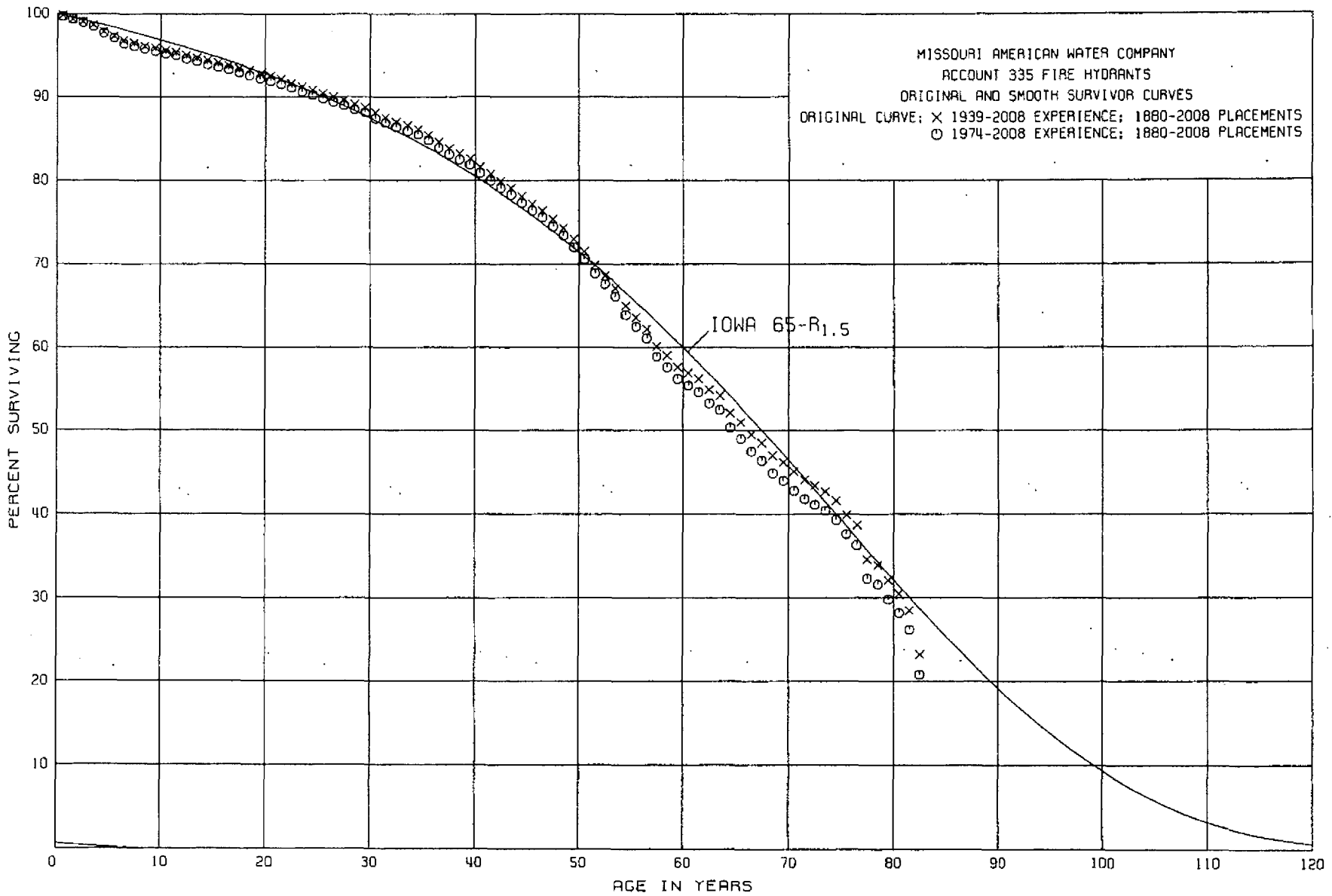


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MISSOURI AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1880-2008

EXPERIENCE BAND 1939-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,046,729	137,224	0.0024	0.9976	100.00
0.5	53,914,351	194,514	0.0036	0.9964	99.76
1.5	51,454,309	170,409	0.0033	0.9967	99.40
2.5	48,538,957	204,038	0.0042	0.9958	99.07
3.5	47,312,530	343,946	0.0073	0.9927	98.65
4.5	45,300,782	276,623	0.0061	0.9939	97.93
5.5	43,530,984	245,210	0.0056	0.9944	97.33
6.5	41,195,082	127,394	0.0031	0.9969	96.78
7.5	38,532,912	133,073	0.0035	0.9965	96.48
8.5	37,001,720	104,319	0.0028	0.9972	96.14
9.5	36,335,608	86,346	0.0024	0.9976	95.87
10.5	34,947,755	94,869	0.0027	0.9973	95.64
11.5	33,199,319	128,230	0.0039	0.9961	95.38
12.5	31,620,736	93,643	0.0030	0.9970	95.01
13.5	29,955,457	102,138	0.0034	0.9966	94.72
14.5	28,471,592	87,169	0.0031	0.9969	94.40
15.5	26,990,754	98,554	0.0037	0.9963	94.11
16.5	26,061,615	90,920	0.0035	0.9965	93.76
17.5	24,865,304	72,109	0.0029	0.9971	93.43
18.5	23,401,323	107,108	0.0046	0.9954	93.16
19.5	21,991,167	63,215	0.0029	0.9971	92.73
20.5	20,408,423	85,328	0.0042	0.9958	92.46
21.5	18,762,310	91,751	0.0049	0.9951	92.07
22.5	17,363,465	75,957	0.0044	0.9956	91.62
23.5	16,155,271	73,109	0.0045	0.9955	91.22
24.5	15,075,081	68,987	0.0046	0.9954	90.81
25.5	14,326,844	69,954	0.0049	0.9951	90.39
26.5	13,702,361	47,169	0.0034	0.9966	89.95
27.5	12,997,587	73,437	0.0057	0.9943	89.64
28.5	12,306,529	63,778	0.0052	0.9948	89.13
29.5	11,396,027	77,455	0.0068	0.9932	88.67
30.5	10,520,492	64,606	0.0061	0.9939	88.07
31.5	9,742,559	54,577	0.0056	0.9944	87.53
32.5	9,046,349	49,932	0.0055	0.9945	87.04
33.5	8,415,870	43,578	0.0052	0.9948	86.56
34.5	7,796,624	63,262	0.0081	0.9919	86.11
35.5	7,203,884	68,622	0.0095	0.9905	85.41
36.5	6,748,872	63,376	0.0094	0.9906	84.60
37.5	6,342,754	43,973	0.0069	0.9931	83.80
38.5	6,064,599	48,989	0.0081	0.9919	83.22

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1880-2008

EXPERIENCE BAND 1939-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,694,087	65,133	0.0114	0.9886	82.55
40.5	5,336,179	53,910	0.0101	0.9899	81.61
41.5	5,042,985	54,676	0.0108	0.9892	80.79
42.5	4,728,436	50,375	0.0107	0.9893	79.92
43.5	4,384,566	51,991	0.0119	0.9881	79.06
44.5	4,063,171	47,026	0.0116	0.9884	78.12
45.5	3,754,580	38,656	0.0103	0.9897	77.21
46.5	3,504,528	45,143	0.0129	0.9871	76.41
47.5	3,198,201	48,941	0.0153	0.9847	75.42
48.5	2,880,308	50,116	0.0174	0.9826	74.27
49.5	2,561,053	50,869	0.0199	0.9801	72.98
50.5	2,290,313	53,178	0.0232	0.9768	71.53
51.5	2,069,851	36,450	0.0176	0.9824	69.87
52.5	1,809,563	40,566	0.0224	0.9776	68.64
53.5	1,380,313	43,206	0.0313	0.9687	67.10
54.5	1,159,721	24,964	0.0215	0.9785	65.00
55.5	978,310	21,275	0.0217	0.9783	63.60
56.5	806,297	26,992	0.0335	0.9665	62.22
57.5	696,743	13,774	0.0198	0.9802	60.14
58.5	570,937	12,915	0.0226	0.9774	58.95
59.5	477,530	5,873	0.0123	0.9877	57.62
60.5	435,956	5,605	0.0129	0.9871	56.91
61.5	404,564	9,277	0.0229	0.9771	56.18
62.5	376,630	4,880	0.0130	0.9870	54.89
63.5	372,123	14,161	0.0381	0.9619	54.18
64.5	347,305	7,725	0.0222	0.9778	52.12
65.5	345,483	9,871	0.0286	0.9714	50.96
66.5	320,251	6,743	0.0211	0.9789	49.50
67.5	302,012	8,831	0.0292	0.9708	48.46
68.5	280,724	5,165	0.0184	0.9816	47.04
69.5	267,846	6,355	0.0237	0.9763	46.17
70.5	248,340	5,550	0.0223	0.9777	45.08
71.5	235,858	3,709	0.0157	0.9843	44.07
72.5	220,942	3,622	0.0164	0.9836	43.38
73.5	215,913	5,582	0.0259	0.9741	42.67
74.5	206,871	8,115	0.0392	0.9608	41.56
75.5	205,886	6,576	0.0319	0.9681	39.93
76.5	195,170	20,703	0.1061	0.8939	38.66
77.5	165,896	2,963	0.0179	0.9821	34.56
78.5	156,879	8,680	0.0553	0.9447	33.94

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1880-2008

EXPERIENCE BAND 1939-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	133,074	6,309	0.0474	0.9526	32.06
80.5	120,943	8,093	0.0669	0.9331	30.54
81.5	100,580	18,589	0.1848	0.8152	28.50
82.5	77,189	1,443	0.0187	0.9813	23.23
83.5	74,080	1,580	0.0213	0.9787	22.80
84.5	72,159	1,041	0.0144	0.9856	22.31
85.5	71,908	4,517	0.0628	0.9372	21.99
86.5	65,321	2,147	0.0329	0.9671	20.61
87.5	60,233	303	0.0050	0.9950	19.93
88.5	56,695	480	0.0085	0.9915	19.83
89.5	56,025	756	0.0135	0.9865	19.66
90.5	54,930	895	0.0163	0.9837	19.39
91.5	53,735	614	0.0114	0.9886	19.07
92.5	42,101	2,038	0.0484	0.9516	18.85
93.5	39,145	254	0.0065	0.9935	17.94
94.5	38,090	1,994	0.0523	0.9477	17.82
95.5	33,927	156	0.0046	0.9954	16.89
96.5	32,865		0.0000	1.0000	16.81
97.5	30,177	6	0.0002	0.9998	16.81
98.5	28,103	25	0.0009	0.9991	16.81
99.5	27,356	166	0.0061	0.9939	16.79
100.5	26,419	296	0.0112	0.9888	16.69
101.5	25,881	80	0.0031	0.9969	16.50
102.5	24,329	1,194	0.0491	0.9509	16.45
103.5	22,353	250	0.0112	0.9888	15.64
104.5	21,152	197	0.0093	0.9907	15.46
105.5	20,217	1,075	0.0532	0.9468	15.32
106.5	17,666	1,746	0.0988	0.9012	14.50
107.5	12,382	605	0.0489	0.9511	13.07
108.5	8,949	231	0.0258	0.9742	12.43
109.5	8,694	55	0.0063	0.9937	12.11
110.5	7,408	224	0.0302	0.9698	12.03
111.5	6,993	452	0.0646	0.9354	11.67
112.5	6,502	113	0.0174	0.9826	10.92
113.5	6,208	57	0.0092	0.9908	10.73
114.5	6,023	57	0.0095	0.9905	10.63
115.5	5,590		0.0000	1.0000	10.53
116.5	5,318	284	0.0534	0.9466	10.53
117.5	4,734	113	0.0239	0.9761	9.97
118.5	4,330	57	0.0132	0.9868	9.73

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1880-2008

EXPERIENCE BAND 1939-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	3,825		0.0000	1.0000	9.60
120.5	3,236		0.0000	1.0000	9.60
121.5	3,168		0.0000	1.0000	9.60
122.5	3,168		0.0000	1.0000	9.60
123.5	3,147		0.0000	1.0000	9.60
124.5	3,101		0.0000	1.0000	9.60
125.5	3,101		0.0000	1.0000	9.60
126.5	3,003		0.0000	1.0000	9.60
127.5	1,871		0.0000	1.0000	9.60
128.5					9.60

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1880-2008

EXPERIENCE BAND 1974-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	49,780,397	131,254	0.0026	0.9974	100.00
0.5	46,302,859	181,858	0.0039	0.9961	99.74
1.5	44,288,789	162,381	0.0037	0.9963	99.35
2.5	41,767,841	190,950	0.0046	0.9954	98.98
3.5	40,816,416	333,171	0.0082	0.9918	98.52
4.5	39,167,720	266,336	0.0068	0.9932	97.71
5.5	37,782,052	237,411	0.0063	0.9937	97.05
6.5	35,774,882	117,965	0.0033	0.9967	96.44
7.5	33,411,205	121,672	0.0036	0.9964	96.12
8.5	32,227,764	97,175	0.0030	0.9970	95.77
9.5	31,926,493	78,840	0.0025	0.9975	95.48
10.5	30,900,525	89,420	0.0029	0.9971	95.24
11.5	29,440,319	123,934	0.0042	0.9958	94.96
12.5	28,156,741	90,993	0.0032	0.9968	94.56
13.5	26,804,640	97,144	0.0036	0.9964	94.26
14.5	25,639,029	81,807	0.0032	0.9968	93.92
15.5	24,434,969	95,519	0.0039	0.9961	93.62
16.5	23,698,174	87,650	0.0037	0.9963	93.25
17.5	22,787,229	68,370	0.0030	0.9970	92.90
18.5	21,771,342	104,025	0.0048	0.9952	92.62
19.5	20,637,039	60,111	0.0029	0.9971	92.18
20.5	19,278,126	82,839	0.0043	0.9957	91.91
21.5	17,851,488	89,370	0.0050	0.9950	91.51
22.5	16,563,941	74,560	0.0045	0.9955	91.05
23.5	15,505,369	72,043	0.0046	0.9954	90.64
24.5	14,542,237	68,240	0.0047	0.9953	90.22
25.5	13,850,949	69,337	0.0050	0.9950	89.80
26.5	13,265,750	46,554	0.0035	0.9965	89.35
27.5	12,589,785	72,289	0.0057	0.9943	89.04
28.5	11,914,342	63,065	0.0053	0.9947	88.53
29.5	11,016,702	76,821	0.0070	0.9930	88.06
30.5	10,150,136	63,990	0.0063	0.9937	87.44
31.5	9,391,322	53,468	0.0057	0.9943	86.89
32.5	8,717,933	49,281	0.0057	0.9943	86.39
33.5	8,105,774	42,476	0.0052	0.9948	85.90
34.5	7,503,651	61,339	0.0082	0.9918	85.45
35.5	6,920,025	68,475	0.0099	0.9901	84.75
36.5	6,482,555	62,886	0.0097	0.9903	83.91
37.5	6,082,497	42,108	0.0069	0.9931	83.10
38.5	5,812,798	47,952	0.0082	0.9918	82.53

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1880-2008 EXPERIENCE BAND 1974-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,459,297	64,503	0.0118	0.9882	81.85
40.5	5,103,805	52,980	0.0104	0.9896	80.88
41.5	4,818,580	54,333	0.0113	0.9887	80.04
42.5	4,520,064	50,028	0.0111	0.9889	79.14
43.5	4,194,889	51,452	0.0123	0.9877	78.26
44.5	3,901,196	46,703	0.0120	0.9880	77.30
45.5	3,603,588	38,466	0.0107	0.9893	76.37
46.5	3,369,118	45,121	0.0134	0.9866	75.55
47.5	3,087,670	48,909	0.0158	0.9842	74.54
48.5	2,778,878	49,894	0.0180	0.9820	73.36
49.5	2,477,884	50,592	0.0204	0.9796	72.04
50.5	2,212,684	53,122	0.0240	0.9760	70.57
51.5	1,998,883	36,131	0.0181	0.9819	68.88
52.5	1,741,551	40,088	0.0230	0.9770	67.63
53.5	1,316,560	42,618	0.0324	0.9676	66.07
54.5	1,097,140	24,852	0.0227	0.9773	63.93
55.5	916,283	20,756	0.0227	0.9773	62.48
56.5	745,314	26,877	0.0361	0.9639	61.06
57.5	651,952	13,774	0.0211	0.9789	58.86
58.5	522,518	12,915	0.0247	0.9753	57.62
59.5	430,041	5,873	0.0137	0.9863	56.20
60.5	393,167	5,605	0.0143	0.9857	55.43
61.5	364,410	9,277	0.0255	0.9745	54.64
62.5	340,035	4,880	0.0144	0.9856	53.25
63.5	338,265	14,161	0.0419	0.9581	52.48
64.5	314,407	7,725	0.0246	0.9754	50.28
65.5	313,400	9,871	0.0315	0.9685	49.04
66.5	288,815	6,743	0.0233	0.9767	47.50
67.5	272,364	8,831	0.0324	0.9676	46.39
68.5	252,130	5,034	0.0200	0.9800	44.89
69.5	240,801	6,317	0.0262	0.9738	43.99
70.5	222,458	5,510	0.0248	0.9752	42.84
71.5	211,914	3,564	0.0168	0.9832	41.78
72.5	201,625	3,557	0.0176	0.9824	41.08
73.5	202,079	5,582	0.0276	0.9724	40.36
74.5	193,067	8,009	0.0415	0.9585	39.25
75.5	193,948	6,576	0.0339	0.9661	37.62
76.5	183,422	20,645	0.1126	0.8874	36.34
77.5	154,247	2,963	0.0192	0.9808	32.25
78.5	145,430	8,563	0.0589	0.9411	31.63

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1880-2008 EXPERIENCE BAND 1974-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	122,173	6,309	0.0516	0.9484	29.77
80.5	110,425	8,093	0.0733	0.9267	28.23
81.5	90,406	18,589	0.2056	0.7944	26.16
82.5	67,477	1,443	0.0214	0.9786	20.78
83.5	64,658	1,580	0.0244	0.9756	20.34
84.5	63,186	1,041	0.0165	0.9835	19.84
85.5	63,572	4,517	0.0711	0.9289	19.51
86.5	57,075	2,147	0.0376	0.9624	18.12
87.5	51,988	303	0.0058	0.9942	17.44
88.5	48,470	480	0.0099	0.9901	17.34
89.5	47,847	756	0.0158	0.9842	17.17
90.5	46,751	895	0.0191	0.9809	16.90
91.5	45,654	614	0.0134	0.9866	16.58
92.5	36,477	2,038	0.0559	0.9441	16.36
93.5	39,145	254	0.0065	0.9935	15.45
94.5	38,090	1,994	0.0523	0.9477	15.35
95.5	33,927	156	0.0046	0.9954	14.55
96.5	32,865		0.0000	1.0000	14.48
97.5	30,177	6	0.0002	0.9998	14.48
98.5	28,103	25	0.0009	0.9991	14.48
99.5	27,356	166	0.0061	0.9939	14.47
100.5	26,419	296	0.0112	0.9888	14.38
101.5	25,881	80	0.0031	0.9969	14.22
102.5	24,329	1,194	0.0491	0.9509	14.18
103.5	22,353	250	0.0112	0.9888	13.48
104.5	21,152	197	0.0093	0.9907	13.33
105.5	20,217	1,075	0.0532	0.9468	13.21
106.5	17,666	1,746	0.0988	0.9012	12.51
107.5	12,382	605	0.0489	0.9511	11.27
108.5	8,949	231	0.0258	0.9742	10.72
109.5	8,694	55	0.0063	0.9937	10.44
110.5	7,408	224	0.0302	0.9698	10.37
111.5	6,993	452	0.0646	0.9354	10.06
112.5	6,502	113	0.0174	0.9826	9.41
113.5	6,208	57	0.0092	0.9908	9.25
114.5	6,023	57	0.0095	0.9905	9.16
115.5	5,590		0.0000	1.0000	9.07
116.5	5,318	284	0.0534	0.9466	9.07
117.5	4,734	113	0.0239	0.9761	8.59
118.5	4,330	57	0.0132	0.9868	8.38

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

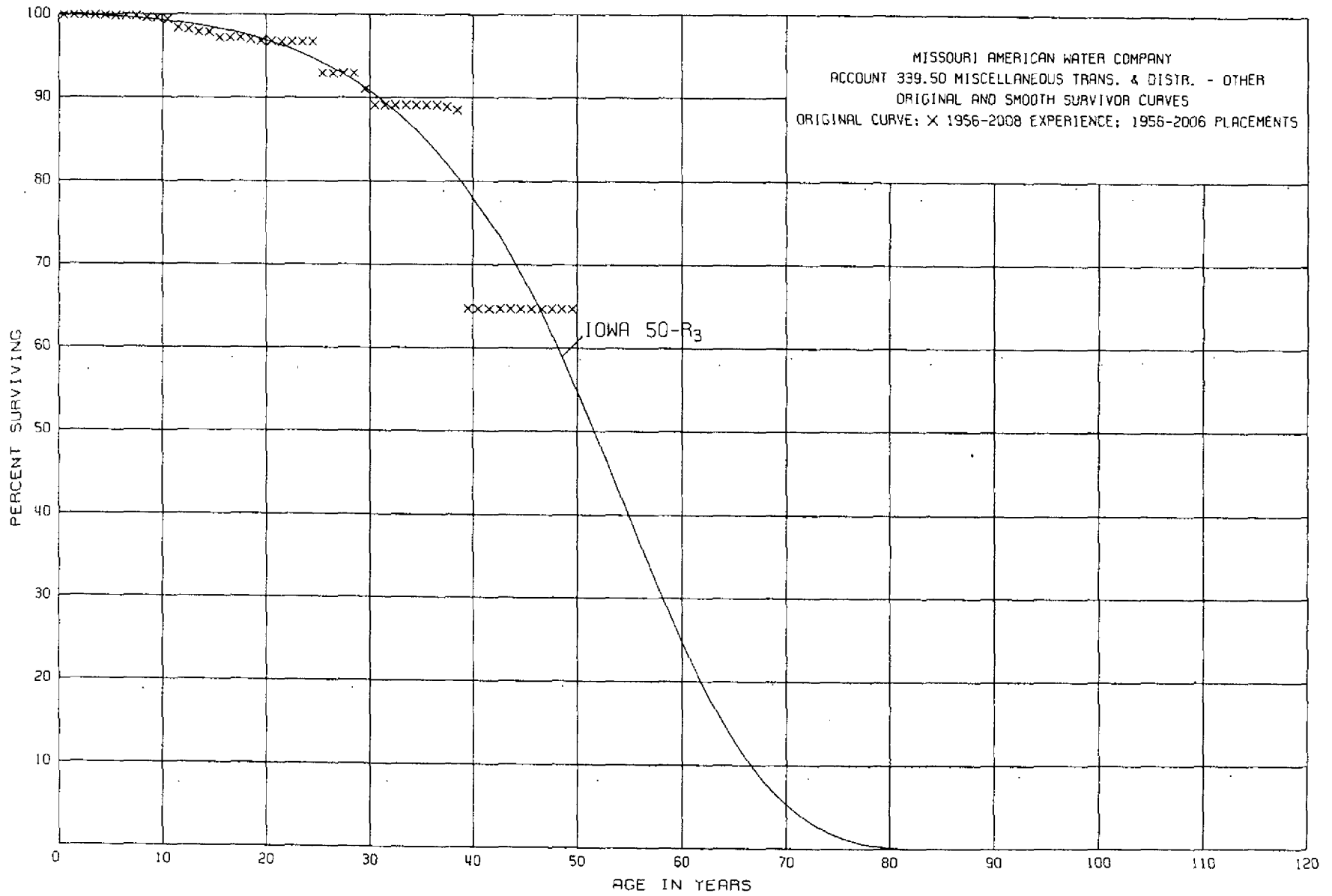
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1880-2008

EXPERIENCE BAND 1974-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	3,825		0.0000	1.0000	8.27
120.5	3,236		0.0000	1.0000	8.27
121.5	3,168		0.0000	1.0000	8.27
122.5	3,168		0.0000	1.0000	8.27
123.5	3,147		0.0000	1.0000	8.27
124.5	3,101		0.0000	1.0000	8.27
125.5	3,101		0.0000	1.0000	8.27
126.5	3,003		0.0000	1.0000	8.27
127.5	1,871		0.0000	1.0000	8.27
128.5					8.27

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MISSOURI AMERICAN WATER COMPANY

ACCOUNT 339.50 MISCELLANEOUS TRANS. & DISTR. - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2006

EXPERIENCE BAND 1956-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,655		0.0000	1.0000	100.00
0.5	37,655		0.0000	1.0000	100.00
1.5	37,655		0.0000	1.0000	100.00
2.5	20,859		0.0000	1.0000	100.00
3.5	20,859		0.0000	1.0000	100.00
4.5	20,859	41	0.0020	0.9980	100.00
5.5	20,818		0.0000	1.0000	99.80
6.5	20,818		0.0000	1.0000	99.80
7.5	20,818	41	0.0020	0.9980	99.80
8.5	20,777		0.0000	1.0000	99.60
9.5	20,777	41	0.0020	0.9980	99.60
10.5	20,736	208	0.0100	0.9900	99.40
11.5	20,528	41	0.0020	0.9980	98.41
12.5	20,487	65	0.0032	0.9968	98.21
13.5	20,423		0.0000	1.0000	97.90
14.5	20,423	140	0.0069	0.9931	97.90
15.5	20,283		0.0000	1.0000	97.22
16.5	20,283		0.0000	1.0000	97.22
17.5	20,283	41	0.0020	0.9980	97.22
18.5	20,242	41	0.0020	0.9980	97.03
19.5	20,201		0.0000	1.0000	96.84
20.5	20,201	41	0.0020	0.9980	96.84
21.5	20,160		0.0000	1.0000	96.65
22.5	20,159		0.0000	1.0000	96.65
23.5	20,159		0.0000	1.0000	96.65
24.5	20,159	776	0.0385	0.9615	96.65
25.5	18,692		0.0000	1.0000	92.93
26.5	18,692		0.0000	1.0000	92.93
27.5	18,692		0.0000	1.0000	92.93
28.5	18,692	387	0.0207	0.9793	92.93
29.5	18,305	387	0.0211	0.9789	91.01
30.5	17,919		0.0000	1.0000	89.09
31.5	17,812		0.0000	1.0000	89.09
32.5	17,812		0.0000	1.0000	89.09
33.5	17,812		0.0000	1.0000	89.09
34.5	17,812		0.0000	1.0000	89.09
35.5	17,812		0.0000	1.0000	89.09
36.5	17,812	47	0.0026	0.9974	89.09
37.5	17,167	66	0.0038	0.9962	88.86
38.5	14,463	3,898	0.2695	0.7305	88.52

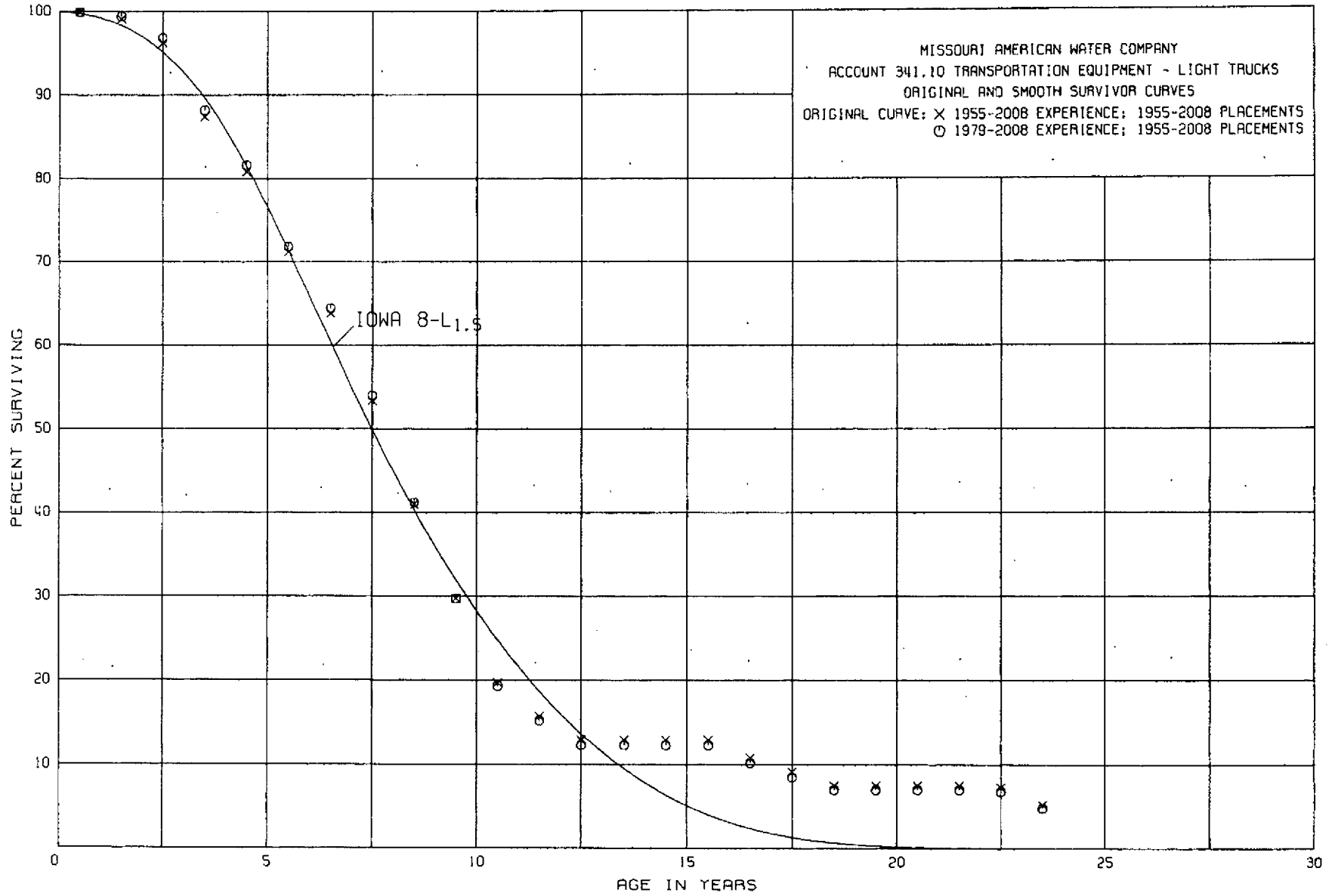
MISSOURI AMERICAN WATER COMPANY

ACCOUNT 339.50 MISCELLANEOUS TRANS. & DISTR. - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2006			EXPERIENCE BAND 1956-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,832		0.0000	1.0000	64.66
40.5	7,325		0.0000	1.0000	64.66
41.5	5,741		0.0000	1.0000	64.66
42.5	4,934		0.0000	1.0000	64.66
43.5	4,934		0.0000	1.0000	64.66
44.5	3,611		0.0000	1.0000	64.66
45.5	3,433		0.0000	1.0000	64.66
46.5	2,509		0.0000	1.0000	64.66
47.5	1,608		0.0000	1.0000	64.66
48.5	1,336		0.0000	1.0000	64.66
49.5	994		0.0000	1.0000	64.66
50.5	88		0.0000	1.0000	64.66
51.5	88		0.0000	1.0000	64.66
52.5					64.66

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MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2008			EXPERIENCE BAND 1955-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	2,676,703	312	0.0001	0.9999	100.00	
0.5	2,509,213	23,071	0.0092	0.9908	99.99	
1.5	2,500,892	72,771	0.0291	0.9709	99.07	
2.5	2,428,121	222,351	0.0916	0.9084	96.19	
3.5	2,205,770	167,440	0.0759	0.9241	87.38	
4.5	2,055,749	242,998	0.1182	0.8818	80.75	
5.5	1,812,536	189,559	0.1046	0.8954	71.21	
6.5	1,439,622	232,974	0.1618	0.8382	63.76	
7.5	1,043,250	243,568	0.2335	0.7665	53.44	
8.5	627,276	171,899	0.2740	0.7260	40.96	
9.5	383,699	130,203	0.3393	0.6607	29.74	
10.5	252,992	51,185	0.2023	0.7977	19.65	
11.5	200,215	35,816	0.1789	0.8211	15.67	
12.5	150,653		0.0000	1.0000	12.87	
13.5	134,688		0.0000	1.0000	12.87	
14.5	134,688		0.0000	1.0000	12.87	
15.5	127,817	20,162	0.1577	0.8423	12.87	
16.5	128,522	20,866	0.1624	0.8376	10.84	
17.5	93,616	16,790	0.1793	0.8207	9.08	
18.5	76,826		0.0000	1.0000	7.45	
19.5	55,756		0.0000	1.0000	7.45	
20.5	33,723		0.0000	1.0000	7.45	
21.5	16,624	429	0.0258	0.9742	7.45	
22.5	16,195	4,644	0.2868	0.7132	7.26	
23.5	9,330		0.0000	1.0000	5.18	
24.5	9,330	189	0.0203	0.9797	5.18	
25.5	9,141		0.0000	1.0000	5.07	
26.5	9,141		0.0000	1.0000	5.07	
27.5	9,055		0.0000	1.0000	5.07	
28.5	9,055		0.0000	1.0000	5.07	
29.5	9,055		0.0000	1.0000	5.07	
30.5	9,055	5,885	0.6499	0.3501	5.07	
31.5	2,582		0.0000	1.0000	1.78	
32.5	2,582		0.0000	1.0000	1.78	
33.5	2,582		0.0000	1.0000	1.78	
34.5	2,582		0.0000	1.0000	1.78	
35.5	2,582		0.0000	1.0000	1.78	
36.5	2,582		0.0000	1.0000	1.78	
37.5	2,582		0.0000	1.0000	1.78	
38.5	2,582		0.0000	1.0000	1.78	

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2008			EXPERIENCE BAND 1955-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,107		0.0000	1.0000	1.78
40.5	2,107		0.0000	1.0000	1.78
41.5	2,107		0.0000	1.0000	1.78
42.5	2,107		0.0000	1.0000	1.78
43.5	1,414		0.0000	1.0000	1.78
44.5	1,414		0.0000	1.0000	1.78
45.5	1,414		0.0000	1.0000	1.78
46.5	1,414		0.0000	1.0000	1.78
47.5	1,414		0.0000	1.0000	1.78
48.5	1,414		0.0000	1.0000	1.78
49.5	1,414		0.0000	1.0000	1.78
50.5	1,414		0.0000	1.0000	1.78
51.5	1,255		0.0000	1.0000	1.78
52.5	101		0.0000	1.0000	1.78
53.5					1.78

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2008 EXPERIENCE BAND 1979-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,601,447	312	0.0001	0.9999	100.00
0.5	2,451,441	13,562	0.0055	0.9945	99.99
1.5	2,453,218	65,463	0.0267	0.9733	99.44
2.5	2,392,444	213,438	0.0892	0.9108	96.78
3.5	2,179,006	162,690	0.0747	0.9253	88.15
4.5	2,033,735	242,998	0.1195	0.8805	81.57
5.5	1,790,522	185,803	0.1038	0.8962	71.82
6.5	1,421,377	229,158	0.1612	0.8388	64.37
7.5	1,028,820	243,568	0.2367	0.7633	53.99
8.5	612,847	171,899	0.2805	0.7195	41.21
9.5	369,745	129,314	0.3497	0.6503	29.65
10.5	239,927	51,185	0.2133	0.7867	19.28
11.5	187,150	35,816	0.1914	0.8086	15.17
12.5	138,016		0.0000	1.0000	12.27
13.5	127,389		0.0000	1.0000	12.27
14.5	127,389		0.0000	1.0000	12.27
15.5	120,518	20,162	0.1673	0.8327	12.27
16.5	127,108	20,866	0.1642	0.8358	10.22
17.5	92,202	16,790	0.1821	0.8179	8.54
18.5	75,412		0.0000	1.0000	6.98
19.5	54,341		0.0000	1.0000	6.98
20.5	32,308		0.0000	1.0000	6.98
21.5	15,369	429	0.0279	0.9721	6.98
22.5	16,094	4,644	0.2886	0.7114	6.79
23.5	9,330		0.0000	1.0000	4.83
24.5	9,330	189	0.0203	0.9797	4.83
25.5	9,141		0.0000	1.0000	4.73
26.5	9,141		0.0000	1.0000	4.73
27.5	9,055		0.0000	1.0000	4.73
28.5	9,055		0.0000	1.0000	4.73
29.5	9,055		0.0000	1.0000	4.73
30.5	9,055	5,885	0.6499	0.3501	4.73
31.5	2,582		0.0000	1.0000	1.66
32.5	2,582		0.0000	1.0000	1.66
33.5	2,582		0.0000	1.0000	1.66
34.5	2,582		0.0000	1.0000	1.66
35.5	2,582		0.0000	1.0000	1.66
36.5	2,582		0.0000	1.0000	1.66
37.5	2,582		0.0000	1.0000	1.66
38.5	2,582		0.0000	1.0000	1.66

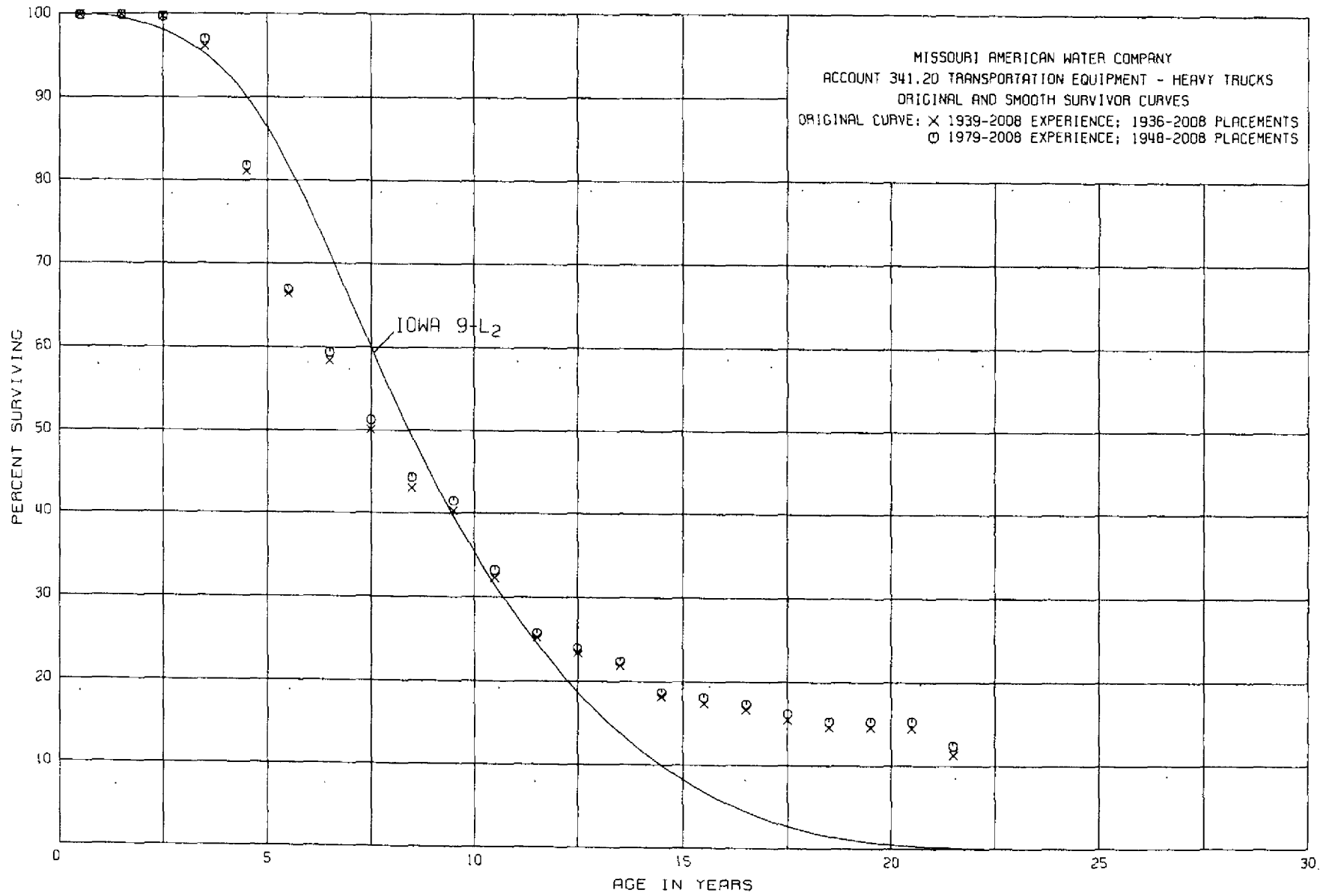
MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,107		0.0000	1.0000	1.66
40.5	2,107		0.0000	1.0000	1.66
41.5	2,107		0.0000	1.0000	1.66
42.5	2,107		0.0000	1.0000	1.66
43.5	1,414		0.0000	1.0000	1.66
44.5	1,414		0.0000	1.0000	1.66
45.5	1,414		0.0000	1.0000	1.66
46.5	1,414		0.0000	1.0000	1.66
47.5	1,414		0.0000	1.0000	1.66
48.5	1,414		0.0000	1.0000	1.66
49.5	1,414		0.0000	1.0000	1.66
50.5	1,414		0.0000	1.0000	1.66
51.5	1,255		0.0000	1.0000	1.66
52.5	101		0.0000	1.0000	1.66
53.5					1.66

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MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2008

EXPERIENCE BAND 1939-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,030,440	8,002	0.0006	0.9994	100.00
0.5	13,148,627	10,238	0.0008	0.9992	99.94
1.5	13,102,015	25,976	0.0020	0.9980	99.86
2.5	13,047,388	471,780	0.0362	0.9638	99.66
3.5	12,575,607	1,957,434	0.1557	0.8443	96.05
4.5	10,618,173	1,922,321	0.1810	0.8190	81.10
5.5	8,695,853	1,056,614	0.1215	0.8785	66.42
6.5	7,510,767	1,067,701	0.1422	0.8578	58.35
7.5	5,936,166	831,633	0.1401	0.8599	50.05
8.5	4,615,261	298,824	0.0647	0.9353	43.04
9.5	4,235,728	839,307	0.1981	0.8019	40.26
10.5	3,075,590	678,541	0.2206	0.7794	32.28
11.5	2,110,786	145,304	0.0688	0.9312	25.16
12.5	1,644,157	106,954	0.0651	0.9349	23.43
13.5	1,108,424	188,967	0.1705	0.8295	21.90
14.5	637,447	25,539	0.0401	0.9599	18.17
15.5	581,334	25,243	0.0434	0.9566	17.44
16.5	531,363	39,308	0.0740	0.9260	16.68
17.5	418,930	22,117	0.0528	0.9472	15.45
18.5	286,490	679	0.0024	0.9976	14.63
19.5	141,015	493	0.0035	0.9965	14.59
20.5	97,153	21,413	0.2204	0.7796	14.54
21.5	65,885	57	0.0009	0.9991	11.34
22.5	60,074	24	0.0004	0.9996	11.33
23.5	37,052		0.0000	1.0000	11.33
24.5	23,382	778	0.0333	0.9667	11.33
25.5	22,604		0.0000	1.0000	10.95
26.5	22,604	209	0.0092	0.9908	10.95
27.5	22,395	1,669	0.0745	0.9255	10.85
28.5	20,726		0.0000	1.0000	10.04
29.5	20,726		0.0000	1.0000	10.04
30.5	20,726		0.0000	1.0000	10.04
31.5	20,726		0.0000	1.0000	10.04
32.5	20,726		0.0000	1.0000	10.04
33.5	20,726		0.0000	1.0000	10.04
34.5	20,726		0.0000	1.0000	10.04
35.5	20,726		0.0000	1.0000	10.04
36.5	20,726	473	0.0228	0.9772	10.04
37.5	20,253		0.0000	1.0000	9.81
38.5	20,253		0.0000	1.0000	9.81

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2008			EXPERIENCE BAND 1939-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,253		0.0000	1.0000	9.81
40.5	20,253		0.0000	1.0000	9.81
41.5	20,253	11,327	0.5593	0.4407	9.81
42.5	3,214		0.0000	1.0000	4.32
43.5	3,214		0.0000	1.0000	4.32
44.5	3,214		0.0000	1.0000	4.32
45.5	3,214		0.0000	1.0000	4.32
46.5	3,214		0.0000	1.0000	4.32
47.5	3,214	3,211	0.9991	0.0009	4.32
48.5	3		0.0000	1.0000	0.00
49.5	3		0.0000	1.0000	0.00
50.5	3		0.0000	1.0000	0.00
51.5	3		0.0000	1.0000	0.00
52.5	3		0.0000	1.0000	0.00
53.5	3		0.0000	1.0000	0.00
54.5	3		0.0000	1.0000	0.00
55.5	3		0.0000	1.0000	0.00
56.5	3		0.0000	1.0000	0.00
57.5	3		0.0000	1.0000	0.00
58.5	3		0.0000	1.0000	0.00
59.5	3		0.0000	1.0000	0.00
60.5					0.00

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2008

EXPERIENCE BAND 1979-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,407,597	8,002	0.0006	0.9994	100.00
0.5	11,702,930	6,112	0.0005	0.9995	99.94
1.5	11,826,151	25,541	0.0022	0.9978	99.89
2.5	11,829,341	323,285	0.0273	0.9727	99.67
3.5	11,601,687	1,815,727	0.1565	0.8435	96.95
4.5	9,852,668	1,792,445	0.1819	0.8181	81.78
5.5	8,149,862	912,141	0.1119	0.8881	66.90
6.5	7,170,367	982,358	0.1370	0.8630	59.41
7.5	5,707,257	771,223	0.1351	0.8649	51.27
8.5	4,449,237	283,948	0.0638	0.9362	44.34
9.5	4,094,077	819,015	0.2000	0.8000	41.51
10.5	2,981,703	676,013	0.2267	0.7733	33.21
11.5	2,020,955	139,356	0.0690	0.9310	25.68
12.5	1,581,048	100,475	0.0635	0.9365	23.91
13.5	1,053,702	175,820	0.1669	0.8331	22.39
14.5	612,834	19,553	0.0319	0.9681	18.65
15.5	563,879	25,243	0.0448	0.9552	18.06
16.5	513,908	32,096	0.0625	0.9375	17.25
17.5	408,687	22,117	0.0541	0.9459	16.17
18.5	276,247		0.0000	1.0000	15.30
19.5	131,450		0.0000	1.0000	15.30
20.5	91,292	17,067	0.1869	0.8131	15.30
21.5	64,370	28	0.0004	0.9996	12.44
22.5	58,589		0.0000	1.0000	12.44
23.5	35,591		0.0000	1.0000	12.44
24.5	21,920		0.0000	1.0000	12.44
25.5	21,920		0.0000	1.0000	12.44
26.5	21,920	2	0.0001	0.9999	12.44
27.5	21,918	1,669	0.0761	0.9239	12.44
28.5	20,250		0.0000	1.0000	11.49
29.5	20,250		0.0000	1.0000	11.49
30.5	20,253		0.0000	1.0000	11.49
31.5	20,253		0.0000	1.0000	11.49
32.5	20,253		0.0000	1.0000	11.49
33.5	20,253		0.0000	1.0000	11.49
34.5	20,253		0.0000	1.0000	11.49
35.5	20,253		0.0000	1.0000	11.49
36.5	20,253		0.0000	1.0000	11.49
37.5	20,253		0.0000	1.0000	11.49
38.5	20,253		0.0000	1.0000	11.49

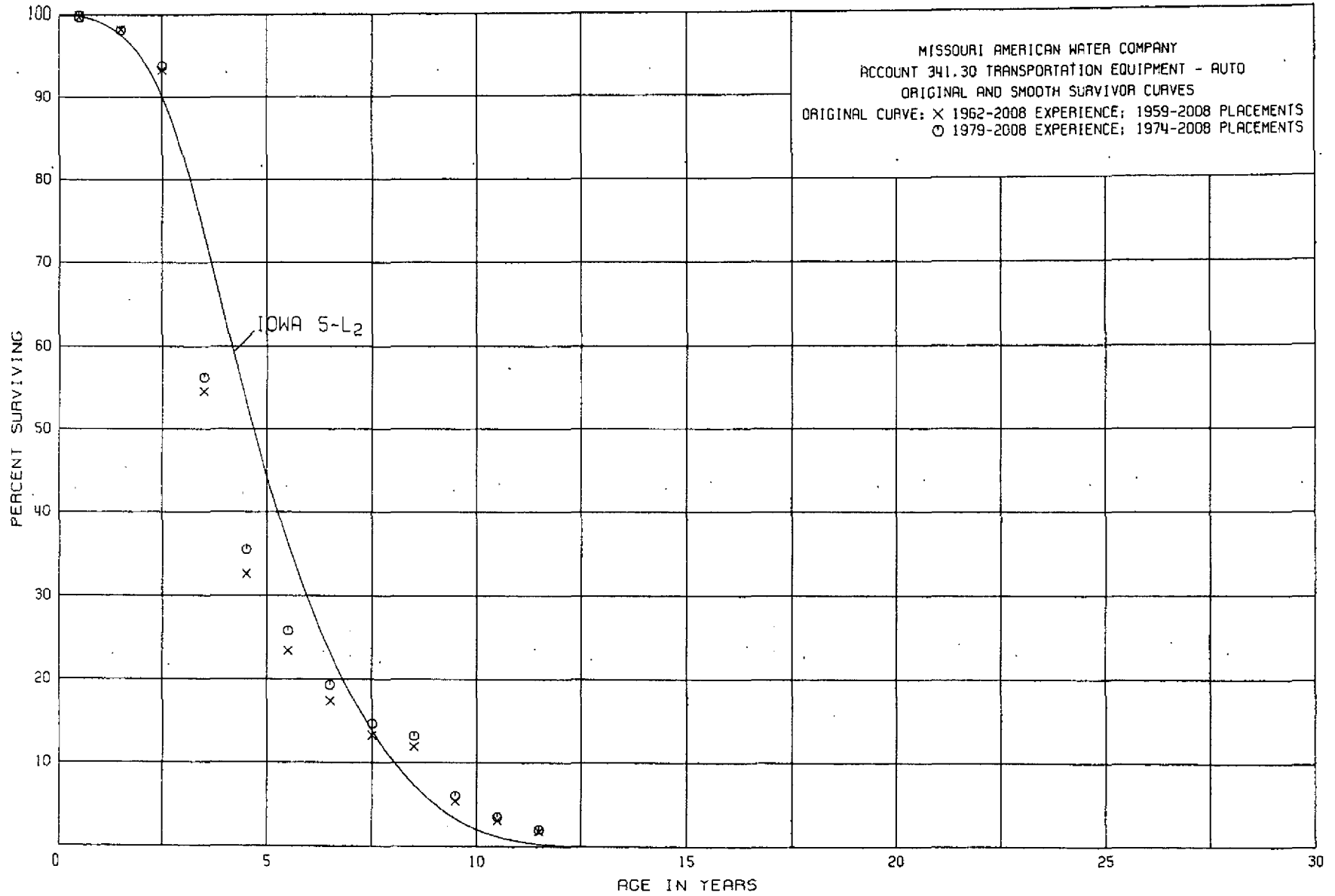
MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,253		0.0000	1.0000	11.49
40.5	20,253		0.0000	1.0000	11.49
41.5	20,253	11,327	0.5593	0.4407	11.49
42.5	3,214		0.0000	1.0000	5.06
43.5	3,214		0.0000	1.0000	5.06
44.5	3,214		0.0000	1.0000	5.06
45.5	3,214		0.0000	1.0000	5.06
46.5	3,214		0.0000	1.0000	5.06
47.5	3,214	3,211	0.9991	0.0009	5.06
48.5	3		0.0000	1.0000	0.00
49.5	3		0.0000	1.0000	0.00
50.5	3		0.0000	1.0000	0.00
51.5	3		0.0000	1.0000	0.00
52.5	3		0.0000	1.0000	0.00
53.5	3		0.0000	1.0000	0.00
54.5	3		0.0000	1.0000	0.00
55.5	3		0.0000	1.0000	0.00
56.5	3		0.0000	1.0000	0.00
57.5	3		0.0000	1.0000	0.00
58.5	3		0.0000	1.0000	0.00
59.5	3		0.0000	1.0000	0.00
60.5					0.00

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MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTO

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2008

EXPERIENCE BAND 1962-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,583,489	11,612	0.0025	0.9975	100.00
0.5	3,797,454	53,774	0.0142	0.9858	99.75
1.5	3,768,978	194,152	0.0515	0.9485	98.33
2.5	3,525,387	1,463,270	0.4151	0.5849	93.27
3.5	2,062,117	830,936	0.4030	0.5970	54.55
4.5	1,225,160	344,150	0.2809	0.7191	32.57
5.5	862,420	220,811	0.2560	0.7440	23.42
6.5	543,739	129,447	0.2381	0.7619	17.42
7.5	360,886	37,292	0.1033	0.8967	13.27
8.5	311,455	169,742	0.5450	0.4550	11.90
9.5	134,737	56,646	0.4204	0.5796	5.41
10.5	64,500	27,342	0.4239	0.5761	3.14
11.5	29,210		0.0000	1.0000	1.81
12.5	15,114		0.0000	1.0000	1.81
13.5	13,562		0.0000	1.0000	1.81
14.5	13,562	10,960	0.8081	0.1919	1.81
15.5	2,602		0.0000	1.0000	0.35
16.5	2,602		0.0000	1.0000	0.35
17.5					0.35

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTO

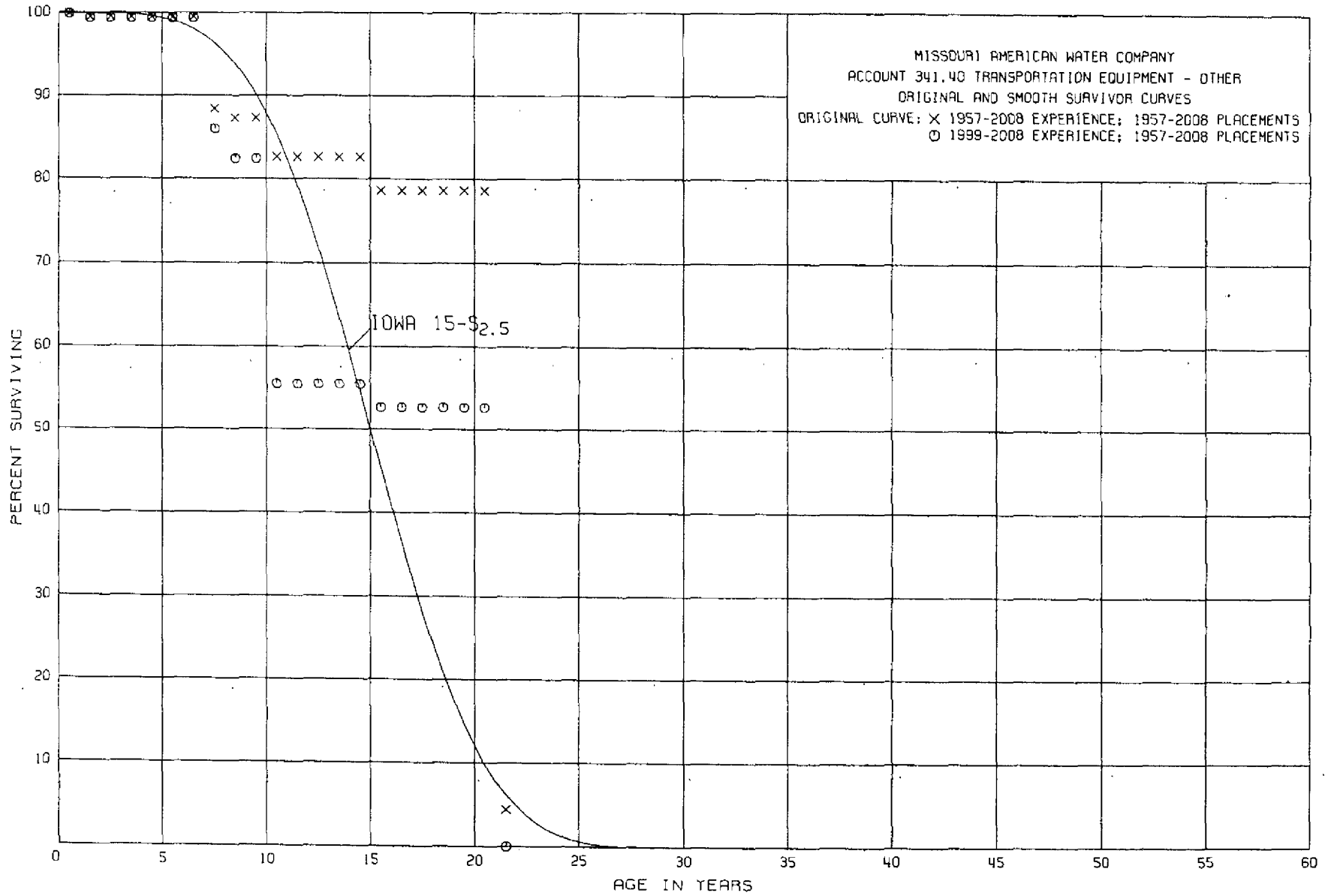
ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2008

EXPERIENCE BAND 1979-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,101,105	9,466	0.0023	0.9977	100.00
0.5	3,357,134	53,774	0.0160	0.9840	99.77
1.5	3,335,942	147,049	0.0441	0.9559	98.17
2.5	3,164,168	1,266,763	0.4003	0.5997	93.84
3.5	1,912,761	706,537	0.3694	0.6306	56.28
4.5	1,207,089	328,302	0.2720	0.7280	35.49
5.5	860,197	218,589	0.2541	0.7459	25.84
6.5	543,739	129,447	0.2381	0.7619	19.27
7.5	360,886	37,292	0.1033	0.8967	14.68
8.5	311,455	169,742	0.5450	0.4550	13.16
9.5	134,737	56,646	0.4204	0.5796	5.99
10.5	64,500	27,342	0.4239	0.5761	3.47
11.5	29,210		0.0000	1.0000	2.00
12.5	15,114		0.0000	1.0000	2.00
13.5	13,562		0.0000	1.0000	2.00
14.5	13,562	10,960	0.8081	0.1919	2.00
15.5	2,602		0.0000	1.0000	0.38
16.5	2,602		0.0000	1.0000	0.38
17.5					0.38

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MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2008

EXPERIENCE BAND 1957-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	419,524		0.0000	1.0000	100.00
0.5	179,386	993	0.0055	0.9945	100.00
1.5	73,774		0.0000	1.0000	99.45
2.5	66,029		0.0000	1.0000	99.45
3.5	66,029		0.0000	1.0000	99.45
4.5	66,029		0.0000	1.0000	99.45
5.5	66,029		0.0000	1.0000	99.45
6.5	66,029	7,314	0.1108	0.8892	99.45
7.5	14,705	181	0.0123	0.9877	88.43
8.5	12,456		0.0000	1.0000	87.34
9.5	12,456	675	0.0542	0.9458	87.34
10.5	11,782		0.0000	1.0000	82.61
11.5	11,782		0.0000	1.0000	82.61
12.5	10,922		0.0000	1.0000	82.61
13.5	10,922		0.0000	1.0000	82.61
14.5	10,922	535	0.0490	0.9510	82.61
15.5	10,387		0.0000	1.0000	78.56
16.5	10,387		0.0000	1.0000	78.56
17.5	10,387		0.0000	1.0000	78.56
18.5	10,387		0.0000	1.0000	78.56
19.5	10,387		0.0000	1.0000	78.56
20.5	10,387	9,812	0.9446	0.0554	78.56
21.5	575		0.0000	1.0000	4.35
22.5	575		0.0000	1.0000	4.35
23.5	575		0.0000	1.0000	4.35
24.5	575		0.0000	1.0000	4.35
25.5	575		0.0000	1.0000	4.35
26.5	575		0.0000	1.0000	4.35
27.5	575		0.0000	1.0000	4.35
28.5	575		0.0000	1.0000	4.35
29.5	575		0.0000	1.0000	4.35
30.5	575		0.0000	1.0000	4.35
31.5	575		0.0000	1.0000	4.35
32.5	575		0.0000	1.0000	4.35
33.5	575		0.0000	1.0000	4.35
34.5	575		0.0000	1.0000	4.35
35.5	575		0.0000	1.0000	4.35
36.5	575	366	0.6365	0.3635	4.35
37.5	209		0.0000	1.0000	1.58
38.5	209		0.0000	1.0000	1.58

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2008			EXPERIENCE BAND 1957-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	209		0.0000	1.0000	1.58
40.5	209		0.0000	1.0000	1.58
41.5	209		0.0000	1.0000	1.58
42.5	209	209	1.0000	0.0000	1.58
43.5					0.00

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2008

EXPERIENCE BAND 1999-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	406,887		0.0000	1.0000	100.00
0.5	166,748	993	0.0060	0.9940	100.00
1.5	61,137		0.0000	1.0000	99.40
2.5	54,252		0.0000	1.0000	99.40
3.5	54,252		0.0000	1.0000	99.40
4.5	54,252		0.0000	1.0000	99.40
5.5	54,252		0.0000	1.0000	99.40
6.5	54,433	7,314	0.1344	0.8656	99.40
7.5	4,317	181	0.0419	0.9581	86.04
8.5	2,069		0.0000	1.0000	82.43
9.5	2,069	675	0.3262	0.6738	82.43
10.5	1,395		0.0000	1.0000	55.54
11.5	1,395		0.0000	1.0000	55.54
12.5	535		0.0000	1.0000	55.54
13.5	10,347		0.0000	1.0000	55.54
14.5	10,347	535	0.0517	0.9483	55.54
15.5	9,812		0.0000	1.0000	52.67
16.5	9,812		0.0000	1.0000	52.67
17.5	9,812		0.0000	1.0000	52.67
18.5	9,812		0.0000	1.0000	52.67
19.5	9,812		0.0000	1.0000	52.67
20.5	9,812	9,812	1.0000	0.0000	52.67
21.5					0.00
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5	366		0.0000		
36.5	366	366	1.0000		
37.5					
38.5					

MISSOURI AMERICAN WATER COMPANY

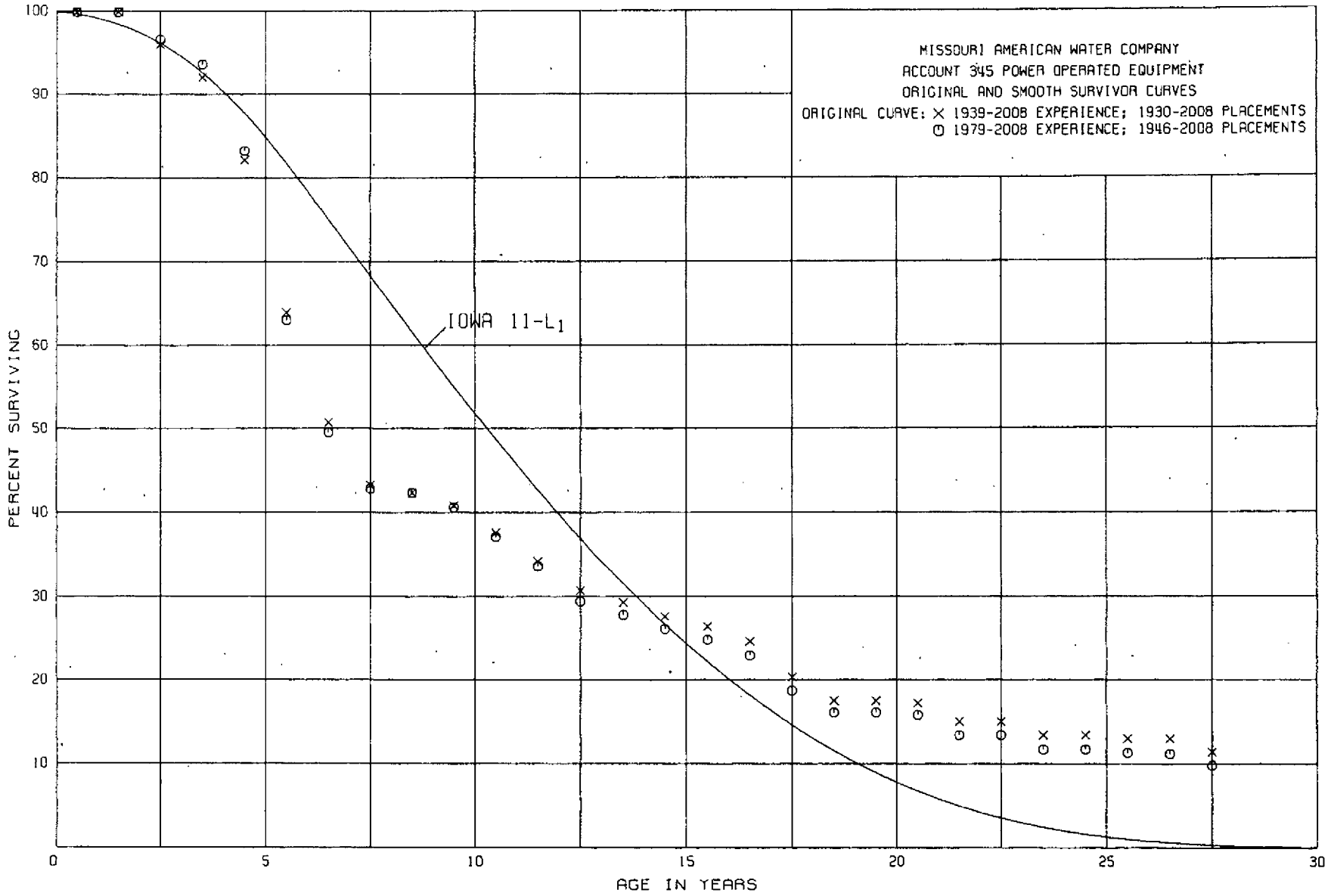
ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2008 EXPERIENCE BAND 1999-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5	209		0.0000		
42.5	209	209	1.0000		
43.5					

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MISSOURI AMERICAN WATER COMPANY
ACCOUNT 345 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2008			EXPERIENCE BAND 1939-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,556,624	860	0.0002	0.9998	100.00
0.5	5,453,516	1,059	0.0002	0.9998	99.98
1.5	5,198,033	205,605	0.0396	0.9604	99.96
2.5	4,941,077	205,592	0.0416	0.9584	96.00
3.5	4,717,551	506,891	0.1074	0.8926	92.01
4.5	4,184,327	929,437	0.2221	0.7779	82.13
5.5	3,239,051	667,258	0.2060	0.7940	63.89
6.5	2,558,915	380,411	0.1487	0.8513	50.73
7.5	2,163,355	42,654	0.0197	0.9803	43.19
8.5	1,933,837	71,408	0.0369	0.9631	42.34
9.5	1,860,998	143,481	0.0771	0.9229	40.78
10.5	1,711,908	155,898	0.0911	0.9089	37.64
11.5	1,554,869	161,104	0.1036	0.8964	34.21
12.5	1,358,844	61,073	0.0449	0.9551	30.67
13.5	1,283,608	73,822	0.0575	0.9425	29.29
14.5	1,056,860	47,370	0.0448	0.9552	27.61
15.5	766,534	52,871	0.0690	0.9310	26.37
16.5	616,633	106,458	0.1726	0.8274	24.55
17.5	470,261	65,817	0.1400	0.8600	20.31
18.5	404,444	146	0.0004	0.9996	17.47
19.5	343,524	5,922	0.0172	0.9828	17.46
20.5	315,938	40,395	0.1279	0.8721	17.16
21.5	258,910	16	0.0001	0.9999	14.97
22.5	243,476	24,851	0.1021	0.8979	14.97
23.5	202,090	631	0.0031	0.9969	13.44
24.5	201,459	6,056	0.0301	0.9699	13.40
25.5	195,403	617	0.0032	0.9968	13.00
26.5	194,785	24,151	0.1240	0.8760	12.96
27.5	82,749		0.0000	1.0000	11.35
28.5	80,604	228	0.0028	0.9972	11.35
29.5	80,376	3,085	0.0384	0.9616	11.32
30.5	76,814		0.0000	1.0000	10.89
31.5	76,814	621	0.0081	0.9919	10.89
32.5	76,193	17,468	0.2293	0.7707	10.80
33.5	58,725		0.0000	1.0000	8.32
34.5	58,725		0.0000	1.0000	8.32
35.5	58,287		0.0000	1.0000	8.32
36.5	57,841		0.0000	1.0000	8.32
37.5	57,841	3	0.0001	0.9999	8.32
38.5	53,097	22,056	0.4154	0.5846	8.32

MISSOURI AMERICAN WATER COMPANY
 ACCOUNT 345 POWER OPERATED EQUIPMENT
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2008			EXPERIENCE BAND 1939-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	31,041	14,177	0.4567	0.5433	4.86	
40.5	15,742		0.0000	1.0000	2.64	
41.5	11,316		0.0000	1.0000	2.64	
42.5	11,316	9,225	0.8152	0.1848	2.64	
43.5	2,091		0.0000	1.0000	0.49	
44.5	2,091		0.0000	1.0000	0.49	
45.5	2,091		0.0000	1.0000	0.49	
46.5	2,091		0.0000	1.0000	0.49	
47.5	648		0.0000	1.0000	0.49	
48.5	648		0.0000	1.0000	0.49	
49.5	648		0.0000	1.0000	0.49	
50.5	648		0.0000	1.0000	0.49	
51.5	648		0.0000	1.0000	0.49	
52.5	401		0.0000	1.0000	0.49	
53.5	401		0.0000	1.0000	0.49	
54.5	401	401	1.0000	0.0000	0.49	
55.5					0.00	

MISSOURI AMERICAN WATER COMPANY
ACCOUNT 345 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2008			EXPERIENCE BAND 1979-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	3,846,938	624	0.0002	0.9998	100.00	
0.5	3,870,885	931	0.0002	0.9998	99.98	
1.5	3,615,530	121,515	0.0336	0.9664	99.96	
2.5	3,445,963	106,867	0.0310	0.9690	96.60	
3.5	3,324,272	368,947	0.1110	0.8890	93.61	
4.5	3,084,719	750,576	0.2433	0.7567	83.22	
5.5	2,476,386	531,194	0.2145	0.7855	62.97	
6.5	1,933,167	261,729	0.1354	0.8646	49.46	
7.5	1,710,634	19,149	0.0112	0.9888	42.76	
8.5	1,523,615	59,483	0.0390	0.9610	42.28	
9.5	1,462,913	127,908	0.0874	0.9126	40.63	
10.5	1,371,366	130,607	0.0952	0.9048	37.08	
11.5	1,250,698	155,078	0.1240	0.8760	33.55	
12.5	1,121,622	61,073	0.0545	0.9455	29.39	
13.5	1,148,517	69,882	0.0608	0.9392	27.79	
14.5	953,747	46,467	0.0487	0.9513	26.10	
15.5	664,324	52,451	0.0790	0.9210	24.83	
16.5	514,842	94,910	0.1843	0.8157	22.87	
17.5	383,488	52,436	0.1367	0.8633	18.66	
18.5	334,637	146	0.0004	0.9996	16.11	
19.5	291,184	5,673	0.0195	0.9805	16.10	
20.5	263,848	40,395	0.1531	0.8469	15.79	
21.5	206,820	16	0.0001	0.9999	13.37	
22.5	192,253	24,552	0.1277	0.8723	13.37	
23.5	151,169		0.0000	1.0000	11.66	
24.5	173,224	6,056	0.0350	0.9650	11.66	
25.5	180,845	617	0.0034	0.9966	11.25	
26.5	184,930	24,151	0.1306	0.8694	11.21	
27.5	72,894		0.0000	1.0000	9.75	
28.5	70,749		0.0000	1.0000	9.75	
29.5	70,749	3,085	0.0436	0.9564	9.75	
30.5	67,187		0.0000	1.0000	9.32	
31.5	67,187	621	0.0092	0.9908	9.32	
32.5	66,968	17,468	0.2608	0.7392	9.23	
33.5	49,500		0.0000	1.0000	6.82	
34.5	49,500		0.0000	1.0000	6.82	
35.5	49,062		0.0000	1.0000	6.82	
36.5	48,615		0.0000	1.0000	6.82	
37.5	48,615	3	0.0001	0.9999	6.82	
38.5	43,871	22,056	0.5027	0.4973	6.82	

MISSOURI AMERICAN WATER COMPANY
ACCOUNT 345 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2008			EXPERIENCE BAND 1979-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,816	14,177	0.6498	0.3502	3.39
40.5	6,517		0.0000	1.0000	1.19
41.5	2,091		0.0000	1.0000	1.19
42.5	2,091		0.0000	1.0000	1.19
43.5	2,091		0.0000	1.0000	1.19
44.5	2,091		0.0000	1.0000	1.19
45.5	2,091		0.0000	1.0000	1.19
46.5	2,091		0.0000	1.0000	1.19
47.5	648		0.0000	1.0000	1.19
48.5	648		0.0000	1.0000	1.19
49.5	648		0.0000	1.0000	1.19
50.5	648		0.0000	1.0000	1.19
51.5	648		0.0000	1.0000	1.19
52.5	401		0.0000	1.0000	1.19
53.5	401		0.0000	1.0000	1.19
54.5	401	401	1.0000	0.0000	1.19
55.5					0.00



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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		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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-
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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 AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-

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		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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

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 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 AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE 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 AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE 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-

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	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 AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
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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 0	31,658 6	31,658 6
05-07	389,109	0 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 0	4,152- 1-
05-07	321,089	0 0	0 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-
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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

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

III-212

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
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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)
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

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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)
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

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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)
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						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -35						
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

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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)
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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

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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)
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

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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)
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
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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)
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

JÉFFERSON

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)
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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
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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