
1995	44,949.56	14,281	13,148	45,286	41.56	1,090
1997	160,162.96	43,391	39,950	168,262	43.54	3,865
1998	215,032.37	53,225	49,004	230,538	44.53	5,177
1999	25,006.41	5,598	5,154	27,354	45.53	601
2000	21,682.81	4,347	4,002	24,186	46.52	520
2001	13,567.02	2,399	2,209	15,428	47.52	325
2002	187,631.20	28,783	26,500	217,421	48.51	4,482
2003	2,173,063.01	281,933	259,572	2,565,410	49.51	51,816
2004	816,520.29	86,616	79,746	981,730	50.51	19,436
2005	69,451.71	5,742	5,287	85,000	51.50	1,650
2006	882,389.26	52,193	48,053	1,099,053	52.50	20,934
2007	3,025,852.73	107,388	98,871	3,834,738	53.50	71,677
2008	655,110.85	7,750	7,135	844,509	54.50	15,496
	14,278,610.32	3,908,864	3,601,001	14,961,195		349,874
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					42.8	2.45

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - POWER AND PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. JOSEPH						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. -35						
1909	70.78	83	40	56	9.72	6
1950	4,031.09	3,512	1,693	3,749	26.45	142
1955	10,093.47	8,245	3,975	9,651	29.30	329
1956	77.73	63	30	75	29.87	3
1958	18.47	14	7	18	31.00	1
1966	8,747.57	6,046	2,915	8,894	35.38	251
1969	21,341.62	13,991	6,745	22,066	36.91	598
1973	207.32	126	61	219	38.82	6
1980	24,421.53	12,647	6,097	26,872	41.77	643
1986	1,867.16	812	391	2,130	43.86	49
1989	4,000.00	1,561	753	4,647	44.76	104
1992	1,340.31	459	221	1,588	45.57	35
1993	1,462.59	477	230	1,744	45.82	38
1998	4,131.93	977	471	5,107	46.95	109
2000	4,465,060.16	880,666	424,585	5,603,246	47.34	118,362
2002	38,725.23	6,023	2,904	49,375	47.71	1,035
2006	16,656.52	1,068	515	21,971	48.35	454
2007	68.79	3	1	92	48.50	2
2008	34,414.52	455	220	46,240	48.64	951
	4,636,736.79	937,228	451,854	5,807,740		123,118

PARKVILLE

INTERIM SURVIVOR CURVE.. IOWA 75-R2.5

PROBABLE RETIREMENT YEAR.. 6-2020

NET SALVAGE PERCENT.. -35

1960	2,443.44	2,653	1,279	2,020	10.85	186
1969	8,456.17	8,799	4,242	7,174	11.07	648
1970	50.95	53	26	43	11.09	4
1989	1,385.74	1,172	565	1,306	11.33	115
1990	3,544.28	2,940	1,417	3,368	11.34	297
2006	2,501.39	602	290	3,087	11.43	270
2007	10.19	2	1	13	11.44	1
	18,392.16	16,221	7,820	17,011		1,521

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - POWER AND PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WARRENSBURG						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -35						
1963	13,134.80	9,978	4,811	12,921	30.85	419
1973	6,001.71	3,917	1,888	6,214	34.25	181
1974	125.76	81	39	131	34.54	4
1978	319.73	190	92	340	35.59	10
1983	1,151.48	610	294	1,260	36.72	34
1984	3,328.24	1,716	827	3,666	36.92	99
1990	15,559.19	6,614	3,189	17,816	37.98	469
1991	37,832.40	15,455	7,451	43,623	38.14	1,144
1995	8,452.26	2,846	1,372	10,039	38.70	259
2001	2,279.80	476	229	2,849	39.39	72
2006	95,973.51	7,424	3,580	125,984	39.85	3,161
2007	7,137.91	337	162	9,474	39.93	237
2008	55,929.42	914	441	75,064	40.00	1,877
	247,226.21	50,558	24,375	309,381		7,966

BRUNSWICK
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5
PROBABLE RETIREMENT YEAR.. 6-2035
NET SALVAGE PERCENT.. -35

2000	38,635.80	12,648	6,098	46,060	25.83	1,783
2001	600.81	179	86	725	25.86	28
2003	6,406.79	1,482	715	7,934	25.93	306
2004	8,926.56	1,743	840	11,211	25.96	432
2006	2,761.32	321	155	3,573	26.01	137
2007	12.15	1		16	26.03	1
2008	384.11	10	5	514	26.06	20
	57,727.54	16,384	7,899	70,033		2,707

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - POWER AND PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. CHARLES						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -35						
1965	39.38	37	18	35	17.84	2
1970	2,435.29	2,180	1,051	2,237	18.17	123
1975	9,004.59	7,668	3,697	8,459	18.44	459
1978	23,312.69	19,154	9,234	22,238	18.57	1,198
1979	31,728.69	25,717	12,399	30,435	18.62	1,635
1980	1,362.00	1,089	525	1,314	18.66	70
1982	49,519.36	38,406	18,516	48,335	18.73	2,581
1983	1,700.32	1,297	625	1,670	18.77	89
1984	2,265.81	1,698	819	2,240	18.80	119
1989	76,449.67	51,438	24,799	78,408	18.95	4,138
1990	20,022.99	13,115	6,323	20,708	18.98	1,091
1991	307.17	196	94	321	19.00	17
1993	64,572.03	38,469	18,547	68,625	19.05	3,602
1994	4,079.83	2,341	1,129	4,379	19.07	230
1997	980,935.66	489,580	236,035	1,088,228	19.13	56,886
1998	24,711.47	11,639	5,611	27,749	19.15	1,449
1999	2,070.08	912	440	2,355	19.17	123
2001	4,448.29	1,662	801	5,204	19.20	271
2002	30,550.69	10,265	4,949	36,294	19.22	1,888
2006	150,854.77	23,054	11,115	192,539	19.27	9,992
2007	260,201.16	25,046	12,075	339,197	19.28	17,593
	1,740,571.94	764,963	368,802	1,980,970		103,556

MEXICO

INTERIM SURVIVOR CURVE.. IOWA 75-R2.5

PROBABLE RETIREMENT YEAR.. 6-2021

NET SALVAGE PERCENT.. -35

1956	32,777.89	35,582	17,155	27,095	11.57	2,342
1978	1,544.01	1,472	710	1,374	12.16	113
1984	9,423.33	8,390	4,045	8,676	12.24	709
1986	8,957.47	7,742	3,732	8,361	12.27	681
1991	4,033.94	3,165	1,526	3,920	12.32	318
1994	2,897.00	2,092	1,009	2,902	12.35	235
1996	2,094.10	1,408	679	2,148	12.36	174

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - POWER AND PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MEXICO						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -35						
1997	2,021.79	1,303	628	2,101	12.37	170
2001	4,911.11	2,479	1,195	5,435	12.39	439
2002	4,545.12	2,091	1,008	5,128	12.40	414
	73,205.76	65,724	31,687	67,140		5,595
JOPLIN						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -35						
1892	4,625.56	5,758	3,844	2,401	5.84	411
1898	3,752.58	4,588	3,063	2,003	7.07	283
1900	6,035.52	7,339	4,900	3,248	7.45	436
1909	546.25	648	433	304	9.06	34
1910	5,948.43	7,040	4,700	3,330	9.23	361
1911	120.93	143	95	68	9.41	7
1926	77.01	87	58	46	12.08	4
1927	61.10	69	46	36	12.27	3
1938	96.70	104	69	62	14.38	4
1940	10.61	11	7	7	14.74	
1941	79.96	85	57	51	14.92	3
1944	23.07	24	16	15	15.42	1
1945	1,498.48	1,567	1,046	977	15.58	63
1946	24.02	25	17	15	15.74	1
1948	167.42	173	116	110	16.04	7
1949	626.85	643	429	417	16.18	26
1950	3,022.19	3,083	2,058	2,022	16.32	124
1951	2,139.77	2,172	1,450	1,439	16.45	87
1954	3,509.76	3,506	2,341	2,397	16.82	143
1956	3,762.63	3,718	2,482	2,598	17.04	152
1958	174.22	170	114	121	17.25	7
1961	807.33	774	517	573	17.53	33
1963	6,605.79	6,246	4,170	4,748	17.69	268
1964	1,670.41	1,568	1,047	1,208	17.77	68
1970	4,399.03	3,937	2,629	3,310	18.17	182

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - POWER AND PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JOPLIN						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -35						
1971	74.15	66	44	56	18.23	3
1972	118.23	104	69	91	18.29	5
1973	42,173.07	36,682	24,491	32,443	18.34	1,769
1975	1,187.24	1,011	675	928	18.44	50
1976	3,077.61	2,591	1,730	2,425	18.49	131
1978	151.15	124	83	121	18.57	7
1980	54,202.01	43,326	28,926	44,247	18.66	2,371
1981	5,510.27	4,341	2,898	4,541	18.69	243
1982	43,320.68	33,598	22,432	36,051	18.73	1,925
1984	52,096.21	39,047	26,070	44,260	18.80	2,354
1985	4,985.65	3,668	2,449	4,282	18.83	227
1986	22,204.47	16,013	10,691	19,285	18.86	1,023
1989	4,478.92	3,014	2,012	4,035	18.95	213
1991	730.53	465	310	676	19.00	36
1992	5,916.59	3,649	2,436	5,551	19.03	292
1997	92,236.07	46,035	30,735	93,784	19.13	4,902
1999	10,895.21	4,801	3,205	11,504	19.17	600
2001	7,100.00	2,653	1,771	7,814	19.20	407
2002	99,454.01	33,418	22,312	111,951	19.22	5,825
2004	2,979.06	753	503	3,519	19.24	183
2005	10,331.39	2,113	1,411	12,536	19.26	651
2006	9,529.43	1,456	972	11,893	19.27	617
2007	30,868.25	2,971	1,984	39,688	19.28	2,059
2008	2,434,857.69	83,163	55,523	3,231,535	19.29	167,524
	2,988,263.51	418,540	279,436	3,754,722		196,125

ST. LOUIS

INTERIM SURVIVOR CURVE.. IOWA 75-R2.5

PROBABLE RETIREMENT YEAR.. 6-2021

NET SALVAGE PERCENT.. -35

1903	9,875.11	12,090	5,829	7,502	6.97	1,076
1915	319.49	384	185	246	8.21	30
1921	4,795.93	5,700	2,748	3,727	8.80	424
1926	5,701.62	6,713	3,236	4,461	9.30	480

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - POWER AND PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. LOUIS						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -35						
1929	3,383.92	3,959	1,909	2,659	9.60	277
1931	133,637.74	155,677	75,055	105,356	9.80	10,751
1932	1,512.07	1,758	848	1,193	9.89	121
1933	1,975.39	2,291	1,105	1,562	9.99	156
1934	1,569.96	1,817	876	1,243	10.08	123
1935	181.59	210	101	144	10.18	14
1936	373.92	431	208	297	10.27	29
1937	150.10	172	83	120	10.35	12
1938	3,914.68	4,486	2,163	3,122	10.44	299
1939	693.37	793	382	554	10.52	53
1940	380.08	433	209	304	10.61	29
1941	2,385.75	2,713	1,308	1,913	10.68	179
1942	956.28	1,085	523	768	10.76	71
1943	3,953.60	4,472	2,156	3,181	10.83	294
1944	10,164.72	11,465	5,527	8,195	10.91	751
1945	6,220.04	6,997	3,373	5,024	10.97	458
1946	2,556.70	2,868	1,383	2,069	11.04	187
1947	4,641.24	5,190	2,502	3,764	11.11	339
1948	45,269.38	50,468	24,332	36,782	11.17	3,293
1949	68,867.31	76,543	36,903	56,068	11.23	4,993
1950	17,053.73	18,897	9,111	13,912	11.28	1,233
1951	2,231.35	2,464	1,188	1,824	11.34	161
1953	4,206.59	4,615	2,225	3,454	11.44	302
1954	69,603.50	76,111	36,694	57,271	11.48	4,989
1955	820,525.17	893,921	430,975	676,734	11.53	58,693
1956	174,757.16	189,705	91,460	144,462	11.57	12,486
1957	33,478.21	36,202	17,454	27,742	11.61	2,389
1958	6,592.32	7,101	3,424	5,476	11.65	470
1959	4,046.48	4,341	2,093	3,370	11.69	288
1960	83,947.57	89,666	43,230	70,099	11.73	5,976
1961	40,090.79	42,643	20,559	33,564	11.76	2,854
1962	22,458.95	23,783	11,466	18,854	11.79	1,599
1963	11,686.28	12,318	5,939	9,837	11.82	832
1964	6,878.21	7,215	3,478	5,808	11.85	490
1965	26,881.07	28,055	13,526	22,763	11.88	1,916
1966	27,284.54	28,325	13,656	23,178	11.91	1,946

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - POWER AND PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. LOUIS						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -35						
1967	29,819.99	30,789	14,844	25,413	11.94	2,128
1968	43,119.34	44,270	21,343	36,868	11.96	3,083
1969	5,495.84	5,610	2,705	4,714	11.98	393
1970	2,498.40	2,534	1,222	2,151	12.01	179
1971	18,853.52	19,000	9,160	16,292	12.03	1,354
1972	8,677.06	8,685	4,187	7,527	12.05	625
1973	8,611.90	8,559	4,126	7,500	12.07	621
1974	35,424.51	34,944	16,847	30,976	12.09	2,562
1975	31,856.73	31,175	15,030	27,977	12.11	2,310
1976	5,642.30	5,476	2,640	4,977	12.13	410
1977	485.11	467	225	430	12.14	35
1978	25,096.03	23,922	11,533	22,347	12.16	1,838
1979	113,332.56	107,007	51,590	101,409	12.17	8,333
1980	37,670.44	35,197	16,969	33,886	12.19	2,780
1981	44,371.49	41,015	19,774	40,128	12.20	3,289
1982	28,483.95	26,014	12,542	25,911	12.22	2,120
1983	16,597.11	14,974	7,219	15,187	12.23	1,242
1984	4,337.05	3,861	1,861	3,994	12.24	326
1985	137,217.67	120,409	58,051	127,193	12.26	10,375
1986	536,961.93	464,080	223,741	501,158	12.27	40,844
1987	142,808.08	121,420	58,539	134,252	12.28	10,933
1988	184,336.33	153,966	74,230	174,624	12.29	14,209
1989	605,001.98	495,687	238,980	577,773	12.30	46,973
1990	102,103.10	81,932	39,501	98,338	12.31	7,988
1991	1,044,830.86	819,654	395,170	1,015,352	12.32	82,415
1992	48,220.31	36,897	17,789	47,308	12.33	3,837
1993	914,156.28	680,365	328,016	906,095	12.34	73,427
1994	109,255.82	78,881	38,030	109,465	12.35	8,864
1995	100,572.99	70,249	33,868	101,906	12.35	8,251
1996	79,688.63	53,596	25,840	81,740	12.36	6,613
1997	230,333.68	148,448	71,569	239,381	12.37	19,352
1998	667,605.57	410,167	197,748	703,520	12.37	56,873
1999	400,622.25	232,723	112,200	428,640	12.38	34,624
2000	107,753.57	58,652	28,277	117,190	12.39	9,458
2001	85,297.06	43,055	20,758	94,393	12.39	7,618
2002	11,386.47	5,239	2,526	12,846	12.40	1,036

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - POWER AND PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. LOUIS						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -35						
2003	6,678.70	2,745	1,323	7,693	12.40	620
2004	8,934.69	3,183	1,535	10,527	12.41	848
2005	22,197.36	6,533	3,150	26,816	12.41	2,161
2006	159,963.30	35,826	17,272	198,678	12.42	15,997
2007	464,617.31	67,177	32,387	594,846	12.42	47,894
2008	531,353.48	27,187	13,107	704,220	12.43	56,655
	8,827,472.66	6,485,647	3,126,846	8,790,243		722,556

JEFFERSON

INTERIM SURVIVOR CURVE.. IOWA 75-R2.5
PROBABLE RETIREMENT YEAR.. 6-2017
NET SALVAGE PERCENT.. -35

1888	2,100.00	2,667	1,286	1,549	4.43	350
1910	1,008.00	1,249	602	759	6.13	124
1911	1,000.00	1,238	597	753	6.19	122
1914	2,875.00	3,548	1,711	2,170	6.35	342
1947	18,852.00	22,233	10,719	14,731	7.88	1,869
1948	1,485.00	1,748	843	1,162	7.91	147
1954	3,033.00	3,523	1,699	2,396	8.05	298
1964	1,809.00	2,040	984	1,458	8.22	177
1965	6.00	7	3	5	8.23	1
1966	612.00	685	330	496	8.24	60
1988	1,983.00	1,886	909	1,768	8.41	210
1989	3,739.00	3,504	1,689	3,359	8.41	399
1990	83,076.00	76,589	36,925	75,228	8.42	8,934
1992	1,177.00	1,045	504	1,085	8.43	129
1993	1,135.00	987	476	1,056	8.43	125
1994	10,102.00	8,573	4,133	9,505	8.43	1,128
1996	7,905.00	6,333	3,053	7,619	8.44	903
1997	9,352.00	7,241	3,491	9,134	8.44	1,082
1999	4,106.77	2,917	1,406	4,138	8.45	490
2002	457,065.45	266,437	128,455	488,583	8.46	57,752
2007	3,840.71	776	374	4,811	8.47	568
2008	3,237.14	243	117	4,253	8.47	502
	619,499.07	415,469	200,306	636,018		75,712

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - POWER AND PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WARREN CITY						
2008	4,166.48	71	27	5,598	38.20	147
	19,213,262.12	9,170,805	4,499,052	21,438,856		1,239,003
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.3	6.45

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. JOSEPH						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2075						
NET SALVAGE PERCENT.. -35						
1923	29,380.85	32,858	28,125	11,539	13.73	840
1925	27,469.23	30,331	25,962	11,121	14.57	763
1926	17,422.67	19,110	16,358	7,163	15.00	478
1967	322,649.86	209,730	179,522	256,055	41.18	6,218
1992	2,359.51	702	601	2,584	56.69	46
1998	71,835.96	14,353	12,286	84,693	59.16	1,432
2000	22,170,024.32	3,660,382	3,133,169	26,796,364	59.87	447,576
2001	431,867.48	63,608	54,446	528,575	60.20	8,780
2002	262,968.72	33,903	29,020	325,988	60.52	5,386
2006	94,970.78	4,923	4,214	123,997	61.68	2,010
2007	188,372.09	5,925	5,072	249,230	61.94	4,024
2008	240,992.41	2,603	2,228	323,112	62.18	5,196
	23,860,313.88	4,078,428	3,491,003	28,720,421		482,749

PARKVILLE

INTERIM SURVIVOR CURVE.. IOWA 80-R3

PROBABLE RETIREMENT YEAR.. 6-2025

NET SALVAGE PERCENT.. -35

1960	94,166.55	95,115	81,415	45,710	15.40	2,968
1962	7,677.15	7,667	6,563	3,801	15.51	245
1967	153.33	148	127	80	15.73	5
1973	157.35	145	124	88	15.93	6
1977	468.82	416	356	277	16.05	17
1978	2,193.89	1,924	1,647	1,315	16.07	82
1979	14,725.79	12,763	10,925	8,955	16.09	557
1980	934.80	800	685	577	16.12	36
1982	2,916.83	2,428	2,078	1,860	16.16	115
1983	3,269.25	2,682	2,296	2,117	16.18	131
1984	4,387.26	3,541	3,031	2,892	16.20	179
1985	2,210.21	1,754	1,501	1,483	16.22	91
1986	448.07	349	299	306	16.23	19
1990	285.13	203	174	211	16.30	13
1991	2,999.85	2,085	1,785	2,265	16.31	139
1993	4,135.48	2,706	2,316	3,267	16.33	200

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PARKVILLE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -35						
1994	1,784.00	1,127	965	1,443	16.35	88
1997	887.38	492	421	777	16.38	47
1998	310,680.10	163,028	139,546	279,872	16.39	17,076
2002	14,069.23	5,362	4,590	14,403	16.42	877
2006	7,495.62	1,331	1,139	8,980	16.44	546
2007	30.50	3	3	38	16.45	2
2008	18,217.75	726	621	23,973	16.45	1,457
	494,294.34	306,795	262,607	404,690		24,896

WARRENSBURG

INTERIM SURVIVOR CURVE.. IOWA 80-R3
PROBABLE RETIREMENT YEAR.. 6-2060
NET SALVAGE PERCENT.. -35

1983	1,827.39	872	746	1,721	44.91	38
1991	4,209.77	1,511	1,293	4,390	47.09	93
1996	2,114.36	579	496	2,358	48.13	49
1998	1,009.07	239	205	1,157	48.49	24
2000	775,958.56	153,151	131,092	916,452	48.82	18,772
2001	1,152.81	204	175	1,381	48.97	28
2002	123.23	19	16	150	49.11	3
2004	5,166.91	575	492	6,483	49.39	131
2006	27,236.06	1,750	1,498	35,271	49.63	711
2007	43,564.68	1,700	1,455	57,357	49.75	1,153
2008	3,191.19	42	36	4,272	49.86	86
	865,554.03	160,642	137,504	1,030,992		21,088

BRUNSWICK

INTERIM SURVIVOR CURVE.. IOWA 80-R3
PROBABLE RETIREMENT YEAR.. 6-2035
NET SALVAGE PERCENT.. -35

1956	10,912.26	10,035	8,590	6,142	22.51	273
1963	482.46	419	359	292	23.63	12

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRUNSWICK						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -35						
1985	199,081.40	127,204	108,882	159,878	25.58	6,250
1988	613.08	363	311	517	25.73	20
1989	1,679.51	967	828	1,439	25.78	56
1990	1,082.43	604	517	944	25.82	37
1992	657.33	342	293	594	25.90	23
1993	3,343.89	1,674	1,433	3,081	25.94	119
2003	42,763.67	9,947	8,513	49,218	26.23	1,876
2006	6,856.31	801	685	8,571	26.28	326
2007	27.85	2	2	36	26.30	1
2008	54.74	1	1	73	26.32	3
	267,554.93	152,359	130,414	230,785		8,996

MEXICO
INTERIM SURVIVOR CURVE.. IOWA 80-R3
PROBABLE RETIREMENT YEAR.. 6-2060
NET SALVAGE PERCENT.. -35

1956	76,743.79	61,593	52,722	50,882	32.03	1,589
1960	128.60	97	83	91	34.41	3
1961	93.18	69	59	67	34.99	2
1967	733.37	496	425	565	38.27	15
1971	762.72	480	411	619	40.23	15
1980	2,417.25	1,250	1,070	2,193	43.91	50
1981	1,101.71	555	475	1,012	44.26	23
1983	207.63	99	85	195	44.91	4
1984	6,228.78	2,884	2,469	5,940	45.23	131
1989	38,404.06	14,983	12,825	39,020	46.61	837
1990	1,407.55	528	452	1,448	46.85	31
1992	15,505.53	5,315	4,549	16,383	47.32	346
1993	181,622.67	59,263	50,727	194,464	47.53	4,091
1994	23,256.06	7,193	6,157	25,239	47.74	529
1999	4,931.66	1,072	918	5,740	48.66	118
2000	2,731,537.35	539,124	461,472	3,226,103	48.82	66,082
2001	249,277.78	44,118	37,763	298,762	48.97	6,101
2002	18,229.11	2,845	2,435	22,174	49.11	452

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MEXICO						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. -35						
2003	2,747.00	368	315	3,393	49.25	69
2004	4,935.56	550	471	6,192	49.39	125
	3,360,271.36	742,882	635,883	3,900,482		80,613
JOPLIN						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -35						
1902	1,856.14	2,284	2,506			
1916	84.85	100	115			
1945	97.73	103	132			
1946	99.57	104	134			
1959	112,179.50	109,387	144,203	7,239	17.81	406
1968	497.77	456	601	71	18.42	4
1970	1,375.34	1,237	1,631	226	18.52	12
1973	228.91	200	264	45	18.67	2
1974	29,785.76	25,775	33,979	6,232	18.71	333
1975	5,159.37	4,416	5,822	1,143	18.75	61
1984	2,478.56	1,867	2,461	885	19.05	46
1985	2,073.50	1,532	2,020	779	19.08	41
1986	28,676.81	20,778	27,391	11,323	19.10	593
1989	27,004.34	18,257	24,068	12,388	19.17	646
1991	1,791.66	1,146	1,511	908	19.21	47
1992	1,960.00	1,214	1,600	1,046	19.23	54
1995	30,620.00	16,928	22,316	19,021	19.28	987
1997	39,492.95	19,801	26,103	27,212	19.31	1,409
2002	379,738.79	128,213	169,021	343,626	19.37	17,740
2003	35,082.24	10,424	13,742	33,619	19.38	1,735
2004	109,727.99	27,805	36,655	111,478	19.39	5,749
2006	17,528.84	2,691	3,548	20,116	19.41	1,036
2007	65.78	6	8	81	19.42	4
2008	7,773,846.23	263,417	347,258	10,147,434	19.42	522,525
	8,601,452.63	658,141	867,089	10,744,872		553,430

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORPORATE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -35						
2001	6,394.60	2,160	1,849	6,784	22.30	304
2007	40,318.33	3,396	2,907	51,523	22.38	2,302
2008	25,444.39	735	629	33,721	22.39	1,506
	72,157.32	6,291	5,385	92,028		4,112
ST. LOUIS						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -35						
1903	29,167.74	35,734	30,587	8,789	7.40	1,188
1913	7,369.60	8,685	7,434	2,515	10.16	248
1926	1,573.17	1,740	1,489	635	14.39	44
1927	27,844.71	30,629	26,217	11,373	14.75	771
1931	664.05	713	610	286	16.22	18
1932	2,857.39	3,050	2,611	1,246	16.59	75
1933	530.57	563	482	234	16.96	14
1934	633.93	668	572	284	17.33	16
1935	351.56	368	315	160	17.70	9
1936	38,983.27	40,544	34,704	17,923	18.07	992
1937	2,202.93	2,276	1,948	1,026	18.44	56
1938	3,075.89	3,156	2,701	1,451	18.81	77
1939	321,938.06	328,048	280,799	153,817	19.17	8,024
1940	151.09	153	131	73	19.53	4
1941	415.80	418	358	203	19.88	10
1942	27.36	27	23	14	20.23	1
1944	743.66	731	626	378	20.91	18
1946	0.06					
1947	42,401.37	40,773	34,900	22,342	21.88	1,021
1948	20.41	19	16	12	22.19	1
1949	192.32	182	156	104	22.49	5
1950	3,360.79	3,158	2,703	1,834	22.78	81
1951	563.97	526	450	311	23.06	13
1952	11,111.94	10,277	8,797	6,204	23.34	266
1953	899,877.06	825,723	706,792	508,042	23.60	21,527

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. LOUIS						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -35						
1954	12,730.13	11,587	9,918	7,268	23.85	305
1955	811,876.63	732,808	627,260	468,773	24.10	19,451
1956	255,087.93	228,316	195,431	148,938	24.34	6,119
1957	18,673.35	16,570	14,183	11,026	24.57	449
1958	2,792.53	2,456	2,102	1,668	24.79	67
1959	359.84	314	269	217	25.00	9
1960	246,767.86	213,274	182,556	150,581	25.20	5,975
1961	3,148.65	2,696	2,308	1,943	25.40	76
1962	7,001.58	5,939	5,084	4,368	25.59	171
1963	288.15	242	207	182	25.76	7
1964	915,859.42	761,752	652,035	584,375	25.94	22,528
1965	956.97	788	675	617	26.10	24
1966	2,588.91	2,110	1,806	1,689	26.26	64
1967	26,413.28	21,295	18,228	17,430	26.41	660
1968	3,211,165.96	2,559,861	2,191,158	2,143,916	26.56	80,720
1969	8,174.95	6,442	5,514	5,522	26.70	207
1970	22,669.23	17,655	15,112	15,491	26.83	577
1971	3,060,758.52	2,354,840	2,015,667	2,116,357	26.96	78,500
1972	7,145.01	5,428	4,646	5,000	27.08	185
1973	978,090.92	733,231	627,622	692,801	27.20	25,471
1974	25,387.81	18,775	16,071	18,203	27.31	667
1975	5,650.22	4,118	3,525	4,103	27.42	150
1976	1,632.08	1,172	1,003	1,200	27.52	44
1977	1,003,194.03	709,389	607,214	747,098	27.62	27,049
1978	69,886.21	48,607	41,606	52,740	27.72	1,903
1979	40,228.12	27,512	23,549	30,759	27.81	1,106
1980	51,894.57	34,861	29,840	40,218	27.90	1,442
1981	15,965.68	10,525	9,009	12,545	27.98	448
1982	14,133.11	9,133	7,818	11,262	28.06	401
1983	413.60	262	224	334	28.14	12
1984	7,281.76	4,508	3,859	5,971	28.21	212
1985	1,925,962.36	1,164,302	996,605	1,603,444	28.29	56,679
1986	761,440.26	449,109	384,423	643,521	28.35	22,699
1987	242,678.25	139,400	119,322	208,294	28.42	7,329
1988	507,046.09	283,114	242,336	442,176	28.48	15,526
1989	2,805,218.81	1,519,741	1,300,849	2,486,196	28.54	87,113

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. LOUIS						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -35						
1990	247,285.76	129,695	111,015	222,821	28.60	7,791
1991	444,499.40	225,208	192,771	407,303	28.65	14,217
1992	395,796.43	193,105	165,292	369,033	28.70	12,858
1993	7,535,904.87	3,529,177	3,020,862	7,152,610	28.75	248,786
1994	1,428,066.73	639,288	547,210	1,380,680	28.80	47,940
1995	2,010,209.31	857,284	733,808	1,979,975	28.84	68,654
1996	1,008,845.77	407,902	349,151	1,012,791	28.88	35,069
1997	1,393,127.86	530,740	454,296	1,426,427	28.92	49,323
1998	818,926.68	291,865	249,827	855,724	28.96	29,548
1999	212,617.42	70,266	60,145	226,889	29.00	7,824
2000	987,240.36	299,608	256,455	1,076,319	29.03	37,076
2001	1,139,798.90	313,285	268,162	1,270,567	29.07	43,707
2002	5,205,496.55	1,273,369	1,089,963	5,937,457	29.10	204,036
2003	299,295.13	63,678	54,506	349,542	29.13	11,999
2004	629,940.90	113,106	96,815	753,605	29.15	25,853
2005	79,446.49	11,401	9,759	97,494	29.18	3,341
2006	1,253,499.50	133,009	113,851	1,578,373	29.20	54,054
2007	5,417,642.13	354,720	303,629	7,010,188	29.23	239,829
2008	3,226,175.69	71,863	61,513	4,293,824	29.25	146,797
	52,200,437.36	22,948,862	19,643,485	50,827,104		1,787,526

JEFFERSON

INTERIM SURVIVOR CURVE.. IOWA 80-R3

PROBABLE RETIREMENT YEAR.. 6-2028

NET SALVAGE PERCENT.. -35

1925	172.00	196	168	64	12.20	5
1927	46,940.00	53,167	45,509	17,860	12.65	1,412
1928	38.00	43	37	14	12.88	1
1929	21,994.13	24,716	21,156	8,536	13.10	652
1942	186.00	198	169	82	15.71	5
1950	429.91	440	377	203	16.89	12
1951	523.00	533	456	250	17.01	15
1954	3,533.13	3,545	3,034	1,736	17.35	100
1959	2,329.00	2,271	1,944	1,200	17.81	67

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFERSON						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -35						
1964	3,603.00	3,400	2,910	1,954	18.18	107
1965	51,430.00	48,185	41,245	28,186	18.24	1,545
1966	1,070.00	995	852	593	18.31	32
1969	2,312.00	2,098	1,796	1,325	18.47	72
1970	3,287.00	2,958	2,532	1,905	18.52	103
1976	817.00	691	591	512	18.79	27
1977	3,968.00	3,318	2,840	2,517	18.83	134
1985	20,286.00	14,991	12,832	14,554	19.08	763
1987	15,165.00	10,752	9,203	11,270	19.13	589
1988	1,060.00	735	629	802	19.15	42
1989	785.00	531	455	605	19.17	32
1991	645.00	412	353	518	19.21	27
1992	8,955.00	5,548	4,749	7,340	19.23	382
1996	1,354.00	715	612	1,216	19.30	63
1998	1,587,286.24	749,993	641,969	1,500,867	19.33	77,644
2000	1,103.12	452	387	1,102	19.35	57
2001	101,718.87	38,161	32,665	104,655	19.36	5,406
2002	324,265.65	109,483	93,714	344,045	19.37	17,762
2005	1,431.33	294	252	1,680	19.40	87
2006	4,984.32	765	655	6,074	19.41	313
2007	32,335.60	3,112	2,663	40,990	19.42	2,111
	2,244,007.30	1,082,698	926,754	2,102,655		109,567
WARREN CITY						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -35						
2008	4,166.49	71	49	5,576	38.85	144
	91,970,209.64	30,137,169	26,100,173	98,059,605		3,073,121
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					31.9	3.34

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.40 STRUCTURES & IMPROVEMENTS - TRANS. AND DISTR.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -20						
1938	91,411.38	97,649	109,694			
1970	6,485.92	4,931	6,217	1,566	18.32	85
1972	60,000.00	43,733	55,135	16,865	19.63	859
1973	141,174.01	100,629	126,865	42,544	20.30	2,096
1974	4,510.27	3,140	3,959	1,453	20.99	69
1978	2,128,449.97	1,336,326	1,684,727	869,413	23.84	36,469
1979	31,552.08	19,249	24,268	13,594	24.58	553
1980	1,057.52	626	789	480	25.33	19
1981	51,419.28	29,506	37,199	24,504	26.09	939
1982	8,710.49	4,837	6,098	4,355	26.86	162
1983	4,575.08	2,456	3,096	2,394	27.63	87
1984	995.55	516	651	544	28.42	19
1986	36,143.14	17,331	21,849	21,523	30.02	717
1988	66,018.05	29,059	36,635	42,587	31.66	1,345
1989	13,399.47	5,631	7,099	8,980	32.49	276
1990	20,981.10	8,394	10,582	14,595	33.33	438
1991	349,789.37	132,808	167,433	252,314	34.18	7,382
1992	13,087.07	4,702	5,928	9,776	35.03	279
1993	42,906.97	14,530	18,318	33,170	35.89	924
1994	678,159.05	215,492	271,674	542,117	36.76	14,747
1995	868,684.37	257,687	324,870	717,551	37.64	19,064
1996	16,409.92	4,521	5,700	13,992	38.52	363
1997	30,414.33	7,730	9,745	26,752	39.41	679
1998	56,874.71	13,240	16,692	51,558	40.30	1,279
1999	60,852.53	12,852	16,203	56,820	41.20	1,379
2000	39,289.58	7,440	9,380	37,767	42.11	897
2001	11,329.15	1,898	2,393	11,202	43.02	260
2002	1,840,725.39	268,157	338,069	1,870,801	43.93	42,586
2003	511,619.32	63,113	79,567	534,376	44.86	11,912
2005	559.49	44	55	616	46.71	13
2006	25,758.41	1,453	1,832	29,078	47.65	610
2007	860,753.90	29,128	36,722	996,183	48.59	20,502
2008	2,369,786.38	26,731	33,701	2,810,043	49.53	56,734
	10,443,883.25	2,765,539	3,473,145	9,059,513		223,743

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 40.5 2.14

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.53 STRUCTURES & IMPROVEMENTS - LEASEHOLD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R4						
NET SALVAGE PERCENT.. 0						
1994	47,563.63	32,201	1,914	45,650	6.46	7,067
2007	6,585.39	494	29	6,556	18.50	354
	54,149.02	32,695	1,943	52,206		7,421
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.0	13.70

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.61 STRUCTURES & IMPROVEMENTS - OFFICE BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -20						
1888	945.00	1,134	1,134			
1897	231.00	277	277			
1909	898.00	1,070	1,078			
1922	10.00	11	12			
1923	222.00	241	266			
1927	867.00	916	1,040			
1928	706.00	740	847			
1935	84.00	83	101			
1942	407.00	379	488			
1951	27.00	23	32			
1955	564.00	451	648	29	16.70	2
1956	1,946.29	1,534	2,205	131	17.17	8
1957	49.00	38	55	4	17.64	
1958	296.00	226	325	30	18.12	2
1960	24,849.92	18,429	26,485	3,335	19.10	175
1962	33,795.02	24,243	34,840	5,714	20.11	284
1963	52,944.76	37,332	53,651	9,883	20.62	479
1964	160.10	111	160	32	21.14	2
1965	12,278.10	8,348	11,997	2,737	21.67	126
1966	112.00	75	108	26	22.20	1
1969	297.00	186	267	89	23.85	4
1971	85,762.00	51,498	74,009	28,905	24.98	1,157
1973	2,452.27	1,404	2,018	925	26.14	35
1975	654.24	356	512	273	27.32	10
1979	8,347.87	4,053	5,825	4,192	29.77	141
1980	521.00	245	352	273	30.40	9
1981	924.00	421	605	504	31.03	16
1982	34,813.00	15,315	22,009	19,767	31.67	624
1983	2,198.45	933	1,341	1,297	32.31	40
1984	2,561.06	1,047	1,505	1,568	32.96	48
1985	6,871.72	2,703	3,885	4,361	33.61	130
1986	63,713.31	24,053	34,567	41,889	34.27	1,222
1988	12,851.90	4,442	6,384	9,038	35.60	254
1990	147,292.84	46,167	66,347	110,404	36.94	2,989
1991	9,389.97	2,792	4,012	7,256	37.61	193
1992	42,852.97	12,043	17,307	34,117	38.29	891
1993	35,970.57	9,513	13,671	29,494	38.98	757
1994	85,039.64	21,103	30,328	71,720	39.66	1,808

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.61 STRUCTURES & IMPROVEMENTS - OFFICE BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -20						
1995	30,344.00	7,028	10,100	26,313	40.35	652
1996	59,703.23	12,839	18,451	53,193	41.04	1,296
1997	36,737.04	7,283	10,467	33,617	41.74	805
1998	41,482.42	7,537	10,832	38,947	42.43	918
1999	6,894.87	1,137	1,634	6,640	43.13	154
2000	12,867.98	1,902	2,733	12,709	43.84	290
2001	43,104.16	5,638	8,102	43,623	44.55	979
2002	36,151.32	4,113	5,911	37,471	45.26	828
2003	23,061.09	2,225	3,198	24,475	45.98	532
2004	4,870.64	386	555	5,290	46.70	113
2005	5,796.39	358	514	6,442	47.43	136
2006	46,841.00	2,068	2,972	53,237	48.16	1,105
2007	938,455.64	25,000	35,928	1,090,219	48.89	22,299
2008	5,536,838.41	49,167	70,659	6,573,547	49.63	132,451
	7,497,054.19	420,616	602,749	8,393,716		173,965
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					48.2	2.32

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.70 STRUCTURES & IMPROVEMENTS - SHOP & GARAGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -20						
1897	4,694.94	5,634	5,634			
1925	11,955.11	14,254	5,169	9,177	0.32	9,177
1926	1,258.46	1,494	542	968	0.52	968
1939	23,491.89	26,099	9,464	18,726	3.71	5,047
1940	201.34	222	80	162	3.96	41
1941	19.84	22	8	16	4.22	4
1945	21.82	23	8	18	5.27	3
1949	1,450.68	1,517	550	1,191	6.43	185
1950	369.48	384	139	304	6.75	45
1954	1,441.55	1,448	525	1,205	8.16	148
1956	1,568.34	1,544	560	1,322	8.97	147
1959	1,462.67	1,393	505	1,250	10.32	121
1962	200.94	184	67	174	11.85	15
1963	12,664.26	11,431	4,145	11,052	12.39	892
1964	6,178.43	5,492	1,991	5,423	12.96	418
1967	3,545.38	2,999	1,087	3,167	14.75	215
1969	65,358.61	53,286	19,323	59,107	16.03	3,687
1972	1,323.18	1,014	368	1,220	18.07	68
1973	4,177.21	3,131	1,135	3,878	18.77	207
1981	121.10	73	26	119	24.85	5
1983	1,036.17	585	212	1,031	26.48	39
1984	5,777.08	3,146	1,141	5,791	27.31	212
1985	344.42	181	66	347	28.15	12
1986	3,652.68	1,841	668	3,715	29.00	128
1987	248.86	120	44	255	29.86	9
1988	123.26	57	21	127	30.73	4
1991	3,261.99	1,301	472	3,442	33.38	103
1992	9,507.50	3,587	1,301	10,108	34.28	295
1993	343.43	122	44	368	35.19	10
1994	6,050.35	2,017	731	6,529	36.11	181
1996	52,335.67	15,123	5,484	57,319	37.96	1,510
1997	2,719.14	725	263	3,000	38.89	77
1998	7,008.73	1,709	620	7,790	39.84	196
2000	27,655.33	5,482	1,988	31,198	41.74	747
2002	37,522.82	5,709	2,070	42,957	43.66	984
2003	26,320.39	3,398	1,232	30,352	44.62	680
2004	38,817.20	4,108	1,489	45,092	45.59	989
2006	16,349.20	965	350	19,269	47.54	405

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.70 STRUCTURES & IMPROVEMENTS - SHOP & GARAGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -20						
2007	948.74	34	12	1,126	48.52	23
2008	497,234.68	5,847	2,120	594,562	49.51	12,009
	878,762.87	187,701	71,654	982,857		40,006
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.6	4.55

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.80 STRUCTURES & IMPROVEMENTS - MISCELLANEOUS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -20						
1902	160.15	192	192			
1907	1,290.47	1,549	1,549			
1910	21.71	26	26			
1912	1,931.97	2,318	2,318			
1913	97.42	117	117			
1926	661.31	750	794			
1927	1,564.53	1,764	1,877			
1928	104.95	118	126			
1929	352.00	393	422			
1931	93.64	104	112			
1936	537.02	580	644			
1938	1,088.24	1,163	1,306			
1943	15,326.78	15,931	18,392			
1944	1,615.46	1,669	1,939			
1946	726.10	741	871			
1947	1,735.85	1,760	2,083			
1950	115.95	115	139			
1951	8,660.60	8,524	10,393			
1952	96.18	94	115			
1953	11.16	11	13			
1957	21,603.36	20,076	25,110	814	11.28	72
1958	503.77	463	579	26	11.72	2
1959	5,784.02	5,250	6,566	375	12.18	31
1960	5,300.69	4,750	5,941	420	12.66	33
1961	16,691.70	14,762	18,463	1,567	13.15	119
1962	1,270.61	1,108	1,386	139	13.66	10
1966	680.00	557	697	119	15.87	7
1970	462.41	352	440	115	18.32	6
1978	27,357.54	17,176	21,483	11,346	23.84	476
1979	36.06	22	28	15	24.58	1
1980	1,133.67	671	839	521	25.33	21
1981	26.52	15	19	13	26.09	
1982	38,561.92	21,416	26,786	19,488	26.86	726
1983	1,696.25	911	1,139	897	27.63	32
1984	1,795.00	930	1,163	991	28.42	35
1985	4,159.00	2,074	2,594	2,397	29.22	82
1986	165.61	79	99	100	30.02	3
1989	19,266.17	8,096	10,126	12,993	32.49	400

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.80 STRUCTURES & IMPROVEMENTS - MISCELLANEOUS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -20						
1991	49,343.47	18,735	23,432	35,780	34.18	1,047
1992	1,365.03	490	613	1,025	35.03	29
1993	11,621.39	3,935	4,922	9,024	35.89	251
1994	1,160,570.77	368,783	461,248	931,437	36.76	25,338
1995	13,928.54	4,132	5,168	11,546	37.64	307
1996	50.59	14	18	43	38.52	1
1997	11,801.55	2,999	3,751	10,411	39.41	264
1998	66.38	15	19	61	40.30	2
1999	206,390.90	43,590	54,519	193,150	41.20	4,688
2000	1,869,900.77	354,084	442,863	1,801,018	42.11	42,769
2001	334,510.87	56,037	70,087	331,326	43.02	7,702
2002	27,071.80	3,944	4,933	27,553	43.93	627
2003	37,370.40	4,610	5,766	39,078	44.86	871
2004	2,737.16	277	346	2,939	45.78	64
2005	43,213.46	3,412	4,267	47,589	46.71	1,019
2006	138,633.21	7,819	9,780	156,580	47.65	3,286
2007	78,340.69	2,651	3,315	90,694	48.59	1,867
2008	23,620.37	266	333	28,011	49.53	566
	4,193,223.14	1,012,420	1,262,266	3,769,601		92,754
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					40.6	2.21

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING & IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JOPLIN						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
1956	20,331.13	14,827	16,477	3,854	17.54	220
1957	760.83	552	613	148	17.61	8
1961	59,395.27	42,064	46,744	12,651	17.90	707
1973	27,479.34	17,688	19,656	7,823	18.53	422
1976	2,433.52	1,516	1,685	749	18.65	40
1995	665.87	271	301	365	19.14	19
	111,065.96	76,918	85,476	25,590		1,416
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.1	1.27

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MEXICO						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. -15						
2007	10,775.14	349	230	12,161	45.18	269
JOPLIN						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -15						
1892	2,289.92	2,450	2,313	320	4.53	71
1902	3,480.39	3,583	3,383	619	6.81	91
1909	212.03	213	201	43	8.35	5
1912	29.40	29	27	7	8.99	1
1916	1,709.21	1,668	1,575	391	9.82	40
1940	82.12	73	69	25	13.96	2
1943	1,989.07	1,753	1,655	632	14.41	44
1957	40,977.43	33,675	31,790	15,334	16.21	946
1994	1,884.00	904	853	1,314	18.54	71
2001	6,326.00	1,980	1,869	5,406	18.72	289
2007	482,496.86	38,896	36,720	518,151	18.85	27,488
2008	64,768.52	1,810	1,709	72,775	18.87	3,857
	606,244.95	87,034	82,164	615,017		32,905
JEFFERSON						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -15						
1888	583.00	636	420	250	3.38	74
1910	3,747.00	3,741	2,469	1,840	8.56	215
1911	232.00	231	152	115	8.78	13
1914	34.00	33	22	17	9.41	2
1945	830.00	725	479	476	14.69	32
1946	2,036.00	1,771	1,169	1,172	14.84	79
1957	3,288.00	2,702	1,784	1,997	16.21	123
1962	2,183.00	1,738	1,147	1,363	16.72	82
1986	3,635.00	2,190	1,446	2,734	18.27	150

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFERSON						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -15						
1988	68,870.00	39,711	26,214	52,987	18.34	2,889
2004	302,958.60	64,036	42,271	306,131	18.79	16,292
	388,396.60	117,514	77,573	369,082		19,951
	1,005,416.69	204,897	159,967	996,260		53,125
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.8	5.28

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
1920	162,431.84	151,565	118,952	43,480	3.68	11,815
1926	319,557.57	288,113	226,119	93,439	5.41	17,272
1929	28,653.40	25,375	19,915	8,738	6.29	1,389
1933	2,492.80	2,154	1,691	802	7.48	107
1951	12,590.18	9,372	7,355	5,235	14.06	372
1952	6,751.68	4,971	3,901	2,851	14.51	196
1956	62,776.43	44,013	34,543	28,233	16.44	1,717
1959	44,364.04	29,853	23,429	20,935	17.99	1,164
1960	3,985.54	2,642	2,074	1,912	18.54	103
1961	322.04	210	165	157	19.09	8
1962	104,779.58	67,342	52,852	51,928	19.65	2,643
1963	19,145.07	12,107	9,502	9,643	20.22	477
1966	40.34	24	19	21	22.00	1
1968	25,220.94	14,568	11,433	13,788	23.23	594
1972	100.86	54	42	59	25.82	2
1976	26,174.69	12,587	9,879	16,296	28.55	571
1977	7,793.23	3,649	2,864	4,929	29.25	169
1980	49,217.60	21,109	16,567	32,651	31.41	1,040
1981	574.81	239	188	387	32.15	12
1982	73,430.32	29,519	23,167	50,263	32.89	1,528
1983	22,571.45	8,767	6,881	15,690	33.64	466
1984	233,001.41	87,259	68,483	164,518	34.40	4,783
1985	364.95	132	104	261	35.17	7
1987	8,584.44	2,853	2,239	6,345	36.72	173
1988	550.64	175	137	414	37.51	11
1989	346,117.36	105,047	82,443	263,674	38.31	6,883
1990	66,144.04	19,109	14,997	51,147	39.11	1,308
1991	9,561.37	2,622	2,058	7,503	39.92	188
1992	2,703.94	702	551	2,153	40.73	53
1993	69,964.01	17,106	13,425	56,539	41.55	1,361
1995	51,576.58	11,058	8,679	42,898	43.21	993
1997	209,684.05	38,540	30,247	179,437	44.89	3,997
1998	357,026.65	60,052	47,130	309,897	45.75	6,774
1999	444,321.05	67,848	53,249	391,072	46.60	8,392
2000	969,148.06	132,870	104,280	864,868	47.46	18,223
2001	108,996.13	13,221	10,376	98,620	48.33	2,041
2002	752,880.08	79,278	62,219	690,661	49.21	14,035
2003	153,681.29	13,754	10,794	142,887	50.08	2,853

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
2004	414,423.08	30,377	23,841	390,582	50.97	7,663
2005	726,611.64	41,635	32,676	693,936	51.85	13,384
2006	726,101.89	29,698	23,308	702,794	52.75	13,323
2007	42,223.06	1,034	812	41,411	53.65	772
2008	124,940.61	1,025	804	124,137	54.55	2,276
	6,791,580.74	1,483,628	1,164,390	5,627,191		151,139
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					37.2	2.23

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 308 INFILTRATION GALLERIES AND TUNNELS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. 0						
2003	1,803.84	155	30	1,774	54.85	32
	1,803.84	155	30	1,774		32
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					55.4	1.77

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -25						
1880	5,080.62	6,351	6,351			
1881	134.08	168	168			
1891	6,868.42	8,551	8,586			
1897	70.00	85	88			
1901	26,128.67	31,456	32,661			
1912	19,049.54	21,978	23,812			
1930	558.05	592	669	29	10.61	3
1945	30,606.09	28,716	32,431	5,827	17.46	334
1947	30,894.02	28,357	32,026	6,592	18.60	354
1952	9,636.00	8,316	9,392	2,653	21.67	122
1954	6,391.26	5,366	6,060	1,929	22.98	84
1955	171,376.81	141,836	160,188	54,033	23.65	2,285
1956	116,291.74	94,836	107,106	38,259	24.33	1,573
1957	4,036.65	3,242	3,661	1,385	25.02	55
1959	76,192.53	59,278	66,948	28,293	26.43	1,070
1960	62,459.56	47,805	53,990	24,084	27.14	887
1961	125,281.65	94,259	106,455	50,147	27.87	1,799
1962	7,984.52	5,902	6,666	3,315	28.61	116
1963	16,210.10	11,767	13,289	6,974	29.35	238
1964	104,020.93	74,102	83,690	46,336	30.11	1,539
1965	87.83	61	69	41	30.87	1
1966	393.44	270	305	187	31.64	6
1967	19,829.55	13,311	15,033	9,754	32.41	301
1968	462,880.02	304,170	343,525	235,075	33.20	7,081
1969	1,628.70	1,047	1,182	854	33.99	25
1970	1,842.66	1,159	1,309	994	34.79	29
1971	462,698.51	284,213	320,986	257,387	35.60	7,230
1972	41,952.37	25,156	28,411	24,029	36.42	660
1973	209,195.15	122,379	138,213	123,281	37.24	3,310
1974	3,093.38	1,764	1,992	1,875	38.07	49
1975	1,698.02	943	1,065	1,058	38.91	27
1976	6,299.57	3,403	3,843	4,031	39.75	101
1977	87,078.42	45,716	51,631	57,217	40.60	1,409
1978	382.84	195	220	259	41.46	6
1979	7,032.84	3,476	3,926	4,865	42.32	115
1980	68,418.58	32,755	36,993	48,530	43.19	1,124
1981	3,097.94	1,434	1,620	2,252	44.07	51
1982	85,164.50	38,100	43,030	63,426	44.95	1,411

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -25						
1983	1,883.18	812	917	1,437	45.84	31
1984	334,920.01	139,159	157,164	261,486	46.73	5,596
1985	804,364.92	321,344	362,921	642,535	47.63	13,490
1986	31,882.10	12,219	13,800	26,053	48.54	537
1987	17,061.00	6,261	7,071	14,255	49.45	288
1988	41,904.20	14,698	16,600	35,780	50.36	710
1989	143,093.39	47,811	53,997	124,870	51.29	2,435
1990	49,678.64	15,779	17,821	44,277	52.21	848
1991	261,451.56	78,730	88,917	237,897	53.14	4,477
1992	40,069.07	11,390	12,864	37,222	54.08	688
1993	2,577,230.94	689,409	778,609	2,442,930	55.02	44,401
1994	60,085.98	15,067	17,016	58,091	55.96	1,038
1995	37,268.50	8,712	9,839	36,747	56.91	646
1996	116.75	25	28	118	57.86	2
1997	31,055.26	6,207	7,010	31,809	58.81	541
1998	60,475.86	11,044	12,473	63,122	59.77	1,056
1999	4,038.10	668	754	4,294	60.73	71
2000	9,851,208.61	1,460,442	1,649,404	10,664,607	61.70	172,846
2002	118,740.31	13,492	15,238	133,187	63.64	2,093
2003	24,279.31	2,337	2,639	27,710	64.61	429
2006	3,133.37	137	155	3,762	67.54	56
2007	3,860,546.22	101,822	114,996	4,710,687	68.52	68,749
2008	127,382.86	1,115	1,259	157,970	69.51	2,273
	20,763,915.70	4,511,195	5,089,082	20,865,817		356,696
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					58.5	1.72

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 310.10 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1959	14,828.97	11,768	10,994	3,835	10.32	372
1973	15,239.56	9,519	8,893	6,347	18.77	338
1980	6,013.46	3,121	2,916	3,097	24.05	129
1984	22,254.25	10,099	9,434	12,820	27.31	469
1985	900.00	393	367	533	28.15	19
1987	7,500.00	3,021	2,822	4,678	29.86	157
1997	250,012.02	55,553	51,898	198,114	38.89	5,094
2000	5,884.20	972	908	4,976	41.74	119
2006	8,875.58	437	408	8,468	47.54	178
2007	412,321.14	12,205	11,402	400,919	48.52	8,263
2008	2,776,453.30	27,209	25,419	2,751,034	49.51	55,565
	3,520,282.48	134,297	125,461	3,394,821		70,703
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					48.0	2.01

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 310.20 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R4						
NET SALVAGE PERCENT.. 0						
1954	347.69	322	7	341	3.31	103
	347.69	322	7	341		103
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.3	29.62

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. -10						
1888	71.00	78	78			
1901	2,326.26	2,559	2,559			
1909	113.99	125	125			
1910	2,997.81	3,298	3,298			
1914	529.00	582	582			
1923	37.06	41	41			
1926	9,990.18	10,824	10,989			
1927	9,646.79	10,366	10,611			
1931	161,949.35	168,382	178,144			
1932	1,195.86	1,234	1,315			
1933	319.90	328	352			
1934	978.56	997	1,076			
1935	455.33	461	501			
1937	210.24	210	231			
1938	88,847.52	88,379	97,732			
1939	60,645.10	59,945	66,710			
1940	2,229.40	2,190	2,452			
1941	1,918.17	1,871	2,110			
1942	497.32	482	547			
1943	198.39	191	218			
1944	429.65	410	473			
1945	868.01	822	955			
1946	344.51	324	379			
1947	41,808.89	38,995	45,990			
1948	111,686.91	103,322	122,856			
1949	53,442.52	49,016	58,787			
1950	70,803.80	64,387	77,517	367	7.28	50
1951	211,762.40	190,847	229,764	3,175	7.59	418
1952	1,575.66	1,407	1,694	39	7.90	5
1953	267,462.54	236,632	284,886	9,323	8.22	1,134
1954	253,319.54	221,918	267,171	11,480	8.55	1,343
1955	808,329.26	700,927	843,859	45,303	8.89	5,096
1956	340,553.35	292,270	351,869	22,740	9.23	2,464
1957	58,972.34	50,073	60,284	4,586	9.58	479
1958	5,317.30	4,463	5,373	476	9.95	48
1959	7,614.87	6,318	7,606	770	10.32	75
1960	130,309.98	106,789	128,565	14,776	10.71	1,380
1961	234,474.32	189,701	228,384	29,538	11.11	2,659

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. -10						
1962	156,066.52	124,635	150,050	21,623	11.51	1,879
1963	15,114.51	11,904	14,331	2,295	11.93	192
1964	384,228.62	298,181	358,986	63,665	12.37	5,147
1965	78,419.54	59,952	72,177	14,084	12.81	1,099
1966	102,845.03	77,381	93,160	19,970	13.27	1,505
1967	182,837.73	135,335	162,932	38,190	13.74	2,779
1968	1,080,169.66	785,867	946,120	242,067	14.22	17,023
1969	85,282.15	60,958	73,388	20,422	14.71	1,388
1970	257,652.54	180,707	217,556	65,862	15.22	4,327
1971	996,319.26	685,189	824,912	271,039	15.74	17,220
1972	251,538.32	169,502	204,067	72,625	16.27	4,464
1973	501,800.11	330,912	398,391	153,589	16.82	9,131
1974	61,618.02	39,746	47,851	19,929	17.37	1,147
1975	100,101.97	63,083	75,947	34,165	17.94	1,904
1976	219,597.40	135,030	162,565	78,992	18.52	4,265
1977	572,335.68	343,115	413,082	216,487	19.11	11,328
1978	269,548.77	157,354	189,441	107,063	19.71	5,432
1979	284,011.71	161,268	194,153	118,260	20.32	5,820
1980	200,014.07	110,272	132,758	87,257	20.95	4,165
1981	193,051.81	103,248	124,302	88,055	21.58	4,080
1982	698,222.04	361,749	435,516	332,528	22.22	14,965
1983	204,052.36	102,173	123,008	101,450	22.88	4,434
1984	599,365.12	289,763	348,851	310,451	23.54	13,188
1985	1,018,902.39	474,768	571,582	549,211	24.21	22,685
1986	1,317,967.73	590,634	711,075	738,690	24.89	29,678
1987	479,897.43	206,404	248,494	279,393	25.58	10,922
1988	569,126.00	234,326	282,109	343,930	26.28	13,087
1989	1,835,547.00	722,031	869,266	1,149,836	26.98	42,618
1990	1,015,001.98	380,169	457,692	658,810	27.70	23,784
1991	4,020,716.30	1,429,887	1,721,467	2,701,321	28.42	95,050
1992	486,712.88	163,935	197,364	338,020	29.14	11,600
1993	2,921,430.69	927,437	1,116,559	2,097,015	29.88	70,181
1994	1,212,114.74	361,331	435,013	898,313	30.62	29,337
1995	952,413.49	265,371	319,485	728,170	31.36	23,220
1996	802,093.13	207,518	249,835	632,467	32.12	19,691
1997	2,783,514.65	665,650	801,388	2,260,478	32.87	68,770
1998	1,818,460.66	398,061	479,233	1,521,074	33.64	45,216
1999	2,273,161.20	451,836	543,974	1,956,503	34.41	56,859

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. -10						
2000	5,840,178.14	1,043,289	1,256,035	5,168,161	35.18	146,906
2001	1,100,743.59	173,873	209,329	1,001,489	35.97	27,842
2002	663,085.31	91,174	109,766	619,628	36.75	16,861
2003	422,223.77	49,324	59,382	405,064	37.54	10,790
2004	231,474.56	22,178	26,700	227,922	38.34	5,945
2005	526,864.88	39,352	47,377	532,174	39.15	13,593
2006	1,062,822.69	57,052	68,686	1,100,419	39.95	27,545
2007	7,343,100.69	236,668	284,929	7,792,482	40.77	191,133
2008	5,385,304.67	58,054	69,892	5,853,943	41.59	140,754
	56,521,284.59	16,648,810	19,996,259	42,177,154		1,296,100
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					32.5	2.29

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 320 WATER TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -30						
1881	575.10	748	748			
1888	24,348.00	31,652	31,652			
1889	701.00	911	911			
1890	67.00	87	87			
1901	12,135.60	15,776	15,776			
1905	4,610.58	5,994	5,994			
1906	8,916.00	11,591	11,591			
1907	200.00	260	260			
1908	2,586.00	3,362	3,362			
1909	332.00	432	432			
1910	20.00	26	26			
1915	170.00	221	221			
1916	15,506.97	20,159	20,159			
1917	82.00	107	107			
1920	93.00	121	121			
1921	402.00	523	523			
1924	578.00	751	751			
1927	49,151.00	63,130	63,896			
1928	11.00	14	14			
1930	2,123.46	2,680	2,760			
1931	37,808.12	47,425	49,151			
1932	328.60	410	427			
1933	117.57	146	153			
1934	10,098.12	12,424	13,128			
1935	134.65	165	175			
1936	86.15	105	112			
1937	8,434.83	10,168	10,965			
1938	86,182.38	103,175	112,037			
1939	107.27	128	139			
1940	1,608.82	1,899	2,091			
1942	323.87	377	418	3	4.72	1
1943	70.64	82	91	1	5.01	
1944	30.53	35	39	1	5.30	
1946	1,910.38	2,158	2,391	92	5.90	16
1947	429.60	482	534	24	6.20	4
1948	95.20	106	117	7	6.51	1
1949	439.91	485	537	35	6.82	5
1950	122,670.13	134,163	148,620	10,851	7.14	1,520

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 320 WATER TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -30						
1951	319,439.53	346,336	383,655	31,616	7.47	4,232
1952	454,982.93	488,975	541,665	49,813	7.80	6,386
1953	263,075.93	280,063	310,241	31,758	8.15	3,897
1954	385,931.62	406,938	450,788	50,923	8.50	5,991
1955	474,011.41	494,759	548,072	68,143	8.87	7,682
1956	480,130.30	496,027	549,476	74,693	9.24	8,084
1957	44,308.45	45,274	50,153	7,448	9.63	773
1958	23,346.15	23,585	26,126	4,224	10.03	421
1959	865,104.88	863,721	956,791	167,845	10.44	16,077
1960	426,127.30	420,294	465,583	88,382	10.86	8,138
1961	30,225.69	29,427	32,598	6,695	11.30	592
1962	34,267.63	32,916	36,463	8,085	11.75	688
1963	14,534.83	13,769	15,253	3,642	12.21	298
1964	849,740.25	793,148	878,614	226,048	12.69	17,813
1965	638,587.14	587,008	650,261	179,902	13.18	13,650
1966	30,337.99	27,450	30,408	9,031	13.68	660
1967	18,978.35	16,893	18,713	5,959	14.19	420
1968	904,933.31	791,609	876,909	299,504	14.72	20,347
1969	75,284.20	64,682	71,652	26,217	15.26	1,718
1970	36,668.59	30,909	34,240	13,429	15.82	849
1971	1,578,958.25	1,305,072	1,445,700	606,946	16.39	37,031
1972	45,822.99	37,106	41,104	18,466	16.97	1,088
1973	885,210.89	701,742	777,358	373,416	17.56	21,265
1974	39,848.08	30,895	34,224	17,579	18.16	968
1975	27,081.04	20,514	22,724	12,481	18.78	665
1976	25,900.58	19,149	21,212	12,459	19.41	642
1977	1,447,831.29	1,043,481	1,155,922	726,259	20.05	36,222
1978	121,119.72	85,026	94,188	63,268	20.70	3,056
1979	283,545.02	193,556	214,413	154,196	21.37	7,216
1980	170,094.61	112,817	124,974	96,149	22.04	4,362
1981	103,541.68	66,616	73,794	60,810	22.73	2,675
1982	61,969.01	38,636	42,799	37,761	23.42	1,612
1983	92,054.98	55,504	61,485	58,186	24.13	2,411
1984	298,112.80	173,621	192,330	195,217	24.84	7,859
1985	2,349,537.61	1,318,889	1,461,006	1,593,393	25.57	62,315
1986	80,548.38	43,519	48,208	56,505	26.30	2,148
1987	324,100.82	168,069	186,179	235,152	27.05	8,693
1988	291,006.80	144,590	160,170	218,139	27.80	7,847

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 320 WATER TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -30						
1989	2,561,878.91	1,215,945	1,346,969	1,983,474	28.57	69,425
1990	522,637.42	236,441	261,919	417,510	29.34	14,230
1991	1,359,826.02	584,603	647,597	1,120,177	30.12	37,190
1992	843,596.74	343,369	380,369	716,307	30.91	23,174
1993	11,693,574.56	4,489,046	4,972,764	10,228,883	31.71	322,576
1994	1,974,185.35	712,444	789,214	1,777,227	32.51	54,667
1995	1,661,517.31	560,729	621,150	1,538,823	33.32	46,183
1996	2,391,480.92	749,562	830,331	2,278,594	34.15	66,723
1997	3,210,668.95	930,356	1,030,607	3,143,263	34.97	89,885
1998	3,498,458.10	928,701	1,028,773	3,519,223	35.81	98,275
1999	2,102,546.36	506,482	561,058	2,172,252	36.66	59,254
2000	25,300,899.87	5,473,091	6,062,846	26,828,324	37.51	715,231
2001	623,847.31	119,704	132,603	678,399	38.36	17,685
2002	1,279,743.45	213,282	236,264	1,427,402	39.23	36,385
2003	965,669.14	136,710	151,441	1,103,929	40.10	27,529
2004	947,877.45	110,039	121,896	1,110,345	40.98	27,095
2005	1,179,722.16	107,048	118,583	1,415,056	41.86	33,804
2006	1,182,954.40	76,892	85,178	1,452,663	42.75	33,980
2007	5,025,064.70	195,978	217,096	6,315,488	43.65	144,685
2008	26,138,599.27	339,802	376,417	33,603,762	44.55	754,293
	109,454,534.90	30,315,287	33,559,042	108,731,854		3,000,607
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					36.2	2.74

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -35						
1907	12,102.71	16,339	16,339			
1931	25,977.91	31,574	26,375	8,695	5.98	1,454
1932	4,119.06	4,981	4,161	1,400	6.25	224
1936	23,596.77	27,937	23,337	8,519	7.38	1,154
1939	14,062.86	16,350	13,658	5,327	8.33	639
1940	151.51	175	146	59	8.67	7
1941	37.69	43	36	15	9.02	2
1942	139.66	159	133	56	9.38	6
1945	1,211.32	1,347	1,125	510	10.56	48
1946	25,566.07	28,198	23,555	10,959	10.98	998
1947	3,223.70	3,524	2,944	1,408	11.42	123
1948	5,184.70	5,615	4,690	2,309	11.87	195
1949	13,621.89	14,607	12,202	6,188	12.34	501
1950	48,078.38	51,029	42,627	22,279	12.83	1,736
1953	39,208.83	40,244	33,617	19,315	14.38	1,343
1954	514,889.17	522,159	436,180	258,920	14.93	17,342
1955	393,477.60	394,040	329,157	202,038	15.49	13,043
1956	190,037.20	187,846	156,915	99,635	16.07	6,200
1957	197,664.72	192,744	161,007	105,840	16.66	6,353
1958	1,017.65	978	817	557	17.27	32
1960	103,019.97	96,130	80,301	58,776	18.53	3,172
1961	645,653.39	592,971	495,332	376,300	19.18	19,619
1962	424,225.97	383,311	320,195	252,510	19.84	12,727
1963	145,681.40	129,448	108,133	88,537	20.51	4,317
1964	1,190,352.25	1,039,392	868,246	738,730	21.19	34,862
1965	736,435.21	631,508	527,524	466,664	21.89	21,319
1966	485,701.75	408,696	341,400	314,297	22.60	13,907
1967	352,400.60	290,820	242,934	232,807	23.32	9,983
1968	625,372.71	505,876	422,578	421,675	24.05	17,533
1969	149,097.84	118,112	98,664	102,618	24.79	4,139
1970	397,309.98	308,144	257,405	278,963	25.53	10,927
1971	397,534.84	301,502	251,857	284,815	26.29	10,834
1972	34,319.59	25,436	21,248	25,083	27.06	927
1973	33,779.65	24,443	20,418	25,185	27.84	905
1974	2,630.84	1,857	1,551	2,001	28.63	70
1975	373,912.24	257,287	214,922	289,860	29.42	9,852
1976	10,586.94	7,092	5,924	8,368	30.23	277
1977	71,903.77	46,856	39,141	57,929	31.04	1,866

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -35						
1978	273,157.08	172,949	144,471	224,291	31.86	7,040
1979	627,588.04	385,665	322,161	525,083	32.69	16,062
1980	283,018.34	168,571	140,814	241,261	33.53	7,195
1981	744,116.41	428,946	358,316	646,241	34.38	18,797
1982	2,903.68	1,618	1,352	2,568	35.23	73
1983	66,075.10	35,547	29,694	59,507	36.09	1,649
1984	2,848.99	1,477	1,234	2,612	36.96	71
1985	17,224.26	8,587	7,173	16,080	37.84	425
1986	99,857.43	47,816	39,943	94,865	38.72	2,450
1987	44,369.09	20,353	17,002	42,896	39.61	1,083
1988	20,359.72	8,927	7,457	20,029	40.51	494
1989	1,088,606.45	455,288	380,320	1,089,299	41.41	26,305
1990	1,152,251.17	458,417	382,934	1,172,605	42.32	27,708
1991	869,538.61	327,864	273,878	899,999	43.24	20,814
1992	490,690.60	174,882	146,086	516,346	44.16	11,693
1993	60,912.83	20,451	17,084	65,148	45.08	1,445
1994	1,063.38	334	279	1,157	46.02	25
1995	626,675.10	183,838	153,567	692,444	46.96	14,745
1996	835,015.53	227,371	189,932	937,339	47.90	19,569
1997	1,977,288.06	495,963	414,297	2,255,042	48.85	46,163
1998	998,481.92	229,152	191,420	1,156,531	49.80	23,224
1999	269,227.81	56,045	46,817	316,641	50.75	6,239
2000	958,012.12	178,736	149,305	1,144,011	51.71	22,124
2001	77,498.64	12,764	10,662	93,961	52.68	1,784
2002	3,423,388.00	488,963	408,450	4,213,124	53.65	78,530
2003	78,031.03	9,449	7,893	97,449	54.62	1,784
2004	79,485.49	7,887	6,588	100,717	55.59	1,812
2005	853,499.66	66,022	55,151	1,097,074	56.56	19,397
2006	383,901.46	21,249	17,750	500,517	57.54	8,699
2007	2,750,293.44	91,709	76,608	3,636,288	58.52	62,138
2008	192,203.97	2,128	1,778	257,697	59.51	4,330
	27,040,871.75	11,497,738	9,607,210	26,897,969		682,503
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					39.4	2.52

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 331 MAINS - TRANSMISSION AND DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. -25						
1854	29.81	36	37			
1872	58.32	66	73			
1880	94,694.26	104,211	117,471	897	10.76	83
1881	72,867.10	79,899	90,065	1,019	11.05	92
1882	3,638.68	3,975	4,481	67	11.35	6
1884	2,430.43	2,635	2,970	68	11.95	6
1885	398.74	431	486	12	12.25	1
1886	839.15	903	1,018	31	12.56	2
1887	4,100.97	4,393	4,952	174	12.87	14
1888	60,094.91	64,121	72,280	2,839	13.18	215
1889	23,134.35	24,583	27,711	1,207	13.49	89
1890	24,797.95	26,246	29,586	1,411	13.80	102
1891	20,117.77	21,202	23,900	1,247	14.12	88
1892	6,116.69	6,418	7,235	411	14.45	28
1893	26,590.70	27,784	31,319	1,919	14.77	130
1894	33,789.61	35,145	39,617	2,620	15.11	173
1895	18,686.87	19,350	21,812	1,547	15.44	100
1896	1,323.49	1,364	1,538	116	15.78	7
1897	8,210.42	8,424	9,496	767	16.13	48
1898	31,520.10	32,190	36,286	3,114	16.47	189
1899	42,435.15	43,125	48,612	4,432	16.83	263
1900	310,620.59	314,115	354,083	34,193	17.19	1,989
1901	38,606.26	38,848	43,791	4,467	17.55	255
1902	17,111.40	17,131	19,311	2,078	17.92	116
1903	144,708.56	144,112	162,449	18,437	18.30	1,007
1904	23,417.83	23,195	26,146	3,126	18.68	167
1905	43,854.04	43,202	48,699	6,119	19.07	321
1906	59,443.97	58,240	65,650	8,655	19.46	445
1907	27,425.06	26,715	30,114	4,167	19.86	210
1908	86,586.33	83,870	94,542	13,691	20.26	676
1909	20,195.63	19,446	21,920	3,325	20.67	161
1910	247,348.36	236,743	266,866	42,319	21.09	2,007
1911	114,264.69	108,694	122,524	20,307	21.51	944
1912	161,764.70	152,908	172,364	29,842	21.94	1,360
1913	192,841.32	181,102	204,145	36,907	22.38	1,649
1914	31,465.34	29,357	33,092	6,240	22.82	273
1915	119,783.41	111,009	125,134	24,595	23.27	1,057
1916	50,000.96	46,020	51,876	10,625	23.73	448

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 331 MAINS - TRANSMISSION AND DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. -25						
1917	29,661.32	27,110	30,559	6,518	24.19	269
1918	2,458.53	2,231	2,515	558	24.66	23
1919	6,006.93	5,411	6,099	1,410	25.14	56
1920	24,927.53	22,288	25,124	6,035	25.62	236
1921	290,090.90	257,419	290,173	72,441	26.11	2,774
1922	293,166.58	258,133	290,978	75,480	26.60	2,838
1923	323,377.95	282,511	318,457	85,765	27.10	3,165
1924	341,096.62	295,560	333,167	93,204	27.61	3,376
1925	385,870.71	331,559	373,746	108,592	28.13	3,860
1926	770,815.34	656,831	740,405	223,114	28.65	7,788
1927	491,168.91	414,915	467,708	146,253	29.18	5,012
1928	398,478.35	333,626	376,076	122,022	29.72	4,106
1929	211,912.23	175,834	198,207	66,683	30.26	2,204
1930	951,307.57	782,213	881,741	307,393	30.80	9,980
1931	446,917.43	364,014	410,331	148,316	31.36	4,729
1932	146,676.22	118,313	133,367	49,978	31.92	1,566
1933	129,075.04	103,099	116,217	45,127	32.49	1,389
1934	50,831.58	40,201	45,316	18,223	33.06	551
1935	140,264.89	109,792	123,762	51,569	33.64	1,533
1936	372,871.17	288,835	325,586	140,503	34.23	4,105
1937	184,213.07	141,176	159,139	71,127	34.82	2,043
1938	163,236.90	123,734	139,478	64,568	35.42	1,823
1939	282,620.26	211,895	238,856	114,419	36.02	3,177
1940	461,662.29	342,149	385,684	191,394	36.64	5,224
1941	324,005.33	237,374	267,577	137,430	37.25	3,689
1942	115,599.22	83,679	94,326	50,173	37.88	1,325
1943	78,881.27	56,420	63,599	35,003	38.50	909
1944	77,454.47	54,712	61,673	35,145	39.14	898
1945	233,378.68	162,782	183,494	108,229	39.78	2,721
1946	438,109.85	301,639	340,019	207,618	40.43	5,135
1947	767,339.55	521,407	587,750	371,424	41.08	9,041
1948	940,336.38	630,260	710,453	464,967	41.74	11,140
1949	1,276,029.44	843,615	950,955	644,082	42.40	15,191
1950	1,071,891.58	698,605	787,495	552,369	43.07	12,825
1951	1,081,790.60	695,050	783,487	568,751	43.74	13,003
1952	971,362.25	614,872	693,108	521,095	44.42	11,731
1953	2,447,389.86	1,525,948	1,720,108	1,339,129	45.11	29,686
1954	3,231,306.36	1,983,618	2,236,011	1,803,122	45.80	39,369

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 331 MAINS - TRANSMISSION AND DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. -25						
1955	4,339,251.47	2,621,993	2,955,612	2,468,452	46.49	53,096
1956	3,685,944.15	2,191,755	2,470,631	2,136,799	47.19	45,281
1957	2,231,311.08	1,304,759	1,470,775	1,318,364	47.90	27,523
1958	2,678,941.06	1,540,056	1,736,011	1,612,665	48.61	33,176
1959	4,059,579.23	2,293,662	2,585,505	2,488,969	49.32	50,466
1960	3,386,777.41	1,879,238	2,118,350	2,115,122	50.05	42,260
1961	2,687,845.78	1,464,540	1,650,886	1,708,921	50.77	33,660
1962	2,659,360.95	1,422,093	1,603,038	1,721,163	51.50	33,421
1963	3,273,770.69	1,717,093	1,935,574	2,156,639	52.24	41,283
1964	4,444,508.07	2,285,033	2,575,778	2,979,857	52.98	56,245
1965	4,454,008.76	2,244,264	2,529,821	3,037,690	53.72	56,547
1966	4,675,825.11	2,307,520	2,601,126	3,243,655	54.47	59,549
1967	3,746,899.93	1,809,284	2,039,495	2,644,130	55.23	47,875
1968	4,445,968.61	2,100,720	2,368,013	3,189,448	55.98	56,975
1969	4,743,014.05	2,190,087	2,468,751	3,460,017	56.75	60,969
1970	3,257,108.15	1,469,363	1,656,323	2,415,062	57.52	41,986
1971	4,657,395.39	2,051,000	2,311,967	3,509,777	58.29	60,212
1972	4,020,309.59	1,727,728	1,947,562	3,077,825	59.06	52,114
1973	4,094,132.05	1,714,418	1,932,558	3,185,107	59.85	53,218
1974	5,829,865.42	2,377,856	2,680,411	4,606,921	60.63	75,984
1975	4,381,300.63	1,739,376	1,960,692	3,515,934	61.42	57,244
1976	4,554,771.89	1,758,142	1,981,846	3,711,619	62.21	59,663
1977	5,723,334.64	2,145,535	2,418,530	4,735,638	63.01	75,157
1978	8,552,891.29	3,111,114	3,506,968	7,184,146	63.81	112,587
1979	8,041,121.16	2,834,495	3,195,152	6,856,249	64.62	106,101
1980	5,373,865.67	1,833,832	2,067,166	4,650,166	65.43	71,071
1981	4,820,025.15	1,590,608	1,792,995	4,232,036	66.24	63,889
1982	4,041,204.96	1,287,629	1,451,465	3,600,041	67.06	53,684
1983	5,314,044.99	1,632,740	1,840,488	4,802,068	67.88	70,743
1984	6,910,194.61	2,043,690	2,303,726	6,334,017	68.71	92,185
1985	14,115,796.19	4,012,415	4,522,949	13,121,796	69.53	188,721
1986	12,987,811.12	3,540,802	3,991,329	12,243,435	70.37	173,987
1987	14,041,221.09	3,666,514	4,133,036	13,418,490	71.20	188,462
1988	16,701,434.91	4,167,008	4,697,213	16,179,581	72.04	224,592
1989	16,392,749.03	3,895,327	4,390,963	16,099,973	72.89	220,880
1990	12,198,322.64	2,756,821	3,107,595	12,140,308	73.73	164,659
1991	17,066,075.57	3,652,140	4,116,834	17,215,760	74.59	230,805
1992	9,200,160.36	1,860,732	2,097,489	9,402,711	75.44	124,638

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 331 MAINS - TRANSMISSION AND DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. -25						
1993	13,427,297.24	2,554,543	2,879,580	13,904,542	76.30	182,235
1994	14,916,318.79	2,660,698	2,999,242	15,646,156	77.16	202,775
1995	14,060,904.39	2,339,383	2,637,043	14,939,087	78.02	191,478
1996	17,657,198.04	2,723,623	3,070,173	19,001,325	78.89	240,858
1997	24,775,375.24	3,524,297	3,972,724	26,996,495	79.76	338,472
1998	19,511,844.49	2,536,540	2,859,286	21,530,520	80.64	266,996
1999	16,660,017.00	1,963,800	2,213,671	18,611,350	81.51	228,332
2000	35,322,680.31	3,726,543	4,200,704	39,952,646	82.40	484,862
2001	75,641,513.71	7,063,026	7,961,716	86,590,176	83.28	1,039,748
2002	50,756,144.54	4,111,248	4,634,358	58,810,823	84.17	698,715
2003	23,453,876.94	1,609,522	1,814,316	27,503,030	85.06	323,337
2004	16,857,272.33	948,222	1,068,873	20,002,717	85.95	232,725
2005	8,293,971.27	363,898	410,200	9,957,264	86.84	114,662
2006	56,709,996.13	1,779,276	2,005,668	68,881,827	87.74	785,068
2007	58,391,892.77	1,102,147	1,242,383	71,747,483	88.64	809,426
2008	60,545,058.06	378,407	426,555	75,254,768	89.55	840,366
	776,888,401.18	141,866,593	159,917,512	811,192,980		10,484,174
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					77.4	1.35

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 332 MAINS - FIRE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S1						
NET SALVAGE PERCENT.. -25						
1935	1,546.00	1,245	1,071	862	28.48	30
1970	661.98	337	290	537	47.39	11
1971	23.30	12	10	19	48.05	
1972	656.23	321	276	544	48.73	11
1978	707.89	299	257	628	52.98	12
1979	1,018.06	418	359	914	53.72	17
1980	18,096.33	7,218	6,207	16,413	54.47	301
1981	1,260.55	488	420	1,156	55.23	21
1982	2,039.39	765	658	1,891	56.00	34
1984	18,506.33	6,486	5,577	17,556	57.57	305
1985	11,002.10	3,716	3,195	10,558	58.38	181
1986	12,743.34	4,143	3,563	12,366	59.19	209
1987	15,383.48	4,805	4,132	15,097	60.01	252
1988	10,540.41	3,156	2,714	10,462	60.84	172
1989	8,202.47	2,347	2,018	8,235	61.69	133
1990	10,153.92	2,769	2,381	10,311	62.54	165
1991	28,047.23	7,271	6,252	28,807	63.41	454
1992	9,750.19	2,395	2,060	10,128	64.28	158
1993	20,496.58	4,750	4,085	21,536	65.17	330
1994	21,549.23	4,692	4,035	22,902	66.06	347
1995	28,593.97	5,822	5,006	30,736	66.97	459
1996	8,291.00	1,570	1,350	9,014	67.88	133
1997	46,256.12	8,089	6,956	50,864	68.81	739
1998	16,909.37	2,710	2,330	18,807	69.74	270
1999	18,774.64	2,732	2,349	21,119	70.69	299
2000	55,642.73	7,268	6,250	63,303	71.64	884
2001	35,760.75	4,135	3,556	41,145	72.60	567
2002	20,567.53	2,067	1,777	23,932	73.57	325
2003	17,412.44	1,484	1,276	20,490	74.54	275
2004	16,308.31	1,142	982	19,403	75.52	257
2005	21,930.14	1,195	1,028	26,385	76.51	345
2006	44,251.61	1,726	1,484	53,831	77.50	695
2007	25,027.10	585	503	30,781	78.50	392
2008	19,399.84	150	129	24,121	79.50	303
	567,510.56	98,308	84,536	624,853		9,086
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					68.8	1.60

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. -90						
1923	55.69	81	55	51	15.33	3
1924	3,815.29	5,498	3,763	3,486	15.70	222
1925	5,317.97	7,607	5,206	4,898	16.06	305
1926	7,206.54	10,231	7,002	6,690	16.43	407
1927	853.80	1,203	823	799	16.81	48
1928	4,921.45	6,879	4,708	4,643	17.18	270
1929	4,383.73	6,079	4,160	4,169	17.56	237
1930	5,134.86	7,064	4,835	4,921	17.94	274
1931	4,385.05	5,984	4,095	4,237	18.32	231
1932	3,743.12	5,065	3,466	3,646	18.71	195
1933	2,976.01	3,994	2,733	2,921	19.09	153
1934	2,737.00	3,641	2,492	2,708	19.49	139
1935	12,513.43	16,505	11,296	12,480	19.88	628
1936	11,606.86	15,172	10,384	11,669	20.28	575
1937	7,038.21	9,117	6,240	7,133	20.68	345
1938	6,794.14	8,723	5,970	6,939	21.08	329
1939	5,778.55	7,351	5,031	5,948	21.48	277
1940	10,933.90	13,778	9,430	11,344	21.89	518
1941	6,170.87	7,701	5,271	6,454	22.31	289
1942	3,931.71	4,859	3,325	4,145	22.72	182
1943	899.09	1,100	753	955	23.14	41
1944	426.28	516	353	457	23.57	19
1945	6,986.60	8,374	5,731	7,544	24.00	314
1946	25,395.08	30,118	20,613	27,638	24.43	1,131
1947	17,365.34	20,374	13,944	19,050	24.86	766
1948	18,647.81	21,641	14,811	20,620	25.30	815
1949	15,818.09	18,147	12,420	17,634	25.75	685
1950	19,862.44	22,526	15,417	22,322	26.20	852
1951	21,652.91	24,273	16,612	24,529	26.65	920
1952	26,374.19	29,220	19,998	30,113	27.10	1,111
1953	31,216.96	34,152	23,373	35,939	27.57	1,304
1954	36,980.57	39,966	27,353	42,910	28.03	1,531
1955	49,541.29	52,853	36,172	57,956	28.50	2,034
1956	44,568.04	46,929	32,118	52,561	28.98	1,814
1957	43,996.65	45,709	31,283	52,311	29.46	1,776
1958	53,745.23	55,061	37,683	64,433	29.95	2,151
1959	60,725.93	61,347	41,986	73,393	30.44	2,411
1960	37,982.75	37,816	25,881	46,286	30.94	1,496

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. -90						
1961	41,283.89	40,498	27,717	50,722	31.44	1,613
1962	52,220.35	50,453	34,530	64,689	31.95	2,025
1963	69,237.28	65,854	45,070	86,481	32.46	2,664
1964	87,499.95	81,895	56,049	110,201	32.98	3,341
1965	62,057.34	57,127	39,097	78,812	33.51	2,352
1966	65,215.49	59,018	40,392	83,517	34.04	2,453
1967	67,356.88	59,894	40,991	86,987	34.58	2,516
1968	44,101.69	38,503	26,351	57,442	35.13	1,635
1969	74,780.13	64,093	43,865	98,217	35.68	2,753
1970	125,552.96	105,559	72,244	166,307	36.24	4,589
1971	97,739.14	80,540	55,121	130,583	36.81	3,547
1972	117,039.46	94,487	64,666	157,709	37.38	4,219
1973	114,781.05	90,723	62,090	155,994	37.96	4,109
1974	91,371.13	70,640	48,346	125,259	38.55	3,249
1975	98,986.10	74,797	51,191	136,883	39.15	3,496
1976	120,881.88	89,229	61,068	168,608	39.75	4,242
1977	138,851.44	99,961	68,413	195,405	40.37	4,840
1978	141,923.71	99,611	68,173	201,482	40.99	4,915
1979	176,246.61	120,452	82,437	252,432	41.62	6,065
1980	135,661.69	90,163	61,707	196,050	42.26	4,639
1981	106,162.91	68,581	46,937	154,773	42.90	3,608
1982	117,776.76	73,801	50,509	173,267	43.56	3,978
1983	186,213.89	113,112	77,413	276,393	44.22	6,250
1984	201,414.51	118,327	80,982	301,706	44.90	6,720
1985	315,114.01	178,897	122,436	476,281	45.58	10,449
1986	441,959.93	241,840	165,514	674,210	46.28	14,568
1987	404,170.27	212,868	145,686	622,238	46.98	13,245
1988	385,653.10	195,056	133,495	599,246	47.70	12,563
1989	287,974.94	139,579	95,527	451,625	48.42	9,327
1990	416,650.19	192,922	132,035	659,600	49.16	13,417
1991	500,174.10	220,667	151,024	799,307	49.91	16,015
1992	628,884.90	263,591	180,401	1,014,480	50.66	20,025
1993	796,325.97	315,918	216,213	1,296,806	51.43	25,215
1994	774,374.37	289,554	198,169	1,273,142	52.21	24,385
1995	658,182.47	230,726	157,908	1,092,639	53.01	20,612
1996	990,068.53	323,931	221,697	1,659,433	53.81	30,839
1997	929,059.78	281,552	192,693	1,572,521	54.63	28,785
1998	916,342.45	255,586	174,922	1,566,129	55.46	28,239

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. -90						
1999	5,072,640.30	1,289,567	882,574	8,755,443	56.30	155,514
2000	1,139,916.32	261,634	179,061	1,986,780	57.15	34,764
2001	1,270,149.33	259,187	177,387	2,235,897	58.02	38,537
2002	1,339,386.80	238,706	163,369	2,381,466	58.90	40,432
2003	40,971.73	6,228	4,262	73,584	59.80	1,231
2004	37,274.99	4,674	3,199	67,623	60.71	1,114
2005	88,562.54	8,716	5,965	162,304	61.63	2,634
2006	1,953,594.57	138,822	95,010	3,616,820	62.57	57,804
2007	2,137,428.04	91,781	62,814	3,998,299	63.53	62,936
2008	2,822,183.93	40,216	27,524	5,334,625	64.51	82,695
	27,503,883.23	8,286,190	5,671,030	46,586,349		861,961
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					54.0	3.13

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 334 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1						
NET SALVAGE PERCENT.. +4						
1910	9.44	9	9			
1915	7.33	7	7			
1916	141.78	136	136			
1919	22.58	22	22			
1920	56.76	54	54			
1921	59.22	57	57			
1922	1,081.72	1,038	1,038			
1923	2,891.15	2,776	2,776			
1924	4,767.81	4,577	4,577			
1925	8,326.34	7,993	7,993			
1926	8,113.71	7,789	7,789			
1927	7,291.16	7,000	7,000			
1928	9,664.86	9,278	9,278			
1929	7,260.74	6,916	6,970			
1930	9,827.37	9,285	9,434			
1931	8,024.70	7,519	7,704			
1932	2,590.31	2,406	2,487			
1933	2,926.13	2,694	2,809			
1934	6,313.51	5,762	6,061			
1935	4,090.00	3,701	3,926			
1936	6,624.33	5,946	6,359			
1937	6,639.27	5,912	6,374			
1938	8,361.76	7,385	8,027			
1939	8,657.55	7,586	8,311			
1940	10,910.14	9,481	10,474			
1941	11,049.66	9,523	10,608			
1942	6,708.44	5,732	6,440			
1943	2,840.50	2,406	2,727			
1944	2,765.46	2,322	2,655			
1945	6,352.97	5,285	6,099			
1946	15,080.24	12,429	14,477			
1947	16,888.97	13,785	16,213			
1948	30,817.89	24,902	29,585			
1949	49,931.27	39,939	47,934			
1950	54,595.78	43,214	52,412			
1951	63,749.77	49,921	61,200			
1952	67,129.28	51,987	64,444			
1953	127,895.66	97,917	122,780			

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 334 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1						
NET SALVAGE PERCENT.. +4						
1954	86,569.03	65,504	83,106			
1955	108,896.27	81,406	104,540			
1956	77,004.95	56,848	73,925			
1957	71,668.73	52,234	68,802			
1958	81,676.71	58,745	78,410			
1959	170,941.19	121,273	164,104			
1960	63,848.87	44,666	60,708	587	10.85	54
1961	158,275.46	109,126	148,319	3,625	11.27	322
1962	173,188.34	117,630	159,877	6,384	11.70	546
1963	197,695.49	132,187	179,662	10,126	12.14	834
1964	224,323.50	147,558	200,553	14,798	12.59	1,175
1965	252,410.98	163,320	221,976	20,339	13.04	1,560
1966	97,666.73	62,116	84,425	9,335	13.50	691
1967	230,780.11	144,162	195,938	25,611	13.97	1,833
1968	208,056.89	127,570	173,387	26,348	14.45	1,823
1969	283,207.19	170,387	231,582	40,297	14.93	2,699
1970	309,255.64	182,347	247,837	49,048	15.43	3,179
1971	188,430.59	108,844	147,935	32,958	15.93	2,069
1972	298,526.79	168,799	229,423	57,163	16.44	3,477
1973	403,804.95	223,288	303,482	84,171	16.96	4,963
1974	315,387.24	170,370	231,558	71,214	17.49	4,072
1975	343,370.38	181,036	246,055	83,581	18.03	4,636
1976	459,517.38	236,229	321,071	120,066	18.58	6,462
1977	472,251.50	236,519	321,465	131,896	19.13	6,895
1978	504,338.49	245,714	333,962	150,203	19.70	7,625
1979	520,810.37	246,589	335,152	164,826	20.27	8,132
1980	727,461.32	334,306	454,372	243,991	20.85	11,702
1981	513,117.10	228,563	310,651	181,941	21.44	8,486
1982	354,811.15	152,938	207,866	132,753	22.04	6,023
1983	560,595.67	233,567	317,453	220,719	22.64	9,749
1984	588,797.61	236,555	321,514	243,732	23.26	10,479
1985	814,034.50	314,934	428,043	353,430	23.88	14,800
1986	829,357.85	308,282	419,002	377,182	24.51	15,389
1987	867,568.65	309,410	420,535	412,331	25.14	16,401
1988	946,257.52	322,939	438,923	469,484	25.78	18,211
1989	782,269.15	254,732	346,219	404,759	26.43	15,314
1990	891,703.28	276,243	375,456	480,579	27.09	17,740
1991	900,919.68	264,827	359,940	504,943	27.75	18,196

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 334 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1						
NET SALVAGE PERCENT.. +4						
1992	1,034,751.10	287,777	391,132	602,229	28.41	21,198
1993	1,183,752.18	310,238	421,660	714,742	29.08	24,578
1994	2,705,095.59	665,324	904,275	1,692,617	29.75	56,895
1995	1,739,188.00	399,373	542,808	1,126,812	30.43	37,030
1996	1,843,636.91	393,270	534,513	1,235,378	31.11	39,710
1997	1,933,055.34	380,425	517,055	1,338,678	31.80	42,097
1998	1,261,474.80	227,308	308,946	902,070	32.49	27,765
1999	6,516,062.75	1,066,549	1,449,600	4,805,820	33.18	144,841
2000	2,434,938.94	357,644	486,092	1,851,449	33.88	54,647
2001	3,136,615.64	408,011	554,548	2,456,603	34.58	71,041
2002	3,570,861.71	404,507	549,785	2,878,242	35.28	81,583
2003	613,687.50	58,914	80,073	509,067	36.00	14,141
2004	2,927,528.44	231,017	313,987	2,496,440	36.71	68,004
2005	37,929.26	2,338	3,178	33,234	37.43	888
2006	7,716,587.31	340,764	463,149	6,944,775	38.16	181,991
2007	10,652,198.59	283,263	384,996	9,841,115	38.89	253,050
2008	13,840,985.30	122,244	166,148	13,121,198	39.63	331,093
	78,807,612.17	13,305,420	17,976,419	57,678,889		1,676,089
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					34.4	2.13

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -20						
1880	1,870.50	2,220	2,245			
1881	1,132.44	1,337	1,359			
1882	97.80	115	117			
1884	46.05	54	55			
1885	21.58	25	26			
1887	67.27	77	81			
1888	588.94	670	707			
1889	448.66	508	538			
1890	291.01	328	349			
1891	299.48	336	359			
1892	272.75	304	327			
1893	376.43	419	452			
1894	127.91	142	153			
1895	180.24	199	216			
1896	39.56	43	47			
1897	191.19	209	229			
1898	1,230.15	1,342	1,476			
1899	23.91	26	29			
1900	2,828.38	3,061	3,394			
1901	3,537.09	3,814	4,245			
1902	1,476.56	1,585	1,772			
1903	738.23	789	886			
1904	951.41	1,013	1,142			
1905	781.77	828	938			
1906	1,471.63	1,552	1,766			
1907	241.75	254	290			
1908	771.75	806	926			
1909	721.15	750	865			
1910	2,068.83	2,141	2,483			
1911	2,687.84	2,767	3,225			
1912	906.20	928	1,087			
1913	2,373.22	2,419	2,848			
1914	802.09	813	958	5	10.08	
1915	1,225.56	1,236	1,456	15	10.38	1
1916	11,121.67	11,155	13,144	202	10.67	19
1917	402.49	401	472	11	10.97	1
1918	441.84	438	516	14	11.28	1
1919	497.13	490	577	20	11.58	2

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -20						
1920	3,235.37	3,172	3,738	144	11.89	12
1921	3,205.83	3,125	3,682	165	12.21	14
1922	2,334.79	2,262	2,665	137	12.53	11
1923	538.97	519	612	35	12.85	3
1924	738.70	707	833	53	13.18	4
1925	1,667.19	1,585	1,868	133	13.51	10
1926	4,800.71	4,533	5,341	420	13.85	30
1927	12,270.52	11,507	13,559	1,166	14.20	82
1928	9,141.51	8,515	10,033	937	14.55	64
1929	15,729.09	14,545	17,138	1,737	14.91	116
1930	6,506.79	5,974	7,039	769	15.27	50
1931	8,569.89	7,810	9,203	1,081	15.64	69
1932	4,466.13	4,038	4,758	601	16.02	38
1933	2,323.12	2,084	2,456	332	16.40	20
1934	9,760.76	8,687	10,236	1,477	16.79	88
1935	2,632.86	2,324	2,738	421	17.19	24
1936	11,206.48	9,806	11,554	1,894	17.60	108
1937	6,931.87	6,013	7,085	1,233	18.01	68
1938	13,500.82	11,608	13,678	2,523	18.43	137
1939	7,713.23	6,570	7,741	1,515	18.86	80
1940	12,457.63	10,511	12,385	2,564	19.30	133
1941	11,495.64	9,604	11,316	2,479	19.75	126
1942	15,360.78	12,704	14,969	3,464	20.20	171
1943	1,207.45	988	1,164	285	20.66	14
1944	11,218.40	9,086	10,706	2,756	21.13	130
1945	9,298.76	7,448	8,776	2,383	21.61	110
1946	20,336.57	16,111	18,984	5,420	22.09	245
1947	27,380.75	21,439	25,262	7,595	22.59	336
1948	37,294.93	28,857	34,002	10,752	23.09	466
1949	80,890.54	61,823	72,846	24,223	23.60	1,026
1950	117,656.72	88,793	104,625	36,563	24.12	1,516
1951	85,017.80	63,345	74,639	27,382	24.64	1,111
1952	156,750.37	115,230	135,776	52,324	25.18	2,078
1953	161,204.66	116,899	137,742	55,704	25.72	2,166
1954	178,048.65	127,298	149,995	63,663	26.27	2,423
1955	390,009.33	274,816	323,816	144,195	26.83	5,374
1956	224,925.95	156,171	184,016	85,895	27.39	3,136
1957	178,865.36	122,301	144,107	70,531	27.96	2,523

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -20						
1958	221,257.51	148,924	175,477	90,032	28.54	3,155
1959	273,600.18	181,167	213,469	114,851	29.13	3,943
1960	275,933.57	179,732	211,778	119,342	29.72	4,016
1961	273,738.15	175,247	206,494	121,992	30.32	4,023
1962	243,202.88	152,984	180,261	111,582	30.93	3,608
1963	287,923.71	177,799	209,501	136,007	31.55	4,311
1964	293,107.71	177,658	209,335	142,394	32.17	4,426
1965	303,875.14	180,648	212,858	151,792	32.80	4,628
1966	279,302.30	162,789	191,814	143,349	33.43	4,288
1967	267,360.53	152,620	179,832	141,001	34.08	4,137
1968	325,105.37	181,721	214,122	176,004	34.72	5,069
1969	338,389.18	185,045	218,039	188,028	35.38	5,315
1970	249,270.13	133,260	157,020	142,104	36.04	3,943
1971	362,672.59	189,402	223,173	212,034	36.71	5,776
1972	407,095.87	207,570	244,580	243,935	37.38	6,526
1973	561,744.90	279,412	329,231	344,863	38.06	9,061
1974	586,436.59	284,304	334,996	368,728	38.74	9,518
1975	595,175.11	280,970	331,067	383,143	39.43	9,717
1976	657,607.90	301,921	355,754	433,375	40.13	10,799
1977	739,005.90	329,715	388,504	498,303	40.83	12,204
1978	814,143.59	352,785	415,687	561,285	41.53	13,515
1979	872,226.73	366,545	431,900	614,772	42.24	14,554
1980	684,302.95	278,457	328,106	493,058	42.96	11,477
1981	680,783.60	267,956	315,733	501,207	43.68	11,475
1982	597,044.34	227,044	267,526	448,927	44.40	10,111
1983	721,488.53	264,671	311,862	553,924	45.13	12,274
1984	1,045,791.96	369,583	435,480	819,470	45.86	17,869
1985	1,175,654.57	399,393	470,605	940,180	46.60	20,176
1986	1,355,850.77	442,062	520,882	1,106,139	47.34	23,366
1987	1,584,935.89	495,071	583,343	1,318,580	48.08	27,425
1988	1,579,872.45	471,687	555,789	1,340,058	48.83	27,443
1989	1,333,903.17	379,522	447,191	1,153,493	49.59	23,261
1990	1,434,976.51	388,305	457,540	1,264,432	50.34	25,118
1991	1,131,101.53	290,195	341,937	1,015,385	51.10	19,871
1992	860,638.84	208,619	245,816	786,951	51.87	15,172
1993	1,448,852.93	330,686	389,648	1,348,976	52.64	25,626
1994	1,414,391.49	302,623	356,581	1,340,689	53.41	25,102
1995	1,601,926.73	320,065	377,133	1,545,179	54.18	28,519

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -20						
1996	1,498,954.12	277,906	327,457	1,471,288	54.96	26,770
1997	1,691,345.29	289,220	340,788	1,688,826	55.74	30,298
1998	1,340,952.10	209,671	247,056	1,362,087	56.53	24,095
1999	604,717.19	85,773	101,066	624,595	57.32	10,897
2000	1,434,953.83	182,526	215,071	1,506,874	58.11	25,931
2001	2,564,710.82	288,376	339,794	2,737,859	58.91	46,475
2002	2,114,373.39	206,532	243,357	2,293,891	59.71	38,417
2003	1,526,997.00	126,619	149,195	1,683,201	60.51	27,817
2004	1,695,826.06	115,181	135,718	1,899,273	61.32	30,973
2005	1,049,926.84	55,688	65,617	1,194,295	62.13	19,223
2006	2,769,966.09	104,705	123,374	3,200,585	62.95	50,843
2007	2,285,859.55	51,843	61,087	2,681,944	63.77	42,057
2008	4,004,785.37	30,276	35,674	4,770,068	64.59	73,851
	54,353,106.83	13,646,875	16,078,156	49,145,568		942,600
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					52.1	1.73

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 339.10 MISCELLANEOUS INTANGIBLE PLANT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	2,294.00	780	2,094	200	16.50	12
2006	1,083.09	108	290	793	22.50	35
2007	72.77	4	11	62	23.50	3
	3,449.86	892	2,395	1,055		50
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.1	1.45

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 339.20 MISCELLANEOUS SOURCE OF SUPPLY - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	1,729.62	311	69	1,661	20.50	81
	1,729.62	311	69	1,661		81
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.5	4.68

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 339.40 MISCELLANEOUS WATER TREATMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	8,445.00	2,675	3,554	4,891	20.50	239
2001	130,498.65	32,625	43,348	87,151	22.50	3,873
2002	1,342,722.55	290,968	386,598	956,125	23.50	40,686
	1,481,666.20	326,268	433,500	1,048,167		44,798
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					23.4	3.02

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 339.50 MISCELLANEOUS TRANS. & DISTR. - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1956	88.06	72	32	56	8.97	6
1958	905.48	727	324	581	9.85	59
1959	342.52	272	121	222	10.32	22
1960	271.56	213	95	177	10.81	16
1961	900.89	697	310	591	11.32	52
1962	924.06	705	314	610	11.85	51
1963	178.51	134	60	119	12.39	10
1964	1,322.62	980	436	887	12.96	68
1966	806.86	579	258	549	14.14	39
1967	1,584.73	1,117	497	1,088	14.75	74
1968	1,506.86	1,043	464	1,043	15.39	68
1969	1,732.79	1,177	524	1,209	16.03	75
1970	2,638.54	1,757	783	1,856	16.70	111
1971	597.85	390	174	424	17.38	24
1977	106.18	60	27	79	21.72	4
1983	690.30	325	145	545	26.48	21
1986	1.18			1	29.00	
2006	16,795.72	826	367	16,429	47.54	346
	31,394.71	11,074	4,931	26,466		1,046
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.3	3.33

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 339.60 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	284,734.98	109,139	257,537	27,198	18.50	1,470
2001	5,685.47	1,421	3,353	2,332	22.50	104
2006	52,133.77	4,343	10,248	41,886	27.50	1,523
2007	358,406.34	17,920	42,287	316,119	28.50	11,092
2008	716,481.45	11,965	28,234	688,247	29.50	23,330
	1,417,442.01	144,788	341,659	1,075,782		37,519
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					28.7	2.65

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 340.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1979	48.25	48	48			
1980	36.19	36	36			
1981	207.76	208	208			
1982	243.62	244	244			
1983	29,591.23	29,591	29,591			
1984	15,635.73	15,636	15,636			
1985	37,952.31	37,952	37,952			
1986	12,791.96	12,792	12,792			
1987	44,489.31	44,489	44,489			
1988	18,185.02	18,185	18,185			
1989	73,791.17	71,946	61,007	12,784	0.50	12,784
1990	86,078.78	79,623	67,517	18,562	1.50	12,375
1991	55,423.99	48,496	41,123	14,301	2.50	5,720
1992	36,341.69	29,982	25,424	10,918	3.50	3,119
1993	109,682.86	85,004	72,080	37,603	4.50	8,356
1994	83,172.71	60,300	51,132	32,041	5.50	5,826
1995	87,125.07	58,809	49,868	37,257	6.50	5,732
1996	118,457.47	74,036	62,779	55,678	7.50	7,424
1997	74,838.11	43,032	36,489	38,349	8.50	4,512
1998	102,246.55	53,679	45,518	56,729	9.50	5,971
1999	25,227.98	11,983	10,161	15,067	10.50	1,435
2000	8,047.22	3,420	2,900	5,147	11.50	448
2001	10,816.34	4,056	3,439	7,377	12.50	590
2002	50,824.92	16,518	14,007	36,818	13.50	2,727
2003	81,280.75	22,352	18,954	62,327	14.50	4,298
2004	26,086.62	5,869	4,977	21,110	15.50	1,362
2005	5,329.22	933	791	4,538	16.50	275
2006	51,934.10	6,492	5,505	46,429	17.50	2,653
2007	314,487.16	23,587	20,000	294,487	18.50	15,918
2008	80,285.62	2,007	1,702	78,584	19.50	4,030
	1,846,852.33	1,067,496	960,745	886,106		105,555
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.4	5.72

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 340.20 OFFICE FURN. & EQUIP. - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 6-SQUARE						
NET SALVAGE PERCENT.. 0						
1943	2,617.53	2,618	2,618			
1948	0.25					
1953	179.87	180	180			
1962	47.87	48	48			
1964	26.05	26	26			
1965	160.46	160	160			
1969	11.64	12	12			
1970	7.46	7	7			
1971	243.78	244	244			
1972	721.36	721	721			
1974	248.31	248	248			
1975	6,435.66	6,436	6,436			
1976	38.29	38	38			
1977	73.88	74	74			
1978	25.17	25	25			
1979	804.89	805	805			
1980	814.54	815	815			
1981	390.85	391	391			
1982	482.17	482	482			
1983	723.38	723	723			
1984	905.79	906	906			
1985	1,177.96	1,178	1,178			
1986	417.08	417	417			
1987	2,711.37	2,711	2,711			
1988	87.20	87	87			
1989	957.73	958	958			
1990	32,606.61	32,607	32,607			
1991	4,183.55	4,184	4,184			
1992	13,448.24	13,448	13,448			
1993	19,324.49	19,324	19,324			
1994	11,586.19	11,586	11,586			
1995	96,664.14	96,664	96,664			
1996	90,467.18	90,467	90,467			
1997	10,197.40	10,197	10,197			
1998	35,489.64	35,490	35,490			
1999	7,962.05	7,962	7,962			
2000	876,765.02	876,765	876,765			
2001	111,911.97	111,912	111,912			

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 340.20 OFFICE FURN. & EQUIP. - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 6-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	184,385.88	184,386	184,386			
2003	2,235.44	2,049	487-	2,722	0.50	2,722
2004	342,768.19	257,076	61,073-	403,841	1.50	269,227
2005	1,734,998.33	1,012,025	240,427-	1,975,425	2.50	790,170
2006	941,955.37	392,513	93,249-	1,035,204	3.50	295,773
2007	1,756,844.93	439,211	104,343-	1,861,188	4.50	413,597
2008	445,934.56	37,146	8,825-	454,760	5.50	82,684
	6,740,039.72	3,655,322	1,006,898	5,733,140		1,854,173
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.1	27.51

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 340.30 OFFICE FURN. & EQUIP. - COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1984	300.40	300	300			
1986	97.50	98	98			
1988	3,503.85	3,504	3,504			
1989	420.10	420	420			
1991	24,941.40	24,941	24,941			
1992	30,174.45	30,174	30,174			
1994	933.10	933	933			
1995	107,964.98	107,965	107,965			
1996	28,528.68	28,529	28,529			
1997	3,553.87	3,554	3,554			
1998	27,818.41	27,818	27,818			
1999	626,449.34	626,449	626,449			
2000	207,813.50	207,814	207,814			
2001	24,831.94	24,832	24,832			
2002	2,401,429.13	2,401,429	2,401,429			
2003	3,519,501.01	3,519,501	3,519,501			
2004	35,203.41	31,683	30,555-	65,758	0.50	65,758
2005	1,791,516.57	1,254,062	1,209,409-	3,000,926	1.50	2,000,617
2006	417,692.31	208,846	201,409-	619,101	2.50	247,640
2007	14,527.67	4,358	4,203-	18,731	3.50	5,352
2008	59,621.86	5,962	5,750-	65,372	4.50	14,527
	9,326,823.48	8,513,172	5,556,935	3,769,888		2,333,894
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.6	25.02

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 340.50 OFFICE FURN. & EQUIP. - OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1984	66.93	67	67			
1987	594.50	595	595			
1991	1,106.17	1,106	1,106			
1999	1,944.00	1,231	654	1,290	5.50	235
2000	295,171.79	167,274	88,818	206,354	6.50	31,747
2001	35,858.24	17,929	9,520	26,338	7.50	3,512
2002	6,347.92	2,751	1,461	4,887	8.50	575
2003	922.81	338	179	744	9.50	78
2004	1,786.95	536	285	1,502	10.50	143
2005	32,723.90	7,634	4,053	28,671	11.50	2,493
2006	106,293.33	17,719	9,408	96,885	12.50	7,751
2007	14,782.70	1,478	785	13,998	13.50	1,037
	497,599.24	218,658	116,931	380,669		47,571
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.0	9.56

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 8-L1.5						
NET SALVAGE PERCENT.. +10						
1955	101.00	91	91			
1956	1,153.75	1,038	1,038			
1957	159.47	144	144			
1965	693.12	624	624			
1969	475.00	428	428			
1977	587.88	529	529			
1981	85.40	77	77			
1985	2,221.33	1,904	1,999			
1987	17,098.62	14,061	15,389			
1988	22,033.00	17,748	19,830			
1989	21,070.90	16,616	18,964			
1991	14,039.03	10,582	12,635			
1993	6,870.41	4,900	6,183			
1995	15,965.34	10,650	14,369			
1996	13,745.29	8,829	12,371			
1997	1,592.44	980	1,433			
1998	504.76	296	454			
1999	53,733.72	29,983	46,931	1,429	3.04	470
2000	156,211.83	82,597	129,286	11,305	3.30	3,426
2001	143,760.04	71,640	112,136	17,248	3.57	4,831
2002	141,181.00	65,755	102,924	24,139	3.86	6,254
2003	215.66	92	144	50	4.19	12
2004	525.00	200	313	160	4.61	35
2008	167,098.19	9,023	14,123	136,265	7.52	18,120
	781,122.18	348,787	512,415	190,596		33,148
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.7	4.24

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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SURVIVOR CURVE.. IOWA 9-L2
NET SALVAGE PERCENT.. +10

1948	3.16	3	6	3-		
1966	5,711.40	5,140	9,741	4,601-		
1984	13,670.50	12,003	22,746	10,443-		
1985	22,997.73	19,802	37,526	16,828-		
1986	5,753.57	4,856	9,202	4,024-		
1987	9,854.52	8,150	15,445	6,576-		
1988	43,369.63	35,044	66,411	27,378-		
1989	144,796.44	114,392	216,781	86,464-		
1990	110,322.86	84,953	160,992	61,701-		
1991	73,125.41	54,842	103,929	38,116-		
1992	24,727.71	18,051	34,208	11,953-		
1993	30,573.82	21,647	41,023	13,507-		
1994	282,010.11	193,174	366,078	112,269-		
1995	428,778.25	283,405	537,071	151,171-		
1996	321,325.45	204,373	387,301	98,108-		
1997	286,263.00	174,910	331,466	73,829-		
1998	320,830.40	188,003	356,278	67,531-		
1999	80,709.55	45,356	85,953	13,314-		
2000	489,272.54	263,238	498,854	58,509-		
2001	506,899.96	259,538	491,842	35,632-		
2002	128,471.35	61,790	117,096	1,472-		
2006	29,123.93	6,873	13,025	13,187		
2007	36,373.90	5,310	10,063	22,674		
2008	873,812.48	43,726	82,863	703,568		
	4,268,777.67	2,108,579	3,995,900	154,000-		

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 0.0 0.00

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTO

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 5-L2						
NET SALVAGE PERCENT.. +10						
1991	2,601.81	2,342	2,342			
1995	1,551.72	1,357	1,397			
1996	14,096.46	11,900	12,687			
1997	7,947.72	6,452	7,153			
1998	13,591.80	10,569	12,233			
1999	6,976.02	5,173	6,278			
2000	12,139.36	8,544	10,925			
2001	53,405.94	35,280	48,065			
2002	97,869.35	60,248	88,082			
2003	18,589.96	10,607	16,731			
2004	6,020.84	3,175	5,419			
2006	53,335.80	20,641	48,002			
2008	795,989.46	70,206	345,709	370,682	4.51	82,191
	1,084,116.24	246,494	605,023	370,682		82,191
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.5	7.58

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. +15						
1996	859.65	512	731			
2000	2,067.39	934	1,757			
2001	44,011.15	17,882	37,409			
2006	7,744.55	1,097	6,583			
2007	104,618.43	8,893	88,926			
2008	240,138.14	6,797	171,057	33,060	14.50	2,280
	399,439.31	36,115	306,463	33,060		2,280
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.5	0.57

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1920	23.65	24	24			
1931	825.32	825	825			
1939	79.80	80	80			
1942	269.35	269	269			
1945	99.45	99	99			
1947	701.11	701	701			
1951	146.21	146	146			
1953	338.97	339	339			
1955	0.09					
1956	1,083.93	1,084	1,084			
1957	5,434.81	5,435	5,435			
1959	4,755.35	4,755	4,755			
1960	500.56	501	501			
1961	1.64	2	2			
1963	1,025.47	1,025	1,025			
1964	162.71	163	163			
1968	709.37	709	709			
1969	55.34	55	55			
1970	58.90	59	59			
1971	2,029.81	2,030	2,030			
1972	1.45	1	1			
1973	198.05	198	198			
1975	326.86	327	327			
1977	345.42	345	345			
1978	1,113.23	1,113	1,113			
1979	381.68	382	382			
1982	156.65	157	157			
1983	691.16	691	691			
1984	216.06	212	216			
1985	419.71	395	406	14	1.50	9
1986	720.42	648	665	55	2.50	22
1989	11,787.78	9,194	9,439	2,349	5.50	427
1990	10,780.63	7,978	8,191	2,590	6.50	398
1991	2,731.63	1,912	1,963	769	7.50	103
1992	7,169.03	4,732	4,858	2,311	8.50	272
1993	3,506.61	2,174	2,232	1,275	9.50	134
1994	776.00	450	462	314	10.50	30
1995	8,137.18	4,394	4,511	3,626	11.50	315

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	8,689.61	4,345	4,461	4,229	12.50	338
1997	8,960.50	4,122	4,232	4,729	13.50	350
1998	4,104.63	1,724	1,770	2,335	14.50	161
1999	5,450.02	2,071	2,126	3,324	15.50	214
2000	189,803.81	64,533	66,256	123,548	16.50	7,488
2001	6,325.57	1,898	1,949	4,377	17.50	250
2002	6,860.99	1,784	1,831	5,030	18.50	272
2004	612.59	110	113	500	20.50	24
2006	6,349.11	635	652	5,697	22.50	253
2007	16,738.63	1,004	1,031	15,708	23.50	668
2008	86,785.51	1,736	1,782	85,004	24.50	3,470
	408,442.36	137,566	140,661	267,784		15,198
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.6	3.72

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1915	10.00	10	10			
1928	19.80	20	20			
1931	1,263.89	1,264	1,264			
1933	26.79	27	27			
1934	1,427.82	1,428	1,428			
1939	545.45	545	545			
1940	456.34	456	456			
1941	14.90	15	15			
1944	90.00	90	90			
1945	6,478.71	6,479	6,479			
1946	3,248.41	3,248	3,248			
1947	1,002.65	1,003	1,003			
1948	338.19	338	338			
1951	579.60	580	580			
1952	574.82	575	575			
1953	113.48	113	113			
1954	3,943.15	3,943	3,943			
1955	565.85	566	566			
1956	8,279.37	8,279	8,279			
1957	705.09	705	705			
1958	10,841.78	10,842	10,842			
1959	3,291.06	3,291	3,291			
1960	782.89	783	783			
1961	3,726.65	3,727	3,727			
1962	7,090.93	7,091	7,091			
1963	5,363.42	5,363	5,363			
1964	5,068.33	5,068	5,068			
1965	1,524.80	1,525	1,525			
1966	24,498.81	24,499	24,499			
1967	6,783.13	6,783	6,783			
1968	3,851.61	3,852	3,852			
1969	1,703.79	1,704	1,704			
1970	8,168.18	8,168	8,168			
1971	4,072.21	4,072	4,072			
1972	12,919.49	12,919	12,919			
1973	8,182.97	8,183	8,183			
1974	13,036.51	13,037	13,037			
1975	21,599.39	21,599	21,599			

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1976	31,273.74	31,274	31,274			
1977	19,240.86	19,241	19,241			
1978	167,810.55	167,811	167,811			
1979	26,755.23	26,755	26,755			
1980	24,725.43	24,725	24,725			
1981	19,912.82	19,913	19,913			
1982	31,048.37	31,048	31,048			
1983	41,905.63	41,906	41,906			
1984	40,002.16	40,002	40,002			
1985	48,526.99	48,527	48,527			
1986	64,345.88	64,346	64,346			
1987	87,472.06	87,472	87,472			
1988	68,566.23	68,566	68,566			
1989	139,906.71	136,409	113,071	26,836	0.50	26,836
1990	126,072.95	116,617	96,665	29,408	1.50	19,605
1991	186,334.00	163,042	135,147	51,187	2.50	20,475
1992	494,927.44	408,315	338,456	156,471	3.50	44,706
1993	363,329.98	281,581	233,405	129,925	4.50	28,872
1994	195,022.49	141,391	117,200	77,822	5.50	14,149
1995	339,464.28	229,138	189,934	149,530	6.50	23,005
1996	238,336.69	148,960	123,474	114,863	7.50	15,315
1997	274,024.25	157,564	130,606	143,418	8.50	16,873
1998	235,293.03	123,529	102,394	132,899	9.50	13,989
1999	181,411.47	86,170	71,427	109,984	10.50	10,475
2000	267,326.77	113,614	94,176	173,151	11.50	15,057
2001	386,968.37	145,113	120,285	266,683	12.50	21,335
2002	934,263.70	303,636	251,686	682,578	13.50	50,561
2003	63,459.01	17,451	14,465	48,994	14.50	3,379
2004	215,507.74	48,489	40,193	175,315	15.50	11,311
2005	229,388.47	40,143	33,275	196,113	16.50	11,886
2006	555,399.63	69,425	57,547	497,853	17.50	28,449
2007	573,903.26	43,043	35,679	538,224	18.50	29,093
2008	1,052,345.64	26,309	21,808	1,030,538	19.50	52,848
	7,896,462.09	3,643,715	3,164,669	4,731,792		458,219
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.3	5.80

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1936	236.77	237	237			
1940	248.77	249	249			
1942	21.00	21	21			
1945	9,477.53	9,478	9,478			
1946	2,450.92	2,451	2,451			
1948	6,951.27	6,951	6,951			
1949	86.00	86	86			
1955	675.89	676	676			
1956	512.91	513	513			
1957	589.67	590	590			
1958	3,092.16	3,092	3,092			
1959	199.38	199	199			
1960	2,397.33	2,397	2,397			
1961	1,316.45	1,316	1,316			
1962	40.34	40	40			
1963	1,293.65	1,294	1,294			
1964	731.34	731	731			
1965	495.30	495	495			
1966	2,434.70	2,435	2,435			
1968	12,478.48	12,478	12,478			
1969	1,988.53	1,989	1,989			
1970	302.99	303	303			
1971	15,568.26	15,568	15,568			
1972	147.46	147	147			
1973	10,248.49	10,248	10,248			
1974	6,754.52	6,755	6,755			
1975	9,960.61	9,961	9,961			
1976	217.63	218	218			
1977	11,464.63	11,465	11,465			
1978	3,988.33	3,988	3,988			
1979	10,079.86	10,080	10,080			
1980	30,511.63	30,512	30,512			
1981	8,108.87	8,109	8,109			
1982	9,085.15	9,085	9,085			
1983	9,913.57	9,914	9,914			
1984	9,470.74	9,471	9,471			
1985	9,860.56	9,861	9,861			
1986	6,106.74	6,107	6,107			

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	10,588.37	10,588	10,588			
1988	39,394.65	39,395	39,395			
1989	115,287.92	115,288	115,288			
1990	24,798.87	24,799	24,799			
1991	120,803.18	120,803	120,803			
1992	82,340.51	82,341	82,341			
1993	154,999.68	155,000	155,000			
1994	124,395.30	120,253	38,390	86,005	0.50	86,005
1995	145,957.09	131,361	41,936	104,021	1.50	69,347
1996	160,416.88	133,675	42,674	117,743	2.50	47,097
1997	89,212.11	68,399	21,836	67,376	3.50	19,250
1998	59,929.66	41,951	13,392	46,538	4.50	10,342
1999	248,970.71	157,673	50,336	198,635	5.50	36,115
2000	169,813.10	96,233	30,722	139,091	6.50	21,399
2001	28,128.82	14,064	4,490	23,639	7.50	3,152
2002	23,003.68	9,967	3,182	19,822	8.50	2,332
2003	40,042.82	14,684	4,688	35,355	9.50	3,722
2004	64,096.64	19,229	6,138	57,959	10.50	5,520
2005	18,716.77	4,367	1,394	17,323	11.50	1,506
2006	61,975.69	10,331	3,298	58,678	12.50	4,694
2007	69,748.80	6,975	2,227	67,522	13.50	5,002
2008	69,910.39	2,328	743	69,167	14.50	4,770
	2,122,040.07	1,579,214	1,013,170	1,108,874		320,253
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.5	15.09

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 345 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L1						
NET SALVAGE PERCENT.. +15						
1956	246.64	210	210			
1961	1,443.27	1,227	1,227			
1967	4,425.13	3,761	3,761			
1968	1,122.70	954	954			
1970	4,741.00	4,030	4,030			
1972	446.82	380	380			
1973	437.77	372	372			
1978	477.09	376	406			
1980	2,145.00	1,634	1,823			
1981	87,885.00	65,738	74,702			
1985	16,535.49	11,423	14,055			
1986	15,417.22	10,412	13,105			
1987	16,633.23	10,964	14,138			
1988	21,664.12	13,929	18,415			
1989	60,774.66	38,041	51,658			
1991	39,913.17	23,562	33,926			
1992	97,030.36	55,407	82,476			
1993	242,956.17	134,047	206,513			
1994	152,925.70	81,177	129,987			
1995	14,162.69	7,212	12,038			
1996	34,920.98	17,026	29,683			
1997	1,142.11	530	971			
1998	5,608.51	2,466	4,767			
1999	1,431.21	593	1,217			
2000	196,089.38	75,921	166,676			
2001	15,149.42	5,443	12,877			
2002	12,878.53	4,250	10,947			
2003	15,838.76	4,712	13,463			
2004	26,332.53	6,858	22,383			
2005	17,934.01	3,880	12,823	2,421	8.20	295
2006	51,350.58	8,450	27,925	15,723	8.87	1,773
2007	254,423.79	26,340	87,048	129,212	9.66	13,376
2008	102,247.39	3,711	12,264	74,646	10.53	7,089
	1,516,730.43	625,036	1,067,220	222,002		22,533
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.9	1.49

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 346.1 COMMUNICATION EQUIPMENT - NON-TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1953	59.40	59	59			
1956	1,537.93	1,538	1,538			
1957	1,262.91	1,263	1,263			
1958	0.88	1	1			
1959	0.62	1	1			
1960	58.61	59	59			
1962	0.16					
1964	657.37	657	657			
1966	3,865.29	3,865	3,865			
1969	657.65	658	658			
1970	159.50	160	160			
1972	113.80	114	114			
1973	1,004.70	1,005	1,005			
1974	757.32	757	757			
1976	1,557.30	1,557	1,557			
1978	27,627.91	27,628	27,628			
1979	267.22	267	267			
1981	4,614.00	4,614	4,614			
1982	944.51	945	945			
1983	10,841.72	10,842	10,842			
1984	8,558.23	8,558	8,558			
1985	9,046.01	9,046	9,046			
1986	4,471.71	4,472	4,472			
1987	9,645.49	9,645	9,645			
1988	7,950.84	7,951	7,951			
1989	7,064.10	7,064	7,064			
1990	2,020.83	2,021	2,021			
1991	26,646.16	26,646	26,646			
1992	139,665.35	139,665	139,665			
1993	39,639.02	39,639	39,639			
1994	38,462.41	37,182	30,244	8,218	0.50	8,218
1995	9,953.45	8,958	7,286	2,667	1.50	1,778
1996	19,700.85	16,417	13,354	6,347	2.50	2,539
1997	16,020.35	12,283	9,991	6,029	3.50	1,723
1998	44,563.83	31,195	25,374	19,190	4.50	4,264
1999	50,537.86	32,006	26,033	24,505	5.50	4,455
2000	386,965.03	219,293	178,372	208,593	6.50	32,091
2001	194,949.79	97,475	79,286	115,664	7.50	15,422

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 346.1 COMMUNICATION EQUIPMENT - NON-TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	7,345.46	3,183	2,589	4,756	8.50	560
2003	71,728.54	26,303	21,395	50,334	9.50	5,298
2004	51,126.89	15,338	12,476	38,651	10.50	3,681
2005	34,960.40	8,156	6,634	28,326	11.50	2,463
2006	62,381.50	10,399	8,458	53,924	12.50	4,314
2007	318,023.16	31,802	25,867	292,156	13.50	21,641
2008	1,136,198.83	37,835	30,775	1,105,424	14.50	76,236
	2,753,614.89	898,522	788,831	1,964,784		184,683
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.6	6.71

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 346.2 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	22,513.01	22,513	22,513			
1994	29,169.46	29,169	29,169			
1996	7,426.39	7,426	7,426			
2001	9,772.23	7,329	9,748	24	2.50	10
2003	57,657.01	31,711	42,178	15,479	4.50	3,440
2004	1,999.31	900	1,197	802	5.50	146
2005	921.05	322	428	493	6.50	76
2006	3,938.23	985	1,310	2,628	7.50	350
2007	16,011.15	2,402	3,195	12,816	8.50	1,508
	149,407.84	102,757	117,164	32,242		5,530
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.8	3.70

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1924	3,451.53	3,452	3,452			
1926	39.00	39	39			
1951	1,213.49	1,213	1,213			
1954	442.34	442	442			
1960	124.10	124	124			
1962	4,051.74	4,052	4,052			
1964	988.65	989	989			
1966	326.25	326	326			
1968	1,349.93	1,350	1,350			
1970	222.55	223	223			
1971	39.52	40	40			
1972	623.66	624	624			
1973	42.00	42	42			
1974	666.16	666	666			
1975	314.32	314	314			
1976	301.16	301	301			
1977	1,711.28	1,711	1,711			
1978	3,703.22	3,703	3,703			
1979	198.75	199	199			
1980	4,458.52	4,459	4,459			
1981	1,772.24	1,772	1,772			
1982	1,804.01	1,804	1,804			
1983	3,412.19	3,412	3,412			
1984	211.29	211	211			
1985	158.85	159	159			
1986	3,803.02	3,803	3,803			
1987	5,758.20	5,758	5,758			
1988	3,971.52	3,972	3,972			
1989	6,007.39	6,007	6,007			
1990	4,230.07	4,230	4,230			
1991	8,696.27	8,696	8,696			
1992	7,792.17	7,792	7,792			
1993	2,696.99	2,697	2,697			
1994	8,492.63	8,210	4,628	3,865	0.50	3,865
1995	20,278.24	18,250	10,287	9,991	1.50	6,661
1996	4,166.37	3,472	1,957	2,209	2.50	884
1997	9,430.71	7,231	4,076	5,355	3.50	1,530
1998	7,289.31	5,103	2,877	4,412	4.50	980

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	48,814.11	30,914	17,426	31,388	5.50	5,707
2000	100,395.58	56,894	32,071	68,325	6.50	10,512
2001	68,393.17	34,197	19,277	49,116	7.50	6,549
2002	460,622.59	199,588	112,506	348,117	8.50	40,955
2003	128,913.23	47,272	26,647	102,266	9.50	10,765
2004	65,166.68	19,550	11,020	54,147	10.50	5,157
2005	281,700.61	65,721	37,046	244,655	11.50	21,274
2006	404,290.66	67,395	37,990	366,301	12.50	29,304
2007	63,645.03	6,365	3,588	60,057	13.50	4,449
2008	113,971.30	3,795	2,139	111,832	14.50	7,713
	1,860,152.60	648,539	398,117	1,462,036		156,305
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.4	8.40

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 348 OTHER TANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1958	28.21	28	28			
1959	0.14					
1986	507,840.19	507,840	507,840			
1987	99,315.81	99,316	99,316			
1988	254,767.44	254,767	254,767			
1991	20,319.67	17,780	365,240-	385,560	2.50	154,224
2002	23,649.58	7,686	157,888-	181,538	13.50	13,447
2004	5,037.69	1,133	23,274-	28,312	15.50	1,827
	910,958.73	888,550	315,549	595,410		169,498
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.5	18.61