

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 308 INFILTRATION GALLERIES AND TUNNELS

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

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

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

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 58.5 1.72

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 310.10 POWER GENERATION EQUIPMENT

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 310.20 BOILER PLANT EQUIPMENT

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

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



MISSOURI AMERICAN WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 320 WATER TREATMENT EQUIPMENT

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 320 WATER TREATMENT EQUIPMENT

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 320 WATER TREATMENT EQUIPMENT

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

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

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

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 39.4 2.52



MISSOURI AMERICAN WATER COMPANY

ACCOUNT 331 MAINS - TRANSMISSION AND DISTRIBUTION

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 331 MAINS - TRANSMISSION AND DISTRIBUTION

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 331 MAINS - TRANSMISSION AND DISTRIBUTION

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 331 MAINS - TRANSMISSION AND DISTRIBUTION

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 332 MAINS - FIRE

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

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

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 68.8 1.60

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

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

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



MISSOURI AMERICAN WATER COMPANY

ACCOUNT 334 METERS AND METER INSTALLATIONS

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 334 METERS AND METER INSTALLATIONS

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 334 METERS AND METER INSTALLATIONS

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 339.10 MISCELLANEOUS INTANGIBLE PLANT - OTHER

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

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



MISSOURI AMERICAN WATER COMPANY

ACCOUNT 339.20 MISCELLANEOUS SOURCE OF SUPPLY - OTHER

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 339.40 MISCELLANEOUS WATER TREATMENT - OTHER

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 339.50 MISCELLANEOUS TRANS. & DISTR. - OTHER

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

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

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 25.3 3.33

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 339.60 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE

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

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

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 28.7 2.65

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 340.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

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

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 8.4 5.72

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 340.20 OFFICE FURN. & EQUIP. - COMPUTER HARDWARE

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 340.20 OFFICE FURN. & EQUIP. - COMPUTER HARDWARE

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 340.30 OFFICE FURN. & EQUIP. - COMPUTER SOFTWARE

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

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



MISSOURI AMERICAN WATER COMPANY

ACCOUNT 340.50 OFFICE FURN. & EQUIP. - OTHER EQUIPMENT

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

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

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

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 5.7 4.24

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-L2						
NET SALVAGE PERCENT.. +10						
1948	3.16	3	6	3-		
1966	5,711.40	5,140	9,741	4,601-		
1984	13,670.50	12,003	22,746	10,443-		
1985	22,997.73	19,802	37,526	16,828-		
1986	5,753.57	4,856	9,202	4,024-		
1987	9,854.52	8,150	15,445	6,576-		
1988	43,369.63	35,044	66,411	27,378-		
1989	144,796.44	114,392	216,781	86,464-		
1990	110,322.86	84,953	160,992	61,701-		
1991	73,125.41	54,842	103,929	38,116-		
1992	24,727.71	18,051	34,208	11,953-		
1993	30,573.82	21,647	41,023	13,507-		
1994	282,010.11	193,174	366,078	112,269-		
1995	428,778.25	283,405	537,071	151,171-		
1996	321,325.45	204,373	387,301	98,108-		
1997	286,263.00	174,910	331,466	73,829-		
1998	320,830.40	188,003	356,278	67,531-		
1999	80,709.55	45,356	85,953	13,314-		
2000	489,272.54	263,238	498,854	58,509-		
2001	506,899.96	259,538	491,842	35,632-		
2002	128,471.35	61,790	117,096	1,472-		
2006	29,123.93	6,873	13,025	13,187		
2007	36,373.90	5,310	10,063	22,674		
2008	873,812.48	43,726	82,863	703,568		
	4,268,777.67	2,108,579	3,995,900	154,000-		

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTO

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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SURVIVOR CURVE.. 20-SQUARE.

NET SALVAGE PERCENT.. 0

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



MISSOURI AMERICAN WATER COMPANY

ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT

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

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

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 10.3 5.80

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 345 POWER OPERATED EQUIPMENT

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

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

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 9.9 1.49

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 346.1 COMMUNICATION EQUIPMENT - NON-TELEPHONE

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 346.1 COMMUNICATION EQUIPMENT - NON-TELEPHONE

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 346.2 COMMUNICATION EQUIPMENT - TELEPHONE

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

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

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.: 5.8 3.70

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

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

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



MISSOURI AMERICAN WATER COMPANY

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

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

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 348 OTHER TANGIBLE PLANT

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

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

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 3.5 18.61