

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

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

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

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						
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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. -35						
1854	29.81	38	40			
1872	58.32	71	76			
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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT..-100						
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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(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