MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. -30						
1982	49,519.36	32,831	16,196	48,179	21.57	2,234
1983	1,700.32	1,103	544	1,666	21.61	77
1984	2,265.81	1,437	709	2,237	21.65	103
1988	10,895.26	6,183	3,050	11,114	21.80	510
1989	76,449.67	41,960	20,699	78,686	21.83	3,604
1990	20,022.99	10,589	5,224	20,806	21.87	951
1991	1,197.22	608	300	1,256	21.90	57
1993	64,572.03	29,909	14,754	69,190	21.95	3,152
1994	4,079.83	1,789	883	4,421	21.98	201
1997	980,935.66	348,772	172,052	1,103,164	22.05	50,030
1998	24,711.47	8,006	3,949	28,176	22.08	1,276
1999	2,070.08	601	296	2,395	22.10	108
2001	4,448.29	961	474	5,309	22.14	240
2002	30,550.69	5,322	2,626	37,090	22.16	1,674
	1,341,301.32	538,660	265,726	1,477,966		67,227
MEXICO						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -30						
1956	32,777.89	32,359	13,714	28,897	14.21	2,034
1978	1,544.01	1,279	542	1,465	15.02	98
1984	9,423.33	7,092	3,006	9,244	15.14	611
1986	8,957.47	6,460	2,738	8,907	15.18	587
1991	4,033.94	2,525	1,070	4,174	15.25	274
1994	2,897.00	1,599	678	3,088	15.28	202
1996	2,094.10	1,030	436	2,286	15.31	149
1997	2,021.79	927	393	2,235	15.32	146
2001	4,911.11	1,433	607	5,777	15.35	376
2002	4,545.12	1,084	460	5,449	15.36	355
	73,205.76	55,788	23,644	71,522		4,832

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. 6-2019						
NET SALVAGE PERCENT.. -30						
1892	4,625.56	5,523	3,070	2,943	6.12	481
1898	3,752.58	4,427	2,461	2,417	6.94	348
1900	6,035.52	7,093	3,943	3,903	7.19	543
1909	546.25	632	351	359	8.24	44
1910	5,948.43	6,866	3,817	3,916	8.35	469
1911	120.93	139	77	80	8.46	9
1926	77.01	86	48	52	10.13	5
1927	61.10	68	38	41	10.24	4
1938	96.70	105	58	68	11.37	6
1940	10.61	11	6	8	11.54	1
1941	79.96	86	48	56	11.63	5
1944	23.07	25	14	16	11.86	1
1945	1,658.20	1,758	977	1,179	11.93	99
1946	24.02	25	14	17	12.00	1
1948	167.42	176	98	120	12.13	10
1949	626.85	656	365	450	12.19	37
1950	3,022.19	3,149	1,750	2,179	12.25	178
1951	2,139.77	2,221	1,235	1,547	12.30	126
1954	3,509.76	3,601	2,002	2,561	12.45	206
1956	3,762.63	3,827	2,127	2,764	12.54	220
1958	174.22	176	98	128	12.63	10
1961	807.33	802	446	604	12.74	47
1963	6,675.10	6,556	3,644	5,034	12.80	393
1964	1,670.41	1,631	907	1,265	12.83	99
1970	4,399.03	4,124	2,292	3,427	12.99	264
1971	74.15	69	38	58	13.01	4
1972	118.23	109	61	93	13.04	7
1973	42,173.07	38,558	21,434	33,391	13.06	2,557
1975	1,187.24	1,065	592	951	13.10	73
1976	3,077.61	2,733	1,519	2,482	13.11	189
1978	151.15	131	73	123	13.15	9
1980	54,202.01	45,878	25,503	44,960	13.18	3,411
1981	5,510.27	4,599	2,556	4,607	13.20	349
1982	43,320.68	35,620	19,801	36,516	13.21	2,764
1984	52,096.21	41,427	23,028	44,697	13.24	3,376
1985	4,985.65	3,892	2,164	4,317	13.25	326

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. 6-2019						
NET SALVAGE PERCENT.. -30						
1986	22,204.47	16,990	9,444	19,422	13.26	1,465
1989	4,478.92	3,190	1,773	4,050	13.30	305
1991	730.53	490	272	678	13.32	51
1992	5,916.59	3,830	2,129	5,563	13.33	417
1997	92,236.07	46,128	25,642	94,265	13.37	7,050
1999	10,895.21	4,588	2,550	11,614	13.38	868
2001	7,100.00	2,298	1,278	7,952	13.39	594
2002	99,454.01	26,530	14,748	114,542	13.40	8,548
2004	2,979.06	385	214	3,659	13.41	273
2005	10,331.39	482	268	13,163	13.41	982
	513,237.17	332,755	184,973	482,237		37,224
ST. LOUIS						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -30						
1903	9,875.11	11,469	7,007	5,831	7.98	731
1915	319.49	362	221	194	9.58	20
1921	4,795.93	5,354	3,271	2,964	10.40	285
1926	5,701.62	6,282	3,838	3,574	11.09	322
1929	3,383.92	3,697	2,259	2,140	11.50	186
1931	133,637.74	145,099	88,642	85,087	11.78	7,223
1932	1,512.07	1,637	1,000	966	11.91	81
1933	1,975.39	2,132	1,302	1,266	12.04	105
1934	1,569.96	1,689	1,032	1,009	12.17	83
1935	181.59	195	119	117	12.29	10
1936	373.92	400	244	242	12.42	19
1937	150.10	160	98	97	12.54	8
1938	3,914.68	4,156	2,539	2,550	12.66	201
1939	1,007.40	1,066	651	659	12.77	52
1940	468.60	494	302	307	12.88	24
1941	2,385.75	2,507	1,532	1,569	12.99	121
1942	956.28	1,001	612	631	13.10	48
1943	3,953.60	4,124	2,519	2,621	13.20	199

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. -30

1944	10,164.72	10,563	6,453	6,761	13.30	508
1945	6,220.04	6,441	3,935	4,151	13.39	310
1946	2,556.70	2,637	1,611	1,713	13.48	127
1947	4,733.14	4,863	2,971	3,182	13.57	234
1948	45,269.38	46,327	28,302	30,548	13.65	2,238
1949	68,867.31	70,181	42,874	46,654	13.73	3,398
1950	17,053.73	17,306	10,572	11,598	13.81	840
1951	2,231.35	2,255	1,378	1,523	13.88	110
1953	4,206.59	4,213	2,574	2,895	14.02	206
1954	69,603.50	69,393	42,393	48,092	14.08	3,416
1955	820,525.17	813,986	497,272	569,411	14.15	40,241
1956	175,056.91	172,820	105,577	121,997	14.21	8,585
1957	34,389.29	33,780	20,637	24,069	14.26	1,688
1958	6,965.40	6,806	4,158	4,897	14.32	342
1959	4,335.31	4,213	2,574	3,062	14.37	213
1960	84,441.08	81,606	49,854	59,919	14.42	4,155
1961	40,090.79	38,526	23,536	28,582	14.46	1,977
1962	22,458.95	21,451	13,105	16,092	14.51	1,109
1963	11,686.28	11,093	6,777	8,415	14.55	578
1964	7,664.83	7,228	4,416	5,548	14.59	380
1965	26,995.58	25,289	15,449	19,645	14.63	1,343
1966	27,722.93	25,786	15,753	20,287	14.67	1,383
1967	29,819.99	27,532	16,820	21,946	14.71	1,492
1968	43,119.34	39,508	24,136	31,919	14.74	2,165
1969	5,495.84	4,995	3,051	4,094	14.78	277
1970	2,498.40	2,252	1,376	1,872	14.81	126
1971	18,853.52	16,843	10,290	14,220	14.84	958
1972	8,677.06	7,681	4,692	6,588	14.87	443
1973	8,611.90	7,549	4,612	6,583	14.90	442
1974	35,424.51	30,744	18,782	27,270	14.92	1,828
1975	31,856.73	27,350	16,708	24,706	14.95	1,653
1976	5,642.30	4,788	2,925	4,410	14.98	294
1977	1,439.95	1,208	738	1,134	15.00	76
1978	25,096.03	20,782	12,696	19,929	15.02	1,327
1979	113,332.56	92,569	56,551	90,781	15.05	6,032
1980	62,654.15	50,442	30,815	50,635	15.07	3,360

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. -30						
1981	44,371.49	35,187	21,496	36,187	15.09	2,398
1982	28,483.95	22,221	13,575	23,454	15.11	1,552
1983	17,852.24	13,690	8,363	14,845	15.12	982
1984	4,337.05	3,264	1,994	3,644	15.14	241
1985	138,412.69	102,060	62,349	117,587	15.16	7,756
1986	536,961.93	387,278	236,592	461,459	15.18	30,399
1987	142,808.08	100,641	61,482	124,169	15.19	8,174
1988	184,336.33	126,552	77,312	162,325	15.21	10,672
1989	605,001.98	403,948	246,775	539,728	15.22	35,462
1990	102,103.10	66,128	40,398	92,336	15.23	6,063
1991	1,044,830.86	654,012	399,542	958,738	15.25	62,868
1992	48,220.31	29,074	17,762	44,924	15.26	2,944
1993	914,156.28	528,483	322,855	865,548	15.27	56,683
1994	109,255.82	60,293	36,834	105,199	15.28	6,885
1995	100,852.76	52,719	32,206	98,903	15.30	6,464
1996	79,688.63	39,200	23,948	79,647	15.31	5,202
1997	230,333.68	105,640	64,536	234,898	15.32	15,333
1998	667,605.57	281,803	172,156	695,731	15.33	45,384
1999	400,622.25	153,378	93,700	427,109	15.33	27,861
2000	107,753.57	36,575	22,344	117,736	15.34	7,675
2001	85,297.06	24,883	15,201	95,685	15.35	6,234
2002	11,386.47	2,715	1,659	13,143	15.36	856
2003	6,678.70	1,198	732	7,950	15.37	517
2004	8,934.69	1,027	627	10,988	15.37	715
2005	22,197.36	892	545	28,312	15.38	1,841
	7,704,407.26	5,235,691	3,198,534	6,817,197		454,733
JEFFERSON						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. -30						
1888	2,100.00	2,537	666	2,064	5.30	389
1910	1,008.00	1,176	309	1,001	7.65	131
1911	1,000.00	1,165	306	994	7.73	129

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. -30						
1914	2,875.00	3,334	876	2,862	7.99	358
1947	18,852.00	20,388	5,356	19,152	10.48	1,827
1948	1,485.00	1,601	421	1,510	10.53	143
1954	3,033.00	3,207	842	3,101	10.76	288
1964	1,809.00	1,832	481	1,871	11.03	170
1965	6.00	6	2	6	11.05	1
1966	612.00	613	161	635	11.07	57
1988	1,983.00	1,550	407	2,171	11.35	191
1989	3,739.00	2,853	749	4,112	11.36	362
1990	83,076.00	61,786	16,231	91,768	11.36	8,078
1992	1,177.00	823	216	1,314	11.38	115
1993	1,135.00	766	201	1,275	11.38	112
1994	10,102.00	6,543	1,719	11,414	11.39	1,002
1996	7,905.00	4,634	1,217	9,060	11.40	795
1997	9,352.00	5,148	1,352	10,806	11.41	947
1999	4,106.77	1,919	504	4,835	11.42	423
2002	457,065.45	138,089	36,278	557,907	11.43	48,811
	612,421.22	259,970	68,294	727,858		64,329
	14,988,805.60	7,076,757	3,968,095	15,517,359		749,306

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 20.7 5.00

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. -30						
1923	29,380.85	31,034	34,952	3,243	15.00	216
1925	27,469.23	28,607	32,218	3,492	15.91	219
1926	17,422.67	18,011	20,285	2,364	16.38	144
1967	322,649.86	188,792	212,625	206,820	43.67	4,736
1992	2,359.51	555	625	2,442	59.56	41
1998	71,835.96	9,899	11,149	82,238	62.08	1,325
2000	22,170,024.32	2,285,508	2,574,033	26,246,999	62.80	417,946
2001	431,867.48	36,830	41,480	519,948	63.14	8,235
2002	262,968.72	17,572	19,790	322,069	63.47	5,074
	23,335,978.60	2,616,808	2,947,157	27,389,615		437,936
PARKVILLE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -30						
1960	94,166.55	86,169	51,047	71,370	18.11	3,941
1962	7,677.15	6,926	4,103	5,877	18.24	322
1967	153.33	133	79	120	18.52	6
1973	157.35	128	76	129	18.79	7
1977	468.82	363	215	394	18.93	21
1978	2,193.89	1,673	991	1,861	18.96	98
1979	14,725.79	11,053	6,548	12,596	18.99	663
1980	934.80	690	409	806	19.02	42
1981	120.01	87	52	104	19.05	5
1982	2,916.83	2,076	1,230	2,562	19.08	134
1983	3,269.25	2,281	1,351	2,899	19.10	152
1984	4,387.26	2,995	1,774	3,929	19.13	205
1985	2,210.21	1,475	874	1,999	19.15	104
1986	448.07	292	173	409	19.17	21
1990	285.13	164	97	274	19.25	14
1991	2,999.85	1,664	986	2,914	19.27	151
1993	4,135.48	2,102	1,245	4,131	19.30	214
1994	1,784.00	861	510	1,809	19.31	94
1997	887.38	350	207	947	19.35	49

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. -30						
1998	310,680.10	112,239	66,492	337,392	19.36	17,427
2002	14,069.23	2,782	1,648	16,642	19.40	858
	468,670.48	236,503	140,107	469,164		24,528
WARRENSBURG						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. -30						
1983	1,827.39	743	806	1,570	47.71	33
1991	4,209.77	1,209	1,312	4,161	49.97	83
1996	2,114.36	425	461	2,288	51.05	45
1998	1,009.07	165	179	1,133	51.42	22
2000	778,443.51	95,935	104,122	907,855	51.76	17,540
2001	1,152.81	118	128	1,371	51.92	26
2002	123.23	10	11	149	52.07	3
2004	5,166.91	185	201	6,516	52.35	124
	794,047.05	98,790	107,220	925,043		17,876
BRUNSWICK						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -30						
1956	10,912.26	9,163	9,324	4,862	25.00	194
1963	482.46	379	386	241	26.26	9
1985	199,081.40	107,042	108,921	149,885	28.48	5,263
1988	613.08	299	304	493	28.65	17
1989	2,292.59	1,077	1,096	1,884	28.70	66
1990	1,082.43	488	497	910	28.75	32
1991	6,518.74	2,810	2,859	5,615	28.80	195
1992	657.33	270	275	580	28.84	20
1993	3,343.89	1,302	1,325	3,022	28.88	105
2003	42,763.67	4,370	4,446	51,147	29.20	1,752

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. -30						
2004	1,544.72	97	99	1,909	29.23	65
	269,292.57	127,297	129,532	220,548		7,718
MEXICO						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. -30						
1956	76,743.79	56,418	47,551	52,216	34.32	1,521
1957	318.77	231	195	219	34.95	6
1960	128.60	89	75	92	36.80	3
1961	93.18	63	53	68	37.40	2
1967	733.37	446	376	577	40.80	14
1971	762.72	428	361	631	42.84	15
1980	2,417.25	1,082	912	2,230	46.67	48
1981	1,101.71	478	403	1,029	47.03	22
1982	1,283.20	539	454	1,214	47.38	26
1983	207.63	84	71	199	47.71	4
1984	6,228.78	2,448	2,063	6,034	48.03	126
1989	38,404.06	12,252	10,326	39,599	49.47	800
1990	1,407.55	427	360	1,470	49.73	30
1992	15,505.53	4,199	3,539	16,618	50.21	331
1993	181,622.67	46,136	38,885	197,224	50.43	3,911
1994	23,256.06	5,505	4,640	25,593	50.65	505
1999	4,931.66	708	597	5,814	51.59	113
2000	2,731,537.35	336,635	283,726	3,267,273	51.76	63,124
2001	249,277.78	25,536	21,523	302,538	51.92	5,827
2002	18,229.11	1,476	1,244	22,454	52.07	431
2003	2,747.00	161	136	3,435	52.21	66
2004	4,935.56	176	148	6,268	52.35	120
	3,361,873.33	495,517	417,638	3,952,795		77,045

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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-R3						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -30						
1902	1,856.14	2,199	1,067	1,346	7.09	190
1916	84.85	98	48	62	9.09	7
1945	97.73	104	50	77	12.23	6
1946	99.57	106	51	78	12.29	6
1959	112,179.50	113,006	54,849	90,984	12.87	7,069
1968	497.77	476	231	416	13.10	32
1970	1,375.34	1,295	629	1,159	13.14	88
1973	228.91	210	102	196	13.20	15
1974	29,785.76	27,101	13,154	25,567	13.21	1,935
1975	5,159.37	4,648	2,256	4,451	13.23	336
1984	2,478.56	1,979	961	2,261	13.34	169
1985	2,073.50	1,625	789	1,907	13.35	143
1986	28,676.81	22,025	10,690	26,590	13.36	1,990
1989	27,004.34	19,301	9,368	25,738	13.39	1,922
1991	1,791.66	1,206	585	1,744	13.40	130
1992	1,960.00	1,273	618	1,930	13.41	144
1995	30,620.00	17,411	8,451	31,355	13.43	2,335
1997	39,492.95	19,833	9,626	41,715	13.44	3,104
2002	379,738.79	101,645	49,335	444,325	13.46	33,011
2003	35,082.24	7,142	3,466	42,141	13.46	3,131
2004	109,727.99	14,208	6,896	135,750	13.47	10,078
	810,011.78	356,891	173,222	879,792		65,841
CORPORATE						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -30						
2001	6,394.60	1,249		8,313	25.27	329

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. -30						
1903	29,167.74	34,035	36,660	1,258	8.19	154
1913	7,369.60	8,248	8,884	696	11.13	63
1926	1,573.17	1,639	1,765	280	15.83	18
1927	27,844.71	28,821	31,044	5,154	16.23	318
1931	664.05	669	721	142	17.86	8
1932	2,857.39	2,858	3,078	637	18.27	35
1933	530.57	527	568	122	18.68	7
1934	633.93	625	673	151	19.09	8
1935	516.61	506	545	127	19.50	7
1936	38,983.27	37,857	40,777	9,901	19.91	497
1937	2,202.93	2,123	2,287	577	20.32	28
1938	3,083.31	2,949	3,176	832	20.72	40
1939	322,124.13	305,654	329,232	89,529	21.12	4,239
1940	157.48	148	159	46	21.52	2
1941	1,715.71	1,602	1,726	504	21.91	23
1942	27.36	25	27	9	22.29	
1944	743.66	677	729	238	23.04	10
1946	10.91	10	11	3	23.76	
1947	42,401.37	37,654	40,559	14,563	24.10	604
1948	48.28	42	45	18	24.44	1
1949	192.32	168	181	69	24.77	3
1950	3,360.79	2,906	3,130	1,239	25.09	49
1951	563.97	483	520	213	25.39	8
1952	11,111.94	9,439	10,167	4,279	25.69	167
1953	899,877.06	757,238	815,651	354,189	25.98	13,633
1954	12,730.13	10,613	11,432	5,117	26.26	195
1955	811,876.63	670,415	722,131	333,309	26.53	12,563
1956	255,087.93	208,619	224,712	106,902	26.79	3,990
1957	18,673.35	15,116	16,282	7,993	27.05	295
1958	2,792.53	2,238	2,411	1,219	27.29	45
1959	359.84	285	307	161	27.52	6
1960	247,222.01	194,022	208,989	112,400	27.75	4,050
1961	3,380.75	2,626	2,829	1,566	27.96	56
1962	7,001.58	5,377	5,792	3,310	28.17	118
1963	473.98	360	388	228	28.37	8
1964	920,167.88	690,577	743,848	452,370	28.56	15,839

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. -30						
1965	1,178.93	874	941	592	28.74	21
1966	5,301.97	3,883	4,183	2,710	28.92	94
1967	26,413.28	19,105	20,579	13,758	29.08	473
1968	3,211,165.96	2,291,809	2,468,599	1,705,917	29.25	58,322
1969	8,174.95	5,756	6,200	4,427	29.40	151
1970	22,669.23	15,740	16,954	12,516	29.55	424
1971	3,060,758.52	2,094,140	2,255,682	1,723,304	29.69	58,043
1972	7,145.01	4,814	5,185	4,104	29.83	138
1973	978,090.92	648,601	698,634	572,884	29.96	19,122
1974	25,387.81	16,558	17,835	15,169	30.09	504
1975	5,650.22	3,622	3,901	3,444	30.21	114
1976	1,632.08	1,028	1,107	1,015	30.32	33
1977	1,020,383.72	630,485	679,121	647,378	30.43	21,274
1978	69,886.21	42,328	45,593	45,259	30.54	1,482
1979	40,228.12	23,868	25,709	26,588	30.64	868
1980	51,894.57	30,115	32,438	35,025	30.74	1,139
1981	16,304.03	9,245	9,958	11,237	30.83	364
1982	14,133.11	7,820	8,423	9,950	30.92	322
1983	413.60	223	240	298	31.01	10
1984	7,281.76	3,819	4,114	5,352	31.09	172
1985	1,925,962.36	980,469	1,056,102	1,447,649	31.17	46,444
1986	762,087.23	375,778	404,766	585,947	31.25	18,750
1987	242,678.25	115,750	124,679	190,803	31.32	6,092
1988	507,046.09	233,145	251,130	408,030	31.39	12,999
1989	2,805,218.81	1,241,001	1,336,732	2,310,052	31.45	73,452
1990	247,285.76	104,832	112,919	208,552	31.52	6,616
1991	444,499.40	179,942	193,823	384,026	31.58	12,160
1992	399,529.61	153,843	165,710	353,678	31.63	11,182
1993	7,535,904.87	2,744,049	2,955,725	6,840,951	31.69	215,871
1994	1,428,066.73	488,999	526,720	1,329,767	31.74	41,896
1995	2,010,209.31	642,865	692,456	1,920,816	31.79	60,422
1996	1,010,145.69	299,407	322,503	990,686	31.83	31,124
1997	1,393,127.86	377,970	407,127	1,403,939	31.88	44,038
1998	818,926.68	200,997	216,502	848,103	31.92	26,570
1999	212,617.42	46,353	49,929	226,474	31.96	7,086
2000	987,240.36	186,737	201,142	1,082,270	32.00	33,821

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. -30						
2001	1,139,798.90	181,513	195,515	1,286,224	32.03	40,157
2002	5,205,496.55	660,473	711,421	6,055,725	32.07	188,828
2003	299,295.13	27,897	30,049	359,035	32.10	11,185
2004	629,940.90	36,278	39,077	779,846	32.13	24,272
2005	79,446.49	1,549	1,668	101,612	32.16	3,160
	42,336,147.27	18,170,831	19,572,527	35,464,463		1,136,282
JEFFERSON						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -30						
1925	172.00	185	84	140	13.78	10
1927	46,940.00	49,892	22,585	38,437	14.33	2,682
1928	38.00	40	18	31	14.60	2
1929	21,994.13	23,157	10,483	18,109	14.86	1,219
1942	186.00	183	83	159	17.97	9
1950	429.91	404	183	376	19.37	19
1951	523.00	489	221	459	19.51	24
1954	3,533.13	3,239	1,466	3,127	19.91	157
1959	2,329.00	2,062	933	2,095	20.46	102
1964	3,603.00	3,062	1,386	3,298	20.91	158
1965	51,430.00	43,325	19,612	47,247	20.98	2,252
1966	1,070.00	893	404	987	21.06	47
1969	2,312.00	1,872	847	2,159	21.26	102
1970	3,287.00	2,633	1,192	3,081	21.32	145
1976	817.00	605	274	788	21.65	36
1977	3,968.00	2,897	1,311	3,847	21.69	177
1985	20,286.00	12,611	5,709	20,663	22.00	939
1987	15,165.00	8,921	4,038	15,677	22.06	711
1988	1,060.00	604	273	1,105	22.09	50
1989	785.00	433	196	825	22.11	37
1991	645.00	329	149	690	22.16	31
1992	8,955.00	4,376	1,981	9,661	22.18	436
1996	1,354.00	524	237	1,523	22.26	68

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. -30						
1998	1,587,613.00	516,387	233,755	1,830,142	22.30	82,069
2000	1,103.12	282	128	1,306	22.33	58
2001	101,718.87	22,043	9,978	122,257	22.34	5,473
2002	324,265.65	56,782	25,704	395,841	22.35	17,711
2005	1,431.33	40	18	1,843	22.39	82
	2,207,014.14	758,270	343,248	2,525,873		114,806
	73,589,429.82	22,862,156	23,830,651	71,835,606		1,882,361

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 38.2 2.56

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.40 STRUCTURES & IMPROVEMENTS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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-R3						
NET SALVAGE PERCENT.. -20						
1938	91,411.38	104,648	109,694			
1970	6,485.92	5,282	5,954	1,829	14.46	126
1972	60,000.00	46,706	52,645	19,355	15.81	1,224
1973	141,174.01	107,253	120,891	48,518	16.51	2,939
1974	4,510.27	3,341	3,766	1,646	17.22	96
1978	2,157,710.70	1,426,937	1,608,385	980,868	20.20	48,558
1979	34,226.72	21,924	24,712	16,360	20.98	780
1980	2,438.86	1,511	1,703	1,224	21.77	56
1981	51,419.28	30,753	34,663	27,040	22.57	1,198
1982	8,710.49	5,021	5,659	4,794	23.38	205
1983	4,580.80	2,540	2,863	2,634	24.21	109
1984	995.55	530	597	598	25.04	24
1986	37,453.23	18,238	20,557	24,387	26.74	912
1988	66,018.05	29,066	32,762	46,460	28.49	1,631
1989	13,399.47	5,584	6,294	9,785	29.37	333
1990	20,981.10	8,241	9,289	15,888	30.27	525
1991	349,789.37	128,988	145,390	274,357	31.17	8,802
1992	13,087.07	4,509	5,082	10,622	32.08	331
1993	42,906.97	13,732	15,478	36,010	33.00	1,091
1994	678,159.05	200,193	225,650	588,141	33.93	17,334
1995	868,684.37	234,858	264,723	777,698	34.86	22,309
1996	16,409.92	4,021	4,532	15,160	35.81	423
1997	30,414.33	6,690	7,541	28,956	36.75	788
1998	56,874.71	11,056	12,462	55,788	37.71	1,479
1999	60,852.53	10,274	11,580	61,443	38.67	1,589
2000	39,289.58	5,625	6,340	40,807	39.63	1,030
2001	31,329.15	3,677	4,145	33,450	40.60	824
2002	1,841,499.48	168,387	189,799	2,020,000	41.57	48,593
2003	512,974.75	33,487	37,745	577,825	42.55	13,580
2005	559.49	7	8	663	44.51	15
	7,244,346.60	2,643,079	2,970,909	5,722,306		176,904

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 32.3 2.44

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.53 STRUCTURES & IMPROVEMENTS - LEASEHOLD IMPROV.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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						
1994	339,727.80	195,343	204,161	135,567	8.50	15,949
	339,727.80	195,343	204,161	135,567		15,949
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.5	4.69

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.61 STRUCTURES & IMPROVEMENTS - OFFICE BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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	1,049	672	406	1.33	305
1922	10.00	11	7	5	5.38	1
1923	222.00	236	151	115	5.69	20
1927	867.00	896	574	466	6.95	67
1928	706.00	724	464	383	7.28	53
1935	84.00	81	52	49	9.71	5
1942	407.00	367	235	253	12.39	20
1951	27.00	22	14	18	16.24	1
1955	564.00	432	277	400	18.12	22
1956	1,946.29	1,466	939	1,397	18.61	75
1957	49.00	36	23	36	19.10	2
1958	296.00	216	138	217	19.60	11
1960	24,849.92	17,522	11,226	18,594	20.62	902
1962	34,024.32	23,134	14,822	26,007	21.67	1,200
1963	52,944.76	35,325	22,633	40,901	22.20	1,842
1964	160.10	105	67	125	22.74	5
1965	12,278.10	7,871	5,043	9,691	23.29	416
1966	112.00	70	45	89	23.85	4
1969	297.00	174	111	245	25.55	10
1971	85,762.00	47,896	30,687	72,227	26.73	2,702
1973	2,452.27	1,299	832	2,111	27.93	76
1975	654.24	327	210	575	29.15	20
1979	8,347.87	3,672	2,353	7,664	31.67	242
1980	521.00	221	142	483	32.31	15
1981	924.00	378	242	867	32.96	26
1982	34,813.00	13,694	8,774	33,002	33.61	982
1983	2,984.95	1,127	722	2,860	34.27	83
1984	2,561.06	926	593	2,480	34.93	71
1985	6,871.72	2,375	1,522	6,724	35.60	189
1986	63,713.31	21,010	13,461	62,995	36.26	1,737
1988	12,851.90	3,822	2,449	12,973	37.61	345
1990	163,414.84	43,220	27,691	168,407	38.98	4,320
1991	9,389.97	2,330	1,493	9,775	39.66	246
1992	42,852.97	9,925	6,359	45,065	40.35	1,117
1993	35,970.57	7,735	4,956	38,209	41.04	931
1994	85,039.64	16,858	10,801	91,247	41.74	2,186

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.61 STRUCTURES & IMPROVEMENTS - OFFICE BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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	5,513	3,532	32,881	42.43	775
1996	59,703.23	9,844	6,307	65,337	43.13	1,515
1997	36,737.04	5,431	3,480	40,604	43.84	926
1998	41,482.42	5,426	3,476	46,303	44.55	1,039
1999	6,894.87	784	502	7,772	45.26	172
2000	12,867.98	1,242	796	14,646	45.98	319
2001	43,104.16	3,414	2,187	49,538	46.70	1,061
2002	189,953.14	11,716	7,506	220,438	47.43	4,648
2003	36,743.14	1,623	1,040	43,052	48.16	894
2004	4,870.64	130	83	5,762	48.89	118
2005	5,796.39	51	33	6,923	49.63	139
	1,159,540.81	313,137	201,133	1,190,317		31,855

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 37.4 2.75

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.70 STRUCTURES & IMPROVEMENTS - SHOP & GARAGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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	14,071	2,151	12,195	0.96	12,195
1926	1,258.46	1,474	225	1,285	1.20	1,071
1939	23,491.89	25,664	3,923	24,267	4.48	5,417
1940	201.34	219	33	209	4.74	44
1941	19.84	21	3	21	5.00	4
1945	21.82	23	4	22	6.13	4
1949	1,450.68	1,482	227	1,514	7.42	204
1950	369.48	374	57	386	7.79	50
1954	1,441.55	1,405	215	1,515	9.40	161
1956	1,568.34	1,494	228	1,654	10.32	160
1959	1,462.67	1,339	205	1,550	11.85	131
1962	3,947.76	3,454	528	4,209	13.54	311
1963	12,664.26	10,899	1,666	13,531	14.14	957
1964	6,178.43	5,227	799	6,615	14.75	448
1967	3,545.38	2,833	433	3,821	16.70	229
1969	65,585.34	50,259	7,684	71,018	18.07	3,930
1972	1,323.18	946	145	1,443	20.22	71
1973	4,177.21	2,910	445	4,568	20.97	218
1981	121.10	66	10	135	27.31	5
1983	1,036.17	522	80	1,163	29.00	40
1984	5,777.08	2,792	427	6,505	29.86	218
1985	344.42	159	24	389	30.73	13
1986	3,652.68	1,613	247	4,136	31.60	131
1987	248.86	105	16	283	32.49	9
1988	123.26	49	7	141	33.38	4
1991	3,261.99	1,087	166	3,748	36.11	104
1992	9,507.50	2,959	452	10,957	37.03	296
1993	343.43	99	15	397	37.96	10
1994	6,050.35	1,613	247	7,013	38.89	180
1996	52,335.67	11,581	1,770	61,033	40.78	1,497
1997	2,719.14	539	82	3,181	41.74	76
1998	7,008.73	1,230	188	8,222	42.69	193
2000	27,655.33	3,571	546	32,640	44.62	732
2002	37,522.82	3,089	472	44,555	46.57	957
2003	26,320.39	1,554	238	31,346	47.54	659
2004	38,817.20	1,379	211	46,370	48.52	956
	368,203.80	163,735	29,803	412,037		31,685

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 13.0 8.61

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.80 STRUCTURES & IMPROVEMENTS - MISCELLANEOUS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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						
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	116	117			
1926	661.31	736	794			
1927	1,564.53	1,731	1,877			
1928	104.95	115	126			
1929	352.00	385	422			
1931	93.64	101	112			
1936	537.02	560	644			
1938	1,088.24	1,119	1,306			
1943	15,326.78	15,166	18,392			
1944	1,615.46	1,585	1,939			
1946	726.10	700	871			
1947	1,735.85	1,658	2,083			
1950	115.95	107	139			
1951	8,660.60	7,938	10,393			
1952	96.18	87	115			
1953	11.16	10	13			
1957	21,603.36	18,375	25,924			
1958	503.77	422	605			
1959	5,784.02	4,779	6,941			
1960	5,300.69	4,314	6,361			
1961	16,691.70	13,368	20,030			
1962	1,270.61	1,001	1,525			
1963	601.61	466	722			
1966	680.00	498	771	45	19.48	2
1970	462.41	311	482	73	21.96	3
1978	27,357.54	14,839	22,981	9,848	27.40	359
1979	36.06	19	29	14	28.13	
1980	1,133.67	575	891	469	28.86	16
1981	26.52	13	20	12	29.60	
1982	38,561.92	18,186	28,165	18,109	30.35	597
1983	1,696.25	769	1,191	845	31.10	27
1984	1,795.00	781	1,210	944	31.87	30
1985	4,159.00	1,733	2,684	2,307	32.64	71
1986	165.61	66	102	97	33.42	3

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.80 STRUCTURES & IMPROVEMENTS - MISCELLANEOUS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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						
NET SALVAGE PERCENT.. -20						
1989	19,266.17	6,561	10,161	12,958	35.81	362
1991	49,343.47	14,874	23,035	36,177	37.44	966
1992	1,365.03	385	596	1,042	38.26	27
1993	11,621.39	3,043	4,713	9,233	39.09	236
1994	1,160,570.77	280,487	434,392	958,293	39.93	23,999
1995	13,928.54	3,085	4,778	11,936	40.77	293
1996	50.59	10	15	46	41.63	1
1997	11,801.55	2,130	3,299	10,863	42.48	256
1998	66.38	11	17	63	43.35	1
1999	206,390.90	28,631	44,341	203,328	44.22	4,598
2000	1,869,900.77	220,349	341,256	1,902,625	45.09	42,196
2001	334,510.87	32,354	50,107	351,306	45.97	7,642
2002	27,071.80	2,040	3,159	29,327	46.86	626
2003	37,370.40	2,018	3,126	41,718	47.75	874
2004	2,737.16	89	138	3,147	48.65	65
2005	43,213.46	467	723	51,133	49.55	1,032
	3,953,230.48	713,248	1,087,918	3,655,958		84,282

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 43.4 2.13

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING & IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. 6-2019						
NET SALVAGE PERCENT.. 0						
1956	20,331.13	15,897	15,656	4,675	12.73	367
1957	760.83	592	583	178	12.76	14
1961	59,395.27	45,360	44,672	14,723	12.87	1,144
1973	27,479.34	19,326	19,033	8,446	13.13	643
1976	2,433.52	1,663	1,637	797	13.17	61
1995	665.87	290	286	380	13.37	28
	111,065.96	83,128	81,867	29,199		2,257
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.9	2.03

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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 65-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -15						
1892	2,289.92	2,424	31,972-	34,605	5.18	6,681
1902	3,480.39	3,580	47,219-	51,221	6.85	7,478
1909	212.03	214	2,823-	3,067	7.91	388
1912	29.40	29	383-	417	8.31	50
1916	1,709.21	1,697	22,383-	24,349	8.80	2,767
1940	82.12	77	1,016-	1,110	11.06	100
1943	1,989.07	1,849	24,388-	26,675	11.29	2,363
1957	40,977.43	36,168	477,045-	524,169	12.13	43,213
1994	1,884.00	980	12,926-	15,093	13.10	1,152
2001	6,326.00	1,790	23,609-	30,884	13.18	2,343
	58,979.57	48,808	643,764-	711,590		66,535
JEFFERSON						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -15						
1888	583.00	626	364	306	4.27	72
1910	3,769.00	3,701	2,154	2,180	9.49	230
1911	232.00	227	132	135	9.73	14
1914	34.00	33	19	20	10.42	2
1945	830.00	695	405	550	16.63	33
1946	2,036.00	1,695	987	1,354	16.80	81
1957	3,288.00	2,552	1,486	2,295	18.47	124
1962	2,183.00	1,629	948	1,562	19.08	82
1986	3,635.00	1,897	1,104	3,076	20.96	147
1988	68,870.00	33,874	19,719	59,482	21.05	2,826
2004	302,958.60	21,357	12,433	335,969	21.61	15,547
	388,418.60	68,286	39,751	406,929		19,158
	447,398.17	117,094	604,013-	1,118,519		85,693
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.1	19.15

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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-R1.5						
NET SALVAGE PERCENT.. 0						
1920	162,431.84	135,842	105,460	56,972	9.82	5,802
1926	319,557.57	257,404	199,835	119,723	11.67	10,259
1929	28,653.40	22,602	17,547	11,106	12.67	877
1933	2,492.80	1,908	1,481	1,012	14.08	72
1951	12,590.18	7,973	6,190	6,400	22.00	291
1952	6,751.68	4,218	3,275	3,477	22.52	154
1956	63,017.61	37,073	28,781	34,237	24.70	1,386
1959	44,364.04	24,835	19,281	25,083	26.41	950
1960	3,985.54	2,192	1,702	2,284	27.00	85
1961	322.04	174	135	187	27.60	7
1962	104,779.58	55,533	43,113	61,667	28.20	2,187
1963	19,145.07	9,952	7,726	11,419	28.81	396
1966	40.34	20	16	24	30.69	1
1968	25,220.94	11,778	9,144	16,077	31.98	503
1972	100.86	43	33	68	34.63	2
1976	26,174.69	9,863	7,657	18,518	37.39	495
1977	7,793.23	2,846	2,209	5,584	38.09	147
1980	49,217.60	16,217	12,590	36,628	40.23	910
1981	574.81	182	141	434	40.96	11
1982	73,430.32	22,418	17,404	56,026	41.68	1,344
1983	22,571.45	6,613	5,134	17,437	42.42	411
1984	233,001.41	65,403	50,775	182,226	43.16	4,222
1985	364.95	98	76	289	43.90	7
1987	8,584.44	2,089	1,622	6,962	45.40	153
1988	550.64	127	99	452	46.15	10
1989	346,117.36	75,523	58,632	287,485	46.91	6,128
1990	66,144.04	13,593	10,553	55,591	47.67	1,166
1991	9,561.37	1,842	1,430	8,131	48.44	168
1992	2,703.94	486	377	2,327	49.21	47
1993	69,964.01	11,670	9,060	60,904	49.99	1,218
1995	51,576.58	7,262	5,638	45,939	51.55	891
1997	209,684.05	24,051	18,672	191,012	53.12	3,596
1998	371,306.48	37,613	29,201	342,105	53.92	6,345
1999	458,139.11	40,316	31,299	426,840	54.72	7,800
2000	969,148.06	72,395	56,203	912,945	55.52	16,444
2001	108,996.13	6,671	5,179	103,817	56.33	1,843
2002	752,880.08	35,912	27,880	725,000	57.14	12,688
2003	159,349.49	5,450	4,231	155,118	57.95	2,677

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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-R1.5						
NET SALVAGE PERCENT.. 0						
2004	414,423.08	8,496	6,596	407,827	58.77	6,939
2005	726,611.64	4,941	3,836	722,776	59.59	12,129
	5,932,322.45	1,043,624	810,213	5,122,109		110,761
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					46.2	1.87

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 308 INFILTRATION GALLERIES AND TUNNELS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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	71		1,804	57.64	31
	1,803.84	71		1,804		31
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					58.2	1.72

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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 75-R2.5						
NET SALVAGE PERCENT.. -20						
1880	5,080.62	5,801	6,097			
1881	134.08	152	161			
1891	6,868.42	7,552	8,242			
1897	70.00	75	84			
1901	29,742.83	31,637	35,691			
1912	19,049.54	19,421	22,859			
1930	675.54	619	811			
1945	30,606.09	24,119	33,022	3,705	25.75	144
1947	30,894.02	23,727	32,485	4,588	27.00	170
1952	9,636.00	6,895	9,440	2,123	30.28	70
1954	6,391.26	4,433	6,069	1,601	31.65	51
1955	173,612.40	118,480	162,214	46,121	32.35	1,426
1956	116,648.04	78,289	107,187	32,791	33.05	992
1957	4,036.65	2,664	3,647	1,197	33.76	35
1959	76,230.38	48,528	66,441	25,035	35.21	711
1960	62,459.56	39,035	53,444	21,507	35.94	598
1961	125,281.65	76,808	105,160	45,178	36.68	1,232
1962	7,984.52	4,799	6,570	3,011	37.43	80
1963	16,210.10	9,549	13,074	6,378	38.18	167
1964	104,020.93	60,016	82,169	42,656	38.94	1,095
1965	87.83	50	68	37	39.70	1
1966	393.44	217	297	175	40.48	4
1967	23,235.18	12,544	17,174	10,708	41.26	260
1968	463,386.51	244,390	334,601	221,463	42.04	5,268
1969	1,628.70	838	1,147	807	42.83	19
1970	1,842.66	925	1,266	945	43.63	22
1971	462,698.51	226,315	309,854	245,384	44.43	5,523
1972	41,952.37	19,976	27,350	22,993	45.24	508
1973	209,195.15	96,899	132,667	118,367	46.05	2,570
1974	3,093.38	1,392	1,906	1,806	46.87	39
1975	1,698.02	742	1,016	1,022	47.70	21
1976	6,299.57	2,668	3,653	3,906	48.53	80
1977	87,078.42	35,706	48,886	55,608	49.37	1,126
1978	382.84	152	208	251	50.21	5
1979	7,032.84	2,695	3,690	4,749	51.05	93
1980	68,418.58	25,279	34,610	47,492	51.91	915
1981	3,097.94	1,102	1,509	2,209	52.76	42
1982	85,164.50	29,136	39,891	62,306	53.62	1,162

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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 75-R2.5						
NET SALVAGE PERCENT.. -20						
1983	2,600.46	853	1,168	1,953	54.49	36
1984	334,920.01	105,259	144,113	257,791	55.36	4,657
1985	804,364.92	241,406	330,515	634,723	56.24	11,286
1986	31,882.10	9,125	12,493	25,766	57.11	451
1987	17,061.00	4,641	6,354	14,119	58.00	243
1988	41,904.20	10,801	14,788	35,497	58.89	603
1989	143,093.39	34,840	47,700	124,012	59.78	2,074
1990	49,678.64	11,380	15,581	44,033	60.68	726
1991	261,451.56	56,128	76,846	236,896	61.58	3,847
1992	40,069.07	8,025	10,987	37,096	62.48	594
1993	2,577,230.94	478,746	655,463	2,437,214	63.39	38,448
1994	60,085.98	10,289	14,087	58,016	64.30	902
1995	37,268.50	5,836	7,990	36,732	65.21	563
1996	116.75	17	23	117	66.13	2
1997	31,055.26	3,950	5,408	31,858	67.05	475
1998	60,475.86	6,793	9,300	63,271	67.98	931
1999	4,038.10	394	539	4,307	68.90	63
2000	9,851,208.61	813,316	1,113,533	10,707,917	69.84	153,321
2002	119,233.64	6,296	8,620	134,460	71.70	1,875
2003	24,279.31	918	1,257	27,878	72.64	384
	16,784,337.37	3,072,638	4,191,425	15,949,775		245,910

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 64.9 1.47

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 310.10 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. 0						
1959	14,828.97	10,778	8,733	6,096	13.66	446
1973	15,780.53	8,714	7,060	8,721	22.39	390
1980	6,013.46	2,690	2,180	3,833	27.63	139
1984	22,310.81	8,550	6,928	15,383	30.84	499
1985	900.00	330	267	633	31.66	20
1987	7,500.00	2,501	2,026	5,474	33.33	164
1997	250,012.02	39,452	31,966	218,046	42.11	5,178
2000	5,884.20	605	490	5,394	44.86	120
	323,229.99	73,620	59,650	263,580		6,956

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 37.9 2.15

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 310.20 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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						
1954	347.69	282		348	9.40	37
	347.69	282		348		37
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.4	10.64

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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-R1.5						
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	10,903	10,989			
1927	9,646.79	10,444	10,611			
1931	163,646.23	171,136	180,011			
1932	1,195.86	1,240	1,315			
1933	319.90	329	352			
1934	978.56	1,000	1,076			
1935	485.69	493	534			
1937	210.24	211	231			
1938	101,308.53	100,986	111,439			
1939	62,755.77	62,163	69,031			
1940	2,229.40	2,194	2,452			
1941	8,391.75	8,199	9,231			
1942	497.32	482	547			
1943	198.39	191	218			
1944	429.65	410	473			
1945	1,717.78	1,628	1,890			
1946	658.12	619	724			
1947	43,833.78	40,864	48,217			
1948	111,686.91	103,199	122,856			
1949	53,442.52	48,952	58,787			
1950	73,178.28	66,409	80,496			
1951	211,762.40	190,357	231,246	1,693	7.31	232
1952	2,508.92	2,234	2,714	46	7.62	6
1953	267,637.74	235,874	286,540	7,862	7.95	989
1954	253,319.54	220,971	268,436	10,215	8.28	1,234
1955	809,626.20	698,667	848,743	41,846	8.62	4,855
1956	343,195.94	292,839	355,742	21,774	8.97	2,427
1957	61,000.15	51,446	62,497	4,603	9.33	493
1958	7,248.72	6,040	7,337	637	9.70	66
1959	7,614.87	6,266	7,612	764	10.08	76
1960	130,309.98	105,814	128,543	14,798	10.47	1,413
1961	234,474.32	187,767	228,100	29,822	10.88	2,741

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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-R1.5						
NET SALVAGE PERCENT.. -10						
1962	156,066.52	123,176	149,635	22,038	11.30	1,950
1963	15,114.51	11,750	14,274	2,352	11.73	201
1964	384,228.62	294,039	357,199	65,452	12.17	5,378
1965	78,419.54	59,020	71,698	14,563	12.63	1,153
1966	103,806.12	76,791	93,286	20,901	13.10	1,595
1967	182,837.73	132,841	161,376	39,746	13.58	2,927
1968	1,084,124.38	773,002	939,045	253,492	14.07	18,016
1969	86,442.14	60,427	73,407	21,679	14.58	1,487
1970	258,681.25	177,132	215,180	69,369	15.10	4,594
1971	1,002,216.58	671,385	815,601	286,837	15.64	18,340
1972	274,336.38	179,614	218,196	83,574	16.19	5,162
1973	501,901.16	320,875	389,800	162,291	16.75	9,689
1974	62,025.05	38,685	46,995	21,233	17.32	1,226
1975	100,101.97	60,837	73,905	36,207	17.90	2,023
1976	219,597.40	129,837	157,726	83,831	18.50	4,531
1977	572,335.68	328,761	399,380	230,189	19.11	12,045
1978	270,235.81	150,711	183,084	114,175	19.72	5,790
1979	284,081.94	153,495	186,466	126,024	20.35	6,193
1980	200,014.07	104,551	127,009	93,006	20.99	4,431
1981	199,213.26	100,517	122,108	97,027	21.65	4,482
1982	702,219.00	341,573	414,944	357,497	22.31	16,024
1983	204,052.36	95,507	116,022	108,436	22.98	4,719
1984	616,009.54	276,804	336,262	341,348	23.66	14,427
1985	1,028,457.94	442,566	537,631	593,673	24.35	24,381
1986	1,411,233.93	580,582	705,293	847,064	25.04	33,828
1987	489,402.28	191,758	232,948	305,395	25.75	11,860
1988	569,585.16	212,085	257,642	368,902	26.46	13,942
1989	1,837,268.35	647,729	786,863	1,234,132	27.18	45,406
1990	1,025,376.11	340,856	414,073	713,841	27.91	25,577
1991	4,037,717.57	1,260,051	1,530,714	2,910,775	28.65	101,598
1992	524,671.39	153,057	185,934	391,205	29.39	13,311
1993	2,933,315.98	795,369	966,217	2,260,431	30.14	74,998
1994	1,212,365.55	303,661	368,888	964,714	30.89	31,231
1995	952,413.49	218,646	265,612	782,043	31.65	24,709
1996	806,093.13	168,030	204,123	682,579	32.42	21,054
1997	2,794,785.74	523,240	635,633	2,438,631	33.19	73,475
1998	1,911,172.97	316,815	384,868	1,717,422	33.97	50,557
1999	2,285,140.77	329,289	400,021	2,113,634	34.76	60,807

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

SURVIVOR CURVE.. IOWA 40-R1.5
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2000	5,844,518.75	714,902	868,465	5,560,506	35.55	156,414
2001	1,100,743.59	110,790	134,588	1,076,230	36.34	29,616
2002	668,818.89	52,382	63,634	672,067	37.15	18,091
2003	453,815.68	25,559	31,049	468,148	37.95	12,336
2004	237,474.56	8,020	9,743	251,479	38.77	6,486
2005	534,798.27	6,000	7,289	580,989	39.59	14,675
	43,198,806.66	14,699,727	17,799,499	29,719,187		1,005,267

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 29.6 2.33

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 320 WATER TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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-R1.5						
NET SALVAGE PERCENT.. -25						
1881	575.10	719	719			
1888	24,348.00	30,435	30,435			
1889	701.00	876	876			
1890	67.00	84	84			
1901	12,135.60	15,170	15,170			
1905	4,610.58	5,763	5,763			
1906	8,916.00	11,145	11,145			
1907	200.00	250	250			
1908	2,586.00	3,233	3,233			
1909	332.00	415	415			
1910	20.00	25	25			
1915	170.00	213	213			
1916	15,506.97	19,236	19,384			
1917	82.00	101	103			
1920	93.00	112	116			
1921	402.00	480	503			
1924	578.00	676	723			
1927	49,151.00	56,468	61,439			
1928	11.00	13	14			
1930	2,123.46	2,400	2,654			
1931	37,808.12	42,482	47,260			
1932	328.60	367	411			
1933	117.57	130	147			
1934	10,203.32	11,252	12,754			
1935	134.65	148	168			
1936	86.15	94	108			
1937	8,434.83	9,112	10,544			
1938	89,884.49	96,401	112,356			
1939	107.27	114	134			
1940	1,634.37	1,727	2,043			
1942	323.87	337	405			
1943	164.86	170	206			
1944	179.28	183	224			
1946	1,910.38	1,921	2,388			
1947	430.61	429	538			
1948	116.98	115	146			
1949	439.91	430	550			
1950	122,670.13	118,745	153,338			

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 320 WATER TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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-R1.5						
NET SALVAGE PERCENT.. -25						
1951	319,439.53	305,943	399,299			
1952	454,982.93	431,096	566,456	2,273	10.89	209
1953	265,862.87	249,114	327,333	4,996	11.27	443
1954	386,211.70	357,680	469,988	12,777	11.66	1,096
1955	474,140.19	433,838	570,059	22,616	12.06	1,875
1956	481,658.67	435,239	571,900	30,173	12.47	2,420
1957	45,328.71	40,433	53,129	3,532	12.89	274
1958	24,591.11	21,634	28,427	2,312	13.33	173
1959	866,037.47	751,288	987,185	95,362	13.77	6,925
1960	426,541.83	364,587	479,064	54,113	14.23	3,803
1961	33,302.30	28,028	36,829	4,799	14.70	326
1962	34,267.63	28,386	37,299	5,536	15.18	365
1963	14,534.83	11,839	15,556	2,613	15.68	167
1964	888,948.58	711,603	935,040	176,146	16.18	10,887
1965	656,689.55	516,240	678,335	142,527	16.70	8,535
1966	30,718.39	23,703	31,146	7,252	17.22	421
1967	18,978.35	14,359	18,868	4,855	17.76	273
1968	904,933.31	670,895	881,550	249,617	18.31	13,633
1969	75,906.61	55,099	72,400	22,483	18.87	1,191
1970	36,668.59	26,026	34,198	11,638	19.45	598
1971	1,582,734.18	1,097,824	1,442,530	535,888	20.03	26,754
1972	46,493.11	31,487	41,374	16,742	20.62	812
1973	885,429.39	584,605	768,165	338,622	21.23	15,950
1974	39,848.08	25,637	33,687	16,123	21.84	738
1975	27,081.04	16,956	22,280	11,571	22.46	515
1976	25,900.58	15,757	20,705	11,671	23.10	505
1977	1,448,707.28	855,462	1,124,069	686,815	23.74	28,931
1978	123,954.20	70,964	93,246	61,697	24.39	2,530
1979	283,760.31	157,239	206,611	148,089	25.05	5,912
1980	170,094.61	91,086	119,686	92,932	25.72	3,613
1981	104,430.96	53,952	70,892	59,647	26.40	2,259
1982	61,969.01	30,830	40,510	36,951	27.09	1,364
1983	92,054.98	44,037	57,864	57,205	27.78	2,059
1984	298,112.80	136,797	179,750	192,891	28.48	6,773
1985	2,349,537.61	1,031,741	1,355,698	1,581,224	29.19	54,170
1986	80,548.38	33,790	44,400	56,285	29.90	1,882
1987	326,751.22	130,415	171,364	237,075	30.63	7,740
1988	291,754.77	110,539	145,247	219,446	31.36	6,998

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 320 WATER TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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-R1.5						
NET SALVAGE PERCENT.. -25						
1989	2,561,878.91	918,754	1,207,234	1,995,115	32.09	62,172
1990	533,800.31	180,425	237,077	430,173	32.83	13,103
1991	1,362,186.21	432,154	567,846	1,134,887	33.58	33,797
1992	845,592.30	250,612	329,302	727,688	34.33	21,197
1993	11,699,988.43	3,220,422	4,231,604	10,393,382	35.09	296,192
1994	1,974,407.91	501,746	659,290	1,808,720	35.85	50,452
1995	1,666,324.47	387,837	509,614	1,573,292	36.62	42,963
1996	2,393,936.58	506,018	664,903	2,327,518	37.39	62,250
1997	3,222,156.73	611,404	803,379	3,224,317	38.17	84,473
1998	3,510,480.51	589,761	774,940	3,613,161	38.95	92,764
1999	2,126,058.73	310,670	408,217	2,249,356	39.74	56,602
2000	25,332,984.48	3,138,123	4,123,464	27,542,767	40.54	679,397
2001	623,847.31	63,398	83,304	696,505	41.34	16,848
2002	1,357,050.82	107,886	141,762	1,554,552	42.14	36,890
2003	968,855.07	55,225	72,565	1,138,504	42.95	26,508
2004	947,877.45	32,346	42,502	1,142,345	43.77	26,099
2005	1,191,249.13	13,550	17,805	1,471,256	44.59	32,995
	77,395,165.11	21,748,450	28,503,931	68,240,032		1,857,821

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 36.7 2.40

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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	16,143	13,063	3,276	0.72	3,276
1931	25,977.91	31,097	25,164	9,906	6.80	1,457
1932	4,119.06	4,903	3,968	1,593	7.09	225
1936	23,596.77	27,434	22,200	9,656	8.33	1,159
1939	14,062.86	16,018	12,962	6,023	9.38	642
1940	151.51	171	138	67	9.76	7
1941	37.69	42	34	17	10.15	2
1942	139.66	155	125	64	10.56	6
1945	1,211.32	1,312	1,062	573	11.87	48
1946	25,566.07	27,415	22,184	12,330	12.34	999
1947	3,223.70	3,422	2,769	1,583	12.83	123
1948	5,184.70	5,444	4,405	2,594	13.33	195
1949	13,621.89	14,145	11,446	6,944	13.85	501
1950	48,078.38	49,348	39,933	24,973	14.38	1,737
1953	39,208.83	38,757	31,362	21,570	16.07	1,342
1954	514,889.17	502,071	406,279	288,821	16.66	17,336
1955	393,477.60	378,317	306,137	225,058	17.27	13,032
1956	190,037.20	180,047	145,695	110,855	17.89	6,196
1957	197,664.72	184,445	149,254	117,593	18.53	6,346
1958	1,017.65	935	757	617	19.18	32
1960	103,019.97	91,540	74,075	65,002	20.51	3,169
1961	648,968.69	566,666	458,550	417,558	21.19	19,705
1962	426,973.34	366,138	296,281	280,133	21.89	12,797
1963	146,575.92	123,337	99,805	98,072	22.60	4,339
1964	1,193,355.95	984,823	796,926	814,105	23.32	34,910
1965	736,435.21	595,717	482,058	512,130	24.05	21,294
1966	485,701.75	384,763	311,353	344,344	24.79	13,890
1967	352,400.60	273,313	221,167	254,574	25.53	9,972
1968	625,372.71	474,301	383,808	460,445	26.29	17,514
1969	149,097.84	110,504	89,421	111,861	27.06	4,134
1970	397,314.33	287,497	232,645	303,729	27.84	10,910
1971	397,534.84	280,572	227,041	309,631	28.63	10,815
1972	34,970.69	24,063	19,472	27,738	29.42	943
1973	35,059.97	23,486	19,005	28,326	30.23	937
1974	2,630.84	1,714	1,387	2,165	31.04	70
1975	373,912.24	236,743	191,574	313,208	31.86	9,831
1976	10,586.94	6,506	5,265	9,027	32.69	276
1977	71,903.77	42,827	34,656	62,414	33.53	1,861

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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	157,461	127,418	241,344	34.38	7,020
1979	562,574.64	313,512	253,696	505,780	35.23	14,357
1980	283,860.83	152,710	123,574	259,638	36.09	7,194
1981	744,116.41	385,750	312,151	692,406	36.96	18,734
1982	2,903.68	1,448	1,172	2,748	37.84	73
1983	83,371.58	39,922	32,305	80,247	38.72	2,072
1984	2,848.99	1,307	1,058	2,788	39.61	70
1985	17,224.26	7,552	6,111	17,142	40.51	423
1986	99,857.43	41,763	33,795	101,013	41.41	2,439
1987	44,369.09	17,652	14,284	45,614	42.32	1,078
1988	20,359.72	7,677	6,212	21,274	43.24	492
1989	1,088,606.45	387,979	313,955	1,155,664	44.16	26,170
1990	1,152,251.17	386,863	313,052	1,242,487	45.08	27,562
1991	869,538.61	273,513	221,329	952,548	46.02	20,699
1992	490,690.60	143,947	116,483	545,949	46.96	11,626
1993	60,912.83	16,586	13,421	68,811	47.90	1,437
1994	1,063.38	267	216	1,220	48.85	25
1995	626,675.10	143,822	116,382	729,629	49.80	14,651
1996	835,015.53	173,825	140,660	986,611	50.75	19,441
1997	1,977,288.06	368,903	298,519	2,370,820	51.71	45,848
1998	998,481.92	164,450	133,074	1,214,877	52.68	23,061
1999	271,044.99	38,713	31,327	334,584	53.65	6,236
2000	958,012.12	116,010	93,876	1,199,440	54.62	21,960
2001	77,498.64	7,690	6,223	98,400	55.59	1,770
2002	3,423,388.00	264,816	214,291	4,407,283	56.56	77,922
2003	78,031.03	4,319	3,495	101,847	57.54	1,770
2004	79,485.49	2,650	2,144	105,161	58.52	1,797
2005	876,441.35	9,702	7,851	1,175,345	59.51	19,750
	23,704,253.98	9,986,940	8,081,500	23,919,245		607,705

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 39.4 2.56

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 331 MAINS - TRANSMISSION AND DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. -35						
1854	29.81	38	40			
1872	58.32	71	76	3	9.29	
1880	94,694.26	111,295	118,961	8,876	11.65	762
1881	72,867.10	85,307	91,183	7,188	11.95	602
1882	3,638.68	4,244	4,536	376	12.25	31
1884	2,430.43	2,812	3,006	275	12.87	21
1885	398.74	459	491	47	13.18	4
1886	839.15	963	1,029	104	13.49	8
1887	4,100.97	4,688	5,011	525	13.80	38
1888	60,248.84	68,574	73,297	8,039	14.12	569
1889	23,145.61	26,228	28,034	3,213	14.45	222
1890	24,797.95	27,984	29,911	3,566	14.77	241
1891	20,117.77	22,599	24,156	3,003	15.11	199
1892	6,116.69	6,841	7,312	946	15.44	61
1893	26,692.18	29,718	31,765	4,269	15.78	271
1894	34,009.21	37,685	40,281	5,631	16.13	349
1895	19,711.96	21,741	23,238	3,373	16.47	205
1896	1,323.49	1,453	1,553	234	16.83	14
1897	8,210.42	8,967	9,585	1,499	17.19	87
1898	31,668.86	34,416	36,786	5,967	17.55	340
1899	42,435.15	45,882	49,042	8,245	17.92	460
1900	327,465.91	352,204	376,463	65,616	18.30	3,586
1901	38,685.79	41,384	44,234	7,992	18.68	428
1902	17,377.34	18,488	19,761	3,698	19.07	194
1903	147,554.71	156,132	166,886	32,313	19.46	1,660
1904	25,669.87	27,006	28,866	5,788	19.86	291
1905	44,088.16	46,121	49,298	10,221	20.26	504
1906	60,960.35	63,393	67,759	14,537	20.67	703
1907	30,182.25	31,199	33,348	7,398	21.09	351
1908	86,613.75	88,983	95,112	21,817	21.51	1,014
1909	21,666.55	22,119	23,642	5,608	21.94	256
1910	247,409.12	250,936	268,220	65,782	22.38	2,939
1911	117,237.22	118,133	126,270	32,000	22.82	1,402
1912	161,928.03	162,072	173,235	45,368	23.27	1,950
1913	197,027.10	195,846	209,335	56,652	23.73	2,387
1914	41,236.70	40,706	43,510	12,160	24.19	503
1915	119,804.30	117,420	125,508	36,228	24.66	1,469
1916	50,272.45	48,912	52,281	15,587	25.14	620

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 331 MAINS - TRANSMISSION AND DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. -35						
1917	29,811.58	28,788	30,771	9,475	25.62	370
1918	2,468.32	2,366	2,529	803	26.11	31
1919	8,160.17	7,760	8,294	2,722	26.60	102
1920	29,730.00	28,051	29,983	10,153	27.10	375
1921	296,732.62	277,688	296,814	103,775	27.61	3,759
1922	297,505.29	276,082	295,098	106,534	28.13	3,787
1923	330,130.48	303,817	324,743	120,933	28.65	4,221
1924	360,469.01	328,867	351,518	135,115	29.18	4,630
1925	401,981.56	363,484	388,520	154,155	29.72	5,187
1926	778,142.44	697,317	745,346	305,146	30.26	10,084
1927	497,359.70	441,670	472,091	199,345	30.80	6,472
1928	412,495.06	362,855	387,847	169,021	31.36	5,390
1929	235,088.82	204,799	218,905	98,465	31.92	3,085
1930	962,786.22	830,548	887,753	412,008	32.49	12,681
1931	476,076.93	406,639	434,647	208,057	33.06	6,293
1932	156,271.84	132,108	141,207	69,760	33.64	2,074
1933	141,996.30	118,793	126,975	64,720	34.23	1,891
1934	107,355.08	88,856	94,976	49,953	34.82	1,435
1935	148,832.41	121,840	130,232	70,692	35.42	1,996
1936	379,386.09	307,200	328,359	183,812	36.02	5,103
1937	198,141.56	158,595	169,518	97,973	36.64	2,674
1938	189,449.12	149,899	160,224	95,532	37.25	2,565
1939	296,572.28	231,856	247,825	152,548	37.88	4,027
1940	497,299.49	384,149	410,608	260,746	38.50	6,773
1941	345,334.48	263,450	281,596	184,606	39.14	4,717
1942	119,405.33	89,948	96,143	65,054	39.78	1,635
1943	79,478.39	59,099	63,170	44,126	40.43	1,091
1944	78,785.06	57,817	61,799	44,561	41.08	1,085
1945	247,016.27	178,808	191,124	142,348	41.74	3,410
1946	457,437.67	326,617	349,113	268,428	42.40	6,331
1947	792,138.12	557,578	595,982	473,404	43.07	10,992
1948	1,041,583.58	722,755	772,536	633,602	43.74	14,486
1949	1,337,163.42	914,138	977,101	828,070	44.42	18,642
1950	1,123,600.61	756,610	808,723	708,138	45.11	15,698
1951	1,134,288.90	752,017	803,813	727,477	45.80	15,884
1952	1,065,634.97	695,423	743,321	695,286	46.49	14,956
1953	2,528,560.72	1,623,829	1,735,673	1,677,884	47.19	35,556
1954	3,391,518.91	2,141,846	2,289,369	2,289,182	47.90	47,791

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 331 MAINS - TRANSMISSION AND DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. -35						
1955	4,501,869.25	2,795,053	2,987,567	3,089,956	48.61	63,566
1956	3,808,058.28	2,323,677	2,483,724	2,657,155	49.32	53,876
1957	2,281,155.21	1,367,016	1,461,172	1,618,388	50.05	32,335
1958	2,749,238.31	1,617,831	1,729,262	1,982,210	50.77	39,043
1959	4,113,386.47	2,375,604	2,539,228	3,013,844	51.50	58,521
1960	3,453,316.68	1,956,166	2,090,900	2,571,078	52.24	49,217
1961	3,233,333.59	1,795,325	1,918,981	2,446,019	52.98	46,169
1962	2,834,607.50	1,542,551	1,648,797	2,177,923	53.72	40,542
1963	3,323,173.78	1,771,185	1,893,178	2,593,107	54.47	47,606
1964	4,491,183.49	2,342,175	2,503,496	3,559,602	55.23	64,451
1965	4,514,495.77	2,303,747	2,462,421	3,632,148	55.98	64,883
1966	4,745,298.78	2,366,433	2,529,425	3,876,728	56.75	68,312
1967	3,778,390.57	1,840,889	1,967,683	3,133,144	57.52	54,471
1968	4,481,484.97	2,131,417	2,278,222	3,771,783	58.29	64,707
1969	4,809,228.42	2,232,107	2,385,847	4,106,611	59.06	69,533
1970	3,342,708.89	1,511,740	1,615,864	2,896,793	59.85	48,401
1971	4,783,539.16	2,107,173	2,252,308	4,205,470	60.63	69,363
1972	4,110,037.31	1,762,220	1,883,596	3,664,954	61.42	59,670
1973	4,209,989.83	1,755,061	1,875,944	3,807,542	62.21	61,205
1974	5,887,520.56	2,383,651	2,547,829	5,400,324	63.01	85,706
1975	4,410,014.77	1,732,474	1,851,801	4,101,719	63.81	64,280
1976	4,620,398.51	1,758,986	1,880,139	4,357,399	64.62	67,431
1977	5,748,052.55	2,118,445	2,264,356	5,495,515	65.43	83,991
1978	8,632,008.74	3,076,448	3,288,344	8,364,868	66.24	126,281
1979	7,576,741.32	2,607,270	2,786,850	7,441,751	67.06	110,972
1980	5,187,896.99	1,721,500	1,840,071	5,163,590	67.88	76,069
1981	4,838,998.05	1,545,624	1,652,081	4,880,566	68.71	71,031
1982	4,246,255.23	1,303,558	1,393,343	4,339,102	69.53	62,406
1983	5,381,903.28	1,584,621	1,693,764	5,571,805	70.37	79,179
1984	6,933,278.56	1,955,289	2,089,963	7,269,963	71.20	102,106
1985	14,168,920.56	3,817,957	4,080,925	15,047,118	72.04	208,872
1986	13,159,564.49	3,377,205	3,609,816	14,155,596	72.89	194,205
1987	14,104,541.31	3,442,636	3,679,753	15,361,378	73.73	208,346
1988	16,773,570.66	3,876,708	4,143,723	18,500,597	74.59	248,031
1989	16,493,183.24	3,602,606	3,850,742	18,415,055	75.44	244,102
1990	12,376,076.18	2,542,912	2,718,059	13,989,644	76.30	183,351
1991	17,106,563.52	3,295,494	3,522,477	19,571,384	77.16	253,647
1992	9,215,857.84	1,655,951	1,770,007	10,671,401	78.02	136,778

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 331 MAINS - TRANSMISSION AND DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. -35						
1993	13,467,287.78	2,243,515	2,398,041	15,782,798	78.89	200,061
1994	14,953,555.47	2,297,315	2,455,547	17,731,753	79.76	222,314
1995	14,095,401.22	1,978,994	2,115,301	16,913,491	80.64	209,741
1996	17,684,613.29	2,251,340	2,406,405	21,467,823	81.51	263,377
1997	24,883,359.04	2,835,210	3,030,490	30,562,045	82.40	370,899
1998	19,612,689.30	1,977,842	2,114,069	24,363,062	83.28	292,544
1999	16,736,204.70	1,464,083	1,564,924	21,028,952	84.17	249,839
2000	35,936,256.25	2,663,416	2,846,863	45,667,083	85.06	536,881
2001	76,074,954.62	4,621,553	4,939,871	97,761,318	85.95	1,137,421
2002	51,222,270.25	2,427,167	2,594,342	66,555,723	86.84	766,418
2003	23,566,768.79	798,560	853,562	30,961,576	87.74	352,879
2004	16,933,118.34	345,182	368,957	22,490,753	88.64	253,731
2005	8,329,842.12	56,226	60,099	11,185,188	89.55	124,904
	607,111,067.78	128,974,089	137,857,396	681,742,548		8,955,684

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 76.1 1.48

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 332 MAINS - FIRE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. -35						
1935	1,546.00	1,266	1,268	819	35.42	23
1970	661.98	299	300	594	59.85	10
1971	23.30	10	10	21	60.63	
1972	656.23	281	281	605	61.42	10
1978	707.89	252	252	704	66.24	11
1979	1,018.06	350	351	1,023	67.06	15
1980	18,096.33	6,005	6,015	18,415	67.88	271
1981	1,260.55	403	404	1,298	68.71	19
1982	2,039.39	626	627	2,126	69.53	31
1984	18,506.33	5,219	5,228	19,756	71.20	277
1985	11,002.10	2,965	2,970	11,883	72.04	165
1986	18,331.41	4,704	4,712	20,035	72.89	275
1987	15,383.48	3,755	3,762	17,006	73.73	231
1988	10,540.41	2,436	2,440	11,790	74.59	158
1989	8,202.47	1,792	1,795	9,278	75.44	123
1990	10,153.92	2,086	2,090	11,618	76.30	152
1991	28,047.23	5,403	5,412	32,452	77.16	421
1992	9,750.19	1,752	1,755	11,408	78.02	146
1993	20,496.58	3,415	3,421	24,249	78.89	307
1994	21,549.23	3,311	3,317	25,774	79.76	323
1995	28,593.97	4,015	4,022	34,580	80.64	429
1996	8,978.58	1,143	1,145	10,976	81.51	135
1997	46,256.12	5,270	5,279	57,167	82.40	694
1998	16,909.37	1,705	1,708	21,120	83.28	254
1999	18,774.64	1,642	1,645	23,701	84.17	282
2000	55,642.73	4,124	4,131	70,987	85.06	835
2001	35,760.75	2,172	2,176	46,101	85.95	536
2002	20,567.53	975	977	26,789	86.84	308
2003	17,412.44	590	591	22,916	87.74	261
2004	16,308.31	332	333	21,683	88.64	245
2005	21,930.14	148	148	29,458	89.55	329
	485,107.66	68,446	68,565	586,332		7,276

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 80.6 1.50

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

SURVIVOR CURVE.. IOWA 65-R2.5
NET SALVAGE PERCENT..-100

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1923	55.69	95	58	53	9.38	6
1924	3,815.29	6,497	3,981	3,650	9.65	378
1925	5,317.97	9,013	5,523	5,113	9.92	515
1926	7,206.54	12,149	7,444	6,969	10.21	683
1927	853.80	1,432	877	831	10.50	79
1928	6,211.10	10,358	6,347	6,075	10.80	563
1929	4,408.06	7,309	4,479	4,337	11.11	390
1930	5,210.81	8,589	5,263	5,159	11.43	451
1931	4,385.05	7,184	4,402	4,368	11.76	371
1932	3,743.12	6,092	3,733	3,753	12.11	310
1933	2,976.01	4,811	2,948	3,004	12.46	241
1934	2,737.00	4,393	2,692	2,782	12.83	217
1935	12,634.06	20,134	12,337	12,931	13.21	979
1936	11,614.21	18,369	11,256	11,972	13.60	880
1937	7,038.21	11,043	6,767	7,309	14.01	522
1938	6,794.14	10,572	6,478	7,110	14.43	493
1939	5,778.55	8,915	5,463	6,094	14.86	410
1940	10,933.90	16,720	10,245	11,623	15.30	760
1941	6,170.87	9,349	5,729	6,613	15.76	420
1942	4,886.88	7,332	4,493	5,281	16.24	325
1943	899.09	1,336	819	979	16.72	59
1944	841.93	1,238	759	925	17.22	54
1945	6,986.60	10,161	6,226	7,747	17.73	437
1946	29,913.17	43,021	26,361	33,465	18.26	1,833
1947	17,365.34	24,687	15,127	19,604	18.80	1,043
1948	18,647.81	26,193	16,050	21,246	19.35	1,098
1949	15,818.09	21,946	13,447	18,189	19.91	914
1950	19,948.16	27,325	16,743	23,153	20.48	1,131
1951	21,652.91	29,266	17,933	25,373	21.07	1,204
1952	26,637.77	35,513	21,761	31,515	21.67	1,454
1953	31,216.96	41,032	25,142	37,292	22.28	1,674
1954	36,980.57	47,905	29,354	44,607	22.90	1,948
1955	49,764.75	63,500	38,910	60,620	23.53	2,576
1956	45,691.87	57,407	35,176	56,208	24.17	2,326
1957	44,598.70	55,142	33,788	55,409	24.82	2,232
1958	53,879.60	65,518	40,146	67,613	25.48	2,654
1959	61,663.59	73,688	45,152	78,175	26.16	2,988
1960	43,024.74	50,520	30,956	55,093	26.84	2,053

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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-R2.5						
NET SALVAGE PERCENT..-100						
1961	42,588.84	49,113	30,094	55,084	27.52	2,002
1962	54,311.17	61,459	37,659	70,963	28.22	2,515
1963	72,168.72	80,093	49,077	95,260	28.93	3,293
1964	90,931.01	98,933	60,621	121,241	29.64	4,090
1965	65,950.07	70,276	43,062	88,838	30.37	2,925
1966	73,771.81	76,944	47,148	100,396	31.10	3,228
1967	72,847.16	74,333	45,548	100,146	31.84	3,145
1968	60,414.87	60,246	36,916	83,914	32.59	2,575
1969	76,061.02	74,099	45,404	106,718	33.34	3,201
1970	127,528.47	121,254	74,298	180,759	34.10	5,301
1971	102,430.38	94,953	58,183	146,678	34.87	4,206
1972	117,608.03	106,200	65,074	170,142	35.65	4,773
1973	114,974.19	101,039	61,912	168,036	36.44	4,611
1974	92,739.53	79,237	48,553	136,926	37.23	3,678
1975	99,191.54	82,349	50,459	147,924	38.02	3,891
1976	123,727.51	99,625	61,045	186,410	38.83	4,801
1977	142,763.57	111,413	68,268	217,259	39.64	5,481
1978	150,068.95	113,302	69,426	230,712	40.46	5,702
1979	191,935.61	140,075	85,831	298,040	41.28	7,220
1980	154,053.42	108,515	66,493	241,614	42.11	5,738
1981	113,568.88	77,045	47,209	179,929	42.95	4,189
1982	118,419.63	77,281	47,354	189,485	43.79	4,327
1983	192,780.92	120,758	73,995	311,567	44.64	6,980
1984	205,915.07	123,549	75,705	336,125	45.50	7,387
1985	320,178.28	183,654	112,534	527,823	46.36	11,385
1986	454,009.62	248,343	152,172	755,847	47.22	16,007
1987	412,924.84	214,721	131,571	694,279	48.10	14,434
1988	410,190.38	202,306	123,963	696,418	48.97	14,221
1989	497,352.60	231,866	142,076	852,629	49.85	17,104
1990	417,566.31	183,228	112,273	722,860	50.74	14,246
1991	512,457.57	210,825	129,183	895,732	51.63	17,349
1992	628,884.90	241,240	147,820	1,109,950	52.53	21,130
1993	853,906.25	303,991	186,271	1,521,542	53.43	28,477
1994	877,019.96	288,013	176,480	1,577,560	54.33	29,037
1995	666,346.03	200,170	122,654	1,210,038	55.24	21,905
1996	1,002,017.74	272,950	167,250	1,836,785	56.15	32,712
1997	937,449.39	228,738	140,160	1,734,739	57.07	30,397
1998	917,988.23	197,918	121,275	1,714,701	57.99	29,569

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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-R2.5						
NET SALVAGE PERCENT..-100						
1999	5,102,885.43	956,281	585,962	9,619,809	58.91	163,297
2000	1,146,729.93	182,101	111,583	2,181,877	59.84	36,462
2001	1,272,129.33	165,631	101,490	2,442,769	60.77	40,197
2002	1,339,386.80	135,546	83,056	2,595,718	61.71	42,063
2003	29,349.50	2,131	1,306	57,393	62.64	916
2004	37,274.99	1,625	996	73,554	63.58	1,157
2005	88,562.54	1,275	781	176,344	64.53	2,733
	21,219,663.90	7,710,398	4,724,555	37,714,773		726,728
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					51.9	3.42

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 334 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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 35-R2.5						
NET SALVAGE PERCENT.. +3						
1901	11.73	11	11			
1902	12.71	12	12			
1910	9.44	9	9			
1915	55.66	54	54			
1916	201.77	196	196			
1917	20.07	19	19			
1919	55.13	53	53			
1920	160.69	156	156			
1921	62.22	60	60			
1922	1,103.60	1,070	1,070			
1923	3,402.13	3,300	3,300			
1924	4,832.99	4,688	4,688			
1925	8,370.79	8,120	8,120			
1926	8,113.71	7,870	7,870			
1927	7,337.48	7,117	7,117			
1928	9,671.12	9,381	9,381			
1929	8,496.14	8,241	8,241			
1930	10,261.45	9,954	9,954			
1931	8,024.70	7,784	7,784			
1932	2,597.44	2,520	2,520			
1933	2,954.24	2,866	2,866			
1934	6,380.10	6,189	6,189			
1935	4,129.41	4,006	4,006			
1936	6,624.33	6,426	6,426			
1937	6,639.27	6,440	6,440			
1938	8,391.25	8,140	8,140			
1939	8,894.78	8,628	8,628			
1940	10,910.14	10,583	10,583			
1941	12,006.54	11,596	11,646			
1942	6,728.10	6,455	6,526			
1943	47,960.19	45,670	46,190	331	0.64	331
1944	2,869.50	2,712	2,743	40	0.90	40
1945	6,472.94	6,069	6,138	141	1.17	121
1946	15,423.95	14,342	14,505	456	1.45	314
1947	17,518.85	16,159	16,343	650	1.72	378
1948	33,008.20	30,196	30,540	1,478	1.99	743
1949	51,205.71	46,491	47,020	2,650	2.24	1,183
1950	58,035.37	52,320	52,915	3,379	2.47	1,368

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 334 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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 35-R2.5						
NET SALVAGE PERCENT.. +3						
1951	67,725.45	60,629	61,319	4,375	2.70	1,620
1952	70,398.63	62,592	63,304	4,983	2.92	1,707
1953	132,982.61	117,422	118,758	10,235	3.14	3,260
1954	123,702.40	108,472	109,707	10,284	3.36	3,061
1955	196,623.64	171,214	173,163	17,562	3.58	4,906
1956	187,470.99	162,044	163,888	17,959	3.81	4,714
1957	172,863.85	148,328	150,016	17,662	4.04	4,372
1958	194,032.47	165,250	167,131	21,080	4.27	4,937
1959	227,778.49	192,421	194,611	26,334	4.52	5,826
1960	198,930.62	166,662	168,559	24,404	4.77	5,116
1961	166,689.51	138,454	140,030	21,659	5.03	4,306
1962	180,166.45	148,303	149,991	24,770	5.30	4,674
1963	211,098.17	172,126	174,085	30,680	5.58	5,498
1964	233,424.06	188,315	190,458	35,963	5.89	6,106
1965	259,071.80	206,719	209,072	42,228	6.21	6,800
1966	269,210.78	212,276	214,692	46,442	6.55	7,090
1967	237,752.20	185,095	187,202	43,418	6.91	6,283
1968	213,528.79	163,979	165,845	41,278	7.29	5,662
1969	293,512.09	222,071	224,598	60,109	7.70	7,806
1970	310,996.92	231,499	234,134	67,533	8.14	8,296
1971	188,554.66	137,960	139,530	43,368	8.60	5,043
1972	301,421.03	216,535	218,999	73,379	9.08	8,081
1973	411,360.81	289,689	292,986	106,034	9.59	11,057
1974	322,905.08	222,667	225,201	88,017	10.12	8,697
1975	343,370.38	231,450	234,084	98,985	10.68	9,268
1976	460,131.00	302,744	306,189	140,138	11.26	12,446
1977	475,317.43	304,805	308,274	152,784	11.86	12,882
1978	515,171.83	321,518	325,177	174,540	12.48	13,986
1979	529,675.20	321,167	324,822	188,963	13.12	14,403
1980	738,965.29	434,809	439,757	277,039	13.77	20,119
1981	517,366.21	294,633	297,986	203,859	14.45	14,108
1982	387,423.83	213,230	215,657	160,144	15.14	10,578
1983	587,661.39	311,864	315,413	254,619	15.85	16,064
1984	620,688.56	316,868	320,474	281,594	16.58	16,984
1985	833,779.21	408,508	413,157	395,609	17.32	22,841
1986	834,492.73	391,535	395,991	413,467	18.07	22,881
1987	889,970.64	398,572	403,108	460,164	18.84	24,425
1988	971,388.47	414,023	418,735	523,512	19.62	26,683

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 334 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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 35-R2.5						
NET SALVAGE PERCENT.. +3						
1989	812,459.76	328,553	332,292	455,794	20.41	22,332
1990	936,275.81	357,553	361,622	546,566	21.22	25,757
1991	976,684.36	350,816	354,809	592,575	22.04	26,886
1992	1,343,390.81	451,651	456,791	846,298	22.87	37,005
1993	1,266,405.08	396,286	400,796	827,617	23.71	34,906
1994	2,857,114.11	826,709	836,118	1,935,283	24.56	78,798
1995	1,848,739.86	490,282	495,862	1,297,416	25.43	51,019
1996	1,961,330.89	472,959	478,342	1,424,149	26.30	54,150
1997	2,008,538.57	435,246	440,200	1,508,082	27.18	55,485
1998	1,417,836.29	271,897	274,991	1,100,310	28.08	39,185
1999	6,575,450.70	1,097,048	1,109,533	5,268,654	28.98	181,803
2000	2,537,278.39	360,068	364,166	2,096,994	29.88	70,181
2001	3,164,975.41	368,403	372,596	2,697,430	30.80	87,579
2002	3,597,027.60	326,930	330,651	3,158,466	31.72	99,573
2003	621,586.89	40,457	40,917	562,022	32.65	17,214
2004	2,941,593.47	114,990	116,299	2,737,047	33.59	81,484
2005	60,817.65	791	800	58,193	34.53	1,685
	49,184,063.16	15,802,990	15,981,347	31,727,194		1,342,106
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					23.6	2.73

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. -25						
1880	1,870.50	2,277	2,338			
1881	1,132.44	1,371	1,416			
1882	97.80	118	122			
1884	46.05	55	58			
1885	21.58	26	27			
1887	67.27	79	84			
1888	588.94	688	736			
1889	448.66	522	561			
1890	291.01	337	364			
1891	299.48	346	374			
1892	272.75	313	341			
1893	376.43	431	471			
1894	127.91	146	160			
1895	180.24	205	225			
1896	39.56	45	49			
1897	191.19	216	239			
1898	1,230.15	1,382	1,538			
1899	23.91	27	30			
1900	4,142.14	4,613	5,178			
1901	3,574.87	3,964	4,469			
1902	1,514.89	1,672	1,894			
1903	852.98	937	1,066			
1904	951.41	1,040	1,189			
1905	781.77	851	977			
1906	1,471.63	1,594	1,840			
1907	241.75	261	302			
1908	771.75	828	965			
1909	721.15	770	901			
1910	2,068.83	2,197	2,586			
1911	2,756.12	2,911	3,445			
1912	975.82	1,025	1,220			
1913	4,283.62	4,475	5,355			
1914	802.09	833	998	5	10.97	
1915	1,789.62	1,849	2,216	21	11.28	2
1916	11,121.67	11,425	13,692	210	11.58	18
1917	520.86	532	638	13	11.89	1
1918	441.84	449	538	14	12.21	1
1919	497.13	502	602	19	12.53	2

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. -25						
1920	3,271.63	3,281	3,932	158	12.85	12
1921	3,205.83	3,195	3,829	178	13.18	14
1922	2,697.53	2,671	3,201	171	13.51	13
1923	1,235.32	1,215	1,456	88	13.85	6
1924	16,120.57	15,748	18,872	1,279	14.20	90
1925	5,601.59	5,435	6,513	489	14.55	34
1926	6,067.50	5,845	7,005	579	14.91	39
1927	15,205.81	14,542	17,427	1,580	15.27	103
1928	9,462.57	8,982	10,764	1,064	15.64	68
1929	18,016.60	16,969	20,336	2,185	16.02	136
1930	9,322.22	8,713	10,442	1,211	16.40	74
1931	11,336.13	10,510	12,595	1,575	16.79	94
1932	5,183.33	4,765	5,710	769	17.19	45
1933	2,607.45	2,377	2,849	410	17.60	23
1934	10,341.01	9,344	11,198	1,728	18.01	96
1935	2,686.82	2,406	2,883	476	18.43	26
1936	12,096.14	10,732	12,861	2,259	18.86	120
1937	9,463.56	8,317	9,967	1,862	19.30	96
1938	14,393.05	12,526	15,011	2,980	19.75	151
1939	9,153.91	7,886	9,451	1,991	20.20	99
1940	13,260.03	11,307	13,550	3,025	20.66	146
1941	14,490.24	12,224	14,649	3,464	21.13	164
1942	15,883.05	13,252	15,881	3,973	21.61	184
1943	1,332.78	1,100	1,318	348	22.09	16
1944	11,436.75	9,328	11,179	3,117	22.59	138
1945	9,772.97	7,877	9,440	2,776	23.09	120
1946	21,846.27	17,392	20,842	6,466	23.60	274
1947	30,950.33	24,331	29,158	9,530	24.12	395
1948	39,977.00	31,027	37,182	12,789	24.64	519
1949	88,701.60	67,923	81,398	29,479	25.18	1,171
1950	124,086.89	93,732	112,328	42,781	25.72	1,663
1951	103,559.61	77,126	92,427	37,023	26.27	1,409
1952	171,537.89	125,909	150,888	63,534	26.83	2,368
1953	174,719.67	126,366	151,436	66,964	27.39	2,445
1954	205,535.15	146,392	175,435	81,484	27.96	2,914
1955	413,403.64	289,848	347,351	169,404	28.54	5,936
1956	243,612.27	168,032	201,368	103,147	29.13	3,541
1957	182,900.03	124,098	148,718	79,907	29.72	2,689

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. -25						
1958	232,548.93	155,081	185,848	104,838	30.32	3,458
1959	286,028.03	187,420	224,603	132,932	30.93	4,298
1960	287,963.62	185,233	221,982	137,973	31.55	4,373
1961	285,484.86	180,248	216,008	140,848	32.17	4,378
1962	252,997.27	156,669	187,751	128,496	32.80	3,918
1963	293,457.43	178,165	213,511	153,311	33.43	4,586
1964	304,903.97	181,304	217,273	163,857	34.08	4,808
1965	311,765.07	181,525	217,538	172,168	34.72	4,959
1966	284,476.51	162,045	194,193	161,403	35.38	4,562
1967	275,174.88	153,238	183,639	160,330	36.04	4,449
1968	332,135.90	180,682	216,528	198,642	36.71	5,411
1969	348,469.75	185,081	221,800	213,787	37.38	5,719
1970	253,899.78	131,552	157,651	159,724	38.06	4,197
1971	373,330.80	188,532	225,935	240,729	38.74	6,214
1972	419,989.08	206,530	247,504	277,482	39.43	7,037
1973	570,066.42	272,634	326,722	385,861	40.13	9,615
1974	597,065.99	277,486	332,537	413,795	40.83	10,135
1975	603,555.89	272,430	326,478	427,967	41.53	10,305
1976	670,925.68	293,698	351,965	486,692	42.24	11,522
1977	756,058.90	320,474	384,053	561,021	42.96	13,059
1978	827,222.24	339,161	406,448	627,580	43.68	14,368
1979	827,675.40	327,863	392,908	641,686	44.40	14,452
1980	699,721.28	267,381	320,427	554,225	45.13	12,281
1981	686,368.13	252,669	302,796	555,164	45.86	12,106
1982	606,541.18	214,640	257,223	500,953	46.60	10,750
1983	732,315.07	248,713	298,056	617,338	47.34	13,041
1984	1,050,870.83	341,927	409,762	903,827	48.08	18,798
1985	1,198,685.38	372,791	446,750	1,051,607	48.83	21,536
1986	1,373,620.49	407,107	487,874	1,229,152	49.59	24,786
1987	1,598,599.71	450,605	540,001	1,458,249	50.34	28,968
1988	1,585,294.80	423,670	507,723	1,473,896	51.10	28,843
1989	1,356,765.19	342,583	410,548	1,285,408	51.87	24,781
1990	1,455,386.52	346,018	414,665	1,404,568	52.64	26,683
1991	1,136,116.93	253,212	303,447	1,116,699	53.41	20,908
1992	862,833.35	179,577	215,204	863,338	54.18	15,935
1993	1,468,079.73	283,523	339,772	1,495,328	54.96	27,208
1994	1,424,389.59	253,719	304,055	1,476,432	55.74	26,488
1995	1,614,149.98	262,905	315,063	1,702,624	56.53	30,119

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. -25						
1996	1,509,601.15	223,044	267,294	1,619,707	57.32	28,257
1997	1,701,271.45	225,418	270,139	1,856,450	58.11	31,947
1998	1,361,474.93	159,463	191,099	1,510,745	58.91	25,645
1999	615,374.89	62,614	75,036	694,183	59.71	11,626
2000	1,473,004.52	127,231	152,472	1,688,784	60.51	27,909
2001	2,639,251.57	186,727	223,772	3,075,292	61.32	50,152
2002	2,273,377.68	125,604	150,523	2,691,199	62.13	43,316
2003	1,576,678.20	62,082	74,398	1,896,450	62.95	30,126
2004	1,742,363.22	41,163	49,330	2,128,624	63.77	33,380
2005	1,058,958.05	8,339	9,993	1,313,705	64.59	20,339
	46,278,352.77	12,393,811	14,850,351	42,997,594		829,206
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					51.9	1.79

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 339.10 MISCELLANEOUS INTANGIBLE PLANT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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	505	306,586	304,292-		
	2,294.00	505	306,586	304,292-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

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, 2005

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	104		1,730	23.50	74
	1,729.62	104		1,730		74

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 23.4 4.28

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 339.40 MISCELLANEOUS WATER TREATMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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	1,830	822	7,623	23.50	324
2001	130,498.65	19,575	8,789	121,710	25.50	4,773
2002	1,342,722.55	156,696	70,359	1,272,364	26.50	48,014
	1,481,666.20	178,101	79,970	1,401,697		53,111

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 26.4 3.58

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 339.50 MISCELLANEOUS TRANS. & DISTR. - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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	70	43	45	10.32	4
1958	905.48	700	426	479	11.32	42
1959	342.52	261	159	184	11.85	16
1960	271.56	204	124	148	12.39	12
1961	900.89	667	406	495	12.96	38
1962	924.06	674	411	513	13.54	38
1963	178.51	128	78	101	14.14	7
1964	1,322.62	932	568	755	14.75	51
1966	806.86	548	334	473	16.03	30
1967	1,584.73	1,055	643	942	16.70	56
1968	5,405.26	3,526	2,148	3,257	17.38	187
1969	1,798.40	1,148	700	1,098	18.07	61
1970	2,638.54	1,648	1,004	1,635	18.77	87
1971	645.00	394	240	405	19.49	21
1977	106.18	55	33	73	24.05	3
1983	690.30	290	177	513	29.00	18
1986	1.18			1	31.60	
	18,610.15	12,300	7,494	11,117		671

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 16.6 3.61

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 339.60 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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	80,665	341,659	56,924-		
	284,734.98	80,665	341,659	56,924-		

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

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, 2005

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						
1939	254.93	255	255			
1940	91.03	91	91			
1941	136.20	136	136			
1942	292.95	293	293			
1943	30.72	31	31			
1946	61.23	61	61			
1947	1,497.96	1,498	1,498			
1948	2,457.34	2,457	2,457			
1949	2,971.99	2,972	2,972			
1950	709.04	709	709			
1951	759.33	759	759			
1952	1,034.61	1,035	1,035			
1953	5,347.93	5,348	5,348			
1954	3,664.85	3,665	3,665			
1955	4,209.06	4,209	4,209			
1956	18,273.07	18,273	18,273			
1957	670.15	670	670			
1958	1,707.98	1,708	1,708			
1959	2,866.70	2,867	2,867			
1960	3,738.00	3,738	3,738			
1961	3,576.01	3,576	3,576			
1962	1,165.24	1,165	1,165			
1963	2,877.23	2,877	2,877			
1964	20,089.65	20,090	20,090			
1965	7,326.45	7,326	7,326			
1966	6,807.79	6,808	6,808			
1967	6,770.43	6,770	6,770			
1968	6,378.20	6,378	6,378			
1969	8,047.60	8,048	8,048			
1970	4,081.89	4,082	4,082			
1971	5,826.94	5,827	5,827			
1972	6,473.85	6,474	6,474			
1973	15,894.58	15,895	15,895			
1974	25,807.39	25,807	25,807			
1975	4,195.19	4,195	4,195			
1976	6,532.58	6,533	6,533			
1977	4,727.01	4,727	4,727			
1978	326,815.06	326,815	326,815			

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, 2005

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	17,375.60	17,376	17,376			
1980	22,117.69	22,118	22,118			
1981	10,867.17	10,867	10,867			
1982	37,952.39	37,952	37,952			
1983	165,137.31	165,137	165,137			
1984	17,101.70	17,102	17,102			
1985	39,533.09	39,533	39,533			
1986	14,263.91	13,907	9,860	4,404	0.50	4,404
1987	51,955.53	48,059	34,075	17,881	1.50	11,921
1988	20,465.31	17,907	12,696	7,769	2.50	3,108
1989	78,744.15	64,964	46,060	32,684	3.50	9,338
1990	86,078.78	66,711	47,299	38,780	4.50	8,618
1991	60,442.19	43,821	31,070	29,372	5.50	5,340
1992	139,472.85	94,144	66,749	72,724	6.50	11,188
1993	110,482.14	69,051	48,958	61,524	7.50	8,203
1994	117,278.12	67,435	47,812	69,466	8.50	8,172
1995	87,125.07	45,741	32,431	54,694	9.50	5,757
1996	118,669.47	56,368	39,966	78,703	10.50	7,496
1997	78,679.55	33,439	23,709	54,971	11.50	4,780
1998	116,620.10	43,733	31,007	85,613	12.50	6,849
1999	25,227.98	8,199	5,813	19,415	13.50	1,438
2000	99,433.96	27,344	19,387	80,047	14.50	5,520
2001	10,816.34	2,434	1,726	9,090	15.50	586
2002	6,199,651.75	1,084,939	769,238	5,430,414	16.50	329,116
2003	3,351,200.31	418,900	297,006	3,054,194	17.50	174,525
2004	26,086.62	1,956	1,387	24,700	18.50	1,335
2005	5,329.22	133	94	5,235	19.50	268
	11,622,276.46	3,033,438	2,390,596	9,231,680		607,962

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 15.2 5.23

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, 2005

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						
1939	381.72	382	382			
1943	5,672.06	5,672	5,672			
1948	140.64	141	141			
1953	368.20	368	368			
1962	1,799.51	1,800	1,800			
1964	718.47	718	718			
1965	907.76	908	908			
1969	250.64	251	251			
1970	772.45	772	772			
1971	509.00	509	509			
1972	5,187.23	5,187	5,187			
1974	1,136.51	1,137	1,137			
1975	15,416.44	15,416	15,416			
1976	1,148.31	1,148	1,148			
1977	630.08	630	630			
1978	1,776.47	1,776	1,776			
1979	6,117.31	6,117	6,117			
1980	6,443.94	6,444	6,444			
1981	2,125.70	2,126	2,126			
1982	3,111.71	3,112	3,112			
1983	5,447.62	5,448	5,448			
1984	2,914.59	2,915	2,915			
1985	4,310.07	4,310	4,310			
1986	6,464.17	6,464	6,464			
1987	13,368.70	13,369	13,369			
1988	3,120.96	3,121	3,121			
1989	13,855.64	13,856	13,856			
1990	68,479.63	68,480	68,480			
1991	47,741.94	47,742	47,742			
1992	31,112.06	31,112	31,112			
1993	19,324.49	19,324	19,324			
1994	12,141.67	12,142	12,142			
1995	140,970.53	140,971	140,971			
1996	117,935.28	117,935	117,935			
1997	214,975.11	214,975	214,975			
1998	126,594.96	126,595	126,595			
1999	13,266.63	13,267	13,267			
2000	1,382,767.58	1,267,583	384,318-	1,767,086	0.50	1,767,086

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, 2005

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						
2001	111,911.97	83,934	25,448-	137,360	1.50	91,573
2002	216,866.50	126,498	38,353-	255,220	2.50	102,088
2003	8,122.79	3,385	1,026-	9,149	3.50	2,614
2004	342,768.19	85,692	25,981-	368,749	4.50	81,944
2005	1,734,998.33	144,525	43,819-	1,778,817	5.50	323,421
	4,694,073.56	2,608,257	377,695	4,316,381		2,368,726

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 1.8 50.46

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, 2005

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	264,492.34	264,492	264,492			
2001	24,831.94	22,349	6,432	18,400	0.50	18,400
2002	2,412,905.53	1,689,034	486,094	1,926,812	1.50	1,284,541
2003	3,522,474.51	1,761,237	506,874	3,015,601	2.50	1,206,240
2004	35,203.41	10,561	3,039	32,164	3.50	9,190
2005	1,791,516.57	179,152	51,559	1,739,958	4.50	386,657
	8,906,110.38	4,781,510	2,173,175	6,732,935		2,905,028

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 2.3 32.62

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 340.50 OFFICE FURN. & EQUIP. - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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						
1949	22.44	22	22			
1954	16.00	16	16			
1961	2,549.51	2,550	2,550			
1968	247.20	247	247			
1970	556.20	556	556			
1971	535.60	536	536			
1972	57.10	57	57			
1975	145.55	146	146			
1978	715.57	716	716			
1979	363.89	364	364			
1980	1,808.31	1,808	1,808			
1981	395.48	395	395			
1982	3,286.05	3,286	3,286			
1983	1,603.32	1,603	1,603			
1984	446.41	446	446			
1985	2,352.40	2,352	2,352			
1986	2,308.00	2,308	2,308			
1987	14,665.80	14,666	14,666			
1989	4,984.05	4,984	4,984			
1991	2,683.53	2,594	1,310	1,374	0.50	1,374
1992	321.32	289	146	175	1.50	117
1993	3,401.02	2,834	1,431	1,970	2.50	788
1995	695.28	487	246	449	4.50	100
1996	2,353.45	1,490	752	1,601	5.50	291
1998	7,292.12	3,646	1,841	5,451	7.50	727
1999	1,944.00	842	425	1,519	8.50	179
2000	295,171.79	108,239	54,642	240,530	9.50	25,319
2001	35,858.24	10,757	5,431	30,427	10.50	2,898
2002	6,347.92	1,481	748	5,600	11.50	487
2003	922.81	154	78	845	12.50	68
2004	1,786.95	179	90	1,697	13.50	126
2005	32,723.90	1,090	550	32,174	14.50	2,219
	428,561.21	171,140	104,748	323,812		34,693
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.3	8.10

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. +25						
1955	101.00	76	304	228-		
1956	1,153.75	865	3,460	2,595-		
1957	159.47	120	480	360-		
1965	693.12	520	2,080	1,560-		
1969	475.00	356	1,424	1,068-		
1977	587.88	441	1,764	1,323-		
1981	85.40	62	248	184-		
1982	188.96	135	540	398-		
1985	2,221.33	1,491	5,964	4,298-		
1987	17,098.62	10,997	43,985	31,161-		
1988	22,033.00	13,839	55,353	38,828-		
1989	21,070.90	12,899	51,593	35,790-		
1991	14,039.03	8,094	32,374	21,845-		
1993	6,870.41	3,678	14,711	9,558-		
1995	33,910.04	16,595	66,376	40,943-		
1996	98,384.14	45,749	182,986	109,198-		
1997	46,207.37	20,360	81,435	46,779-		
1998	5,589.58	2,321	9,283	5,091-		
1999	140,000.93	54,338	217,340	112,339-		
2000	178,396.41	63,714	254,841	121,044-		
2001	181,332.87	57,623	230,479	94,479-		
2002	166,635.33	44,517	178,058	53,082-		
2003	215.66	44	176	14-		
2004	525.00	68	272	122		
	937,975.20	358,902	1,435,526	732,043-		

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. +25						
1948	3.16	2	2			
1958	3,210.97	2,408	2,408			
1964	11,327.19	8,495	8,495			
1966	5,711.40	4,284	4,284			
1984	13,670.50	9,421	10,253			
1985	22,997.73	15,486	17,248			
1986	5,753.57	3,788	4,315			
1987	9,854.52	6,324	7,391			
1988	43,369.63	27,105	32,527			
1989	149,996.44	91,247	112,497			
1990	110,322.86	65,093	82,742			
1991	73,125.41	41,742	54,844			
1992	155,447.15	85,620	116,585			
1993	30,573.82	16,205	22,930			
1994	282,010.11	143,592	211,508			
1995	619,340.39	302,439	463,598	907	3.14	289
1996	558,678.84	261,629	401,042	17,967	3.38	5,316
1997	529,878.44	237,571	364,164	33,245	3.62	9,184
1998	579,061.00	247,071	378,726	55,570	3.88	14,322
1999	133,658.38	53,570	82,116	18,128	4.19	4,326
2000	824,287.27	302,926	464,344	153,871	4.59	33,523
2001	656,343.39	212,212	325,292	166,966	5.12	32,611
2002	128,471.35	34,042	52,182	44,172	5.82	7,590
	4,947,093.52	2,172,272	3,219,493	490,826		107,161
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.6	2.17

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTO

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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-L2.5						
NET SALVAGE PERCENT.. +25						
1991	13,561.81	10,171	25,320	15,149-		
1995	1,551.72	1,015	2,527	1,363-		
1996	21,836.46	13,790	34,329	17,952-		
1997	47,892.42	29,023	72,250	36,331-		
1998	37,406.74	21,490	53,497	25,442-		
1999	150,357.39	80,967	201,559	88,791-		
2000	33,002.01	16,683	41,530	16,778-		
2001	53,405.94	25,475	63,417	23,363-		
2002	137,498.74	58,987	146,842	43,718-		
2003	18,589.96	6,302	15,688	1,746-		
2004	6,020.84	1,301	3,239	1,277		
	521,124.03	265,204	660,198	269,356-		

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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-S4						
NET SALVAGE PERCENT.. 0						
1985	9,812.22	9,289	111,229	101,417-		
1991	534.93	453	5,424	4,889-		
1996	859.65	539	6,454	5,594-		
2000	2,067.39	758	9,077	7,010-		
2001	51,324.87	15,397	184,369	133,044-		
	64,599.06	26,436	316,553	251,954-		

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

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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	397.77	398	398			
1955	47.10	47	47			
1956	3,427.05	3,427	3,427			
1957	6,040.89	6,041	6,041			
1959	4,755.35	4,755	4,755			
1960	1,148.89	1,149	1,149			
1961	551.72	552	552			
1963	1,772.61	1,773	1,773			
1964	163.32	163	163			
1965	17.20	17	17			
1966	369.23	369	369			
1967	299.24	299	299			
1968	709.37	709	709			
1969	634.14	634	634			
1970	886.14	886	886			
1971	2,029.81	2,030	2,030			
1972	1.45	1	1			
1973	336.60	337	337			
1974	3,410.83	3,411	3,411			
1975	5,776.66	5,777	5,777			
1977	345.42	345	345			
1978	11,899.46	11,899	11,899			
1979	1,817.89	1,818	1,818			
1982	835.99	786	3,023-	3,859	1.50	2,573
1983	691.16	622	2,392-	3,083	2.50	1,233
1984	216.06	186	715-	931	3.50	266
1985	419.71	344	1,323-	1,743	4.50	387
1986	951.26	742	2,854-	3,805	5.50	692
1989	11,787.78	7,780	29,924-	41,712	8.50	4,907
1990	10,780.63	6,684	25,709-	36,490	9.50	3,841
1991	2,731.63	1,584	6,093-	8,825	10.50	840

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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						
1992	7,169.03	3,871	14,889-	22,058	11.50	1,918
1993	3,506.61	1,753	6,743-	10,250	12.50	820
1994	776.00	357	1,373-	2,149	13.50	159
1995	8,137.18	3,418	13,147-	21,284	14.50	1,468
1996	8,689.61	3,302	12,700-	21,390	15.50	1,380
1997	8,960.50	3,047	11,720-	20,681	16.50	1,253
1998	4,104.63	1,231	4,735-	8,840	17.50	505
1999	5,450.02	1,417	5,450-	10,900	18.50	589
2000	189,803.81	41,757	160,609-	350,413	19.50	17,970
2001	6,325.57	1,139	4,381-	10,707	20.50	522
2002	6,860.99	961	3,697-	10,558	21.50	491
2004	612.59	37	142-	755	23.50	32
	327,793.79	129,999	262,638-	590,433		41,846
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.1	12.77

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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

SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

1915	10.00	10	10			
1928	19.80	20	20			
1931	1,263.89	1,264	1,264			
1933	1,104.53	1,105	1,105			
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	8,525.59	8,526	8,526			
1957	705.09	705	705			
1958	10,867.16	10,867	10,867			
1959	3,840.77	3,841	3,841			
1960	2,497.22	2,497	2,497			
1961	3,798.14	3,798	3,798			
1962	7,237.78	7,238	7,238			
1963	6,778.64	6,779	6,779			
1964	5,308.98	5,309	5,309			
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	1,794.43	1,794	1,794			
1970	8,168.18	8,168	8,168			
1971	4,203.03	4,203	4,203			
1972	12,919.49	12,919	12,919			
1973	8,182.97	8,183	8,183			
1974	13,123.71	13,124	13,124			
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, 2005

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	33,607.55	33,608	33,608			
1977	19,719.05	19,719	19,719			
1978	174,500.18	174,500	174,500			
1979	28,197.09	28,197	28,197			
1980	24,725.43	24,725	24,725			
1981	22,473.93	22,474	22,474			
1982	36,494.02	36,494	36,494			
1983	45,273.35	45,273	45,273			
1984	43,720.68	43,721	43,721			
1985	51,314.54	51,315	51,315			
1986	64,345.88	62,737	64,346			
1987	125,654.42	116,230	124,080	1,574	1.50	1,049
1988	71,006.34	62,131	66,327	4,679	2.50	1,872
1989	159,548.89	131,628	140,518	19,031	3.50	5,437
1990	164,543.50	127,521	136,133	28,411	4.50	6,314
1991	188,984.29	137,014	146,267	42,717	5.50	7,767
1992	504,330.95	340,423	363,414	140,917	6.50	21,680
1993	366,978.93	229,362	244,852	122,127	7.50	16,284
1994	217,010.47	124,781	133,208	83,802	8.50	9,859
1995	353,734.64	185,711	198,253	155,482	9.50	16,367
1996	250,823.66	119,141	127,187	123,637	10.50	11,775
1997	291,545.42	123,907	132,275	159,270	11.50	13,850
1998	246,077.71	92,279	98,511	147,567	12.50	11,805
1999	182,151.44	59,199	63,197	118,954	13.50	8,811
2000	277,729.72	76,376	81,535	196,195	14.50	13,531
2001	391,743.68	88,142	94,095	297,649	15.50	19,203
2002	1,147,935.23	200,889	214,457	933,478	16.50	56,574
2003	70,715.00	8,839	9,436	61,279	17.50	3,502
2004	222,420.50	16,682	17,809	204,612	18.50	11,060
2005	229,388.47	5,735	6,122	223,266	19.50	11,450
	6,184,681.47	2,966,740	3,120,035	3,064,647		248,190

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 12.3 4.01

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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	537.52	538	538			
1957	589.67	590	590			
1958	3,199.60	3,200	3,200			
1959	247.75	248	248			
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	39,858.71	39,859	39,859			
1972	8,959.37	8,959	8,959			
1973	10,405.58	10,406	10,406			
1974	10,228.93	10,229	10,229			
1975	10,123.35	10,123	10,123			
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	37,108.28	37,108	37,108			
1981	8,878.13	8,878	8,878			
1982	9,085.15	9,085	9,085			
1983	10,693.66	10,694	10,694			
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, 2005

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	42,343.99	42,344	42,344			
1989	119,073.44	119,073	119,073			
1990	24,798.87	24,799	24,799			
1991	120,803.18	116,780	56,162	64,641	0.50	64,641
1992	88,498.48	79,649	38,305	50,193	1.50	33,462
1993	157,478.99	131,227	63,111	94,368	2.50	37,747
1994	124,395.30	95,374	45,868	78,527	3.50	22,436
1995	117,326.02	82,128	39,497	77,829	4.50	17,295
1996	168,073.74	106,441	51,190	116,884	5.50	21,252
1997	89,212.11	50,557	24,314	64,898	6.50	9,984
1998	62,759.86	31,380	15,092	47,668	7.50	6,356
1999	248,970.71	107,879	51,882	197,089	8.50	23,187
2000	171,178.92	62,771	30,188	140,991	9.50	14,841
2001	28,128.82	8,439	4,059	24,070	10.50	2,292
2002	24,014.08	5,602	2,694	21,320	11.50	1,854
2003	50,377.85	8,398	4,039	46,339	12.50	3,707
2004	64,096.64	6,410	3,082	61,015	13.50	4,520
2005	18,716.77	623	300	18,417	14.50	1,270
	1,975,567.59	1,335,196	871,321	1,104,249		264,844

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 4.2 13.41

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 345 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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.. +25						
1956	246.64	185	185			
1961	1,443.27	1,082	1,082			
1967	4,425.13	3,319	3,319			
1968	1,122.70	842	842			
1970	4,741.00	3,556	3,556			
1972	446.82	325	335			
1973	437.77	314	328			
1978	477.09	315	358			
1980	2,145.00	1,363	1,609			
1981	97,720.80	60,831	73,291			
1985	16,535.49	9,381	12,402			
1986	15,417.22	8,515	11,563			
1987	16,633.23	8,926	12,475			
1988	21,664.12	11,284	16,248			
1989	61,950.48	31,214	46,463			
1991	39,913.17	18,694	29,935			
1992	102,030.36	45,845	76,523			
1993	242,956.17	104,520	182,217			
1994	152,925.70	62,566	109,647	5,047	5.00	1,009
1995	63,899.69	24,791	43,446	4,479	5.31	844
1996	138,357.74	50,566	88,617	15,151	5.64	2,686
1997	1,142.11	390	683	174	5.99	29
1998	5,608.51	1,778	3,116	1,090	6.35	172
1999	1,431.21	417	731	342	6.73	51
2000	196,089.38	51,473	90,207	56,860	7.15	7,952
2001	15,149.42	3,481	6,101	5,261	7.63	690
2002	12,878.53	2,458	4,308	5,351	8.20	653
2003	15,838.76	2,300	4,031	7,848	8.87	885
2004	26,332.53	2,405	4,214	15,535	9.66	1,608
2005	17,934.01	574	1,006	12,445	10.53	1,182
	1,277,894.05	513,710	828,838	129,583		17,761

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 7.3 1.39

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 346.1 COMMUNICATION EQUIPMENT - NON-TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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	2,669.71	2,670	2,670			
1958	471.37	471	471			
1959	337.15	337	337			
1960	397.40	397	397			
1962	85.49	85	85			
1964	659.37	659	659			
1966	3,865.29	3,865	3,865			
1969	657.65	658	658			
1970	159.50	160	160			
1972	113.80	114	114			
1973	1,612.52	1,613	1,613			
1974	1,200.13	1,200	1,200			
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	21,830.14	21,830	21,830			
1984	9,050.86	9,051	9,051			
1985	10,619.10	10,619	10,619			
1986	4,784.36	4,784	4,784			
1987	9,645.49	9,645	9,645			
1988	9,658.36	9,658	9,658			
1989	7,064.10	7,064	7,064			
1990	2,020.83	2,021	2,021			
1991	26,646.16	25,759	24,184	2,462	0.50	2,462
1992	139,665.35	125,699	118,016	21,649	1.50	14,433
1993	40,465.02	33,720	31,659	8,806	2.50	3,522
1994	38,462.41	29,489	27,686	10,776	3.50	3,079
1995	9,953.45	6,967	6,541	3,412	4.50	758
1996	19,700.85	12,477	11,714	7,987	5.50	1,452
1997	17,084.75	9,682	9,090	7,995	6.50	1,230
1998	44,563.83	22,282	20,920	23,644	7.50	3,153
1999	52,103.97	22,577	21,197	30,907	8.50	3,636
2000	406,875.32	149,201	140,081	266,794	9.50	28,084
2001	195,594.31	58,678	55,092	140,502	10.50	13,381

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 346.1 COMMUNICATION EQUIPMENT - NON-TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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	1,714	1,609	5,736	11.50	499
2003	71,728.54	11,957	11,226	60,503	12.50	4,840
2004	32,733.33	3,273	3,073	29,660	13.50	2,197
2005	34,960.40	1,164	1,093	33,867	14.50	2,336
	1,261,394.04	638,148	606,690	654,700		85,062

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 7.7 6.74

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 346.2 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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	7,055	7,426			
2001	9,772.23	4,398	7,208	2,564	5.50	466
2003	57,657.01	14,414	23,622	34,035	7.50	4,538
2004	20,392.87	3,059	5,014	15,379	8.50	1,809
2005	921.05	46	75	846	9.50	89
	147,852.02	80,654	95,027	52,824		6,902

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 7.7 4.67

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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	595.94	596	596			
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			
1969	81.37	81	81			
1970	222.55	223	223			
1971	39.52	40	40			
1972	701.34	701	701			
1973	42.00	42	42			
1974	669.06	669	669			
1975	314.32	314	314			
1976	301.16	301	301			
1977	1,711.28	1,711	1,711			
1978	4,497.32	4,497	4,497			
1979	443.44	443	443			
1980	5,042.66	5,043	5,043			
1981	2,980.61	2,981	2,981			
1982	2,488.62	2,489	2,489			
1983	3,412.19	3,412	3,412			
1984	211.29	211	211			
1985	158.85	159	159			
1986	7,685.61	7,686	7,686			
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	8,407	3,601	5,095	0.50	5,095
1992	7,792.17	7,013	3,004	4,788	1.50	3,192
1993	2,696.99	2,247	963	1,734	2.50	694
1994	8,492.63	6,511	2,789	5,704	3.50	1,630
1995	21,564.91	15,095	6,467	15,098	4.50	3,355
1996	5,877.74	3,722	1,594	4,284	5.50	779
1997	9,430.71	5,344	2,289	7,142	6.50	1,099

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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						
1998	7,626.18	3,813	1,633	5,993	7.50	799
1999	48,814.11	21,151	9,061	39,753	8.50	4,677
2000	100,395.58	36,815	15,771	84,625	9.50	8,908
2001	68,393.17	20,518	8,790	59,603	10.50	5,676
2002	460,622.59	107,463	46,036	414,587	11.50	36,051
2003	128,913.23	21,490	9,206	119,707	12.50	9,577
2004	65,166.68	6,517	2,792	62,375	13.50	4,620
2005	281,700.61	9,381	4,019	277,682	14.50	19,150
	1,289,294.57	338,598	181,126	1,108,170		105,302

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 10.5 8.17

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 348 OTHER TANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

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	15,220.37	15,220	15,220			
1959	79.45	79	79			
1977	203.47	203	203			
1978	54.03	54	54			
1979	586.95	587	587			
1986	507,840.19	495,144	111,044	396,796	0.50	396,796
1987	99,315.81	91,867	20,603	78,713	1.50	52,475
1988	254,767.44	222,922	49,993	204,774	2.50	81,910
1991	20,319.67	14,732	3,304	17,016	5.50	3,094
2002	23,649.58	4,139	928	22,722	16.50	1,377
2004	5,037.69	378	85	4,953	18.50	268
	927,074.65	845,325	202,100	724,974		535,920
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.4	57.81