

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.50 OFF FURN & EQUIP - OTHER

TOTAL AGED DATA WITHIN EXPERIENCE BAND
(CODE 9s ARE DEVELOPED)

| ACCT | GR | CO | TR CD | EXPERIENCE YEARS | CONTROL TOTAL |
|--------|----|----|-------|------------------|---------------|
| 340.50 | 00 | 00 | 9 | 1994 | 99,683.91 |
| 340.50 | 00 | 00 | 0 | 1995-2006 | 8,426.68- |
| 340.50 | 00 | 00 | 1 | 1995-2006 | |
| 340.50 | 00 | 00 | 2 | 1995-2006 | |
| 340.50 | 00 | 00 | 3 | 1995-2006 | |
| 340.50 | 00 | 00 | 4 | 1995-2006 | |
| 340.50 | 00 | 00 | 5 | 1995-2006 | |
| 340.50 | 00 | 00 | 7 | 1995-2006 | |
| 340.50 | 00 | 00 | 9 | 1995-2006 | 87,445.88 |
| 340.50 | 00 | 00 | 8 | 2006 | 178,703.11 |

INPUT CONTROL TOTALS THROUGH 2006
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

| TRAN CODE | TOTAL AGED | INPUT UNAGED | DATA TOTAL |
|-------------------------|------------|--------------|------------|
| 0 | 8,426.68- | | 8,426.68- |
| 9 | 95,463.00 | | 95,463.00 |
| TOTAL DATA | 87,036.32 | | 87,036.32 |
| 8 | 178,703.11 | | 178,703.11 |
| TOTAL DATA LESS CD 8 | 91,666.79- | | 91,666.79- |

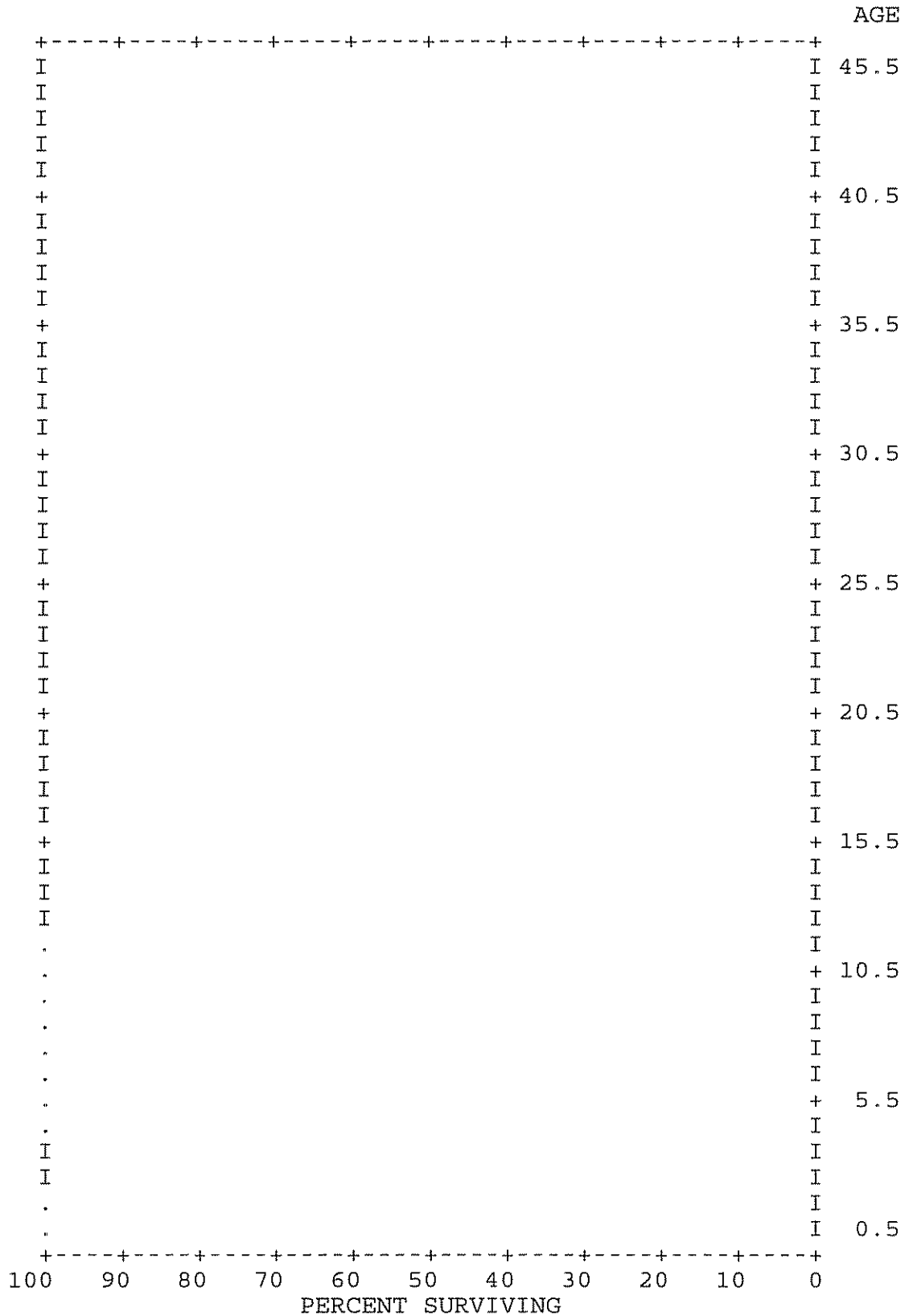
KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.50 OFF FURN & EQUIP - OTHER

MULTIPLE ORIGINAL GROUP LIFE TABLE

| YEAR INSTALLED | AGE AT END OF 2006 | PERCENT SURVIVING |
|-------------------|-----------------------|----------------------|
| 2006 | 0.5 | 100.00 |
| 2005 | 1.5 | 100.00 |
| 2004 | 2.5 | |
| 2003 | 3.5 | |
| 2002 | 4.5 | 100.00 |
| 2001 | 5.5 | 100.00 |
| 2000 | 6.5 | 100.00 |
| 1999 | 7.5 | 100.00 |
| 1998 | 8.5 | 100.00 |
| 1997 | 9.5 | 100.00 |
| 1996 | 10.5 | 100.00 |
| 1995 | 11.5 | 100.00 |

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 340.50 OFF FURN & EQUIP - OTHER
MULTIPLE ORIGINAL GROUP LIFE TABLE



KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.1 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

| TR CD | TRAN YEAR | INST YEAR | TRANSACTION AMOUNT | CUMULATIVE PCT OF | PCT OR BEG BAL | AVG AGE | UNAGED AMOUNT |
|-------|-----------|-----------|--------------------|-------------------|----------------|---------|---------------|
| 9 | 1994 | 1968 | 739.00 | 100.0 | | | |
| 9 | 1994 | 1976 | 12,573.00 | 99.9 | | | |
| 9 | 1994 | 1987 | 19,857.00 | 98.1 | | | |
| 9 | 1994 | 1988 | 62,570.00 | 95.3 | | | |
| 9 | 1994 | 1989 | 148,243.00 | 86.6 | | | |
| 9 | 1994 | 1990 | 77,285.00 | 65.8 | | | |
| 9 | 1994 | 1991 | 146,404.00 | 54.9 | | | |
| 9 | 1994 | 1992 | 89,671.00 | 34.4 | | | |
| 9 | 1994 | 1993 | 64,237.00 | 21.8 | | | |
| 9 | 1994 | 1994 | 91,246.00 | 12.8 | | | |
| 8 | 1994 | | 712,825.00 | | | 4.0 | |
| 9 | 1995 | | 19,355.69 | 2.7 | | | |
| 8 | 1995 | | 732,180.69 | 102.7 | | 4.9 | |
| 9 | 1996 | | 95,260.33 | 13.0 | | | |
| 8 | 1996 | | 827,441.02 | 113.0 | | 5.3 | |
| 8 | 1997 | | 827,441.02 | 100.0 | | 6.3 | |
| 9 | 1998 | | 219,987.81 | 26.6 | | | |
| 8 | 1998 | | 1,047,428.83 | 126.6 | | 5.8 | |
| 0 | 1999 | | 44,574.26CR | 4.3CR | | 8.0 | |
| 9 | 1999 | | 210,067.32 | 20.1 | | | |
| 8 | 1999 | | 1,212,921.89 | 115.8 | | 5.7 | |
| 0 | 2000 | | 94,444.24CR | 7.8CR | | 9.1 | |
| 9 | 2000 | | 90,799.73 | 7.5 | | | |
| 8 | 2000 | | 1,209,277.38 | 99.7 | | 6.0 | |
| 0 | 2001 | | 90,535.64CR | 7.5CR | | 14.0 | |
| 9 | 2001 | | 145,027.88 | 12.0 | | | |
| 8 | 2001 | | 1,263,769.62 | 104.5 | | 5.7 | |
| 9 | 2002 | | 188,584.40 | 14.9 | | | |
| 8 | 2002 | | 1,452,354.02 | 114.9 | | 5.9 | |
| 0 | 2003 | | 52,860.98CR | 3.6CR | | 10.2 | |
| 8 | 2003 | | 1,399,493.04 | 96.4 | | 6.8 | |
| 0 | 2004 | | 27,211.03CR | 1.9CR | | 10.0 | |

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.1 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

| TR CD | TRAN YEAR | INST YEAR | TRANSACTION AMOUNT | CUMULATIVE PCT OF | PCT OR BEG BAL | AVG AGE | UNAGED AMOUNT |
|-------|-----------|-----------|--------------------|-------------------|----------------|---------|---------------|
| 8 | 2004 | | 1,372,282.01 | 98.1 | | 7.7 | |
| 0 | 2005 | | 18,272.86 | CR | 1.3 | 16.0 | |
| 8 | 2005 | | 1,354,009.15 | 98.7 | | 8.6 | |
| 0 | 2006 | | 197,838.71 | CR | 14.6 | 10.1 | |
| 9 | 2006 | | 562,206.11 | | 41.5 | | |
| 8 | 2006 | 1968 | 739.00 | | 100.0 | | |
| 8 | 2006 | 1976 | 3,355.99 | | 100.0 | | |
| 8 | 2006 | 1987 | 9,469.19 | | 99.8 | | |
| 8 | 2006 | 1988 | 19,259.07 | | 99.2 | | |
| 8 | 2006 | 1989 | 53,883.60 | | 98.1 | | |
| 8 | 2006 | 1990 | 52,145.26 | | 95.0 | | |
| 8 | 2006 | 1991 | 87,588.82 | | 91.9 | | |
| 8 | 2006 | 1992 | 46,452.14 | | 86.8 | | |
| 8 | 2006 | 1993 | 46,061.64 | | 84.1 | | |
| 8 | 2006 | 1994 | 48,945.97 | | 81.4 | | |
| 8 | 2006 | 1996 | 18,916.57 | | 78.6 | | |
| 8 | 2006 | 1998 | 134,873.86 | | 77.5 | | |
| 8 | 2006 | 1999 | 210,067.32 | | 69.6 | | |
| 8 | 2006 | 2000 | 90,799.73 | | 57.4 | | |
| 8 | 2006 | 2001 | 145,027.88 | | 52.1 | | |
| 8 | 2006 | 2002 | 188,584.40 | | 43.7 | | |
| 8 | 2006 | 2006 | 562,206.11 | | 32.7 | | |
| 8 | 2006 | | 1,718,376.55 | 126.9 | | 6.5 | |

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.1 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

TOTAL AGED DATA WITHIN EXPERIENCE BAND
(CODE 9s ARE DEVELOPED)

| ACCT | GR | CO | TR CD | EXPERIENCE YEARS | CONTROL TOTAL |
|--------|----|----|-------|------------------|---------------|
| 341.10 | 00 | 00 | 9 | 1994 | 712,825.00 |
| 341.10 | 00 | 00 | 0 | 1995-2006 | 525,737.72- |
| 341.10 | 00 | 00 | 1 | 1995-2006 | |
| 341.10 | 00 | 00 | 2 | 1995-2006 | |
| 341.10 | 00 | 00 | 3 | 1995-2006 | |
| 341.10 | 00 | 00 | 4 | 1995-2006 | |
| 341.10 | 00 | 00 | 5 | 1995-2006 | |
| 341.10 | 00 | 00 | 7 | 1995-2006 | |
| 341.10 | 00 | 00 | 9 | 1995-2006 | 1,531,289.27 |
| 341.10 | 00 | 00 | 8 | 2006 | 1,718,376.55 |

INPUT CONTROL TOTALS THROUGH 2006
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

| TRAN CODE | TOTAL AGED | INPUT UNAGED | DATA TOTAL |
|-------------------------|---------------|--------------|---------------|
| 0 | 525,737.72- | | 525,737.72- |
| 9 | 712,825.00 | | 712,825.00 |
| TOTAL DATA | 187,087.28 | | 187,087.28 |
| 8 | 1,718,376.55 | | 1,718,376.55 |
| TOTAL DATA LESS CD 8 | 1,531,289.27- | | 1,531,289.27- |

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.1 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

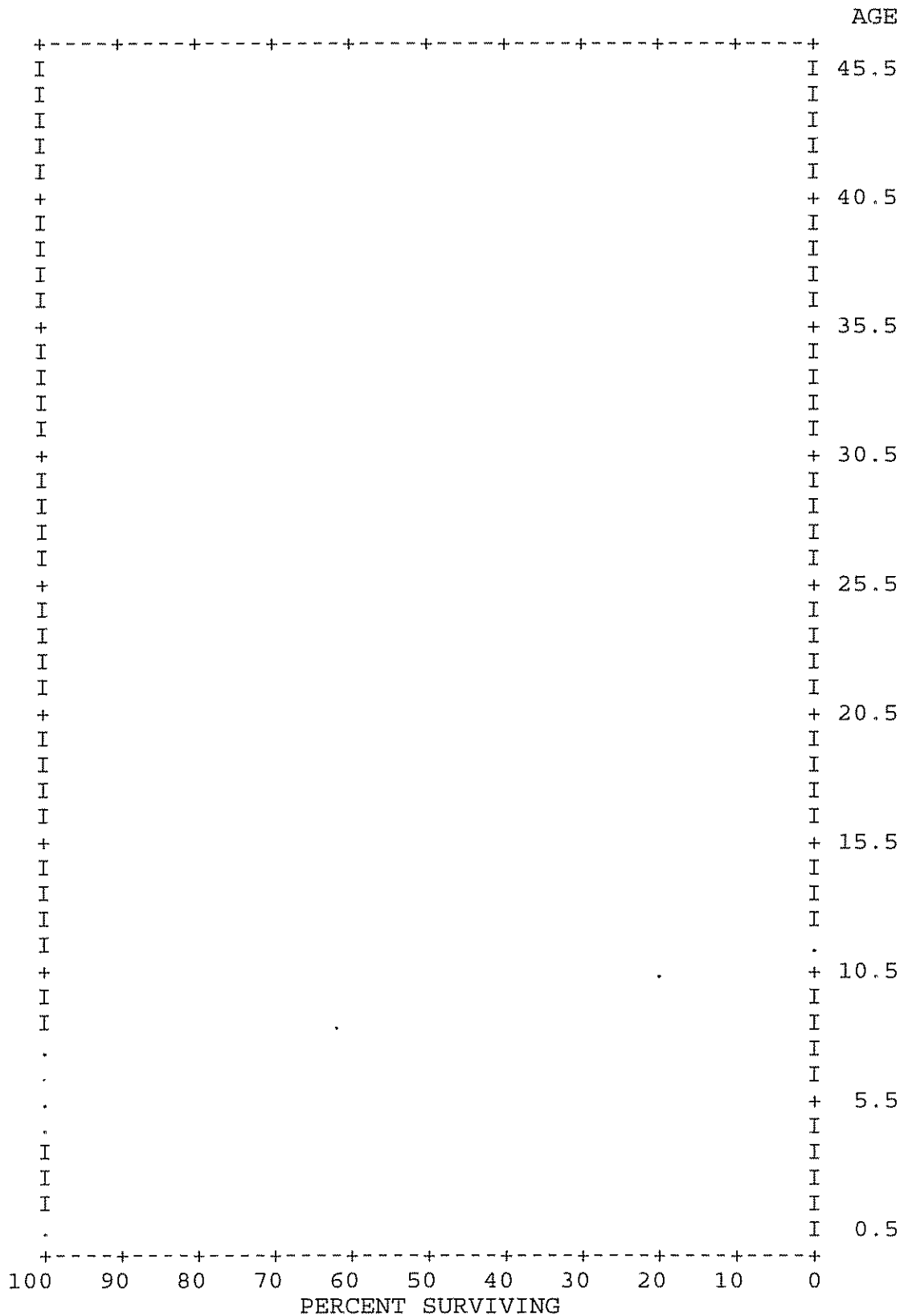
MULTIPLE ORIGINAL GROUP LIFE TABLE

| YEAR INSTALLED | AGE AT END OF 2006 | PERCENT SURVIVING |
|-------------------|-----------------------|----------------------|
| 2006 | 0.5 | 100.00 |
| 2005 | 1.5 | |
| 2004 | 2.5 | |
| 2003 | 3.5 | |
| 2002 | 4.5 | 100.00 |
| 2001 | 5.5 | 100.00 |
| 2000 | 6.5 | 100.00 |
| 1999 | 7.5 | 100.00 |
| 1998 | 8.5 | 61.31 |
| 1997 | 9.5 | |
| 1996 | 10.5 | 19.86 |
| 1995 | 11.5 | 0.00 |

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.1 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

MULTIPLE ORIGINAL GROUP LIFE TABLE



KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.2 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

| TR CD | TRAN YEAR | INST YEAR | TRANSACTION AMOUNT | CUMULATIVE PCT OF | PCT OR BEG BAL | AVG AGE | UNAGED AMOUNT |
|-------|-----------|-----------|--------------------|-------------------|----------------|---------|---------------|
| 9 | 1994 | 1979 | 12,424.00 | 100.0 | | | |
| 9 | 1994 | 1988 | 43,476.98 | 96.8 | | | |
| 9 | 1994 | 1991 | 83,842.00 | 85.7 | | | |
| 9 | 1994 | 1992 | 187,188.00 | 64.2 | | | |
| 9 | 1994 | 1994 | 63,289.00 | 16.2 | | | |
| 8 | 1994 | | 390,219.98 | | | 3.3 | |
| 8 | 1995 | | 390,219.98 | 100.0 | | 4.3 | |
| 8 | 1996 | | 390,219.98 | 100.0 | | 5.3 | |
| 8 | 1997 | | 390,219.98 | 100.0 | | 6.3 | |
| 9 | 1998 | | 3,522.68 | 0.9 | | | |
| 8 | 1998 | | 393,742.66 | 100.9 | | 7.2 | |
| 9 | 1999 | | 84,706.37 | 21.5 | | | |
| 8 | 1999 | | 478,449.03 | 121.5 | | 6.8 | |
| 0 | 2000 | | 89,605.49CR | 18.7CR | | 9.9 | |
| 9 | 2000 | | 86,988.81 | 18.2 | | | |
| 8 | 2000 | | 475,832.35 | 99.5 | | 6.0 | |
| 0 | 2001 | | 18,235.08CR | 3.8CR | | 10.0 | |
| 9 | 2001 | | 147,280.43 | 31.0 | | | |
| 8 | 2001 | | 604,877.70 | 127.1 | | 5.3 | |
| 8 | 2002 | | 604,877.70 | 100.0 | | 6.3 | |
| 9 | 2003 | | 7,461.09 | 1.2 | | | |
| 8 | 2003 | | 612,338.79 | 101.2 | | 7.2 | |
| 9 | 2004 | | 155,561.10 | 25.4 | | | |
| 8 | 2004 | | 767,899.89 | 125.4 | | 6.7 | |
| 8 | 2005 | | 767,899.89 | 100.0 | | 7.7 | |
| 0 | 2006 | | 47,659.14CR | 6.2CR | | 16.3 | |
| 9 | 2006 | | 63,134.85 | 8.2 | | | |
| 8 | 2006 | 1979 | 7,424.00 | 100.0 | | | |
| 8 | 2006 | 1988 | 43.00 | 99.1 | | | |
| 8 | 2006 | 1991 | 22,947.78 | 99.0 | | | |

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.2 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

| TR CD | TRAN YEAR | INST YEAR | TRANSACTION AMOUNT | CUMULATIVE PCT OR PCT OF BEG BAL | AVG AGE | UNAGED AMOUNT |
|----------|--------------|--------------|-----------------------|--|------------|------------------|
| 8 | 2006 | 1992 | 141,016.49 | 96.1 | | |
| 8 | 2006 | 1994 | 63,289.00 | 78.1 | | |
| 8 | 2006 | 1998 | 3,522.68 | 70.0 | | |
| 8 | 2006 | 1999 | 84,706.37 | 69.6 | | |
| 8 | 2006 | 2000 | 86,988.81 | 58.8 | | |
| 8 | 2006 | 2001 | 147,280.43 | 47.7 | | |
| 8 | 2006 | 2003 | 7,461.09 | 28.9 | | |
| 8 | 2006 | 2004 | 155,561.10 | 27.9 | | |
| 8 | 2006 | 2006 | 63,134.85 | 8.1 | | |
| 8 | 2006 | | 783,375.60 | 102.0 | 7.5 | |

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.2 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

TOTAL AGED DATA WITHIN EXPERIENCE BAND
 (CODE 9s ARE DEVELOPED)

| ACCT | GR | CO | TR CD | EXPERIENCE YEARS | CONTROL TOTAL |
|--------|----|----|-------|------------------|---------------|
| 341.20 | 00 | 00 | 9 | 1994 | 390,219.98 |
| 341.20 | 00 | 00 | 0 | 1995-2006 | 155,499.71- |
| 341.20 | 00 | 00 | 1 | 1995-2006 | |
| 341.20 | 00 | 00 | 2 | 1995-2006 | |
| 341.20 | 00 | 00 | 3 | 1995-2006 | |
| 341.20 | 00 | 00 | 4 | 1995-2006 | |
| 341.20 | 00 | 00 | 5 | 1995-2006 | |
| 341.20 | 00 | 00 | 7 | 1995-2006 | |
| 341.20 | 00 | 00 | 9 | 1995-2006 | 548,655.33 |
| 341.20 | 00 | 00 | 8 | 2006 | 783,375.60 |

INPUT CONTROL TOTALS THROUGH 2006
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

| TRAN CODE | TOTAL AGED | INPUT UNAGED | DATA TOTAL |
|-------------------------|-------------|--------------|-------------|
| 0 | 155,499.71- | | 155,499.71- |
| 9 | 390,219.98 | | 390,219.98 |
| TOTAL DATA | 234,720.27 | | 234,720.27 |
| 8 | 783,375.60 | | 783,375.60 |
| TOTAL DATA LESS CD 8 | 548,655.33- | | 548,655.33- |

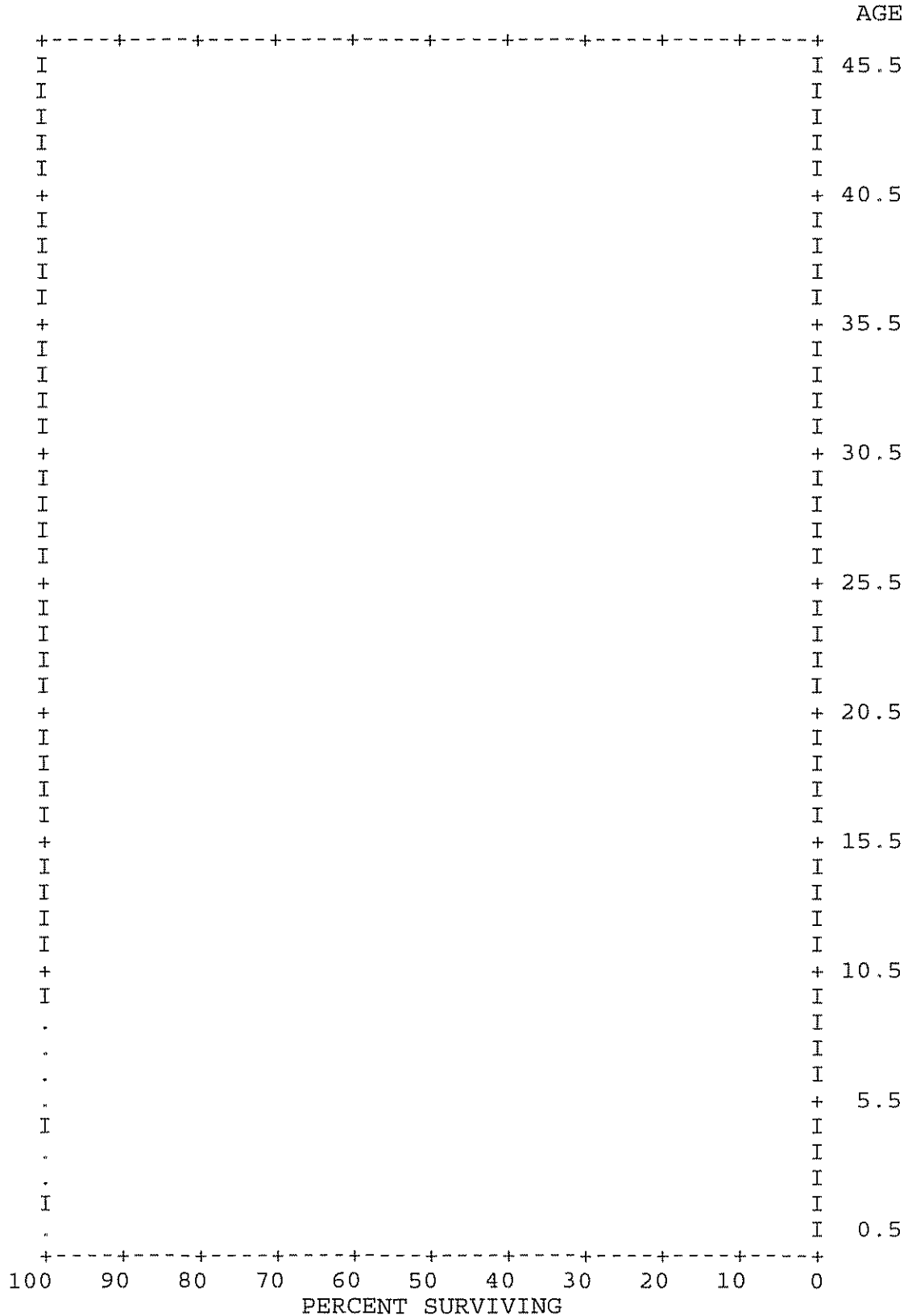
KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.2 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

MULTIPLE ORIGINAL GROUP LIFE TABLE

| YEAR INSTALLED | AGE AT END OF 2006 | PERCENT SURVIVING |
|-------------------|-----------------------|----------------------|
| 2006 | 0.5 | 100.00 |
| 2005 | 1.5 | |
| 2004 | 2.5 | 100.00 |
| 2003 | 3.5 | 100.00 |
| 2002 | 4.5 | |
| 2001 | 5.5 | 100.00 |
| 2000 | 6.5 | 100.00 |
| 1999 | 7.5 | 100.00 |
| 1998 | 8.5 | 100.00 |
| 1997 | 9.5 | |
| 1996 | 10.5 | |
| 1995 | 11.5 | |

KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 341.2 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS
 MULTIPLE ORIGINAL GROUP LIFE TABLE



KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.3 TRANSPORTATION EQUIPMENT - AUTOS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

| TR CD | TRAN YEAR | INST YEAR | TRANSACTION AMOUNT | CUMULATIVE PCT OF | PCT OR BEG BAL | AVG AGE | UNAGED AMOUNT |
|-------|-----------|-----------|--------------------|-------------------|----------------|---------|---------------|
| 9 | 1994 | 1988 | 55,670.00 | 100.0 | | | |
| 9 | 1994 | 1989 | 61,729.00 | 71.9 | | | |
| 9 | 1994 | 1990 | 46,018.00 | 40.8 | | | |
| 9 | 1994 | 1991 | 10,085.00 | 17.6 | | | |
| 9 | 1994 | 1992 | 12,899.00 | 12.5 | | | |
| 9 | 1994 | 1993 | 11,825.00 | 6.0 | | | |
| 8 | 1994 | | 198,226.00 | | | 5.0 | |
| 8 | 1995 | | 198,226.00 | 100.0 | | 6.0 | |
| 0 | 1996 | | 42,287.85CR | 21.3CR | | 7.5 | |
| 8 | 1996 | | 155,938.15 | 78.7 | | 6.7 | |
| 0 | 1997 | | 84,115.74CR | 53.9CR | | 7.6 | |
| 9 | 1997 | | 7,169.11 | 4.6 | | | |
| 8 | 1997 | | 78,991.52 | 50.7 | | 6.7 | |
| 9 | 1998 | | 80,533.22 | 102.0 | | | |
| 8 | 1998 | | 159,524.74 | 202.0 | | 4.1 | |
| 0 | 1999 | | 32,082.03CR | 20.1CR | | 10.6 | |
| 9 | 1999 | | 34,092.66 | 21.4 | | | |
| 8 | 1999 | | 161,535.37 | 101.3 | | 2.9 | |
| 8 | 2000 | | 161,535.37 | 100.0 | | 3.9 | |
| 8 | 2001 | | 161,535.37 | 100.0 | | 4.9 | |
| 0 | 2002 | | 12,116.38CR | 7.5CR | | 12.0 | |
| 8 | 2002 | | 149,418.99 | 92.5 | | 5.4 | |
| 0 | 2003 | | 2,900.00CR | 1.9CR | | 12.0 | |
| 8 | 2003 | | 146,518.99 | 98.1 | | 6.2 | |
| 9 | 2004 | | 16,174.78 | 11.0 | | | |
| 8 | 2004 | | 162,693.77 | 111.0 | | 6.6 | |
| 8 | 2005 | | 162,693.77 | 100.0 | | 7.6 | |
| 9 | 2006 | | 17,508.17 | 10.8 | | | |
| 8 | 2006 | 1992 | 12,899.00 | 100.0 | | | |
| 8 | 2006 | 1993 | 11,825.00 | 92.8 | | | |

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.3 TRANSPORTATION EQUIPMENT - AUTOS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

| TR CD | TRAN YEAR | INST YEAR | TRANSACTION AMOUNT | CUMULATIVE PCT OR PCT OF BEG BAL | AVG AGE | UNAGED AMOUNT |
|----------|--------------|--------------|-----------------------|--|------------|------------------|
| 8 | 2006 | 1997 | 7,169.11 | 86.3 | | |
| 8 | 2006 | 1998 | 80,533.22 | 82.3 | | |
| 8 | 2006 | 1999 | 34,092.66 | 37.6 | | |
| 8 | 2006 | 2004 | 16,174.78 | 18.7 | | |
| 8 | 2006 | 2006 | 17,508.17 | 9.7 | | |
| 8 | 2006 | | 180,201.94 | 110.8 | 7.8 | |

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.3 TRANSPORTATION EQUIPMENT - AUTOS

TOTAL AGED DATA WITHIN EXPERIENCE BAND
 (CODE 9s ARE DEVELOPED)

| ACCT | GR | CO | TR CD | EXPERIENCE YEARS | CONTROL TOTAL |
|--------|----|----|-------|------------------|---------------|
| 341.30 | 00 | 00 | 9 | 1994 | 198,226.00 |
| 341.30 | 00 | 00 | 0 | 1995-2006 | 173,502.00- |
| 341.30 | 00 | 00 | 1 | 1995-2006 | |
| 341.30 | 00 | 00 | 2 | 1995-2006 | |
| 341.30 | 00 | 00 | 3 | 1995-2006 | |
| 341.30 | 00 | 00 | 4 | 1995-2006 | |
| 341.30 | 00 | 00 | 5 | 1995-2006 | |
| 341.30 | 00 | 00 | 7 | 1995-2006 | |
| 341.30 | 00 | 00 | 9 | 1995-2006 | 155,477.94 |
| 341.30 | 00 | 00 | 8 | 2006 | 180,201.94 |

INPUT CONTROL TOTALS THROUGH 2006
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

| TRAN CODE | T O T A L AGED | I N P U T UNAGED | D A T A TOTAL |
|-------------------------|----------------|------------------|---------------|
| 0 | 173,502.00- | | 173,502.00- |
| 9 | 198,226.00 | | 198,226.00 |
| TOTAL DATA | 24,724.00 | | 24,724.00 |
| 8 | 180,201.94 | | 180,201.94 |
| TOTAL DATA LESS CD 8 | 155,477.94- | | 155,477.94- |

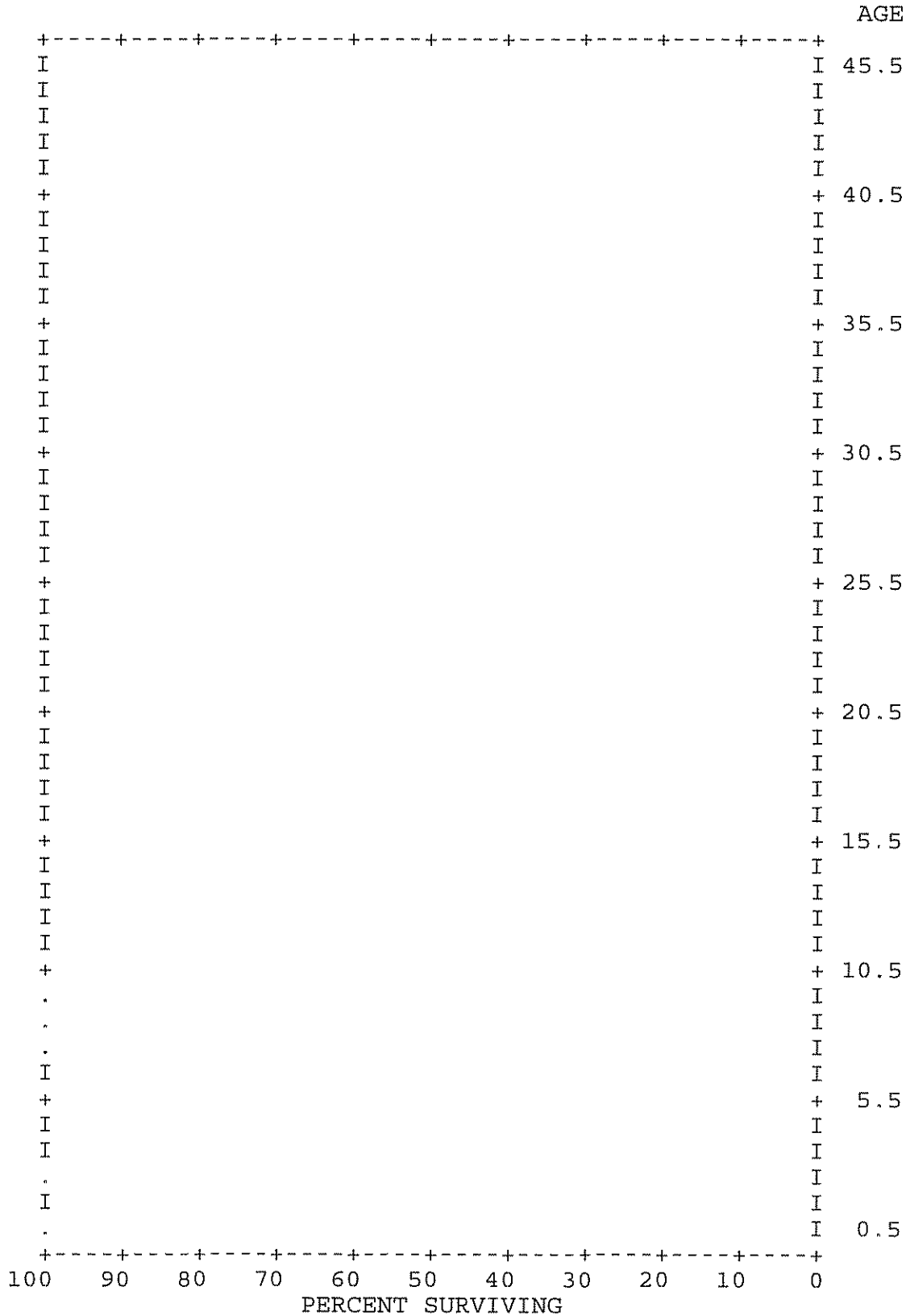
KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.3 TRANSPORTATION EQUIPMENT - AUTOS

MULTIPLE ORIGINAL GROUP LIFE TABLE

| YEAR INSTALLED | AGE AT END OF 2006 | PERCENT SURVIVING |
|-------------------|-----------------------|----------------------|
| 2006 | 0.5 | 100.00 |
| 2005 | 1.5 | |
| 2004 | 2.5 | 100.00 |
| 2003 | 3.5 | |
| 2002 | 4.5 | |
| 2001 | 5.5 | |
| 2000 | 6.5 | |
| 1999 | 7.5 | 100.00 |
| 1998 | 8.5 | 100.00 |
| 1997 | 9.5 | 100.00 |
| 1996 | 10.5 | |
| 1995 | 11.5 | |

KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 341.3 TRANSPORTATION EQUIPMENT - AUTOS
 MULTIPLE ORIGINAL GROUP LIFE TABLE



KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.4 TRANSPORTATION EQUIPMENT - OTHER

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

| TR CD | TRAN YEAR | INST YEAR | TRANSACTION AMOUNT | CUMULATIVE PCT OR PCT OF BEG BAL | AVG AGE | UNAGED AMOUNT |
|----------|--------------|--------------|-----------------------|--|------------|------------------|
| 9 | 1994 | 1956 | 220.00 | 100.0 | | |
| 9 | 1994 | 1985 | 2,993.00 | 96.2 | | |
| 9 | 1994 | 1987 | 2,626.00 | 45.0 | | |
| 8 | 1994 | | 5,839.00 | | 9.7 | |
| 8 | 1995 | | 5,839.00 | 100.0 | 10.7 | |
| 0 | 1996 | | 220.00CR | 3.8CR | 40.0 | |
| 8 | 1996 | | 5,619.00 | 96.2 | 10.6 | |
| 0 | 1997 | | 2,993.00CR | 53.3CR | 12.0 | |
| 9 | 1997 | | 220.10 | 3.9 | | |
| 8 | 1997 | | 2,846.10 | 50.7 | 9.7 | |
| 8 | 1998 | | 2,846.10 | 100.0 | 10.7 | |
| 8 | 1999 | | 2,846.10 | 100.0 | 11.7 | |
| 8 | 2000 | | 2,846.10 | 100.0 | 12.7 | |
| 9 | 2001 | | 5,219.99 | 183.4 | | |
| 8 | 2001 | | 8,066.09 | 283.4 | 5.2 | |
| 9 | 2002 | | 16,103.89 | 199.6 | | |
| 8 | 2002 | | 24,169.98 | 299.6 | 2.4 | |
| 8 | 2003 | | 24,169.98 | 100.0 | 3.4 | |
| 9 | 2004 | | 60,308.69 | 249.5 | | |
| 8 | 2004 | | 84,478.67 | 349.5 | 1.6 | |
| 8 | 2005 | | 84,478.67 | 100.0 | 2.6 | |
| 9 | 2006 | | 51,202.50 | 60.6 | | |
| 8 | 2006 | 1987 | 2,626.00 | 100.0 | | |
| 8 | 2006 | 1997 | 220.10 | 98.1 | | |
| 8 | 2006 | 2001 | 5,219.99 | 97.9 | | |
| 8 | 2006 | 2002 | 16,103.89 | 94.1 | | |
| 8 | 2006 | 2004 | 60,308.69 | 82.2 | | |
| 8 | 2006 | 2006 | 51,202.50 | 37.7 | | |
| 8 | 2006 | | 135,681.17 | 160.6 | 2.4 | |

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.4 TRANSPORTATION EQUIPMENT - OTHER

TOTAL AGED DATA WITHIN EXPERIENCE BAND
(CODE 9s ARE DEVELOPED)

| ACCT | GR | CO | TR CD | EXPERIENCE YEARS | CONTROL TOTAL |
|--------|----|----|-------|------------------|---------------|
| 341.40 | 00 | 00 | 9 | 1994 | 5,839.00 |
| 341.40 | 00 | 00 | 0 | 1995-2006 | 3,213.00- |
| 341.40 | 00 | 00 | 1 | 1995-2006 | |
| 341.40 | 00 | 00 | 2 | 1995-2006 | |
| 341.40 | 00 | 00 | 3 | 1995-2006 | |
| 341.40 | 00 | 00 | 4 | 1995-2006 | |
| 341.40 | 00 | 00 | 5 | 1995-2006 | |
| 341.40 | 00 | 00 | 7 | 1995-2006 | |
| 341.40 | 00 | 00 | 9 | 1995-2006 | 133,055.17 |
| 341.40 | 00 | 00 | 8 | 2006 | 135,681.17 |

INPUT CONTROL TOTALS THROUGH 2006
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

| TRAN CODE | TOTAL AGED | INPUT UNAGED | DATA TOTAL |
|-------------------------|-------------|--------------|-------------|
| 0 | 3,213.00- | | 3,213.00- |
| 9 | 5,839.00 | | 5,839.00 |
| TOTAL DATA | 2,626.00 | | 2,626.00 |
| 8 | 135,681.17 | | 135,681.17 |
| TOTAL DATA LESS CD 8 | 133,055.17- | | 133,055.17- |

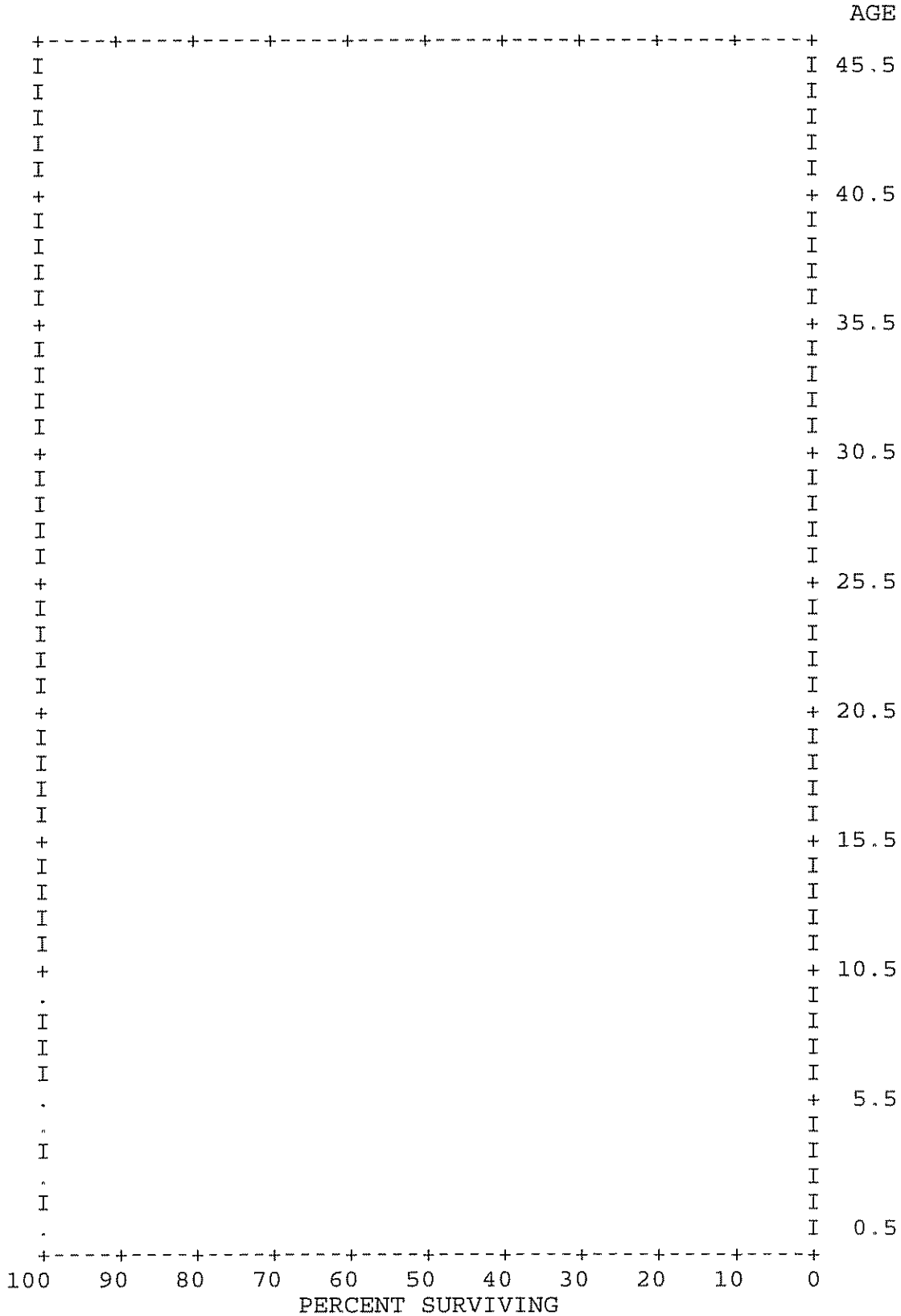
KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.4 TRANSPORTATION EQUIPMENT - OTHER

MULTIPLE ORIGINAL GROUP LIFE TABLE

| YEAR INSTALLED | AGE AT END OF 2006 | PERCENT SURVIVING |
|-------------------|-----------------------|----------------------|
| 2006 | 0.5 | 100.00 |
| 2005 | 1.5 | |
| 2004 | 2.5 | 100.00 |
| 2003 | 3.5 | |
| 2002 | 4.5 | 100.00 |
| 2001 | 5.5 | 100.00 |
| 2000 | 6.5 | |
| 1999 | 7.5 | |
| 1998 | 8.5 | |
| 1997 | 9.5 | 100.00 |
| 1996 | 10.5 | |
| 1995 | 11.5 | |

KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 341.4 TRANSPORTATION EQUIPMENT - OTHER
 MULTIPLE ORIGINAL GROUP LIFE TABLE



KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

| TR CD | TRAN YEAR | INST YEAR | TRANSACTION AMOUNT | CUMULATIVE PCT OR PCT OF BEG BAL | AVG AGE | UNAGED AMOUNT |
|----------|--------------|--------------|-----------------------|--|------------|------------------|
| 9 | 1994 | 1959 | 29.00 | 100.0 | | |
| 9 | 1994 | 1971 | 591.00 | 99.9 | | |
| 9 | 1994 | 1972 | 1,677.00 | 98.3 | | |
| 9 | 1994 | 1973 | 1,591.00 | 93.5 | | |
| 9 | 1994 | 1985 | 1,017.00 | 89.1 | | |
| 9 | 1994 | 1986 | 1,383.00 | 86.2 | | |
| 9 | 1994 | 1987 | 27,144.95 | 82.3 | | |
| 9 | 1994 | 1990 | 1,522.00 | 5.9 | | |
| 9 | 1994 | 1994 | 592.00 | 1.7 | | |
| 8 | 1994 | | 35,546.95 | | 9.0 | |
| 8 | 1995 | | 35,546.95 | 100.0 | 10.0 | |
| 8 | 1996 | | 35,546.95 | 100.0 | 11.0 | |
| 8 | 1997 | | 35,546.95 | 100.0 | 12.0 | |
| 8 | 1998 | | 35,546.95 | 100.0 | 13.0 | |
| 8 | 1999 | | 35,546.95 | 100.0 | 14.0 | |
| 8 | 2000 | | 35,546.95 | 100.0 | 15.0 | |
| 8 | 2001 | | 35,546.95 | 100.0 | 16.0 | |
| 8 | 2002 | | 35,546.95 | 100.0 | 17.0 | |
| 8 | 2003 | | 35,546.95 | 100.0 | 18.0 | |
| 8 | 2004 | | 35,546.95 | 100.0 | 19.0 | |
| 8 | 2005 | | 35,546.95 | 100.0 | 20.0 | |
| 8 | 2006 | 1959 | 29.00 | 100.0 | | |
| 8 | 2006 | 1971 | 591.00 | 99.9 | | |
| 8 | 2006 | 1972 | 1,677.00 | 98.3 | | |
| 8 | 2006 | 1973 | 1,591.00 | 93.5 | | |
| 8 | 2006 | 1985 | 1,017.00 | 89.1 | | |
| 8 | 2006 | 1986 | 1,383.00 | 86.2 | | |
| 8 | 2006 | 1987 | 27,144.95 | 82.3 | | |
| 8 | 2006 | 1990 | 1,522.00 | 5.9 | | |
| 8 | 2006 | 1994 | 592.00 | 1.7 | | |

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

| TR CD | TRAN YEAR | INST YEAR | TRANSACTION AMOUNT | CUMULATIVE PCT OF OF BEG | PCT BAL | AVG AGE | UNAGED AMOUNT |
|----------|--------------|--------------|-----------------------|--------------------------------|------------|------------|------------------|
| 8 | 2006 | | 35,546.95 | 100.0 | | 21.0 | |

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

TOTAL AGED DATA WITHIN EXPERIENCE BAND
(CODE 9s ARE DEVELOPED)

| ACCT | GR | CO | TR CD | EXPERIENCE YEARS | CONTROL TOTAL |
|--------|----|----|-------|------------------|---------------|
| 342.00 | 00 | 00 | 9 | 1994 | 35,546.95 |
| 342.00 | 00 | 00 | 0 | 1995-2006 | |
| 342.00 | 00 | 00 | 1 | 1995-2006 | |
| 342.00 | 00 | 00 | 2 | 1995-2006 | |
| 342.00 | 00 | 00 | 3 | 1995-2006 | |
| 342.00 | 00 | 00 | 4 | 1995-2006 | |
| 342.00 | 00 | 00 | 5 | 1995-2006 | |
| 342.00 | 00 | 00 | 7 | 1995-2006 | |
| 342.00 | 00 | 00 | 9 | 1995-2006 | |
| 342.00 | 00 | 00 | 8 | 2006 | 35,546.95 |

INPUT CONTROL TOTALS THROUGH 2006
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

| TRAN CODE | TOTAL AGED | INPUT UNAGED | DATA TOTAL |
|------------|------------|--------------|------------|
| 9 | 35,546.95 | | 35,546.95 |
| TOTAL DATA | 35,546.95 | | 35,546.95 |
| 8 | 35,546.95 | | 35,546.95 |

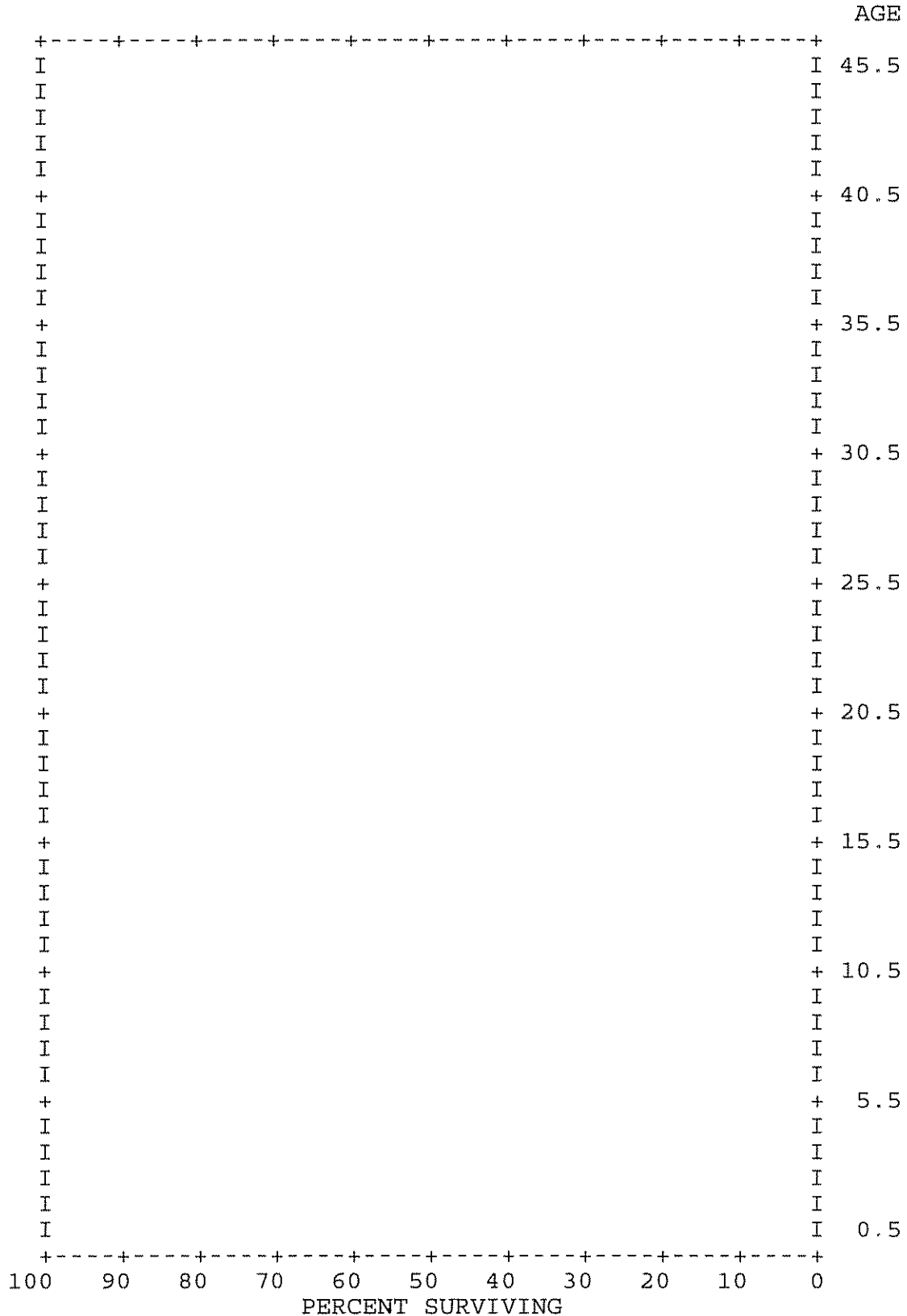
KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

MULTIPLE ORIGINAL GROUP LIFE TABLE

| YEAR INSTALLED | AGE AT END OF 2006 | PERCENT SURVIVING |
|-------------------|-----------------------|----------------------|
| 2006 | 0.5 | |
| 2005 | 1.5 | |
| 2004 | 2.5 | |
| 2003 | 3.5 | |
| 2002 | 4.5 | |
| 2001 | 5.5 | |
| 2000 | 6.5 | |
| 1999 | 7.5 | |
| 1998 | 8.5 | |
| 1997 | 9.5 | |
| 1996 | 10.5 | |
| 1995 | 11.5 | |

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 342 STORES EQUIPMENT
MULTIPLE ORIGINAL GROUP LIFE TABLE



KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

| TR CD | TRAN YEAR | INST YEAR | TRANSACTION AMOUNT | CUMULATIVE PCT OF OF BEG BAL | PCT OR PCT BAL | AVG AGE | UNAGED AMOUNT |
|----------|--------------|--------------|-----------------------|------------------------------------|----------------------|------------|------------------|
| 9 | 1994 | 1961 | 785.00 | 100.0 | | | |
| 9 | 1994 | 1962 | 95.00 | 99.8 | | | |
| 9 | 1994 | 1964 | 242.00 | 99.8 | | | |
| 9 | 1994 | 1966 | 1,158.00 | 99.8 | | | |
| 9 | 1994 | 1968 | 731.00 | 99.5 | | | |
| 9 | 1994 | 1969 | 700.00 | 99.3 | | | |
| 9 | 1994 | 1970 | 1,819.00 | 99.2 | | | |
| 9 | 1994 | 1971 | 2,352.00 | 98.8 | | | |
| 9 | 1994 | 1972 | 269.00 | 98.2 | | | |
| 9 | 1994 | 1973 | 684.00 | 98.2 | | | |
| 9 | 1994 | 1974 | 2,456.00 | 98.0 | | | |
| 9 | 1994 | 1976 | 5,691.00 | 97.5 | | | |
| 9 | 1994 | 1977 | 4,779.00 | 96.2 | | | |
| 9 | 1994 | 1978 | 5,744.00 | 95.2 | | | |
| 9 | 1994 | 1979 | 2,917.00 | 93.9 | | | |
| 9 | 1994 | 1980 | 1,699.00 | 93.2 | | | |
| 9 | 1994 | 1982 | 13,355.00 | 92.9 | | | |
| 9 | 1994 | 1983 | 3,031.00 | 89.9 | | | |
| 9 | 1994 | 1984 | 11,348.00 | 89.2 | | | |
| 9 | 1994 | 1985 | 8,556.00 | 86.7 | | | |
| 9 | 1994 | 1986 | 43,371.00 | 84.8 | | | |
| 9 | 1994 | 1987 | 28,357.00 | 75.1 | | | |
| 9 | 1994 | 1988 | 37,978.00 | 68.8 | | | |
| 9 | 1994 | 1989 | 42,529.00 | 60.4 | | | |
| 9 | 1994 | 1990 | 37,866.00 | 50.9 | | | |
| 9 | 1994 | 1991 | 77,872.00 | 42.5 | | | |
| 9 | 1994 | 1992 | 45,115.00 | 25.2 | | | |
| 9 | 1994 | 1993 | 46,580.00 | 15.1 | | | |
| 9 | 1994 | 1994 | 21,401.00 | 4.8 | | | |
| 8 | 1994 | | 449,480.00 | | | 6.1 | |
| 9 | 1995 | | 74,162.49 | 16.5 | | | |
| 8 | 1995 | | 523,642.49 | 116.5 | | 6.1 | |
| 8 | 1996 | | 523,642.49 | 100.0 | | 7.1 | |
| 9 | 1997 | | 24,720.83 | 4.7 | | | |
| 8 | 1997 | | 548,363.32 | 104.7 | | 7.8 | |
| 9 | 1998 | | 75,070.20 | 13.7 | | | |
| 8 | 1998 | | 623,433.52 | 113.7 | | 7.8 | |
| 0 | 1999 | | 18,191.34CR | 2.9CR | | 16.4 | |

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

| TR CD | TRAN YEAR | INST YEAR | TRANSACTION AMOUNT | CUMULATIVE PCT OF | PCT OR BEG BAL | AVG AGE | UNAGED AMOUNT |
|-------|-----------|-----------|--------------------|-------------------|----------------|---------|---------------|
| 9 | 1999 | | 89,622.34 | 14.4 | | | |
| 8 | 1999 | | 694,864.52 | 111.5 | | 7.5 | |
| 0 | 2000 | | 17,689.53CR | 2.5CR | | 12.1 | |
| 9 | 2000 | | 83,739.01 | 12.1 | | | |
| 8 | 2000 | | 760,914.00 | 109.5 | | 7.5 | |
| 0 | 2001 | | 16,344.76CR | 2.1CR | | 26.1 | |
| 9 | 2001 | | 46,735.28 | 6.1 | | | |
| 8 | 2001 | | 791,304.52 | 104.0 | | 7.7 | |
| 0 | 2002 | | 5,000.00CR | 0.6CR | | 20.0 | |
| 9 | 2002 | | 5,440.16 | 0.7 | | | |
| 8 | 2002 | | 791,744.68 | 100.1 | | 8.6 | |
| 8 | 2003 | | 791,744.68 | 100.0 | | 9.6 | |
| 0 | 2004 | | 8,916.00CR | 1.1CR | | 17.6 | |
| 9 | 2004 | | 11,759.50 | 1.5 | | | |
| 8 | 2004 | | 794,588.18 | 100.4 | | 10.3 | |
| 0 | 2005 | | 9,089.40CR | 1.1CR | | 18.3 | |
| 9 | 2005 | | 119,909.56 | 15.1 | | | |
| 8 | 2005 | | 905,408.34 | 113.9 | | 9.8 | |
| 9 | 2006 | | 515,880.70 | 57.0 | | | |
| 8 | 2006 | 1961 | 142.17 | 100.0 | | | |
| 8 | 2006 | 1962 | 95.00 | 100.0 | | | |
| 8 | 2006 | 1964 | 242.00 | 100.0 | | | |
| 8 | 2006 | 1966 | 608.74 | 100.0 | | | |
| 8 | 2006 | 1968 | 731.00 | 99.9 | | | |
| 8 | 2006 | 1969 | 700.00 | 99.9 | | | |
| 8 | 2006 | 1970 | 427.39 | 99.8 | | | |
| 8 | 2006 | 1971 | 1,288.34 | 99.8 | | | |
| 8 | 2006 | 1972 | 269.00 | 99.7 | | | |
| 8 | 2006 | 1973 | 684.00 | 99.7 | | | |
| 8 | 2006 | 1974 | 1,140.96 | 99.6 | | | |
| 8 | 2006 | 1976 | 699.32 | 99.6 | | | |
| 8 | 2006 | 1977 | 62.16 | 99.5 | | | |
| 8 | 2006 | 1978 | 3,298.46 | 99.5 | | | |
| 8 | 2006 | 1979 | 1,337.15 | 99.3 | | | |
| 8 | 2006 | 1980 | 421.04 | 99.2 | | | |

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

| TR CD | TRAN YEAR | INST YEAR | TRANSACTION AMOUNT | CUMULATIVE PCT OF OR BEG PCT BAL | AVG AGE | UNAGED AMOUNT |
|----------|--------------|--------------|-----------------------|---|------------|------------------|
| 8 | 2006 | 1982 | 6,771.75 | 99.1 | | |
| 8 | 2006 | 1983 | 983.85 | 98.7 | | |
| 8 | 2006 | 1984 | 2,316.70 | 98.6 | | |
| 8 | 2006 | 1985 | 4,652.47 | 98.4 | | |
| 8 | 2006 | 1986 | 30,838.61 | 98.1 | | |
| 8 | 2006 | 1987 | 23,183.20 | 95.9 | | |
| 8 | 2006 | 1988 | 31,570.29 | 94.3 | | |
| 8 | 2006 | 1989 | 32,951.37 | 92.1 | | |
| 8 | 2006 | 1990 | 37,866.00 | 89.8 | | |
| 8 | 2006 | 1991 | 77,872.00 | 87.1 | | |
| 8 | 2006 | 1992 | 45,115.00 | 81.6 | | |
| 8 | 2006 | 1993 | 46,580.00 | 78.5 | | |
| 8 | 2006 | 1994 | 21,401.00 | 75.2 | | |
| 8 | 2006 | 1995 | 74,162.49 | 73.7 | | |
| 8 | 2006 | 1997 | 24,720.83 | 68.5 | | |
| 8 | 2006 | 1998 | 75,070.20 | 66.7 | | |
| 8 | 2006 | 1999 | 89,622.34 | 61.4 | | |
| 8 | 2006 | 2000 | 83,739.01 | 55.1 | | |
| 8 | 2006 | 2001 | 46,735.28 | 49.2 | | |
| 8 | 2006 | 2002 | 5,440.16 | 45.9 | | |
| 8 | 2006 | 2004 | 11,759.50 | 45.6 | | |
| 8 | 2006 | 2005 | 119,909.56 | 44.7 | | |
| 8 | 2006 | 2006 | 515,880.70 | 36.3 | | |
| 8 | 2006 | | 1,421,289.04 | 157.0 | 7.1 | |

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT

TOTAL AGED DATA WITHIN EXPERIENCE BAND
(CODE 9s ARE DEVELOPED)

| ACCT | GR | CO | TR CD | EXPERIENCE YEARS | CONTROL TOTAL |
|--------|----|----|-------|------------------|---------------|
| 343.00 | 00 | 00 | 9 | 1994 | 449,480.00 |
| 343.00 | 00 | 00 | 0 | 1995-2006 | 75,231.03- |
| 343.00 | 00 | 00 | 1 | 1995-2006 | |
| 343.00 | 00 | 00 | 2 | 1995-2006 | |
| 343.00 | 00 | 00 | 3 | 1995-2006 | |
| 343.00 | 00 | 00 | 4 | 1995-2006 | |
| 343.00 | 00 | 00 | 5 | 1995-2006 | |
| 343.00 | 00 | 00 | 7 | 1995-2006 | |
| 343.00 | 00 | 00 | 9 | 1995-2006 | 1,047,040.07 |
| 343.00 | 00 | 00 | 8 | 2006 | 1,421,289.04 |

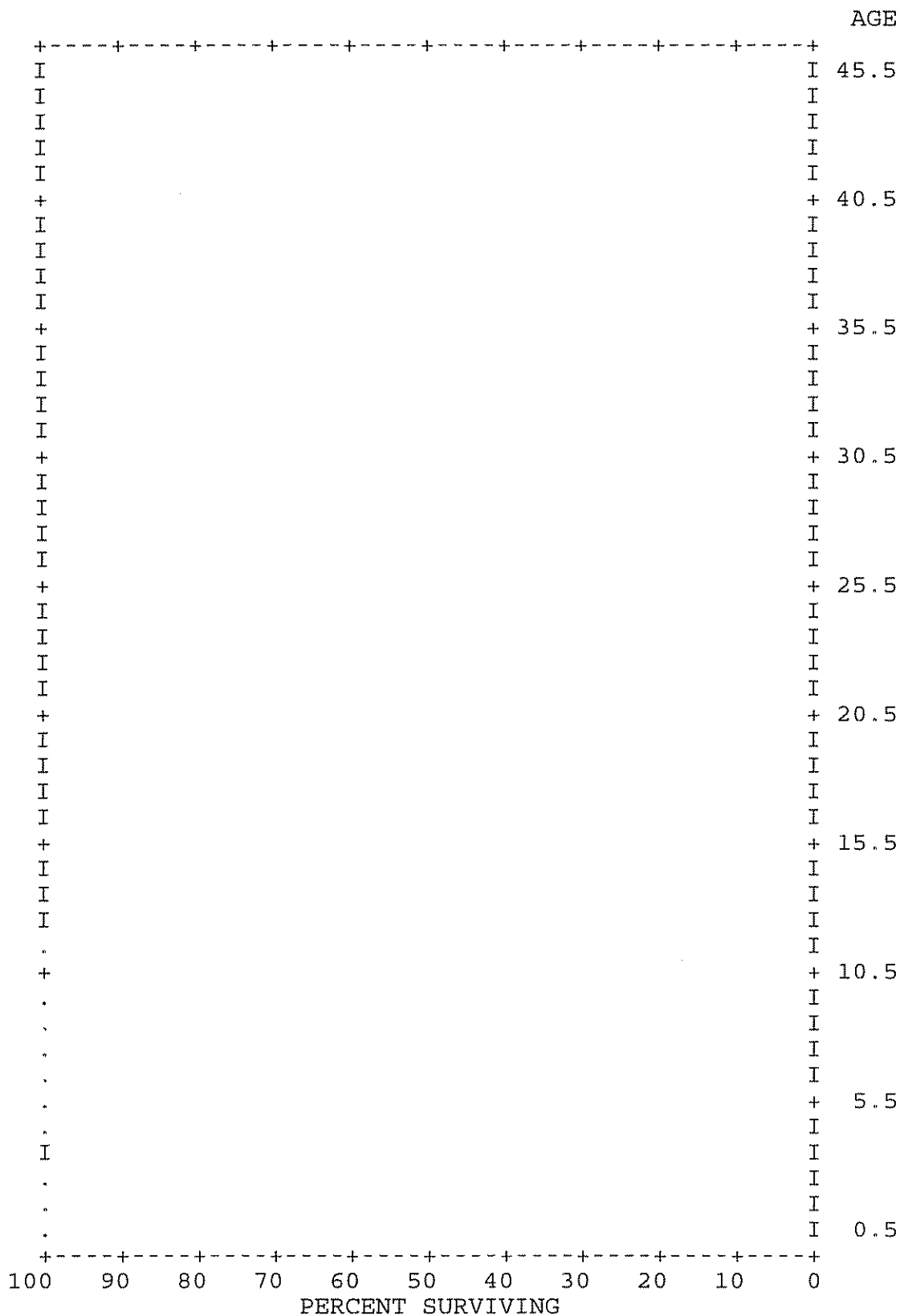
INPUT CONTROL TOTALS THROUGH 2006
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

| TRAN CODE | TOTAL AGED | INPUT UNAGED | DATA TOTAL |
|-------------------------|---------------|--------------|---------------|
| 0 | 75,231.03- | | 75,231.03- |
| 9 | 449,480.00 | | 449,480.00 |
| TOTAL DATA | 374,248.97 | | 374,248.97 |
| 8 | 1,421,289.04 | | 1,421,289.04 |
| TOTAL DATA LESS CD 8 | 1,047,040.07- | | 1,047,040.07- |

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT
MULTIPLE ORIGINAL GROUP LIFE TABLE

| YEAR INSTALLED | AGE AT END OF 2006 | PERCENT SURVIVING |
|-------------------|-----------------------|----------------------|
| 2006 | 0.5 | 100.00 |
| 2005 | 1.5 | 100.00 |
| 2004 | 2.5 | 100.00 |
| 2003 | 3.5 | |
| 2002 | 4.5 | 100.00 |
| 2001 | 5.5 | 100.00 |
| 2000 | 6.5 | 100.00 |
| 1999 | 7.5 | 100.00 |
| 1998 | 8.5 | 100.00 |
| 1997 | 9.5 | 100.00 |
| 1996 | 10.5 | |
| 1995 | 11.5 | 100.00 |

KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT
 MULTIPLE ORIGINAL GROUP LIFE TABLE



KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 344 LABORATORY EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

| TR CD | TRAN YEAR | INST YEAR | TRANSACTION AMOUNT | CUMULATIVE PCT OF OR BEG PCT BAL | AVG AGE | UNAGED AMOUNT |
|----------|--------------|--------------|-----------------------|---|------------|------------------|
| 9 | 1994 | 1958 | 834.00 | 100.0 | | |
| 9 | 1994 | 1971 | 243.00 | 99.6 | | |
| 9 | 1994 | 1972 | 340.00 | 99.5 | | |
| 9 | 1994 | 1976 | 1,274.00 | 99.4 | | |
| 9 | 1994 | 1978 | 2,033.00 | 98.8 | | |
| 9 | 1994 | 1982 | 14,980.00 | 97.8 | | |
| 9 | 1994 | 1983 | 1,262.00 | 91.0 | | |
| 9 | 1994 | 1984 | 5,746.00 | 90.4 | | |
| 9 | 1994 | 1985 | 571.00 | 87.8 | | |
| 9 | 1994 | 1986 | 3,538.00 | 87.5 | | |
| 9 | 1994 | 1987 | 56,479.00 | 85.9 | | |
| 9 | 1994 | 1988 | 8,860.00 | 60.1 | | |
| 9 | 1994 | 1989 | 10,910.00 | 56.1 | | |
| 9 | 1994 | 1990 | 13,244.00 | 51.1 | | |
| 9 | 1994 | 1991 | 12,891.00 | 45.1 | | |
| 9 | 1994 | 1992 | 7,700.00 | 39.2 | | |
| 9 | 1994 | 1993 | 32,501.00 | 35.7 | | |
| 9 | 1994 | 1994 | 45,641.00 | 20.8 | | |
| 8 | 1994 | | 219,047.00 | | 5.2 | |
| 9 | 1995 | | 103,778.77 | 47.4 | | |
| 8 | 1995 | | 322,825.77 | 147.4 | 4.4 | |
| 8 | 1996 | | 322,825.77 | 100.0 | 5.4 | |
| 8 | 1997 | | 322,825.77 | 100.0 | 6.4 | |
| 9 | 1998 | | 39,234.18 | 12.2 | | |
| 8 | 1998 | | 362,059.95 | 112.2 | 6.6 | |
| 0 | 1999 | | 38,935.58CR | 10.8CR | 7.7 | |
| 9 | 1999 | | 80,115.45 | 22.1 | | |
| 8 | 1999 | | 403,239.82 | 111.4 | 6.1 | |
| 0 | 2000 | | 20,428.52CR | 5.1CR | 9.8 | |
| 9 | 2000 | | 198,389.55 | 49.2 | | |
| 8 | 2000 | | 581,200.85 | 144.1 | 4.8 | |
| 0 | 2001 | | 12,945.69CR | 2.2CR | 18.2 | |
| 9 | 2001 | | 240,468.39 | 41.4 | | |
| 8 | 2001 | | 808,723.55 | 139.1 | 4.0 | |
| 9 | 2002 | | 63,303.73 | 7.8 | | |

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 344 LABORATORY EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

| TR CD | TRAN YEAR | INST YEAR | TRANSACTION AMOUNT | CUMULATIVE PCT OF | PCT OR BEG BAL | AVG AGE | UNAGED AMOUNT |
|-------|-----------|-----------|--------------------|-------------------|----------------|---------|---------------|
| 8 | 2002 | | 872,027.28 | 107.8 | | 4.7 | |
| 8 | 2003 | | 872,027.28 | 100.0 | | 5.7 | |
| 8 | 2004 | | 872,027.28 | 100.0 | | 6.7 | |
| 0 | 2005 | | 32,448.48CR | 3.7CR | | 13.4 | |
| 8 | 2005 | | 839,578.80 | 96.3 | | 7.4 | |
| 9 | 2006 | | 3,520.19 | 0.4 | | | |
| 8 | 2006 | 1958 | 434.61 | 100.0 | | | |
| 8 | 2006 | 1971 | 243.00 | 99.9 | | | |
| 8 | 2006 | 1972 | 340.00 | 99.9 | | | |
| 8 | 2006 | 1976 | 311.73 | 99.9 | | | |
| 8 | 2006 | 1978 | 2,033.00 | 99.8 | | | |
| 8 | 2006 | 1982 | 3,743.80 | 99.6 | | | |
| 8 | 2006 | 1983 | 1,262.00 | 99.2 | | | |
| 8 | 2006 | 1984 | 5,746.00 | 99.0 | | | |
| 8 | 2006 | 1985 | 571.00 | 98.3 | | | |
| 8 | 2006 | 1986 | 2,702.10 | 98.3 | | | |
| 8 | 2006 | 1987 | 27,023.45 | 97.9 | | | |
| 8 | 2006 | 1988 | 6,331.35 | 94.7 | | | |
| 8 | 2006 | 1989 | 10,910.00 | 94.0 | | | |
| 8 | 2006 | 1990 | 13,244.00 | 92.7 | | | |
| 8 | 2006 | 1991 | 12,891.00 | 91.1 | | | |
| 8 | 2006 | 1992 | 7,700.00 | 89.6 | | | |
| 8 | 2006 | 1993 | 17,628.99 | 88.7 | | | |
| 8 | 2006 | 1994 | 1,172.70 | 86.6 | | | |
| 8 | 2006 | 1995 | 103,778.77 | 86.4 | | | |
| 8 | 2006 | 1998 | 39,234.18 | 74.1 | | | |
| 8 | 2006 | 1999 | 80,115.45 | 69.5 | | | |
| 8 | 2006 | 2000 | 198,389.55 | 60.0 | | | |
| 8 | 2006 | 2001 | 240,468.39 | 36.4 | | | |
| 8 | 2006 | 2002 | 63,303.73 | 7.9 | | | |
| 8 | 2006 | 2006 | 3,520.19 | 0.4 | | | |
| 8 | 2006 | | 843,098.99 | 100.4 | | 8.4 | |

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 344 LABORATORY EQUIPMENT

TOTAL AGED DATA WITHIN EXPERIENCE BAND
(CODE 9s ARE DEVELOPED)

| ACCT | GR | CO | TR CD | EXPERIENCE YEARS | CONTROL TOTAL |
|--------|----|----|-------|------------------|---------------|
| 344.00 | 00 | 00 | 9 | 1994 | 219,047.00 |
| 344.00 | 00 | 00 | 0 | 1995-2006 | 104,758.27- |
| 344.00 | 00 | 00 | 1 | 1995-2006 | |
| 344.00 | 00 | 00 | 2 | 1995-2006 | |
| 344.00 | 00 | 00 | 3 | 1995-2006 | |
| 344.00 | 00 | 00 | 4 | 1995-2006 | |
| 344.00 | 00 | 00 | 5 | 1995-2006 | |
| 344.00 | 00 | 00 | 7 | 1995-2006 | |
| 344.00 | 00 | 00 | 9 | 1995-2006 | 728,810.26 |
| 344.00 | 00 | 00 | 8 | 2006 | 843,098.99 |

INPUT CONTROL TOTALS THROUGH 2006
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

| TRAN CODE | TOTAL AGED | INPUT UNAGED | DATA TOTAL |
|-------------------------|-------------|--------------|-------------|
| 0 | 104,758.27- | | 104,758.27- |
| 9 | 219,047.00 | | 219,047.00 |
| TOTAL DATA | 114,288.73 | | 114,288.73 |
| 8 | 843,098.99 | | 843,098.99 |
| TOTAL DATA LESS CD 8 | 728,810.26- | | 728,810.26- |

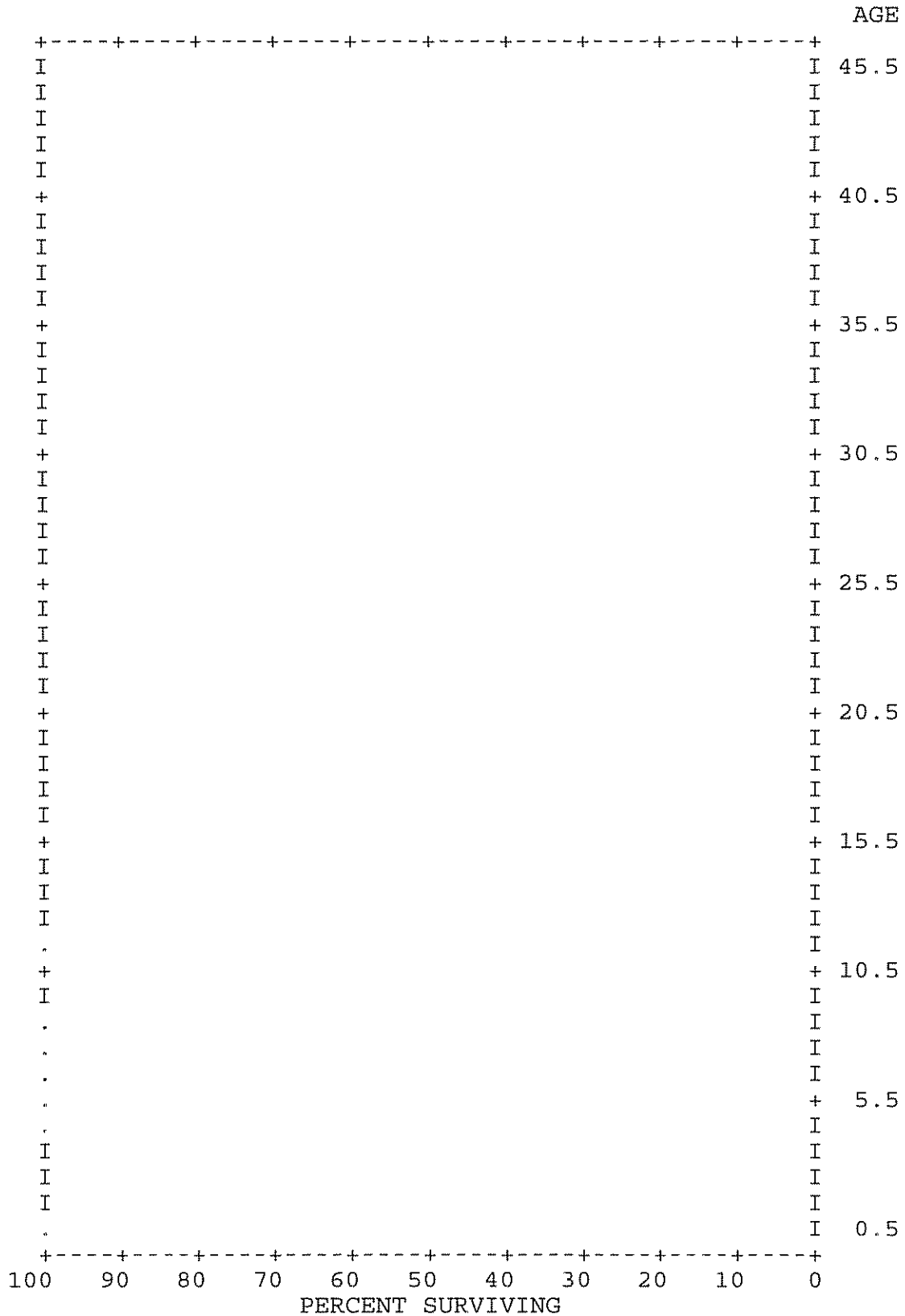
KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

MULTIPLE ORIGINAL GROUP LIFE TABLE

| YEAR INSTALLED | AGE AT END OF 2006 | PERCENT SURVIVING |
|-------------------|-----------------------|----------------------|
| 2006 | 0.5 | 100.00 |
| 2005 | 1.5 | |
| 2004 | 2.5 | |
| 2003 | 3.5 | |
| 2002 | 4.5 | 100.00 |
| 2001 | 5.5 | 100.00 |
| 2000 | 6.5 | 100.00 |
| 1999 | 7.5 | 100.00 |
| 1998 | 8.5 | 100.00 |
| 1997 | 9.5 | |
| 1996 | 10.5 | |
| 1995 | 11.5 | 100.00 |

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 344 LABORATORY EQUIPMENT
MULTIPLE ORIGINAL GROUP LIFE TABLE



KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 345 POWER OPERATED EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

| TR CD | TRAN YEAR | INST YEAR | TRANSACTION AMOUNT | CUMULATIVE PCT OF | PCT OF BAL | AVG AGE | UNAGED AMOUNT |
|-------|-----------|-----------|--------------------|-------------------|------------|---------|---------------|
| 9 | 1994 | 1978 | 5,168.00 | 100.0 | | | |
| 9 | 1994 | 1979 | 1,617.00 | 98.4 | | | |
| 9 | 1994 | 1983 | 10,759.00 | 97.9 | | | |
| 9 | 1994 | 1985 | 68,885.00 | 94.5 | | | |
| 9 | 1994 | 1986 | 1,652.00 | 73.0 | | | |
| 9 | 1994 | 1987 | 4,500.00 | 72.5 | | | |
| 9 | 1994 | 1988 | 89,679.00 | 71.1 | | | |
| 9 | 1994 | 1989 | 23,776.89 | 43.1 | | | |
| 9 | 1994 | 1990 | 46,876.90 | 35.7 | | | |
| 9 | 1994 | 1991 | 38,699.87 | 21.0 | | | |
| 9 | 1994 | 1992 | 4,440.00 | 8.9 | | | |
| 9 | 1994 | 1993 | 22,492.95 | 7.6 | | | |
| 9 | 1994 | 1994 | 1,716.96 | 0.5 | | | |
| 8 | 1994 | | 320,263.57 | | | 6.4 | |
| 8 | 1995 | | 320,263.57 | 100.0 | | 7.4 | |
| 8 | 1996 | | 320,263.57 | 100.0 | | 8.4 | |
| 9 | 1997 | | 112,455.53 | 35.1 | | | |
| 8 | 1997 | | 432,719.10 | 135.1 | | 7.1 | |
| 9 | 1998 | | 42,878.19 | 9.9 | | | |
| 8 | 1998 | | 475,597.29 | 109.9 | | 7.4 | |
| 9 | 1999 | | 55,639.33 | 11.7 | | | |
| 8 | 1999 | | 531,236.62 | 111.7 | | 7.6 | |
| 8 | 2000 | | 531,236.62 | 100.0 | | 8.6 | |
| 9 | 2001 | | 45,456.79 | 8.6 | | | |
| 8 | 2001 | | 576,693.41 | 108.6 | | 8.8 | |
| 8 | 2002 | | 576,693.41 | 100.0 | | 9.8 | |
| 9 | 2003 | | 20,754.79 | 3.6 | | | |
| 8 | 2003 | | 597,448.20 | 103.6 | | 10.5 | |
| 9 | 2004 | | 992,362.64 | 166.1 | | | |
| 8 | 2004 | | 1,589,810.84 | 266.1 | | 4.6 | |
| 8 | 2005 | | 1,589,810.84 | 100.0 | | 5.6 | |

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 345 POWER OPERATED EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

| TR CD | TRAN YEAR | INST YEAR | TRANSACTION AMOUNT | CUMULATIVE PCT OF OF BEG BAL | PCT OR PCT BAL | AVG AGE | UNAGED AMOUNT |
|----------|--------------|--------------|-----------------------|------------------------------------|-------------------------|------------|------------------|
| 8 | 2006 | 1978 | 5,168.00 | 100.0 | | | |
| 8 | 2006 | 1979 | 1,617.00 | 99.7 | | | |
| 8 | 2006 | 1983 | 10,759.00 | 99.6 | | | |
| 8 | 2006 | 1985 | 68,885.00 | 98.9 | | | |
| 8 | 2006 | 1986 | 1,652.00 | 94.6 | | | |
| 8 | 2006 | 1987 | 4,500.00 | 94.5 | | | |
| 8 | 2006 | 1988 | 89,679.00 | 94.2 | | | |
| 8 | 2006 | 1989 | 23,776.89 | 88.5 | | | |
| 8 | 2006 | 1990 | 46,876.90 | 87.0 | | | |
| 8 | 2006 | 1991 | 38,699.87 | 84.1 | | | |
| 8 | 2006 | 1992 | 4,440.00 | 81.7 | | | |
| 8 | 2006 | 1993 | 22,492.95 | 81.4 | | | |
| 8 | 2006 | 1994 | 1,716.96 | 80.0 | | | |
| 8 | 2006 | 1997 | 112,455.53 | 79.9 | | | |
| 8 | 2006 | 1998 | 42,878.19 | 72.8 | | | |
| 8 | 2006 | 1999 | 55,639.33 | 70.1 | | | |
| 8 | 2006 | 2001 | 45,456.79 | 66.6 | | | |
| 8 | 2006 | 2003 | 20,754.79 | 63.7 | | | |
| 8 | 2006 | 2004 | 992,362.64 | 62.4 | | | |
| 8 | 2006 | | 1,589,810.84 | 100.0 | | 6.6 | |

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 345 POWER OPERATED EQUIPMENT

TOTAL AGED DATA WITHIN EXPERIENCE BAND
(CODE 9s ARE DEVELOPED)

| ACCT | GR | CO | TR CD | EXPERIENCE YEARS | CONTROL TOTAL |
|--------|----|----|-------|------------------|---------------|
| 345.00 | 00 | 00 | 9 | 1994 | 320,263.57 |
| 345.00 | 00 | 00 | 0 | 1995-2006 | |
| 345.00 | 00 | 00 | 1 | 1995-2006 | |
| 345.00 | 00 | 00 | 2 | 1995-2006 | |
| 345.00 | 00 | 00 | 3 | 1995-2006 | |
| 345.00 | 00 | 00 | 4 | 1995-2006 | |
| 345.00 | 00 | 00 | 5 | 1995-2006 | |
| 345.00 | 00 | 00 | 7 | 1995-2006 | |
| 345.00 | 00 | 00 | 9 | 1995-2006 | 1,269,547.27 |
| 345.00 | 00 | 00 | 8 | 2006 | 1,589,810.84 |

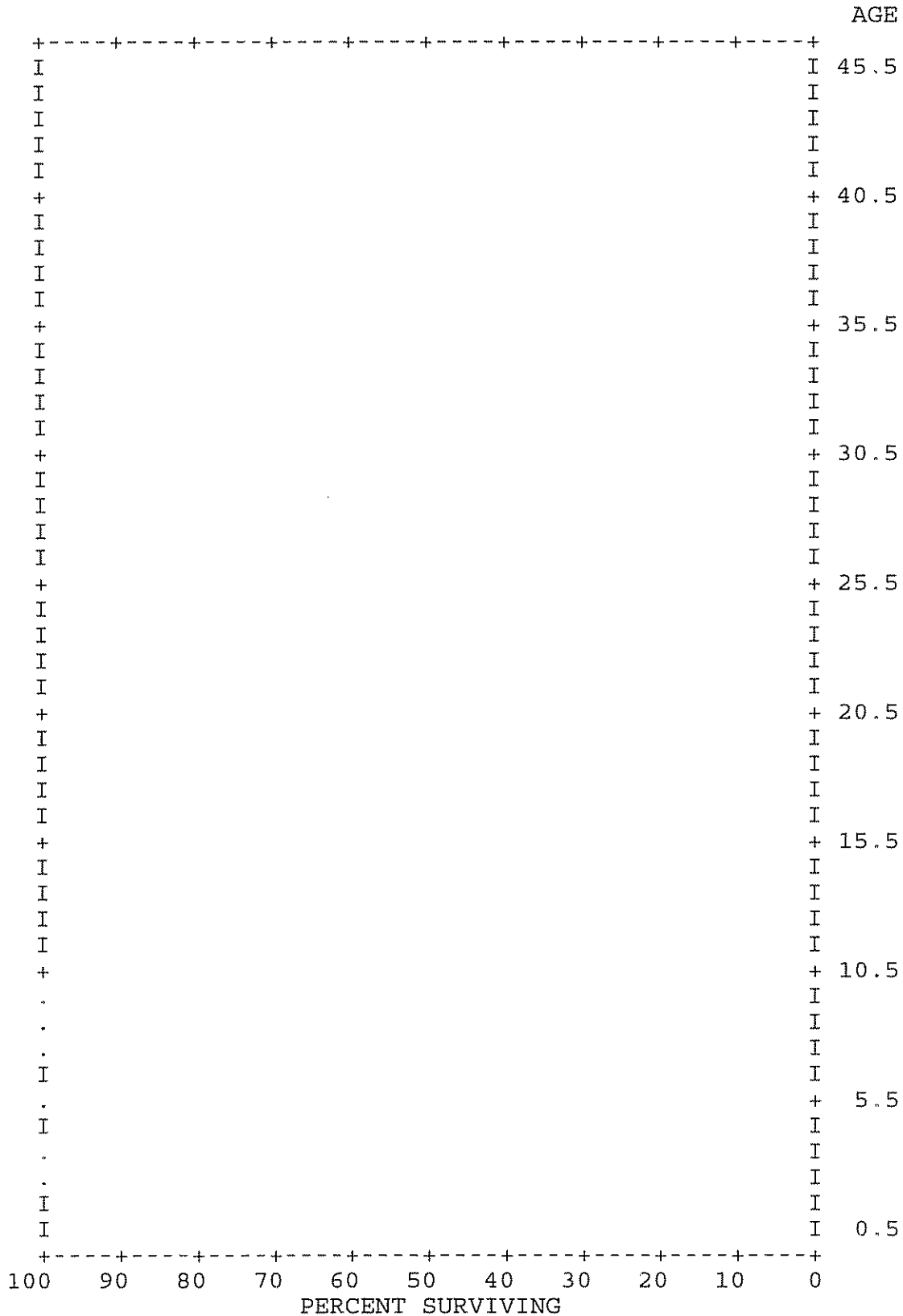
INPUT CONTROL TOTALS THROUGH 2006
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

| TRAN CODE | TOTAL AGED | INPUT UNAGED | DATA TOTAL |
|-------------------------|---------------|--------------|---------------|
| 9 | 303,147.00 | | 303,147.00 |
| TOTAL DATA | 303,147.00 | | 303,147.00 |
| 8 | 1,589,810.84 | | 1,589,810.84 |
| TOTAL DATA LESS CD 8 | 1,286,663.84- | | 1,286,663.84- |

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 345 POWER OPERATED EQUIPMENT
MULTIPLE ORIGINAL GROUP LIFE TABLE

| YEAR INSTALLED | AGE AT END OF 2006 | PERCENT SURVIVING |
|-------------------|-----------------------|----------------------|
| 2006 | 0.5 | |
| 2005 | 1.5 | |
| 2004 | 2.5 | 100.00 |
| 2003 | 3.5 | 100.00 |
| 2002 | 4.5 | |
| 2001 | 5.5 | 100.00 |
| 2000 | 6.5 | |
| 1999 | 7.5 | 100.00 |
| 1998 | 8.5 | 100.00 |
| 1997 | 9.5 | 100.00 |
| 1996 | 10.5 | |
| 1995 | 11.5 | |

KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 345 POWER OPERATED EQUIPMENT
 MULTIPLE ORIGINAL GROUP LIFE TABLE



KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.1 COMMUNICATION EQUIPMENT - NON-TELEPHONE

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

| TR CD | TRAN YEAR | INST YEAR | TRANSACTION AMOUNT | CUMULATIVE PCT OF | PCT OR BEG BAL | AVG AGE | UNAGED AMOUNT |
|-------|-----------|-----------|--------------------|-------------------|----------------|---------|---------------|
| 9 | 1994 | 1968 | 66.00 | 100.0 | | | |
| 9 | 1994 | 1972 | 4,871.00 | 100.0 | | | |
| 9 | 1994 | 1976 | 8,889.00 | 99.0 | | | |
| 9 | 1994 | 1977 | 4,445.00 | 97.1 | | | |
| 9 | 1994 | 1980 | 426.00 | 96.2 | | | |
| 9 | 1994 | 1983 | 34,991.00 | 96.1 | | | |
| 9 | 1994 | 1984 | 85,200.00 | 88.9 | | | |
| 9 | 1994 | 1985 | 17,537.00 | 71.2 | | | |
| 9 | 1994 | 1986 | 23,104.00 | 67.6 | | | |
| 9 | 1994 | 1987 | 36,138.00 | 62.8 | | | |
| 9 | 1994 | 1988 | 61,853.00 | 55.3 | | | |
| 9 | 1994 | 1989 | 176,086.00 | 42.5 | | | |
| 9 | 1994 | 1990 | 10,164.00 | 6.0 | | | |
| 9 | 1994 | 1991 | 5,118.00 | 3.9 | | | |
| 9 | 1994 | 1992 | 1,598.00 | 2.9 | | | |
| 9 | 1994 | 1993 | 12,196.00 | 2.5 | | | |
| 8 | 1994 | | 482,682.00 | | | 7.8 | |
| 8 | 1995 | | 482,682.00 | 100.0 | | 8.8 | |
| 8 | 1996 | | 482,682.00 | 100.0 | | 9.8 | |
| 9 | 1997 | | 102,966.00 | 21.3 | | | |
| 8 | 1997 | | 585,648.00 | 121.3 | | 9.0 | |
| 9 | 1998 | | 230,856.35 | 39.4 | | | |
| 8 | 1998 | | 816,504.35 | 139.4 | | 7.3 | |
| 0 | 1999 | | 22,990.02CR | 2.8CR | | 17.5 | |
| 9 | 1999 | | 780,859.99 | 95.6 | | | |
| 8 | 1999 | | 1,574,374.32 | 192.8 | | 4.3 | |
| 0 | 2000 | | 11,284.45CR | 0.7CR | | 20.6 | |
| 9 | 2000 | | 15,853.24 | 1.0 | | | |
| 8 | 2000 | | 1,578,943.11 | 100.3 | | 5.1 | |
| 9 | 2001 | | 199,885.38 | 12.7 | | | |
| 8 | 2001 | | 1,778,828.49 | 112.7 | | 5.5 | |
| 9 | 2002 | | 31,957.29 | 1.8 | | | |
| 8 | 2002 | | 1,810,785.78 | 101.8 | | 6.4 | |
| 9 | 2003 | | 51,392.79 | 2.8 | | | |

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.1 COMMUNICATION EQUIPMENT - NON-TELEPHONE

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

| TR CD | TRAN YEAR | INST YEAR | TRANSACTION AMOUNT | CUMULATIVE PCT OF OF BEG BAL | PCT OR PCT BAL | AVG AGE | UNAGED AMOUNT |
|----------|--------------|--------------|-----------------------|------------------------------------|----------------------|------------|------------------|
| 8 | 2003 | | 1,862,178.57 | 102.8 | | 7.2 | |
| 9 | 2004 | | 12,722.50 | 0.7 | | | |
| 8 | 2004 | | 1,874,901.07 | 100.7 | | 8.1 | |
| 9 | 2005 | | 54,299.33 | 2.9 | | | |
| 8 | 2005 | | 1,929,200.40 | 102.9 | | 8.9 | |
| 9 | 2006 | | 1,944.08 | 0.1 | | | |
| 8 | 2006 | 1968 | 66.00 | 100.0 | | | |
| 8 | 2006 | 1972 | 1,858.62 | 100.0 | | | |
| 8 | 2006 | 1976 | 3,830.97 | 99.9 | | | |
| 8 | 2006 | 1977 | 2,214.33 | 99.7 | | | |
| 8 | 2006 | 1980 | 426.00 | 99.6 | | | |
| 8 | 2006 | 1983 | 17,059.01 | 99.6 | | | |
| 8 | 2006 | 1984 | 79,158.60 | 98.7 | | | |
| 8 | 2006 | 1985 | 17,537.00 | 94.6 | | | |
| 8 | 2006 | 1986 | 23,104.00 | 93.7 | | | |
| 8 | 2006 | 1987 | 36,138.00 | 92.5 | | | |
| 8 | 2006 | 1988 | 61,853.00 | 90.6 | | | |
| 8 | 2006 | 1989 | 176,086.00 | 87.4 | | | |
| 8 | 2006 | 1990 | 10,164.00 | 78.3 | | | |
| 8 | 2006 | 1991 | 5,118.00 | 77.8 | | | |
| 8 | 2006 | 1992 | 1,598.00 | 77.5 | | | |
| 8 | 2006 | 1993 | 12,196.00 | 77.4 | | | |
| 8 | 2006 | 1997 | 102,966.00 | 76.8 | | | |
| 8 | 2006 | 1998 | 230,856.35 | 71.4 | | | |
| 8 | 2006 | 1999 | 780,859.99 | 59.5 | | | |
| 8 | 2006 | 2000 | 15,853.24 | 19.1 | | | |
| 8 | 2006 | 2001 | 199,885.38 | 18.2 | | | |
| 8 | 2006 | 2002 | 31,957.29 | 7.9 | | | |
| 8 | 2006 | 2003 | 51,392.79 | 6.2 | | | |
| 8 | 2006 | 2004 | 12,722.50 | 3.6 | | | |
| 8 | 2006 | 2005 | 54,299.33 | 2.9 | | | |
| 8 | 2006 | 2006 | 1,944.08 | 0.1 | | | |
| 8 | 2006 | | 1,931,144.48 | 100.1 | | 9.9 | |

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.1 COMMUNICATION EQUIPMENT - NON-TELEPHONE

TOTAL AGED DATA WITHIN EXPERIENCE BAND
 (CODE 9s ARE DEVELOPED)

| ACCT | GR | CO | TR CD | EXPERIENCE YEARS | CONTROL TOTAL |
|--------|----|----|----------|---------------------|------------------|
| 346.10 | 00 | 00 | 9 | 1994 | 482,682.00 |
| 346.10 | 00 | 00 | 0 | 1995-2006 | 34,274.47- |
| 346.10 | 00 | 00 | 1 | 1995-2006 | |
| 346.10 | 00 | 00 | 2 | 1995-2006 | |
| 346.10 | 00 | 00 | 3 | 1995-2006 | |
| 346.10 | 00 | 00 | 4 | 1995-2006 | |
| 346.10 | 00 | 00 | 5 | 1995-2006 | |
| 346.10 | 00 | 00 | 7 | 1995-2006 | |
| 346.10 | 00 | 00 | 9 | 1995-2006 | 1,482,736.95 |
| 346.10 | 00 | 00 | 8 | 2006 | 1,931,144.48 |

INPUT CONTROL TOTALS THROUGH 2006
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

| TRAN CODE | ----- T O T A L AGED | I N P U T UNAGED | D A T A TOTAL |
|-------------------------|-------------------------|---------------------|------------------|
| 0 | 34,274.47- | | 34,274.47- |
| 9 | 482,682.00 | | 482,682.00 |
| TOTAL DATA | 448,407.53 | | 448,407.53 |
| 8 | 1,931,144.48 | | 1,931,144.48 |
| TOTAL DATA LESS CD 8 | 1,482,736.95- | | 1,482,736.95- |

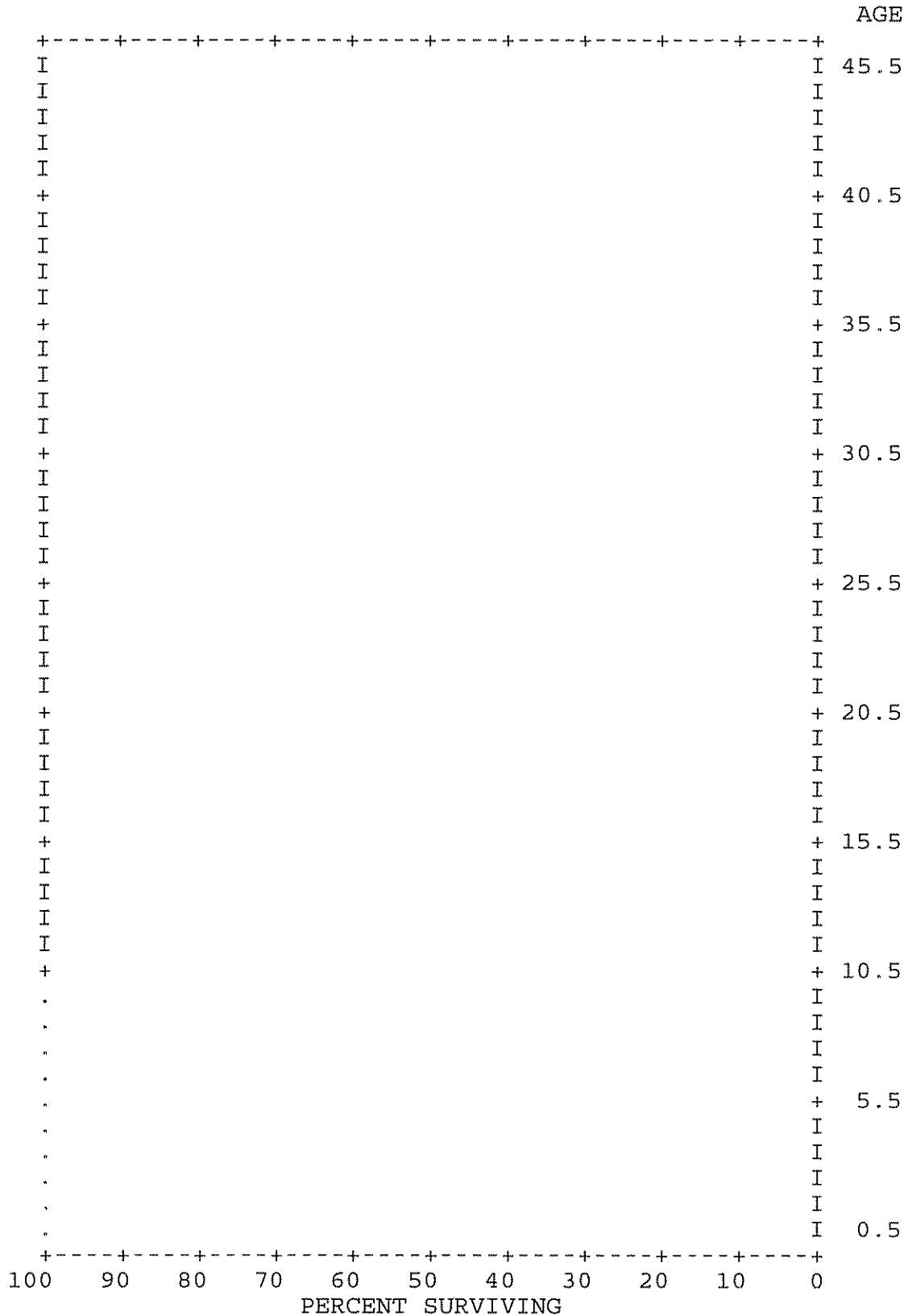
KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.1 COMMUNICATION EQUIPMENT - NON-TELEPHONE

MULTIPLE ORIGINAL GROUP LIFE TABLE

| YEAR INSTALLED | AGE AT END OF 2006 | PERCENT SURVIVING |
|-------------------|-----------------------|----------------------|
| 2006 | 0.5 | 100.00 |
| 2005 | 1.5 | 100.00 |
| 2004 | 2.5 | 100.00 |
| 2003 | 3.5 | 100.00 |
| 2002 | 4.5 | 100.00 |
| 2001 | 5.5 | 100.00 |
| 2000 | 6.5 | 100.00 |
| 1999 | 7.5 | 100.00 |
| 1998 | 8.5 | 100.00 |
| 1997 | 9.5 | 100.00 |
| 1996 | 10.5 | |
| 1995 | 11.5 | |

KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 346.1 COMMUNICATION EQUIPMENT - NON-TELEPHONE
 MULTIPLE ORIGINAL GROUP LIFE TABLE



KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 347 MISCELLANEOUS EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

| TR CD | TRAN YEAR | INST YEAR | TRANSACTION AMOUNT | CUMULATIVE PCT OF OF BEG BAL | PCT BAL | AVG AGE | UNAGED AMOUNT |
|----------|--------------|--------------|-----------------------|------------------------------------|------------|------------|------------------|
| 9 | 1994 | 1956 | 70.00 | 100.0 | | | |
| 9 | 1994 | 1957 | 189.00 | 100.0 | | | |
| 9 | 1994 | 1959 | 78.00 | 99.9 | | | |
| 9 | 1994 | 1960 | 262.00 | 99.9 | | | |
| 9 | 1994 | 1963 | 33.00 | 99.8 | | | |
| 9 | 1994 | 1966 | 50.00 | 99.7 | | | |
| 9 | 1994 | 1972 | 1,330.00 | 99.7 | | | |
| 9 | 1994 | 1973 | 428.00 | 99.2 | | | |
| 9 | 1994 | 1974 | 1,419.00 | 99.0 | | | |
| 9 | 1994 | 1976 | 530.00 | 98.4 | | | |
| 9 | 1994 | 1977 | 16,642.30 | 98.2 | | | |
| 9 | 1994 | 1978 | 1,974.00 | 91.3 | | | |
| 9 | 1994 | 1979 | 1,540.00 | 90.5 | | | |
| 9 | 1994 | 1981 | 1,510.00 | 89.8 | | | |
| 9 | 1994 | 1982 | 5,272.00 | 89.2 | | | |
| 9 | 1994 | 1983 | 9,857.00 | 87.0 | | | |
| 9 | 1994 | 1984 | 7,198.00 | 82.9 | | | |
| 9 | 1994 | 1985 | 10,532.91 | 79.9 | | | |
| 9 | 1994 | 1986 | 10,361.02 | 75.5 | | | |
| 9 | 1994 | 1987 | 17,589.00 | 71.2 | | | |
| 9 | 1994 | 1988 | 20,574.00 | 63.9 | | | |
| 9 | 1994 | 1989 | 47,473.16 | 55.4 | | | |
| 9 | 1994 | 1990 | 53,188.84 | 35.7 | | | |
| 9 | 1994 | 1991 | 5,374.00 | 13.6 | | | |
| 9 | 1994 | 1992 | 6,094.00 | 11.4 | | | |
| 9 | 1994 | 1993 | 2,716.00 | 8.9 | | | |
| 9 | 1994 | 1994 | 18,634.00 | 7.7 | | | |
| 8 | 1994 | | 240,919.23 | | | 7.2 | |
| 8 | 1995 | | 240,919.23 | 100.0 | | 8.2 | |
| 9 | 1996 | | 11,016.37 | 4.6 | | | |
| 8 | 1996 | | 251,935.60 | 104.6 | | 8.8 | |
| 8 | 1997 | | 251,935.60 | 100.0 | | 9.8 | |
| 9 | 1998 | | 57,608.42 | 22.9 | | | |
| 8 | 1998 | | 309,544.02 | 122.9 | | 8.9 | |
| 0 | 1999 | | 39,790.56CR | 12.9CR | | 12.4 | |
| 9 | 1999 | | 106,938.94 | 34.5 | | | |
| 8 | 1999 | | 376,692.40 | 121.7 | | 6.9 | |

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

| TR CD | TRAN YEAR | INST YEAR | TRANSACTION AMOUNT | CUMULATIVE PCT OF OF BEG | PCT OR BAL | AVG AGE | UNAGED AMOUNT |
|----------|--------------|--------------|-----------------------|--------------------------------|------------------|------------|------------------|
| 0 | 2000 | | 2,416.31 | CR | 0.6 | 10.0 | |
| 8 | 2000 | | 374,276.09 | | 99.4 | 7.9 | |
| 9 | 2001 | | 42,294.41 | | 11.3 | | |
| 8 | 2001 | | 416,570.50 | | 111.3 | 8.0 | |
| 9 | 2002 | | 84,964.71 | | 20.4 | | |
| 8 | 2002 | | 501,535.21 | | 120.4 | 7.6 | |
| 0 | 2003 | | 14,388.00 | CR | 2.9 | 14.0 | |
| 9 | 2003 | | 77,970.14 | | 15.5 | | |
| 8 | 2003 | | 565,117.35 | | 112.7 | 7.3 | |
| 0 | 2004 | | 1,211.70 | CR | 0.2 | 22.4 | |
| 9 | 2004 | | 24,723.93 | | 4.4 | | |
| 8 | 2004 | | 588,629.58 | | 104.2 | 8.0 | |
| 9 | 2005 | | 647,129.83 | | 109.9 | | |
| 8 | 2005 | | 1,235,759.41 | | 209.9 | 4.5 | |
| 0 | 2006 | | 2,872.02 | CR | 0.2 | 7.0 | |
| 9 | 2006 | | 29,389.48 | | 2.4 | | |
| 8 | 2006 | 1956 | 70.00 | | 100.0 | | |
| 8 | 2006 | 1957 | 189.00 | | 100.0 | | |
| 8 | 2006 | 1959 | 78.00 | | 100.0 | | |
| 8 | 2006 | 1960 | 262.00 | | 100.0 | | |
| 8 | 2006 | 1963 | 33.00 | | 100.0 | | |
| 8 | 2006 | 1966 | 50.00 | | 99.9 | | |
| 8 | 2006 | 1972 | 1,330.00 | | 99.9 | | |
| 8 | 2006 | 1973 | 428.00 | | 99.8 | | |
| 8 | 2006 | 1974 | 1,419.00 | | 99.8 | | |
| 8 | 2006 | 1976 | 530.00 | | 99.7 | | |
| 8 | 2006 | 1977 | 16,642.30 | | 99.7 | | |
| 8 | 2006 | 1978 | 1,484.70 | | 98.3 | | |
| 8 | 2006 | 1979 | 1,540.00 | | 98.2 | | |
| 8 | 2006 | 1981 | 1,510.00 | | 98.1 | | |
| 8 | 2006 | 1982 | 3,743.19 | | 98.0 | | |
| 8 | 2006 | 1983 | 3,237.57 | | 97.7 | | |
| 8 | 2006 | 1984 | 6,475.60 | | 97.4 | | |
| 8 | 2006 | 1985 | 10,532.91 | | 96.9 | | |
| 8 | 2006 | 1986 | 10,361.02 | | 96.1 | | |
| 8 | 2006 | 1987 | 2,449.42 | | 95.3 | | |

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

| TR CD | TRAN YEAR | INST YEAR | TRANSACTION AMOUNT | CUMULATIVE PCT OR PCT OF BEG BAL | AVG AGE | UNAGED AMOUNT |
|----------|--------------|--------------|-----------------------|--|------------|------------------|
| 8 | 2006 | 1988 | 4,071.26 | 95.1 | | |
| 8 | 2006 | 1989 | 33,085.16 | 94.7 | | |
| 8 | 2006 | 1990 | 50,772.53 | 92.1 | | |
| 8 | 2006 | 1991 | 5,374.00 | 88.1 | | |
| 8 | 2006 | 1992 | 6,094.00 | 87.7 | | |
| 8 | 2006 | 1993 | 2,716.00 | 87.2 | | |
| 8 | 2006 | 1994 | 18,634.00 | 87.0 | | |
| 8 | 2006 | 1996 | 11,016.37 | 85.5 | | |
| 8 | 2006 | 1998 | 57,608.42 | 84.6 | | |
| 8 | 2006 | 1999 | 104,066.92 | 80.1 | | |
| 8 | 2006 | 2001 | 42,294.41 | 71.8 | | |
| 8 | 2006 | 2002 | 84,964.71 | 68.5 | | |
| 8 | 2006 | 2003 | 77,970.14 | 61.7 | | |
| 8 | 2006 | 2004 | 24,723.93 | 55.6 | | |
| 8 | 2006 | 2005 | 647,129.83 | 53.6 | | |
| 8 | 2006 | 2006 | 29,389.48 | 2.3 | | |
| 8 | 2006 | | 1,262,276.87 | 102.1 | 5.4 | |

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 347 MISCELLANEOUS EQUIPMENT

TOTAL AGED DATA WITHIN EXPERIENCE BAND
(CODE 9s ARE DEVELOPED)

| ACCT | GR | CO | TR CD | EXPERIENCE YEARS | CONTROL TOTAL |
|--------|----|----|-------|------------------|---------------|
| 347.00 | 00 | 00 | 9 | 1994 | 240,919.23 |
| 347.00 | 00 | 00 | 0 | 1995-2006 | 60,678.59- |
| 347.00 | 00 | 00 | 1 | 1995-2006 | |
| 347.00 | 00 | 00 | 2 | 1995-2006 | |
| 347.00 | 00 | 00 | 3 | 1995-2006 | |
| 347.00 | 00 | 00 | 4 | 1995-2006 | |
| 347.00 | 00 | 00 | 5 | 1995-2006 | |
| 347.00 | 00 | 00 | 7 | 1995-2006 | |
| 347.00 | 00 | 00 | 9 | 1995-2006 | 1,082,036.23 |
| 347.00 | 00 | 00 | 8 | 2006 | 1,262,276.87 |

INPUT CONTROL TOTALS THROUGH 2006
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

| TRAN CODE | T O T A L AGED | I N P U T UNAGED | D A T A TOTAL |
|-------------------------|----------------|------------------|---------------|
| 0 | 60,678.59- | | 60,678.59- |
| 9 | 196,995.00 | | 196,995.00 |
| TOTAL DATA | 136,316.41 | | 136,316.41 |
| 8 | 1,262,276.87 | | 1,262,276.87 |
| TOTAL DATA LESS CD 8 | 1,125,960.46- | | 1,125,960.46- |

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 347 MISCELLANEOUS EQUIPMENT
MULTIPLE ORIGINAL GROUP LIFE TABLE

| YEAR INSTALLED | AGE AT END OF 2006 | PERCENT SURVIVING |
|-------------------|-----------------------|----------------------|
| 2006 | 0.5 | 100.00 |
| 2005 | 1.5 | 100.00 |
| 2004 | 2.5 | 100.00 |
| 2003 | 3.5 | 100.00 |
| 2002 | 4.5 | 100.00 |
| 2001 | 5.5 | 100.00 |
| 2000 | 6.5 | |
| 1999 | 7.5 | 97.31 |
| 1998 | 8.5 | 100.00 |
| 1997 | 9.5 | |
| 1996 | 10.5 | 100.00 |
| 1995 | 11.5 | |

KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 347 MISCELLANEOUS EQUIPMENT
 MULTIPLE ORIGINAL GROUP LIFE TABLE



KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 348 OTHER TANGIBLE PROPERTY

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

| TR CD | TRAN YEAR | INST YEAR | TRANSACTION AMOUNT | CUMULATIVE PCT OF OF BEG BAL | PCT OR PCT BAL | AVG AGE | UNAGED AMOUNT |
|----------|--------------|--------------|-----------------------|------------------------------------|----------------------|------------|------------------|
| 9 | 1994 | 1991 | 10,638.00 | 100.0 | | | |
| 8 | 1994 | | 10,638.00 | | | 3.5 | |
| 8 | 1995 | | 10,638.00 | 100.0 | | 4.5 | |
| 8 | 1996 | | 10,638.00 | 100.0 | | 5.5 | |
| 9 | 1997 | | 95,661.91 | 899.2 | | | |
| 8 | 1997 | | 106,299.91 | 999.2 | | 1.1 | |
| 9 | 1998 | | 11,659.97 | 11.0 | | | |
| 8 | 1998 | | 117,959.88 | 111.0 | | 1.9 | |
| 8 | 1999 | | 117,959.88 | 100.0 | | 2.9 | |
| 8 | 2000 | | 117,959.88 | 100.0 | | 3.9 | |
| 9 | 2001 | | 9,718.30 | 8.2 | | | |
| 8 | 2001 | | 127,678.18 | 108.2 | | 4.6 | |
| 9 | 2002 | | 500.00 | 0.4 | | | |
| 8 | 2002 | | 128,178.18 | 100.4 | | 5.6 | |
| 9 | 2003 | | 5,603.90 | 4.4 | | | |
| 8 | 2003 | | 133,782.08 | 104.4 | | 6.3 | |
| 8 | 2004 | | 133,782.08 | 100.0 | | 7.3 | |
| 9 | 2005 | | 4,702.50 | 3.5 | | | |
| 8 | 2005 | | 138,484.58 | 103.5 | | 8.1 | |
| 8 | 2006 | 1991 | 10,638.00 | 100.0 | | | |
| 8 | 2006 | 1997 | 95,661.91 | 92.3 | | | |
| 8 | 2006 | 1998 | 11,659.97 | 23.2 | | | |
| 8 | 2006 | 2001 | 9,718.30 | 14.8 | | | |
| 8 | 2006 | 2002 | 500.00 | 7.8 | | | |
| 8 | 2006 | 2003 | 5,603.90 | 7.4 | | | |
| 8 | 2006 | 2005 | 4,702.50 | 3.4 | | | |
| 8 | 2006 | | 138,484.58 | 100.0 | | 9.1 | |

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 348 OTHER TANGIBLE PROPERTY

TOTAL AGED DATA WITHIN EXPERIENCE BAND
(CODE 9s ARE DEVELOPED)

| ACCT | GR | CO | TR CD | EXPERIENCE YEARS | CONTROL TOTAL |
|--------|----|----|-------|------------------|---------------|
| 348.00 | 00 | 00 | 9 | 1994 | 10,638.00 |
| 348.00 | 00 | 00 | 0 | 1995-2006 | |
| 348.00 | 00 | 00 | 1 | 1995-2006 | |
| 348.00 | 00 | 00 | 2 | 1995-2006 | |
| 348.00 | 00 | 00 | 3 | 1995-2006 | |
| 348.00 | 00 | 00 | 4 | 1995-2006 | |
| 348.00 | 00 | 00 | 5 | 1995-2006 | |
| 348.00 | 00 | 00 | 7 | 1995-2006 | |
| 348.00 | 00 | 00 | 9 | 1995-2006 | 127,846.58 |
| 348.00 | 00 | 00 | 8 | 2006 | 138,484.58 |

INPUT CONTROL TOTALS THROUGH 2006
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

| TRAN CODE | TOTAL AGED | INPUT UNAGED | DATA TOTAL |
|-------------------------|-------------|--------------|-------------|
| 9 | 10,638.00 | | 10,638.00 |
| TOTAL DATA | 10,638.00 | | 10,638.00 |
| 8 | 138,484.58 | | 138,484.58 |
| TOTAL DATA LESS CD 8 | 127,846.58- | | 127,846.58- |

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 348 OTHER TANGIBLE PROPERTY
MULTIPLE ORIGINAL GROUP LIFE TABLE

| YEAR INSTALLED | AGE AT END OF 2006 | PERCENT SURVIVING |
|-------------------|-----------------------|----------------------|
| 2006 | 0.5 | |
| 2005 | 1.5 | 100.00 |
| 2004 | 2.5 | |
| 2003 | 3.5 | 100.00 |
| 2002 | 4.5 | 100.00 |
| 2001 | 5.5 | 100.00 |
| 2000 | 6.5 | |
| 1999 | 7.5 | |
| 1998 | 8.5 | 100.00 |
| 1997 | 9.5 | 100.00 |
| 1996 | 10.5 | |
| 1995 | 11.5 | |

KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 348 OTHER TANGIBLE PROPERTY
 MULTIPLE ORIGINAL GROUP LIFE TABLE

