

**KENTUCKY-AMERICAN WATER COMPANY**  
**Case No. 2007-00143**  
**Forecasted Test Period Ending November 30, 2008**

**TABLE OF CONTENTS - WORKPAPERS FOR DEPRECIATION  
& AMORTIZATION**

<b><u>Description</u></b>	<b><u>Reference</u></b>
Depreciation and Amortization	W/P – 4-1

	Depr February-2007	Depr Mar.-Jul-2007	Depr Aug.-Sep-2007	Month of October-2007	Month of November-2007	Month of December-2007	Month of January-2008	Month of February-2008	Month of March-2008	Month of April-2008	Month of May-2008
301000 ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0
302000 FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0	0
339100 OTHER PIE INTANGIBLES	0	0	0	0	0	0	0	0	0	0	0
339600 OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	0
303200 LAND AND LAND RIGHTS SS	0	0	0	0	0	0	0	0	0	0	0
304100 STRUCTURES & IMPROVEMENTS SS	5,490	27,452	10,981	5,490	38,094	8,239	11,127	11,127	11,127	11,127	11,127
305000 COLL & IMPOUNDING RESERV	1,864	9,318	3,727	1,864	1,415	1,415	1,415	1,415	1,415	1,415	1,415
305000 LAKE, RIVER, & OTHER INTAKES	1,006	5,029	2,012	1,006	1,006	1,179	1,179	1,179	1,179	1,179	1,179
314 WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0	0
309000 SUPPLY MAINS	4,660	23,448	9,379	4,660	4,660	8,154	8,154	8,154	8,154	8,154	8,154
303300 PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0
304200 PUMPING STRUCTURES & IMPROVEMENTS	9,278	57,900	19,409	9,278	9,704	8,407	8,776	8,776	8,776	8,776	8,776
322 BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
310100 OTHER POWER PROD EQPT	1,598	7,991	3,196	1,598	1,598	1,622	1,622	1,622	1,622	1,622	1,622
311200 ELECTRIC PUMPING EQUIPMENT	29,222	163,469	60,235	30,261	29,904	20,797	21,469	22,114	22,759	22,974	22,329
311300 DIESEL PUMPING EQUIPMENT	1,959	49,661	6,415	3,207	3,207	2,728	3,874	3,874	3,874	3,874	3,874
311400 PUMP EQUIPMENT HYDRAULIC	0	0	0	0	0	121	123	132	143	158	158
3283 OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
304300 WT STRUCTURES & IMP	13,121	129,969	30,385	15,197	30,917	16,254	22,055	22,055	22,055	22,055	22,055
320100 WATER TREATMENT EQUIPMENT	80,805	417,008	162,699	81,349	81,349	46,630	46,849	46,849	46,849	46,849	46,849
334 WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0
305000 LAND AND LAND RIGHT TD	0	0	0	0	0	0	0	0	0	0	0
304600 T & D STRUCTURES & IMP	3,657	18,335	7,334	3,657	3,657	3,005	3,005	3,005	3,005	3,005	3,005
304100 DIST RES & STANDPIPES	330100	18,770	39,770	19,632	19,642	20,722	21,545	21,545	21,545	21,545	21,545
331001 T & D MAINS	146,161	799,637	312,284	156,171	169,747	226,752	231,938	232,313	232,668	237,779	235,828
333000 SERVICES	124,077	650,354	256,067	130,475	128,910	101,522	102,146	102,295	102,434	102,775	103,265
346 METERS	0	0	0	0	0	0	0	0	0	0	0
334110 METERS - BRONZE CASE	38	192	77	38	38	110	110	110	110	110	110
334120 METERS - PLASTIC CASE	4,662	64,505	20,528	13,363	10,227	7,889	7,410	7,559	7,709	8,058	8,555
334130 METERS - OTHER	13,887	73,007	27,121	13,569	13,561	16,424	17,286	17,286	17,275	17,275	17,266
334200 METER INSTALLATIONS	30,838	156,441	62,285	31,312	31,078	39,466	39,433	39,450	39,450	39,450	39,450
335000 HYDRANTS	21,946	116,431	44,186	22,809	22,433	15,466	16,065	16,121	16,188	16,282	16,282
3892 STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0	0
304600 OFFICE STRUCTURES	5,609	28,046	11,218	5,609	5,609	7,010	7,040	7,040	7,040	7,040	7,040
304700 STORES, SHOP & GAR STRUCT	1,366	6,931	2,732	1,366	1,366	2,004	2,004	2,004	2,004	2,004	2,004
304800 MISC STRUCTURES	5,020	25,601	9,981	4,991	4,991	5,906	5,706	5,706	5,706	5,706	5,706
340100 OFFICE FURNITURE	2,365	13,136	5,085	2,643	2,579	6,699	6,821	6,863	6,905	7,002	7,142
340120 MAINFRAME COMP & PERIPH EQPT	634	8,925	980	1,456	1,057	881	1,538	1,614	1,703	1,830	1,830
340220 PERSONAL COMP & PERIPH EQPT	20,627	94,842	40,785	19,962	19,700	16,704	16,115	16,051	15,925	15,734	15,481
39122 OTHER OFFICE MACH & EQPT	1,595	9,269	2,830	1,415	1,415	10,355	12,800	12,800	12,800	12,800	12,800
39123 OFFICE MACH & EQPT - SOFTWARE	0	0	0	0	0	0	0	0	0	0	0
340300 MAINFRAME SOFTWARE	79,718	402,174	160,410	80,477	80,101	39,516	39,413	39,413	39,413	39,413	39,413
340320 PERSONAL COMP SOFTWARE	11,792	58,962	23,585	11,792	11,792	10,623	10,644	10,644	10,644	10,644	10,644
340330 OTHER SOFTWARE	9,206	46,029	16,412	9,206	9,206	11,462	11,462	11,462	11,462	11,462	11,462
340500 OTHER OFFICE EQUIPMENT	876	4,381	1,752	876	876	1,232	1,232	1,232	1,232	1,232	1,232
341100 TRANS EQUIP - LIGHT TRUCKS	18,354	110,611	37,911	18,956	18,956	10,843	11,052	11,149	11,247	11,339	11,175
341200 TRANS EQUIP - HEAVY TRUCKS	8,231	61,296	17,720	8,860	8,660	5,046	5,411	5,411	5,411	5,411	5,411
341300 TRANS EQUIP - CARS	3,041	19,054	6,323	3,161	3,161	2,116	2,194	2,194	2,194	2,194	2,194
341400 OTHER TRANS EQUIP	1,574	7,971	3,148	1,574	1,574	713	709	709	709	709	709
342000 STORES EQUIPMENT	115	575	230	115	115	193	193	193	193	193	193
343000 TOOLS, SHOP, & GARAGE EQUIP	8,441	58,341	20,189	8,781	9,260	8,895	9,413	9,552	9,676	9,891	10,445
344000 LABORATORY EQUIPMENT	7,691	42,973	15,697	7,848	7,848	5,783	5,899	5,899	5,899	5,899	5,899
345000 POWER OPERATED EQUIPMENT	11,448	57,240	22,896	11,448	11,448	5,868	5,868	5,868	5,868	5,868	5,868
346100 COMMUNICATION EQUIPMENT	7,701	38,593	15,405	7,703	7,703	11,113	11,121	11,121	11,121	11,121	11,121
346200 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
346300 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
347000 MISC EQUIPMENT	4,639	23,189	9,278	4,639	4,639	5,527	5,527	5,527	5,527	5,527	5,527
348000 OTHER TANGIBLE PROPERTY	2,402	12,010	4,804	2,402	2,402	690	690	690	690	690	690
	725,444	4,016,425	1,508,470	761,722	816,239	717,700	738,446	741,570	746,095	746,943	746,943

KENTUCKY-AMERICAN WATER COMPANY  
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT-CENTRAL  
DEPRECIATION EXPENSE  
CALCULATED AT CELL LOCATION BM22Z

	Month of June-2008	Month of July-2008	Month of August-2008	Month of September-2008	Month of October-2008	Month of November-2008	Forecasted Test Period	Amount of CIAC	Forecasted Net Depreciation
301000 ORGANIZATION	0	0	0	0	0	0	0	0	0
302000 FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0
339100 OTHER PIE INTANGIBLES	0	0	0	0	0	0	0	0	0
339500 OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0
303200 LAND AND LAND RIGHTS SS	0	0	0	0	0	0	0	0	0
304100 STRUCTURES & IMPROVEMENTS 6S	11,127	11,127	11,127	11,127	11,127	27,255	146,765	0	146,765
305000 COLL & IMPOUNDING RESERV	1,415	1,415	1,415	1,415	1,415	1,415	16,980	553,222	16,980
306000 LAKE, RIVER, & OTHER INTAKES	1,179	1,179	1,179	1,179	1,179	1,179	14,148	689,762	14,148
314 WELLS & SPRINGS	0	0	0	0	0	0	0	0	0
309000 SUPPLY MAINS	8,154	8,154	8,154	8,154	8,154	8,154	97,848	0	97,848
303000 PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0
304200 PUMPING STRUCTURES & IMPROVEMENTS	8,776	8,776	8,776	8,776	8,776	8,776	104,943	0	104,943
322 BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0
310100 OTHER POWER PROD EQPT	1,622	1,622	1,622	1,622	1,622	1,622	19,464	0	19,464
312000 ELECTRIC PUMPING EQUIPMENT	22,329	22,329	22,329	22,329	22,329	22,329	266,416	0	266,416
311300 DIESEL PUMPING EQUIPMENT	3,874	3,874	3,874	3,874	3,874	3,874	45,342	0	45,342
311400 PUMP EQUIPMENT HYDRAULIC	179	182	206	255	284	206	2,127	0	2,127
3263 OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0
304300 WT STRUCTURES & IMP	22,055	22,055	22,055	22,055	22,055	22,055	260,859	0	260,859
320100 WATER TREATMENT EQUIPMENT	46,849	46,849	46,849	46,849	46,849	46,849	561,959	0	561,959
334 WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0
305000 LAND AND LAND RIGHT TD	0	0	0	0	0	0	0	0	0
304400 T & D STRUCTURES & IMP	3,005	3,005	3,005	3,005	3,005	3,005	36,060	0	36,060
338100 DIST RES & STANDPIPES	21,545	21,545	21,545	21,545	21,545	21,545	257,717	0	257,717
331001 T & D MAINS	237,481	242,940	244,690	244,928	246,918	269,570	2,893,805	553,222	2,330,583
333000 SERVICES	103,925	104,373	104,749	105,361	107,533	105,587	1,246,865	689,762	557,203
346 METERS	0	0	0	0	0	0	0	0	0
334110 METERS - BRONZE CASE	110	110	110	110	110	110	1,320	0	1,320
334120 METERS - PLASTIC CASE	9,205	9,654	10,102	11,673	12,621	11,449	111,885	4,896	106,989
334130 METERS - OTHER	17,250	17,239	17,204	17,206	17,206	17,196	206,111	0	205,111
334200 METER INSTALLATIONS	39,622	39,674	39,622	39,907	40,016	39,725	475,471	0	475,471
335000 HYDRANTS	16,405	16,491	16,576	16,874	17,054	16,631	196,446	20,916	175,530
3892 STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0
304600 OFFICE STRUCTURES	7,040	7,040	7,040	7,040	7,040	7,040	84,450	0	84,450
304700 STORES, SHOP & GAR STRUCT	2,004	2,004	2,004	2,004	2,004	2,004	24,048	0	24,048
304800 MISC STRUCTURES	5,706	5,706	5,706	5,706	5,706	5,706	68,272	0	68,272
340100 OFFICE FURNITURE	7,323	7,448	7,574	8,013	8,278	7,950	88,018	0	88,018
340120 MAINFRAME COMP & PERIPH EQPT	1,895	2,109	2,223	2,623	2,864	2,566	23,522	0	23,522
340220 PERSONAL COMP & PERIPH EQPT	15,280	15,100	14,987	14,096	14,688	14,180	183,851	0	183,851
39122 OTHER OFFICE MACH & EQPT	12,800	12,800	12,800	12,800	12,800	12,800	151,155	0	151,155
39123 OFFICE MACH & EQPT - SOFTWARE	0	0	0	0	0	0	0	0	0
340300 MAINFRAME SOFTWARE	39,413	39,413	39,413	39,413	39,413	39,413	473,059	0	473,059
340320 PERSONAL COMP SOFTWARE	10,644	10,644	10,644	10,644	10,644	10,644	127,707	0	127,707
340330 OTHER SOFTWARE	11,482	11,482	11,482	11,482	11,482	11,482	137,784	0	137,784
340500 OTHER OFFICE EQUIPMENT	1,232	1,232	1,232	1,232	1,232	1,232	14,784	0	14,784
341100 TRANS EQUIP - LIGHT TRUCKS	11,158	12,210	12,503	13,526	14,144	13,380	143,726	0	143,726
341200 TRANS EQUIP - HEAVY TRUCKS	3,260	5,052	5,052	5,052	5,052	5,052	60,621	0	60,621
341300 TRANS EQUIP - CARS	1,685	2,109	2,109	2,109	2,109	2,109	25,316	0	25,316
341400 OTHER TRANS EQUIP	709	709	709	709	709	709	8,512	0	8,512
342000 STORES EQUIPMENT	183	183	183	183	183	183	2,316	0	2,316
343000 TOOLS, SHOP, & GARAGE EQUIP	11,689	11,487	11,801	13,331	14,414	13,161	133,235	0	133,235
345000 LABORATORY EQUIPMENT	5,899	5,899	5,899	5,899	5,899	5,899	70,672	0	70,672
346100 POWER OPERATED EQUIPMENT	5,868	5,868	5,868	5,868	5,868	5,868	70,416	0	70,416
346200 COMMUNICATION EQUIPMENT	11,121	11,121	11,121	11,121	11,121	11,121	133,444	0	133,444
346000 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0
347000 MISC EQUIPMENT	5,527	5,527	5,527	5,527	5,527	5,527	66,323	0	66,323
348000 OTHER TANGIBLE PROPERTY	690	690	690	690	690	690	8,280	0	8,280
748,215	758,446	761,370	768,298	775,549	807,457	9,052,152	7,783,356	1,268,796	0

KENTUCKY-AMERICAN WATER COMPANY  
 ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - TRIVILLAGE  
 DEPRECIATION EXPENSE  
 CALCULATED AT CELL LOCATION BM222

	Depr February-2007	Depr Mar.-Jul-2007	Depr Aug.-Sep-2007	Month of October-2007	Month of November-2007	Month of December-2007	Month of January-2008	Month of February-2008	Month of March-2008	Month of April-2008
ORGANIZATION	0	0	0	0	0	0	0	0	0	0
FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0
OTHE P/E INTANGIBLES	0	0	0	0	0	0	0	0	0	0
OTHER P/E COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0
OTHER SS LAND	0	0	0	0	0	0	0	0	0	0
SS STRUCTURES & IMPROVEMENTS	1,158	5,788	2,315	1,158	1,158	1,128	1,128	1,128	1,128	1,128
COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0
LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0
WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	0	0	0	0	0	0	0	0	0	0
PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	392	1,951	785	392	392	273	273	273	273	273
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
WT STRUCTURES & IMPROV/MNT	251	1,254	502	251	251	275	275	275	275	275
WATER TREATMENT EQUIPMENT	173	865	346	173	173	99	99	99	99	99
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0
T & D LAND	0	0	0	0	0	0	0	0	0	0
T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0
DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0
T & D STRUCTURES & IMP	104	521	208	104	104	85	85	85	85	85
DIST RES & STANDPIPES	1,574	7,672	3,149	1,574	1,574	1,660	1,660	1,660	1,660	1,660
T & D MAINS	3,032	31,206	6,642	3,346	3,224	4,644	6,431	6,431	6,431	6,431
SERVICES	451	2,819	1,052	578	507	460	439	439	439	439
METERS	0	0	0	0	0	0	205	205	205	205
METERS - BRONZE CASE	0	0	0	0	0	0	0	0	0	0
METERS - PLASTIC CASE	1,045	5,308	2,113	1,062	1,054	632	631	631	631	631
METERS - OTHER	207	1,272	472	257	232	322	98	98	98	98
METER INSTALLATIONS	23	140	45	28	24	37	44	44	44	44
HYDRANTS	27	242	40	20	20	14	27	27	27	27
STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0
OFFICE STRUCTURES	3	13	5	3	3	3	3	3	3	3
STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0	0
MISC STRUCTURES	9	43	17	9	9	9	9	9	9	9
OFFICE FURNITURE	16	79	32	16	16	41	41	41	41	41
MAINFRAME COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0
PERSONAL COMP & PERIPH EQPT	222	96,468	445	222	222	190	6,987	6,987	6,987	6,987
OTHER OFFICE MACH & EQPT	0	2,472	1,648	824	824	6,030	0	0	0	0
OFFICE MACH & EQPT - SOFTWARE	0	0	0	0	0	0	0	0	0	0
MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	0
PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0
OTHER SOFTWARE	104	521	208	104	104	130	130	130	130	130
OTHER OFFICE EQUIPMENT	134	671	269	134	134	189	189	189	189	189
TRANS EQUIP - LIGHT TRUCKS	112	561	224	112	112	64	64	64	64	64
TRANS EQUIP - HEAVY TRUCKS	0	0	0	0	0	0	0	0	0	0
TRANS EQUIP - CARS	0	0	0	0	0	0	0	0	0	0
OTHER TRANS EQUIP	42	208	83	42	42	19	19	19	19	19
STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0
TOOLS, SHOP, & GARAGE EQUIP	38	192	77	38	38	35	35	35	35	35
LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	272	1,358	543	272	272	139	139	139	139	139
COMMUNICATION EQUIPMENT	11	54	22	11	11	16	16	16	16	16
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
MISC EQUIPMENT	22	108	43	22	22	28	28	28	28	28
OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0
	9,422	161,995	21,285	10,754	10,522	16,519	19,048	19,055	19,051	19,051

KENTUCKY-AMERICAN WATER COMPANY  
 ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - TRI-VILLAGE  
 DEPRECIATION EXPENSE  
 CALCULATED AT CELL LOCATION BM222

	Month of May-2008	Month of June-2008	Month of July-2008	Month of August-2008	Month of September-2008	Month of October-2008	Month of November-2008	Forecasted Test Period	Amort of CIAC	Forecasted Net Depreciation
ORGANIZATION	0	0	0	0	0	0	0	0	0	0
FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0
OTHE PIE INTANGIBLES	0	0	0	0	0	0	0	0	0	0
OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0
OTHER SS LAND	0	0	0	0	0	0	0	0	0	0
SS STRUCTURES & IMPROVEMENTS	1,128	1,128	1,128	1,128	1,128	1,128	1,128	13,536	0	13,536
COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0
LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0
WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	0	0	0	0	0	0	0	0	0	0
PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	273	273	273	273	273	273	273	3,276	0	3,276
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
WT STRUCTURES & IMPROVMT	275	275	275	275	275	275	275	3,300	0	3,300
WATER TREATMENT - GAC	99	99	99	99	99	99	99	1,188	0	1,188
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0
T & D LAND	0	0	0	0	0	0	0	0	0	0
T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0
DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0
T & D STRUCTURES & IMP	85	85	85	85	85	85	85	1,020	0	1,020
DIST RES & STANDPIPES	1,660	1,660	1,660	1,660	1,660	1,660	1,660	19,920	0	19,920
T & D MAINS	6,431	6,431	6,431	6,431	6,431	6,431	6,431	75,365	34,636	40,548
SERVICES	439	439	439	439	439	439	439	5,269	12,921	-7,632
METERS	205	205	205	205	205	205	205	2,255	0	2,255
METERS - BRONZE CASE	0	0	0	0	0	0	0	0	0	0
METERS - PLASTIC CASE	631	631	631	631	631	631	631	7,573	448	7,125
METERS - OTHER	98	98	98	98	98	98	98	1,400	0	1,400
METER INSTALLATIONS	40	40	40	40	40	40	40	478	0	478
HYDRANTS	27	27	27	27	27	27	27	311	0	311
STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0
OFFICE STRUCTURES	3	3	3	3	3	3	3	36	0	36
STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0	0
MISC STRUCTURES	9	9	9	9	9	9	9	108	0	108
OFFICE FURNITURE	41	41	41	41	41	41	41	492	0	492
MAINFRAME COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0
PERSONAL COMP & PERIPH EQPT	6,987	6,987	6,987	6,987	6,987	6,987	6,987	77,047	0	77,047
OFFICE MACH & EQPT - SOFTWARE	0	0	0	0	0	0	0	6,030	0	6,030
OFFICE MACH & EQPT - SOFTWARE	0	0	0	0	0	0	0	0	0	0
MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	0
PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0
OTHER SOFTWARE	130	130	130	130	130	130	130	1,560	0	1,560
OTHER OFFICE EQUIPMENT	189	189	189	189	189	189	189	2,268	0	2,268
TRANS EQUIP - LIGHT TRUCKS	64	64	64	64	64	64	64	768	0	768
TRANS EQUIP - HEAVY TRUCKS	0	0	0	0	0	0	0	0	0	0
TRANS EQUIP - CARS	0	0	0	0	0	0	0	0	0	0
OTHER TRANS EQUIP	19	19	19	19	19	19	19	228	0	228
STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0
TOOLS, SHOP, & GARAGE EQUIP	35	35	35	35	35	35	35	420	0	420
LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	139	139	139	139	139	139	139	1,668	0	1,668
COMMUNICATION EQUIPMENT	16	16	16	16	16	16	16	192	0	192
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
COMMUNICATION EQUIPMENT	28	28	28	28	28	28	28	333	0	333
MISC EQUIPMENT	0	0	0	0	0	0	0	0	0	0
OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0
	19,051	19,051	19,051	19,051	19,051	19,051	19,051	226,081	48,205	177,876

KENTUCKY-AMERICAN WATER COMPANY  
 ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - ELK LAKE  
 DEPRECIATION EXPENSE  
 CALCULATED AT CELL LOCATION BM222

	Depr February-2007	Depr Mar-Jul-2007	Depr Aug-Sep-2007	Month of October-2007	Month of November-2007	Month of December-2007	Month of January-2008	Month of February-2008	Month of March-2008	Month of April-2008
ORGANIZATION	0	0	0	0	0	0	0	0	0	0
FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0
OTHER PIE INTANGIBLES	0	0	0	0	0	0	0	0	0	0
OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0
WATER RIGHTS	0	0	0	0	0	0	0	0	0	0
RESERVOIR LAND	0	0	0	0	0	0	0	0	0	0
OTHER SS LAND	0	0	0	0	0	0	0	0	0	0
SS STRUCTURES & IMPROVEMENTS	73	363	145	73	73	71	71	71	71	71
COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0
LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0
WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	13	67	27	13	13	23	23	23	23	23
PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	47	233	93	47	47	32	32	32	32	32
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
WT STRUCTURES & IMPROVMT	0	0	0	0	0	0	0	0	0	0
3043000	0	0	0	0	0	0	0	0	0	0
3201000	26	128	51	26	26	15	15	15	15	15
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0
T & D LAND	0	0	0	0	0	0	0	0	0	0
T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0
DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0
T & D STRUCTURES & IMP	0	0	0	0	0	0	0	0	0	0
304400	0	0	0	0	0	0	0	0	0	0
330100	56	282	113	56	56	59	59	59	59	59
331000	143	717	287	143	143	207	207	207	207	207
333000	0	0	0	0	0	0	0	0	0	0
334100	0	0	0	0	0	0	0	0	0	0
334110	0	0	0	0	0	0	0	0	0	0
334120	0	0	0	0	0	0	0	0	0	0
334130	0	0	0	0	0	0	0	0	0	0
334200	235	1,173	469	235	235	140	140	140	140	140
335000	0	0	0	0	0	0	0	0	0	0
HYDRANTS	30	149	60	30	30	21	21	21	21	21
STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0
OFFICE STRUCTURES	0	0	0	0	0	0	0	0	0	0
STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0	0
MISC STRUCTURES	0	0	0	0	0	0	0	0	0	0
OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0
MAINFRAME COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0
PERSONAL COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0
OTHER OFFICE MACH & EQPT	0	0	0	0	0	0	0	0	0	0
OFFICE MACH & EQPT - SOFTWARE	0	0	0	0	0	0	0	0	0	0
MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	0
PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0
OTHER SOFTWARE	0	0	0	0	0	0	0	0	0	0
340320	0	0	0	0	0	0	0	0	0	0
340330	0	0	0	0	0	0	0	0	0	0
340500	0	0	0	0	0	0	0	0	0	0
341100	88	439	176	88	88	50	50	50	50	50
341200	0	0	0	0	0	0	0	0	0	0
341300	0	0	0	0	0	0	0	0	0	0
341400	0	0	0	0	0	0	0	0	0	0
342000	0	0	0	0	0	0	0	0	0	0
343000	0	0	0	0	0	0	0	0	0	0
343000	0	0	0	0	0	0	0	0	0	0
344000	0	0	0	0	0	0	0	0	0	0
LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0
345000	0	0	0	0	0	0	0	0	0	0
346100	0	0	0	0	0	0	0	0	0	0
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
347000	9	44	17	9	9	3	3	3	3	3
348000	0	0	0	0	0	0	0	0	0	0
OTHER TANGIBLE PROPERTY	720	3,585	1,438	720	720	621	621	621	621	621



KENTUCKY AMERICAN WATER COMPANY  
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - OWENTON  
DEPRECIATION EXPENSE  
CALCULATED AT CELL LOCATION B11222

	Depr February-2007	Depr Mar.-Jul-2008	Depr Aug.-Sep-2008	Month of October-2007	Month of November-2007	Month of December-2007	Month of January-2008	Month of February-2008	Month of March-2008	Month of April-2008	Month of May-2008
301000 ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0
302000 FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0	0
303000 OTHER PIPE INTAKES/BLISS	0	0	0	0	0	0	0	0	0	0	0
303600 OTHER PIPE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	0
303700 WATER RIGHTS	0	0	0	0	0	0	0	0	0	0	0
303800 RESERVOIR LAND	0	0	0	0	0	0	0	0	0	0	0
303900 OTHER SS LAND	0	0	0	0	0	0	0	0	0	0	0
304100 SS STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
305000 COLL. & IMPOUNDING RESERV.	0	0	0	0	0	0	0	0	0	0	0
306000 LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0	0
306100 WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0	0
306900 SUPPLY MAINS	0	0	0	0	0	0	0	0	0	0	0
309000 PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0
309300 PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
304200 BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
310100 OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0	0	0
311200 ELECTRIC PUMPING EQUIPMENT	61	830	62	31	31	21	85	85	85	85	85
311300 DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
311400 GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0	0
303400 OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
303400 LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0
303400 WT STRUCTURES & IMPROVEMT	0	0	0	0	0	0	0	0	0	0	0
320100 WATER TREATMENT EQUIPMENT	7,781	40,415	0	0	0	0	4,520	4,520	4,520	4,520	4,520
303500 WATER TREATMENT - GAC	0	0	15,666	7,833	7,833	4,490	0	0	0	0	0
303500 LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0
303500 T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0
303500 T & D LAND	0	0	0	0	0	0	0	0	0	0	0
303500 T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0
304400 DISTRES & STANDPIPE LAND	118	589	236	118	118	0	97	97	97	97	97
330100 T & D STRUCTURES & IMP	1,258	6,291	2,516	1,258	1,258	1,327	1,327	1,327	1,327	1,327	1,327
331000 T & D MAINS	928	4,038	1,855	928	928	1,336	1,336	1,336	1,336	1,336	1,336
333000 SERVICES	442	2,457	951	495	468	384	384	384	384	384	384
303600 METERS	0	0	0	0	0	0	0	0	0	0	0
334110 METERS - BRONZE CASE	0	0	0	0	0	0	0	0	0	0	0
334120 METERS - PLASTIC CASE	15	140	50	29	22	17	7	7	7	7	7
334130 METERS - OTHER	0	0	0	0	0	0	0	0	0	0	0
334200 METER INSTALLATIONS	212	1,052	424	212	212	267	267	267	267	267	267
335000 HYDRANTS	6	38	15	8	8	5	5	5	5	5	5
304600 STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0	0
304700 OFFICE STRUCTURES	0	840	56	28	35	70	70	70	70	70	70
304800 STORES, SHOP & GAR STRUCT	35	173	69	35	35	51	51	51	51	51	51
304900 MISC STRUCTURES	298	1,488	595	298	298	329	329	329	329	329	329
340100 OFFICE FURNITURE	19	95	38	19	19	49	49	49	49	49	49
340210 MAINFRAME COMP & PERIPH EQPT	0	217	0	41	5	34	40	40	40	40	40
340220 PERSONAL COMP & PERIPH EQPT	166	905	429	188	194	169	144	144	144	144	144
340230 OTHER OFFICE MACH & EQPT	0	0	0	0	0	0	0	0	0	0	0
340300 OFFICE MACH & EQPT - SOFTWARE	88	441	176	88	88	77	77	77	77	77	77
340300 MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	0	0
340320 PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0
340330 OTHER SOFTWARE	0	0	0	0	0	0	0	0	0	0	0
340500 OTHER OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
341100 TRANS EQUIP - LIGHT TRUCKS	24	122	49	24	24	34	34	34	34	34	34
341200 TRANS EQUIP - HEAVY TRUCKS	1,486	14,458	3,441	1,720	1,720	984	1,118	1,118	1,118	1,118	1,118
341300 TRANS EQUIP - CARS	0	0	0	0	0	0	0	0	0	0	0
341400 OTHER TRANS EQUIP	0	0	0	0	0	0	0	0	0	0	0
342000 STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
343000 TOOLS, SHOP & GARAGE EQUIP	29	144	58	29	29	26	26	26	26	26	26
343000 LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
344000 POWER OPERATED EQUIPMENT	376	1,881	752	376	376	193	193	193	193	193	193
345000 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
346100 COMMUNICATION EQUIPMENT	297	1,483	593	287	287	353	353	353	353	353	353
347000 MISC EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
348000 OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0	0
	13,643	78,707	28,031	14,055	13,985	10,287	10,520	10,520	10,520	10,520	10,520



KENTUCKY-AMERICAN WATER COMPANY  
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - OWENTON  
DEPRECIATION EXPENSE  
CALCULATED AT CELL LOCATION B14222

	Month of June-2008	Month of July-2008	Month of August-2008	Month of September-2008	Month of October-2008	Month of November-2008	Forecasted Test Period	Amount of CIAC	Forecasted Net Depreciation
ORGANIZATION	0	0	0	0	0	0	0	0	0
FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0
OTHER PIE INTANGIBLES	0	0	0	0	0	0	0	0	0
OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0
WATER RIGHTS	0	0	0	0	0	0	0	0	0
RESERVOIR LAND	0	0	0	0	0	0	0	0	0
OTHER SS LAND	0	0	0	0	0	0	0	0	0
SS STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0
COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0
LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0
WELLS & SPRINGS	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	0	0	0	0	0	0	0	0	0
PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0
PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0
OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	85	85	85	85	85	85	956	956	956
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0
GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0
WT STRUCTURES & IMPROVANT	0	0	0	0	0	0	0	0	0
WATER TREATMENT EQUIPMENT	4,520	4,520	4,520	4,520	4,520	4,520	54,210	54,210	54,210
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0
T & D LAND	0	0	0	0	0	0	0	0	0
T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0	0	0	0
T & D LAND	0	0	0	0	0	0	0	0	0
T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0
DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0
T & D STRUCTURES & IMP	97	97	97	97	97	97	1,164	1,164	1,164
DIST RES & STANDPIPES	1,327	1,327	1,327	1,327	1,327	1,327	15,924	15,924	15,924
T & D MAINS	1,336	1,336	1,336	1,336	1,336	1,336	16,032	20,052	20,052
SERVICES	384	384	384	384	384	384	4,618	4,522	4,522
METERS	6	6	6	6	6	6	88	88	88
METERS - BRONZE CASE	0	0	0	0	0	0	0	0	0
METERS - PLASTIC CASE	7	7	7	7	7	7	94	94	94
METERS - OTHER	0	0	0	0	0	0	0	0	0
METER INSTALLATIONS	267	267	267	267	267	267	3,204	3,204	3,204
HYDRANTS	5	5	5	5	5	5	69	69	69
STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0
OFFICE STRUCTURES	70	70	70	70	70	70	805	805	805
STORES, SHOP & GAR STRUCT	51	51	51	51	51	51	612	612	612
MISC STRUCTURES	329	329	329	329	329	329	3,947	3,947	3,947
OFFICE FURNITURE	49	49	49	49	49	49	588	588	588
MANFRAME COMP & PERIPH EQPT	40	40	40	40	40	40	474	474	474
PERSONAL COMP & PERIPH EQPT	144	144	144	144	144	144	1,753	1,753	1,753
OTHER OFFICE MACH & EQPT	0	0	0	0	0	0	0	0	0
OFFICE MACH & EQPT - SOFTWARE	0	0	0	0	0	0	0	0	0
MANFRAME SOFTWARE	77	77	77	77	77	77	847	847	847
PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0
OTHER SOFTWARE	0	0	0	0	0	0	0	0	0
OTHER OFFICE EQUIPMENT	34	34	34	34	34	34	408	408	408
TRANS EQUIP - LIGHT TRUCKS	1,118	1,118	1,118	1,118	1,118	1,118	13,282	13,282	13,282
TRANS EQUIP - HEAVY TRUCKS	0	0	0	0	0	0	0	0	0
TRANS EQUIP - CARS	0	0	0	0	0	0	0	0	0
OTHER TRANS EQUIP	0	0	0	0	0	0	0	0	0
STORES EQUIPMENT	0	0	0	0	0	0	0	0	0
TOOL S, SHOP & GARAGE EQUIP	26	26	26	26	26	26	312	312	312
LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	193	193	193	193	193	193	2,316	2,316	2,316
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0
COMMUNICATION EQUIPMENT	353	353	353	353	353	353	4,236	4,236	4,236
MISC EQUIPMENT	0	0	0	0	0	0	0	0	0
OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0
	10,520	10,520	10,520	10,520	10,520	10,520	125,097	35,180	69,827

Table with columns: Acct No., Account Title, Forecasted Depreciation Expense on End of Forecasted Test Year Plant (Balance, Less CIAC, Net UPIS, Depr Rates, Depr Exp), Forecasted Depreciation Expense on End of Base Test Year Plant (Balance, Less CIAC, Net UPIS, Depr Rates, Depr Exp), Forecasted Depreciation Expense on Average Test Year Plant (Average Balance, Less Avg CIAC, Net UPIS, Depr Rates, Depr Exp). Rows include various equipment and infrastructure items like 'OTHER PIE INTANGIBLES', 'WATER TREATMENT EQUIPMENT', 'OFFICE STRUCTURES', etc.

Composite Rate 2.64% Composite Rate 2.65% Composite Rate 2.64%

Acct No.	Account Title	Forecasted Depreciation Expense on End of Forecasted Test Year Plant				Forecasted Depreciation Expense on End of Base Test Year Plant				Forecasted Depreciation Expense on Average Test Year Plant				
		Balance November 30, 2008	Less CIAAC November 30, 2008	Net UPIS	Depr Rates	Balance Jul-07	Less CIAAC Jul-07	Net UPIS	Depr Rates	Average Balance	Less Avg CIAAC	Net UPIS	Depr Rates	Depr Exp
3031	OTHE PIE INTANGIBLES													
3036	OTHER PIE COMPREHENSIVE STUDIES													
311	SS STRUCTURES & IMPROVEMENTS	442,402		442,402	3.14%	442,402		442,402	3.14%			442,402	3.14%	13,538
312	COLL & IMPOUNDING RESERV				1.67%				1.67%				1.67%	
313	LAKE, RIVER, & OTHER INTAKES				2.52%				2.52%				2.52%	
314	WELLS & SPRINGS				0.00%				0.00%				0.00%	
316	SUPPLY MAINS				1.93%				1.93%				1.93%	
321	PUMPING STRUCTURES & IMPROVEMENTS				2.01%				2.01%				2.01%	
322	BOILER PLANT EQUIPMENT				0.00%				0.00%				0.00%	
3232	OTHER POWER PROD EQPT				3.40%				3.40%				3.40%	
325	ELECTRIC PUMPING EQUIPMENT	126,875		126,875	2.58%	126,875		126,875	2.58%			126,875	2.58%	3,273
326	DIESEL PUMPING EQUIPMENT				0				0				0	
3282	GASOLINE PUMPING EQPT				2.31%				2.31%				2.31%	
3283	OTHER PUMPING EQUIPMENT				0.00%				0.00%				0.00%	
331	WT STRUCTURES & IMPROVMENT	168,110		168,110	1.95%	168,110		168,110	1.95%			168,110	1.95%	3,295
332	WATER TREATMENT EQUIPMENT	51,538		51,538	2.31%	51,538		51,538	2.31%			51,538	2.31%	1,191
334	GAC				0.00%				0.00%				0.00%	
341	T & D STRUCTURES & IMP	22,120		22,120	4.63%	22,120		22,120	4.63%			22,120	4.63%	1,024
342	DIST RES & STANDPIPES	858,732		858,732	2.32%	858,732		858,732	2.32%			858,732	2.32%	19,923
343	T & D MAINS	2,049,036		2,049,036	1.70%	2,049,036		2,049,036	1.70%			2,049,036	1.70%	42,334
345	SERVICES	160,635		160,635	3.25%	160,635		160,635	3.25%			160,635	3.25%	5,257
346	METERS	87,406		87,406	2.81%	87,406		87,406	2.81%			87,406	2.81%	2,437
3461	METERS - BRONZE CASE				0				0				0	
3462	METERS - PLASTIC CASE	256,163		256,163	2.96%	256,163		256,163	2.96%			256,163	2.96%	7,584
3463	METERS - OTHER	42,653		42,653	2.85%	42,653		42,653	2.85%			42,653	2.85%	1,214
347	METER INSTALLATIONS	17,268		17,268	3.07%	17,268		17,268	3.07%			17,268	3.07%	530
348	HYDRANTS	18,424		18,424	1.77%	18,424		18,424	1.77%			18,424	1.77%	326
3501	OFFICE STRUCTURES	1,919		1,919	2.10%	1,919		1,919	2.10%			1,919	2.10%	40
3502	STORES, SHOP & GAR STRUCT				2.42%				2.42%				2.42%	
3503	MISC STRUCTURES	2,599		2,599	4.38%	2,599		2,599	4.38%			2,599	4.38%	114
3504	OFFICE FURNITURE	4,707		4,707	10.43%	4,707		4,707	10.43%			4,707	10.43%	491
3512	MAINFRAME COMP & PERIPH EQPT				9.49%				9.49%				9.49%	
35121	PERSONAL COMP & PERIPH EQPT	585,860		585,860	14.31%	585,860		585,860	14.31%			585,860	14.31%	83,839
35122	OTHER OFFICE MACH & EQPT				25.39%				25.39%				25.39%	
35123	OFFICE MACH & EQPT - SOFTWARE				10.33%				10.33%				10.33%	
35125	MAINFRAME SOFTWARE				20.00%				20.00%				20.00%	
35126	PERSONAL COMP SOFTWARE				20.00%				20.00%				20.00%	
35128	OTHER SOFTWARE	5,907		5,907	26.38%	5,907		5,907	26.38%			5,907	26.38%	1,558
3513	OTHER OFFICE EQUIPMENT	23,188		23,188	9.77%	23,188		23,188	9.77%			23,188	9.77%	2,265
35211	TRANS EQUIP - LIGHT TRUCKS	9,500		9,500	8.10%	9,500		9,500	8.10%			9,500	8.10%	770
35212	TRANS EQUIP - HEAVY TRUCKS				7.17%				7.17%				7.17%	
3522	TRANS EQUIP - CARS				13.55%				13.55%				13.55%	
3523	OTHER TRANS EQUIP	3,472		3,472	6.51%	3,472		3,472	6.51%			3,472	6.51%	226
353	STORES EQUIPMENT				6.51%				6.51%				6.51%	
354	TOOLS, SHOP, & GARAGE EQUIP	6,481		6,481	6.43%	6,481		6,481	6.43%			6,481	6.43%	417
355	LABORATORY EQUIPMENT				8.06%				8.06%				8.06%	
356	POWER OPERATED EQUIPMENT	35,704		35,704	4.68%	35,704		35,704	4.68%			35,704	4.68%	1,671
357	COMMUNICATION EQUIPMENT	2,718		2,718	6.91%	2,718		2,718	6.91%			2,718	6.91%	188
3571	COMMUNICATION EQUIPMENT				6.91%				6.91%				6.91%	
3572	COMMUNICATION EQUIPMENT				6.91%				6.91%				6.91%	
358	MISC EQUIPMENT	6,051		6,051	5.61%	6,051		6,051	5.61%			6,051	5.61%	339
359	OTHER TANGIBLE PROPERTY				6.00%				6.00%				6.00%	
TOTAL		7,479,709	2,472,766	5,006,943		7,330,473	2,421,905	4,908,568		185,617	7,477,339	2,453,706	5,023,633	181,953

Acct No.	Account Title	Forecasted Depreciation Expense on End of Forecasted Test Year Plant				Forecasted Depreciation Expense on End of Base Test Year Plant				Forecasted Depreciation Expense on Average Test Year Plant					
		November 30, 2008		November 30, 2009		Jul-07		Jul-07		Average Balance		Less Avg CIAC		Depr Rates	
		Balance	Less CIAC	Net UPIS	Depr Exp	Balance	Less CIAC	Net UPIS	Depr Exp	Balance	Less Avg CIAC	Net UPIS	Depr Rates	Depr Exp	Depr Rates
3031	OTHER PIE INTANGIBLES														
3036	OTHER PIE COMPREHENSIVE STUDIES														
311	SS STRUCTURES & IMPROVEMENTS	27,734	0	27,734	0	27,734	849	27,734	3,141%	0	27,734	28.14%	0	28.14%	
312	COLL & IMPOUNDING RESERV														
313	LAKE, RIVER, & OTHER INTAKES														
314	WELLS & SPRINGS														
316	SUPPLY MAINS	14,520	0	14,520	0	14,520	161	14,520	1.11%	0	14,520	1.93%	0	1.93%	
321	PUMPING STRUCTURES & IMPROVEMENTS														
322	BOILER PLANT EQUIPMENT														
323	OTHER POWER PROD EQPT														
325	ELECTRIC PUMPING EQUIPMENT	15,100	0	15,100	0	15,100	560	15,100	3.71%	0	15,100	2.56%	0	2.56%	
326	DIESEL PUMPING EQUIPMENT														
3282	GASOLINE PUMPING EQPT														
3283	OTHER PUMPING EQUIPMENT														
331	WT STRUCTURES & IMPROVMT														
332	WATER TREATMENT EQUIPMENT	7,618	0	7,618	0	7,618	307	7,618	4.03%	0	7,618	1.96%	0	1.96%	
334	GAC														
341	T & D STRUCTURES & IMP														
342	DIST RES & STANDPIPES	30,749	0	30,749	0	30,749	678	30,749	2.20%	0	30,749	2.32%	0	2.32%	
343	T & D MAINS	145,823	0	145,823	0	145,823	1,721	145,823	1.18%	0	145,823	1.70%	0	1.70%	
345	SERVICES														
346	METERS														
3461	METERS - BRONZE CASE														
3462	METERS - PLASTIC CASE	56,623	0	56,623	0	56,623	2,814	56,623	4.97%	0	56,623	2.96%	0	2.96%	
3463	METERS - OTHER														
347	METER INSTALLATIONS														
348	HYDRANTS	13,900	0	13,900	0	13,900	359	13,900	2.55%	0	13,900	2.85%	0	2.85%	
3901	OFFICE STRUCTURES														
3902	STORES, SHOP & GAR STRUCT														
3903	MISC STRUCTURES														
3911	OFFICE FURNITURE														
3912	MAINFRAME COMP & PERIPH EQPT														
39121	PERSONAL COMP & PERIPH EQPT														
39122	OTHER OFFICE MACH & EQPT														
39123	OFFICE MACH & EQPT - SOFTWARE														
39125	MANFRAME SOFTWARE														
39126	PERSONAL COMP SOFTWARE														
39128	OTHER SOFTWARE														
3913	OTHER OFFICE EQUIPMENT														
39211	TRANS EQUIP - LIGHT TRUCKS	7,445	0	7,445	0	7,445	1,064	7,445	14.16%	0	7,445	9.77%	0	9.77%	
39212	TRANS EQUIP - HEAVY TRUCKS														
3922	TRANS EQUIP - CARS														
3923	OTHER TRANS EQUIP														
393	STORES EQUIPMENT														
394	TOOLS, SHOP, & GARAGE EQUIP														
395	LABORATORY EQUIPMENT														
396	POWER OPERATED EQUIPMENT														
397	COMMUNICATION EQUIPMENT														
3971	COMMUNICATION EQUIPMENT														
3972	COMMUNICATION EQUIPMENT														
398	MISC EQUIPMENT														
398	OTHER TANGIBLE PROPERTY	500	0	500	0	500	104	500	4.71%	0	500	5.61%	0	5.61%	
	TOTAL	\$ 320,012	\$ 0	\$ 320,012	\$ 0	\$ 320,012	\$ 6,627	\$ 320,012		\$ 0	\$ 320,012	\$ 7,442	\$ 7,442		

Acct No.	Account Title	Forecasted Depreciation Expense on End of Forecasted Test Year Plant				Forecasted Depreciation Expense on End of Base Test Year Plant				Forecasted Depreciation Expense on Average Test Year Plant							
		November 30, 2008		November 30, 2008		Jul-07		Jul-07		Less Avg		Net UPIIS		Depr Rates		Depr Exp	
		Balance	Less CIAC	Net UPIIS	Depr Exp	Balance	Less CIAC	Net UPIIS	Depr Exp	Average Balance	Less Avg	Net UPIIS	Depr Rates	Depr Exp			
3031	OTHER P/E INTANGIBLES																
3036	OTHER PIE COMPREHENSIVE STUDIE																
311	SS STRUCTURES & IMPROVEMENTS																
312	COLL & IMPOUNDING RESERV																
313	LAKE, RIVER, & OTHER INTAKES																
314	WELLS & SPRINGS																
316	SUPPLY MAINS																
321	PUMPING STRUCTURES & IMPROVEM																
322	BOILER PLANT EQUIPMENT																
3232	OTHER POWER PROD EQPT																
325	ELECTRIC PUMPING EQUIPMENT	39,746		39,746	1,025												
326	DIESEL PUMPING EQUIPMENT																
3282	GASOLINE PUMPING EQPT																
3283	OTHER PUMPING EQUIPMENT																
331	WT STRUCTURES & IMPROVMENT																
332	WATER TREATMENT EQUIPMENT	2,347,985		2,347,985													
334	GAC																
341	T & D STRUCTURES & IMP	25,013		25,013	1,159												
342	DIST RES & STANDPIPES	686,245		686,245	15,921												
343	T & D MAINS	943,262		943,262	9,133												
345	SERVICES	139,559		139,559	4,535												
346	METERS	3,556		3,556	100												
3461	METERS - BRONZE CASE																
3462	METERS - PLASTIC CASE	3,146		3,146	53												
3463	METERS - OTHER																
347	METER INSTALLATIONS	104,501		104,501	3,208												
348	HYDRANTS	3,523		3,523	62												
3901	OFFICE STRUCTURES	40,000		40,000	840												
3902	STORES, SHOP & GAR STRUCT	25,137		25,137	608												
3903	MISC STRUCTURES	90,051		90,051	3,944												
3911	OFFICE FURNITURE	5,658		5,658	590												
3912	MAINFRAME COMP & PERIPH EQPT	5,335		5,335	509												
39121	PERSONAL COMP & PERIPH EQPT	12,042		12,042	1,723												
39122	OFFICE MACH & EQPT																
39123	OFFICE MACH & EQPT - SOFTWARE																
39125	MAINFRAME SOFTWARE	8,964		8,964	926												
39126	PERSONAL COMP SOFTWARE																
39128	OTHER SOFTWARE																
3913	OTHER OFFICE EQUIPMENT	4,221		4,221	412												
39211	TRANS EQUIP - LIGHT TRUCKS	165,662		165,662	13,419												
39212	TRANS EQUIP - HEAVY TRUCKS																
3922	TRANS EQUIP - CARS																
3923	OTHER TRANS EQUIP																
393	STORES EQUIPMENT																
394	TOOLS, SHOP, & GARAGE EQUIP	4,877		4,877	314												
395	LABORATORY EQUIPMENT																
396	POWER OPERATED EQUIPMENT	49,450		49,450	2,314												
397	COMMUNICATION EQUIPMENT																
3971	COMMUNICATION EQUIPMENT																
3972	COMMUNICATION EQUIPMENT																
398	MISC EQUIPMENT	75,554		75,554	4,239												
399	OTHER TANGIBLE PROPERTY																
TOTAL		4,783,487	409,011	4,374,476	119,308	4,769,296	2,125,464	2,643,792	106,226	4,782,883	2,125,463	2,657,420	79,593				
					2.73%												

KENTUCKY-AMERICAN WATER COMPANY														
CASE NO: 2007-00143														
Amortization Deferred Debits														
Description	AWW Acct	Period			Amortization			2007			Totals			
		Beginning	Ending	Months	Monthly Amount	Ending Amount	Jan-2007	Feb-2007	Mar-2007	Apr-2007		May-2007	Jun-2007	Jul-2007
120205	680600	Dec-2000	Nov-2010	120	29,592.34	29,592.34	29,592.34	29,592.34	29,592.34	29,592.34	29,592.34	29,592.34	29,592.34	29,592.34
120205	680600	Jan-2001	Dec-2010	480	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67
120205	680300	May-2001	Apr-2011	120	1,087.57	4,757.42	1,087.57	1,087.57	1,087.57	1,087.57	1,087.57	1,087.57	1,087.57	1,087.57
Totals							35,436.58	35,436.58	35,436.58	35,436.58	35,436.58	35,436.58	35,436.58	35,436.58
Total Amortization Check Total							(35,436.58)	(35,436.58)	(35,436.58)	(35,436.58)	(35,436.58)	(35,436.58)	(35,436.58)	(35,436.58)
Total Amortization-Lexington							35,436.58	35,436.58	35,436.58	35,436.58	35,436.58	35,436.58	35,436.58	35,436.58
Less: GAC Amortization							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Amortization							35,436.58	35,436.58	35,436.58	35,436.58	35,436.58	35,436.58	35,436.58	35,436.58
FIT Rate and Expense		6.00%					2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126
FIT Rate and Expense		35.00%					11,659	11,659	11,659	11,659	11,659	11,659	11,659	11,659
Total Deferred Tax Exp - Del Dr.							13,785	13,785	13,785	13,785	13,785	13,785	13,785	13,785
Total Amortization-Tri Village							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less: GAC Amortization							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Amortization							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FIT Rate and Expense		6.00%					0	0	0	0	0	0	0	0
FIT Rate and Expense		35.00%					0	0	0	0	0	0	0	0
Total Deferred Tax Exp - Del Dr.							0	0	0	0	0	0	0	0
Total Amortization-Elk Lake							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less: GAC Amortization							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Amortization							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FIT Rate and Expense		6.00%					0	0	0	0	0	0	0	0
FIT Rate and Expense		35.00%					0	0	0	0	0	0	0	0
Total Deferred Tax Exp - Del Dr.							0	0	0	0	0	0	0	0
Total Amortization-Owenlon							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less: GAC Amortization							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Amortization							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FIT Rate and Expense		6.00%					0	0	0	0	0	0	0	0
FIT Rate and Expense		35.00%					0	0	0	0	0	0	0	0
Total Deferred Tax Exp - Del Dr.							0	0	0	0	0	0	0	0

KENTUCKY-AMERICAN WATER COMPANY													
CASE NO: 2007-09143													
Amortization Deferred Debits													
Description	Acct. Accl.	Period	Amortization			Monthly amount	Ending Amount	Jan-2008	Feb-2008	Mar-2008	Apr-2008	May-2008	Jun-2008
			Beginning	Ending	Months								
Bluegrass Water Project	600600	12/20/05	Dec-2000	Nov-2010	120	29,592.34	29,592.34	29,592.34	29,592.34	29,592.34	29,592.34	29,592.34	
Source of supply (CWP)	600500	12/20/05	Dec-2000	Dec-2010	480	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	
Acquisition of Booneboro	600300	12/20/05	Apr-2001	Apr-2011	120	1,087.57	1,087.57	1,087.57	1,087.57	1,087.57	1,087.57	1,087.57	
<b>Totals</b>						<b>35,436.58</b>	<b>35,436.58</b>	<b>35,436.58</b>	<b>35,436.58</b>	<b>35,436.58</b>	<b>35,436.58</b>	<b>35,436.58</b>	
<b>Total Amortization Check Total</b>						<b>(35,436.58)</b>	<b>(35,436.58)</b>	<b>(35,436.58)</b>	<b>(35,436.58)</b>	<b>(35,436.58)</b>	<b>(35,436.58)</b>	<b>(35,436.58)</b>	
Total Amortization-Lexington						0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Less: GAC Amortization						0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net Amortization						0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SIT Rate and Expense		6.00%				2,126	2,126	2,126	2,126	2,126	2,126	2,126	
FIT Rate and Expense		35.00%				11,659	11,659	11,659	11,659	11,659	11,659	11,659	
Total Deferred Tax Exp - Def Dr.						13,785	13,785	13,785	13,785	13,785	13,785	13,785	
Total Amortization-Tri Village						0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Less: GAC Amortization						0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net Amortization						0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SIT Rate and Expense		6.00%				0	0	0	0	0	0	0	
FIT Rate and Expense		35.00%				0	0	0	0	0	0	0	
Total Deferred Tax Exp - Def Dr.						0	0	0	0	0	0	0	
Total Amortization-Elk Lake						0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Less: GAC Amortization						0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net Amortization						0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SIT Rate and Expense		6.00%				0	0	0	0	0	0	0	
FIT Rate and Expense		35.00%				0	0	0	0	0	0	0	
Total Deferred Tax Exp - Def Dr.						0	0	0	0	0	0	0	
Total Amortization-Owenton						0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Less: GAC Amortization						0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net Amortization						0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SIT Rate and Expense		6.00%				0	0	0	0	0	0	0	
FIT Rate and Expense		35.00%				0	0	0	0	0	0	0	
Total Deferred Tax Exp - Def Dr.						0	0	0	0	0	0	0	

Description	Account	Beginning	Period				Ending	Monthly	Amortization	Total
			Dec-2000	Jan-2001	Apr-2011	Dec-2010				
Amortization Deferred Debits										
Description	Account	Beginning	Dec-2000	Jan-2001	Apr-2011	Dec-2010	Monthly	Amortization	Ending	Forecasted
									Amount	Period
120205	643110	643110	20,592.34	4,756.67	1,097.57	20,592.34	4,756.67	1,097.57	20,592.34	Dec-2008
120205	643110	643110	4,756.67	1,097.57	1,097.57	4,756.67	1,097.57	1,097.57	4,756.67	Nov-2008
120205	640300	939200	1,097.57	1,097.57	1,097.57	1,097.57	1,097.57	1,097.57	1,097.57	Oct-2008
Totals			35,436.58	35,436.58	35,436.58	35,436.58	35,436.58	35,436.58	35,436.58	Dec-2008
Total Amortization Check Total			(35,436.58)	(35,436.58)	(35,436.58)	(35,436.58)	(35,436.58)	(35,436.58)	(35,436.58)	Dec-2008
Total Amortization-Londonlon			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
Less: GAC Amortization			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
Net Amortization			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
SIT Rate and Expense			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Dec-2008
Total Deferred Tax Exp - Def Dr.			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
Total Amortization-Tri Village			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
Less: GAC Amortization			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
Net Amortization			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
SIT Rate and Expense			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Dec-2008
Total Deferred Tax Exp - Def Dr.			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
Total Amortization-Ek Lake			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
Less: GAC Amortization			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
Net Amortization			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
SIT Rate and Expense			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Dec-2008
Total Deferred Tax Exp - Def Dr.			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
Total Amortization-Owenion			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
Less: GAC Amortization			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
Net Amortization			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
SIT Rate and Expense			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Dec-2008
Total Deferred Tax Exp - Def Dr.			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
Totals			425,239.00	425,239.00	425,239.00	425,239.00	425,239.00	425,239.00	425,239.00	Dec-2008
Total Amortization Check Total			(425,239.00)	(425,239.00)	(425,239.00)	(425,239.00)	(425,239.00)	(425,239.00)	(425,239.00)	Dec-2008
Total Amortization-Londonlon			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
Less: GAC Amortization			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
Net Amortization			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
SIT Rate and Expense			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Dec-2008
Total Deferred Tax Exp - Def Dr.			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
Total Amortization-Tri Village			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
Less: GAC Amortization			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
Net Amortization			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
SIT Rate and Expense			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Dec-2008
Total Deferred Tax Exp - Def Dr.			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
Total Amortization-Ek Lake			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
Less: GAC Amortization			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
Net Amortization			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
SIT Rate and Expense			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Dec-2008
Total Deferred Tax Exp - Def Dr.			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
Total Amortization-Owenion			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
Less: GAC Amortization			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
Net Amortization			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008
SIT Rate and Expense			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Dec-2008
Total Deferred Tax Exp - Def Dr.			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Dec-2008