

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334 METERS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1934-2006			1	EXPERIENCE BAND 1995-2006		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
59.8-S0	4.67	0 - 50		63.6-S0	4.07	21 - 50
55.1-S0.5	6.04	0 - 50		58.8-S0.5	5.31	21 - 50
51.5-S1	7.80	0 - 50		55.2-S1	6.87	21 - 50
70.0-R0.5	2.15	0 - 50		71.3-R0.5	2.04	21 - 50
60.0-R1	3.14	0 - 50		62.0-R1	3.00	21 - 50
54.0-R1.5	4.60	0 - 50		56.4-R1.5	4.33	21 - 50
78.0-L0	3.05	0 - 50		81.7-L0	2.73	21 - 50
68.8-L0.5	4.23	0 - 50		72.8-L0.5	3.78	21 - 50
62.0-L1	5.82	0 - 50		66.3-L1	5.16	21 - 50
82.9-O1	1.74	0 - 50			NOT FITTED	
93.2-O2	1.74	0 - 50			NOT FITTED	
134.0-O3	1.63	0 - 50			NOT FITTED	
180.1-O4	1.58	0 - 50			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

INPUT CONTROL TOTALS THROUGH 2006

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	91,700.43-		91,700.43-
9	4,936,267.00		4,936,267.00
TOTAL DATA	4,844,566.57		4,844,566.57
8	10,147,784.89		10,147,784.89
TOTAL DATA LESS CD 8	5,303,218.32-		5,303,218.32-

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE

AVG AGE RET 19.2	1	EXPERIENCE ANALYSIS
PLACEMENT BAND 1934-2002		EXPERIENCE BAND 1995-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,351,591		0.0000	1.0000	100.00
0.5	5,628,974	1,118	0.0002	0.9998	100.00
1.5	5,857,196	3,581	0.0006	0.9994	99.98
2.5	6,188,209	4,389	0.0007	0.9993	99.92
3.5	6,386,511	5,490	0.0009	0.9991	99.85
4.5	6,640,535	12,595	0.0019	0.9981	99.76
5.5	3,326,404	1,707	0.0005	0.9995	99.57
6.5	3,287,879	4,898	0.0015	0.9985	99.52
7.5	3,138,904	2,746	0.0009	0.9991	99.37
8.5	2,979,852	731	0.0002	0.9998	99.28
9.5	2,879,966	801	0.0003	0.9997	99.26
10.5	2,722,603		0.0000	1.0000	99.23
11.5	2,567,045		0.0000	1.0000	99.23
12.5	2,370,984	2,090	0.0009	0.9991	99.23
13.5	2,214,557	69	0.0000	1.0000	99.14
14.5	2,018,185	198	0.0001	0.9999	99.14
15.5	1,969,389	734	0.0004	0.9996	99.13
16.5	1,768,841	633	0.0004	0.9996	99.09
17.5	1,672,137	1,810	0.0011	0.9989	99.05
18.5	1,512,501	4,382	0.0029	0.9971	98.94
19.5	1,389,745	2,486	0.0018	0.9982	98.65
20.5	1,643,992	2,838	0.0017	0.9983	98.47
21.5	1,627,493	5,670	0.0035	0.9965	98.30
22.5	1,539,346	2,490	0.0016	0.9984	97.96
23.5	1,538,149	1,213	0.0008	0.9992	97.80
24.5	1,529,018	1,129	0.0007	0.9993	97.72
25.5	1,518,448	1,370	0.0009	0.9991	97.65
26.5	1,457,209	3,459	0.0024	0.9976	97.56
27.5	1,368,782		0.0000	1.0000	97.33
28.5	1,335,317	1,176	0.0009	0.9991	97.33
29.5	1,265,306	1,646	0.0013	0.9987	97.24
30.5	1,234,416	690	0.0006	0.9994	97.11
31.5	1,161,442	381	0.0003	0.9997	97.05
32.5	839,158	2,483	0.0030	0.9970	97.02
33.5	718,311	3,505	0.0049	0.9951	96.73
34.5	661,183	1,062	0.0016	0.9984	96.26
35.5	641,075	1,096	0.0017	0.9983	96.11
36.5	589,570	1,884	0.0032	0.9968	95.95
37.5	546,726	1,025	0.0019	0.9981	95.64
38.5	494,004	170	0.0003	0.9997	95.46

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 19.2 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1934-2002 EXPERIENCE BAND 1995-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	452,642		0.0000	1.0000	95.43
40.5	351,820	906	0.0026	0.9974	95.43
41.5	302,560	351	0.0012	0.9988	95.18
42.5	263,387	825	0.0031	0.9969	95.07
43.5	236,032	522	0.0022	0.9978	94.78
44.5	191,086	550	0.0029	0.9971	94.57
45.5	162,864	363	0.0022	0.9978	94.30
46.5	140,976	241	0.0017	0.9983	94.09
47.5	103,442		0.0000	1.0000	93.93
48.5	87,056	1,053	0.0121	0.9879	93.93
49.5	65,605	111	0.0017	0.9983	92.79
50.5	49,419	302	0.0061	0.9939	92.63
51.5	29,123	345	0.0118	0.9882	92.06
52.5	23,962		0.0000	1.0000	90.97
53.5	15,069		0.0000	1.0000	90.97
54.5	10,903	242	0.0222	0.9778	90.97
55.5	9,647		0.0000	1.0000	88.95
56.5	7,733	105	0.0136	0.9864	88.95
57.5	5,897		0.0000	1.0000	87.74
58.5	3,885	103	0.0265	0.9735	87.74
59.5	3,537		0.0000	1.0000	85.41
60.5	11,764		0.0000	1.0000	85.41
61.5	11,749		0.0000	1.0000	85.41
62.5	11,749		0.0000	1.0000	85.41
63.5	11,749		0.0000	1.0000	85.41
64.5	11,602	46	0.0040	0.9960	85.41
65.5	10,881	57	0.0052	0.9948	85.07
66.5	10,468	841	0.0803	0.9197	84.63
67.5	8,944		0.0000	1.0000	77.83
68.5	8,827	45	0.0051	0.9949	77.83
69.5	8,601		0.0000	1.0000	77.43
70.5	8,522	948	0.1112	0.8888	77.43
71.5	7,385		0.0000	1.0000	68.82
72.5					68.82
TOTAL	96,219,839	91,701			

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1934-2002 1 EXPERIENCE BAND 1995-2006

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
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NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 339.1 OTHER SOURCE OF SUPPLY PLANT

INPUT CONTROL TOTALS THROUGH 2006

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
TOTAL DATA			
8	3,838.00		3,838.00
TOTAL DATA LESS CD 8	3,838.00-		3,838.00-

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 339.1 OTHER SOURCE OF SUPPLY PLANT

ORIGINAL LIFE TABLE

AVG AGE RET 0.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 2002-2002 EXPERIENCE BAND 2006-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					100.00
0.5					
1.5					
2.5					
3.5	3,838		0.0000		
4.5					
TOTAL	3,838				

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 339.1 OTHER SOURCE OF SUPPLY PLANT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 2002-2002 1 EXPERIENCE BAND 2006-2006

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
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NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNTN 339.6 OTHER P/E COMPANY PLANNING STUDY

INPUT CONTROL TOTALS THROUGH 2006

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
TOTAL DATA			
8	377,344.27		377,344.27
TOTAL DATA LESS CD 8	377,344.27-		377,344.27-

KENTUCKY AMERICAN WATER COMPANY

ACCOUTN 339.6 OTHER P/E COMPANY PLANNING STUDY

ORIGINAL LIFE TABLE

AVG AGE RET 0.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1997-1999 EXPERIENCE BAND 2006-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					100.00
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5	49,098		0.0000		
7.5					
8.5	328,246		0.0000		
9.5					
TOTAL	377,344				

KENTUCKY AMERICAN WATER COMPANY

ACCOUNTN 339.6 OTHER P/E COMPANY PLANNING STUDY

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1997-1999	1	EXPERIENCE BAND 2006-2006			
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 340.10 OFF FURN & EQUIP - FURNITURE

INPUT CONTROL TOTALS THROUGH 2006

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A TOTAL
0	1,552.68-		1,552.68-
9	464,092.00		464,092.00
TOTAL DATA	462,539.32		462,539.32
8	701,103.19		701,103.19
TOTAL DATA LESS CD 8	238,563.87-		238,563.87-

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.10 OFF FURN & EQUIP - FURNITURE

ORIGINAL LIFE TABLE

AVG AGE RET	3.5		1		EXPERIENCE ANALYSIS
PLACEMENT BAND	1953-2006				EXPERIENCE BAND 1995-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	235,513		0.0000	1.0000	100.00
0.5	237,191		0.0000	1.0000	100.00
1.5	249,085		0.0000	1.0000	100.00
2.5	271,144	752	0.0028	0.9972	100.00
3.5	274,190	800	0.0029	0.9971	99.72
4.5	321,735		0.0000	1.0000	99.43
5.5	390,990		0.0000	1.0000	99.43
6.5	464,109		0.0000	1.0000	99.43
7.5	506,970		0.0000	1.0000	99.43
8.5	389,985		0.0000	1.0000	99.43
9.5	411,854		0.0000	1.0000	99.43
10.5	417,905		0.0000	1.0000	99.43
11.5	417,905		0.0000	1.0000	99.43
12.5	424,881		0.0000	1.0000	99.43
13.5	399,236		0.0000	1.0000	99.43
14.5	372,243		0.0000	1.0000	99.43
15.5	365,056		0.0000	1.0000	99.43
16.5	317,275		0.0000	1.0000	99.43
17.5	240,805		0.0000	1.0000	99.43
18.5	167,370		0.0000	1.0000	99.43
19.5	93,498		0.0000	1.0000	99.43
20.5	56,342		0.0000	1.0000	99.43
21.5	35,277		0.0000	1.0000	99.43
22.5	27,891		0.0000	1.0000	99.43
23.5	28,536		0.0000	1.0000	99.43
24.5	34,540		0.0000	1.0000	99.43
25.5	34,967		0.0000	1.0000	99.43
26.5	33,396		0.0000	1.0000	99.43
27.5	30,030		0.0000	1.0000	99.43
28.5	28,515		0.0000	1.0000	99.43
29.5	23,582		0.0000	1.0000	99.43
30.5	21,921		0.0000	1.0000	99.43
31.5	21,979		0.0000	1.0000	99.43
32.5	21,454		0.0000	1.0000	99.43
33.5	19,541		0.0000	1.0000	99.43
34.5	19,462		0.0000	1.0000	99.43
35.5	19,550		0.0000	1.0000	99.43
36.5	3,375		0.0000	1.0000	99.43
37.5	2,569		0.0000	1.0000	99.43
38.5	2,745		0.0000	1.0000	99.43

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.10 OFF FURN & EQUIP - FURNITURE

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1953-2006	1	EXPERIENCE BAND 1995-2006			
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.21 OFF FURN & EQUIP - MAINFRAME

INPUT CONTROL TOTALS THROUGH 2006

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	131,816.33-		131,816.33-
9	322,245.00		322,245.00
TOTAL DATA	190,428.67		190,428.67
8	50,239.84		50,239.84
TOTAL DATA LESS CD 8	140,188.83		140,188.83

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.21 OFF FURN & EQUIP - MAINFRAME

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1991-2006			1	EXPERIENCE BAND 1995-2006		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
7.7-S0	20.18	0 - 16		NOT FITTED		
7.7-S0.5	19.69	0 - 16		NOT FITTED		
7.7-S1	19.44	0 - 16		NOT FITTED		
7.7-S1.5	19.31	0 - 16		NOT FITTED		
7.7-S2	19.38	0 - 16		NOT FITTED		
7.7-S2.5	19.59	0 - 16		NOT FITTED		
7.7-R0.5	21.31	0 - 16		NOT FITTED		
7.7-R1	21.10	0 - 16		NOT FITTED		
7.7-R1.5	20.80	0 - 16		NOT FITTED		
7.7-R2	20.80	0 - 16		NOT FITTED		
7.7-R2.5	20.85	0 - 16		NOT FITTED		
7.7-R3	21.17	0 - 16		NOT FITTED		
7.9-L0	20.06	0 - 16		NOT FITTED		
7.8-L0.5	19.26	0 - 16		NOT FITTED		
7.8-L1	18.74	0 - 16		NOT FITTED		
7.8-L1.5	17.93	0 - 16		NOT FITTED		
7.7-L2	17.17	0 - 16		NOT FITTED		
7.7-L2.5	17.04	0 - 16		NOT FITTED		
7.7-L3	17.22	0 - 16		NOT FITTED		
7.7-L4	19.71	0 - 16		NOT FITTED		
7.7-O1	21.96	0 - 16		NOT FITTED		
8.2-O2	20.86	0 - 16		NOT FITTED		
9.4-O3	22.24	0 - 16		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.22 OFF FURN & EQUIP - PERSONAL COMPUTERS

INPUT CONTROL TOTALS THROUGH 2006

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	394,966.05-		394,966.05-
9	616,422.00		616,422.00
TOTAL DATA	221,455.95		221,455.95
8	1,509,960.66		1,509,960.66
TOTAL DATA LESS CD 8	1,288,504.71-		1,288,504.71-

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.22 OFF FURN & EQUIP - PERSONAL COMPUTERS

ORIGINAL LIFE TABLE

AVG AGE RET 6.8 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1983-2006 EXPERIENCE BAND 1995-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,286,469		0.0000	1.0000	100.00
0.5	1,378,016		0.0000	1.0000	100.00
1.5	1,528,718		0.0000	1.0000	100.00
2.5	1,392,117	13,768	0.0099	0.9901	100.00
3.5	1,430,171	19,618	0.0137	0.9863	99.01
4.5	1,386,528		0.0000	1.0000	97.65
5.5	1,303,723	312,891	0.2400	0.7600	97.65
6.5	1,025,742	6,771	0.0066	0.9934	74.21
7.5	735,891		0.0000	1.0000	73.72
8.5	506,216		0.0000	1.0000	73.72
9.5	501,241	5,919	0.0118	0.9882	73.72
10.5	494,154	1,360	0.0028	0.9972	72.85
11.5	494,753	478	0.0010	0.9990	72.65
12.5	419,025	6,264	0.0149	0.9851	72.58
13.5	315,537	320	0.0010	0.9990	71.50
14.5	255,151	91	0.0004	0.9996	71.43
15.5	203,862		0.0000	1.0000	71.40
16.5	176,754	10,997	0.0622	0.9378	71.40
17.5	87,124	11,884	0.1364	0.8636	66.96
18.5	25,115	1,500	0.0597	0.9403	57.83
19.5	5,399	1,145	0.2121	0.7879	54.38
20.5	1,959	1,959	1.0000	0.0000	42.85
21.5					0.00
TOTAL	14,953,665	394,965			

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.22 OFF FURN & EQUIP - PERSONAL COMPUTERS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1983-2006			1	EXPERIENCE BAND 1995-2006		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
19.1-S0	7.85	0 - 20		18.7-S0	9.55	6 - 20
18.1-S0.5	9.37	0 - 20		17.9-S0.5	11.40	6 - 20
17.4-S1	11.16	0 - 20		17.4-S1	13.33	6 - 20
20.7-R0.5	6.28	0 - 20		19.5-R0.5	7.00	6 - 20
18.7-R1	7.23	0 - 20		18.0-R1	8.79	6 - 20
17.6-R1.5	8.81	0 - 20		17.2-R1.5	10.95	6 - 20
23.5-L0	6.40	0 - 20		22.5-L0	7.40	6 - 20
21.5-L0.5	7.37	0 - 20		20.9-L0.5	8.87	6 - 20
20.0-L1	8.71	0 - 20		19.7-L1	10.57	6 - 20
23.4-O1	5.98	0 - 20		21.6-O1	5.99	6 - 20
26.3-O2	5.98	0 - 20			NOT FITTED	
37.1-O3	5.93	0 - 20			NOT FITTED	
49.3-O4	5.93	0 - 20			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.23 OFF FURN & EQUIP - PERIPHERAL-OTHER

INPUT CONTROL TOTALS THROUGH 2006

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	496,640.03-		496,640.03-
9	193,331.79		193,331.79
TOTAL DATA	303,308.24-		303,308.24-
8	497,999.21		497,999.21
TOTAL DATA LESS CD 8	801,307.45-		801,307.45-

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.23 OFF FURN & EQUIP - PERIPHERAL-OTHER

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1984-2006			1	EXPERIENCE BAND 1995-2006		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
8.0-S0	10.08	0 - 20		7.2-S0	11.12	2 - 13
8.0-S0.5	11.29	0 - 20		7.2-S0.5	13.15	2 - 13
8.0-S1	12.68	0 - 20		7.2-S1	15.30	2 - 13
8.0-R0.5	9.12	0 - 20		7.2-R0.5	9.06	2 - 13
8.0-R1	10.74	0 - 20		7.2-R1	11.92	2 - 13
8.0-R1.5	12.18	0 - 20		7.2-R1.5	14.36	2 - 13
8.1-L0	6.36	0 - 20		7.6-L0	7.18	2 - 13
8.0-L0.5	7.40	0 - 20		7.5-L0.5	8.56	2 - 13
8.0-L1	8.76	0 - 20		7.4-L1	10.25	2 - 13
8.0-O1	8.22	0 - 20		7.1-O1	7.01	2 - 13
8.2-O2	5.62	0 - 20		7.8-O2	6.41	2 - 13
8.9-O3	6.98	0 - 20		9.4-O3	6.59	2 - 13

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.30 OFF FURN & EQUIP - COMPUTER SOFTWARE

INPUT CONTROL TOTALS THROUGH 2006

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	69,444.63-		69,444.63-
9	54,093.72		54,093.72
TOTAL DATA	15,350.91-		15,350.91-
8	4,551,309.57		4,551,309.57
TOTAL DATA LESS CD 8	4,566,660.48-		4,566,660.48-

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.30 OFF FURN & EQUIP - COMPUTER SOFTWARE

ORIGINAL LIFE TABLE

AVG AGE RET 8.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1990-2006 EXPERIENCE BAND 1995-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,566,660		0.0000	1.0000	100.00
0.5	4,558,212		0.0000	1.0000	100.00
1.5	4,564,278		0.0000	1.0000	100.00
2.5	4,031,244		0.0000	1.0000	100.00
3.5	4,008,972	20,861	0.0052	0.9948	100.00
4.5	3,993,621		0.0000	1.0000	99.48
5.5	3,993,621		0.0000	1.0000	99.48
6.5	3,993,621		0.0000	1.0000	99.48
7.5	128,443		0.0000	1.0000	99.48
8.5	128,443		0.0000	1.0000	99.48
9.5	58,780	48,584	0.8265	0.1735	99.48
10.5	5,510		0.0000	1.0000	17.26
11.5	5,510		0.0000	1.0000	17.26
12.5	5,510		0.0000	1.0000	17.26
13.5	5,510		0.0000	1.0000	17.26
14.5	5,510		0.0000	1.0000	17.26
15.5	5,510		0.0000	1.0000	17.26
16.5					17.26
TOTAL	34,058,955	69,445			

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.30 OFF FURN & EQUIP - COMPUTER SOFTWARE

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1990-2006			1	EXPERIENCE BAND 1995-2006		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
19.8-S0	20.69	0 - 11		NOT FITTED		
17.2-S0.5	20.25	0 - 11		NOT FITTED		
15.2-S1	19.58	0 - 11		NOT FITTED		
13.9-S1.5	19.00	0 - 11		NOT FITTED		
12.8-S2	18.15	0 - 11		NOT FITTED		
12.2-S2.5	17.51	0 - 11		NOT FITTED		
11.6-S3	16.58	0 - 11		NOT FITTED		
10.8-S4	14.27	0 - 11		NOT FITTED		
10.4-S5	11.42	0 - 11		NOT FITTED		
10.2-S6	7.57	0 - 11		NOT FITTED		
28.3-R0.5	21.67	0 - 11		NOT FITTED		
22.2-R1	21.43	0 - 11		NOT FITTED		
18.3-R1.5	21.07	0 - 11		NOT FITTED		
15.3-R2	20.35	0 - 11		NOT FITTED		
13.6-R2.5	19.64	0 - 11		NOT FITTED		
12.3-R3	18.54	0 - 11		NOT FITTED		
11.1-R4	16.57	0 - 11		NOT FITTED		
10.4-R5	12.69	0 - 11		NOT FITTED		
28.4-L0	21.19	0 - 11		NOT FITTED		
23.3-L0.5	20.83	0 - 11		NOT FITTED		
19.5-L1	20.19	0 - 11		NOT FITTED		
17.0-L1.5	19.72	0 - 11		NOT FITTED		
15.0-L2	18.80	0 - 11		NOT FITTED		
13.7-L2.5	18.19	0 - 11		NOT FITTED		
12.7-L3	17.17	0 - 11		NOT FITTED		
11.3-L4	15.25	0 - 11		NOT FITTED		
10.6-L5	12.54	0 - 11		NOT FITTED		
35.2-O1	21.77	0 - 11		NOT FITTED		
39.6-O2	21.76	0 - 11		NOT FITTED		
57.9-O3	21.79	0 - 11		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.32 OFF FURN & EQUIP - COMPUTER SOFTWARE-PERSONAL

INPUT CONTROL TOTALS THROUGH 2006

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	51,906.66-		51,906.66-
9	331,652.00		331,652.00
TOTAL DATA	279,745.34		279,745.34
8	638,669.14		638,669.14
TOTAL DATA LESS CD 8	358,923.80-		358,923.80-

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.32 OFF FURN & EQUIP - COMPUTER SOFTWARE-PERSONAL

ORIGINAL LIFE TABLE

AVG AGE RET 8.6 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1983-2001 EXPERIENCE BAND 1995-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	358,924		0.0000	1.0000	100.00
0.5	506,903		0.0000	1.0000	100.00
1.5	565,653		0.0000	1.0000	100.00
2.5	571,626		0.0000	1.0000	100.00
3.5	582,287		0.0000	1.0000	100.00
4.5	597,079		0.0000	1.0000	100.00
5.5	602,266	33,675	0.0559	0.9441	100.00
6.5	629,310		0.0000	1.0000	94.41
7.5	588,133		0.0000	1.0000	94.41
8.5	484,228		0.0000	1.0000	94.41
9.5	487,375		0.0000	1.0000	94.41
10.5	316,852	9,756	0.0308	0.9692	94.41
11.5	321,896		0.0000	1.0000	91.50
12.5	173,917		0.0000	1.0000	91.50
13.5	115,167		0.0000	1.0000	91.50
14.5	109,194		0.0000	1.0000	91.50
15.5	98,533	8,476	0.0860	0.9140	91.50
16.5	75,265		0.0000	1.0000	83.63
17.5	68,581		0.0000	1.0000	83.63
18.5	17,618		0.0000	1.0000	83.63
19.5	17,131		0.0000	1.0000	83.63
20.5	12,018		0.0000	1.0000	83.63
21.5	8,871		0.0000	1.0000	83.63
22.5	6,324		0.0000	1.0000	83.63
23.5					83.63
TOTAL	7,315,151	51,907			

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.32 OFF FURN & EQUIP - COMPUTER SOFTWARE-PERSONAL

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1983-2001			1	EXPERIENCE BAND 1995-2006		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
41.4-S0	2.15	0 - 24		NOT FITTED		
36.2-S0.5	2.66	0 - 24		NOT FITTED		
32.1-S1	3.68	0 - 24		NOT FITTED		
57.6-R0.5	2.12	0 - 24		NOT FITTED		
45.7-R1	2.00	0 - 24		NOT FITTED		
37.9-R1.5	2.03	0 - 24		NOT FITTED		
32.1-R2	2.56	0 - 24		NOT FITTED		
58.7-L0	1.86	0 - 24		NOT FITTED		
48.6-L0.5	2.05	0 - 24		NOT FITTED		
41.0-L1	2.74	0 - 24		NOT FITTED		
71.5-O1	2.20	0 - 24		NOT FITTED		
80.4-O2	2.20	0 - 24		NOT FITTED		
117.3-O3	2.21	0 - 24		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.33 OFF FURN & EQUIP - COMPUTER SOFTWARE-OTHER

INPUT CONTROL TOTALS THROUGH 2006

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	15,607.04-		15,607.04-
9	18,552.00		18,552.00
TOTAL DATA	2,944.96		2,944.96
8	528,219.88		528,219.88
TOTAL DATA LESS CD 8	525,274.92-		525,274.92-

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.33 OFF FURN & EQUIP - COMPUTER SOFTWARE-OTHER

ORIGINAL LIFE TABLE

AVG AGE RET 6.0 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1986-2002 EXPERIENCE BAND 1995-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	525,275		0.0000	1.0000	100.00
0.5	528,300		0.0000	1.0000	100.00
1.5	542,672		0.0000	1.0000	100.00
2.5	542,672		0.0000	1.0000	100.00
3.5	543,202		0.0000	1.0000	100.00
4.5	130,504		0.0000	1.0000	100.00
5.5	124,597	15,607	0.1253	0.8747	100.00
6.5	99,639		0.0000	1.0000	87.47
7.5	54,721		0.0000	1.0000	87.47
8.5	55,346		0.0000	1.0000	87.47
9.5	18,552		0.0000	1.0000	87.47
10.5	18,552		0.0000	1.0000	87.47
11.5	18,552		0.0000	1.0000	87.47
12.5	15,527		0.0000	1.0000	87.47
13.5	1,155		0.0000	1.0000	87.47
14.5	1,155		0.0000	1.0000	87.47
15.5	625		0.0000	1.0000	87.47
16.5	625		0.0000	1.0000	87.47
17.5	625		0.0000	1.0000	87.47
18.5	625		0.0000	1.0000	87.47
19.5	625		0.0000	1.0000	87.47
20.5					87.47
TOTAL	3,223,546	15,607			

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.33 OFF FURN & EQUIP - COMPUTER SOFTWARE-OTHER

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1986-2002			1	EXPERIENCE BAND 1995-2006		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
26.6-S0	3.57	0 - 14		NOT FITTED		
22.9-S0.5	3.95	0 - 14		NOT FITTED		
20.0-S1	4.73	0 - 14		NOT FITTED		
39.1-R0.5	3.38	0 - 14		NOT FITTED		
30.4-R1	3.37	0 - 14		NOT FITTED		
24.7-R1.5	3.46	0 - 14		NOT FITTED		
20.4-R2	3.84	0 - 14		NOT FITTED		
38.6-L0	3.32	0 - 14		NOT FITTED		
31.4-L0.5	3.51	0 - 14		NOT FITTED		
25.9-L1	4.05	0 - 14		NOT FITTED		
48.9-O1	3.39	0 - 14		NOT FITTED		
54.9-O2	3.39	0 - 14		NOT FITTED		
80.4-O3	3.40	0 - 14		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 340.50 OFF FURN & EQUIP - OTHER

INPUT CONTROL TOTALS THROUGH 2006

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- 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

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1968-2006			1	EXPERIENCE BAND 1995-2006		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
58.2-S0	2.73	0 - 36		NOT FITTED		
51.3-S0.5	2.82	0 - 36		NOT FITTED		
46.0-S1	3.39	0 - 36		NOT FITTED		
78.2-R0.5	3.78	0 - 36		NOT FITTED		
62.7-R1	3.48	0 - 36		NOT FITTED		
52.8-R1.5	3.19	0 - 36		NOT FITTED		
45.5-R2	3.10	0 - 36		NOT FITTED		
41.2-R2.5	3.65	0 - 36		NOT FITTED		
38.0-R3	4.97	0 - 36		NOT FITTED		
81.3-L0	3.06	0 - 36		NOT FITTED		
68.1-L0.5	2.86	0 - 36		NOT FITTED		
58.1-L1	2.84	0 - 36		NOT FITTED		
51.3-L1.5	3.29	0 - 36		NOT FITTED		
46.0-L2	4.46	0 - 36		NOT FITTED		
96.3-O1	3.94	0 - 36		NOT FITTED		
108.3-O2	3.94	0 - 36		NOT FITTED		
157.8-O3	3.97	0 - 36		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.1 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

INPUT CONTROL TOTALS THROUGH 2006

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- 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

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1968-2006			1	EXPERIENCE BAND 1995-2006		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
15.6-S0	7.01	0 - 20		14.6-S0	3.89	8 - 20
15.2-S0.5	6.02	0 - 20		14.5-S0.5	4.65	8 - 20
14.9-S1	5.77	0 - 20		14.5-S1	6.09	8 - 20
14.7-S1.5	6.68	0 - 20		14.4-S1.5	8.24	8 - 20
14.5-S2	8.16	0 - 20		14.4-S2	10.47	8 - 20
16.2-R0.5	9.71	0 - 20		14.4-R0.5	4.41	8 - 20
15.4-R1	8.23	0 - 20		14.2-R1	4.82	8 - 20
14.9-R1.5	7.34	0 - 20		14.1-R1.5	6.55	8 - 20
14.6-R2	7.57	0 - 20		14.1-R2	8.78	8 - 20
14.5-R2.5	9.07	0 - 20		14.2-R2.5	11.45	8 - 20
18.3-L0	9.45	0 - 20		16.1-L0	4.87	8 - 20
17.2-L0.5	7.75	0 - 20		15.7-L0.5	3.88	8 - 20
16.4-L1	6.16	0 - 20		15.4-L1	3.34	8 - 20
15.9-L1.5	5.10	0 - 20		15.2-L1.5	3.72	8 - 20
15.4-L2	4.84	0 - 20		15.1-L2	5.27	8 - 20
15.1-L2.5	6.36	0 - 20		14.9-L2.5	7.88	8 - 20
14.8-L3	8.28	0 - 20		14.7-L3	10.64	8 - 20
17.5-O1	11.34	0 - 20		14.8-O1	5.57	8 - 20
19.7-O2	11.36	0 - 20		16.6-O2	5.61	8 - 20

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.2 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

INPUT CONTROL TOTALS THROUGH 2006

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- 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

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1979-2006			1	EXPERIENCE BAND 1995-2006		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
16.9-S0	12.05	0 - 28		NOT FITTED		
16.9-S0.5	11.58	0 - 28		NOT FITTED		
16.8-S1	11.49	0 - 28		NOT FITTED		
16.8-S1.5	11.82	0 - 28		NOT FITTED		
16.7-S2	12.47	0 - 28		NOT FITTED		
17.1-R0.5	13.74	0 - 28		NOT FITTED		
16.8-R1	13.03	0 - 28		NOT FITTED		
16.8-R1.5	12.90	0 - 28		NOT FITTED		
16.7-R2	13.25	0 - 28		NOT FITTED		
16.7-R2.5	13.88	0 - 28		NOT FITTED		
18.4-L0	13.66	0 - 28		NOT FITTED		
17.9-L0.5	12.37	0 - 28		NOT FITTED		
17.5-L1	11.30	0 - 28		NOT FITTED		
17.3-L1.5	10.23	0 - 28		NOT FITTED		
17.1-L2	9.61	0 - 28		NOT FITTED		
16.9-L2.5	9.67	0 - 28		NOT FITTED		
16.8-L3	10.34	0 - 28		NOT FITTED		
17.4-O1	15.04	0 - 28		NOT FITTED		
19.3-O2	15.00	0 - 28		NOT FITTED		
24.3-O3	16.77	0 - 28		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.3 TRANSPORTATION EQUIPMENT - AUTOS

INPUT CONTROL TOTALS THROUGH 2006

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

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1988-2006			1	EXPERIENCE BAND 1995-2006		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
10.9-S0	11.88	0 - 15		9.4-S0	5.04	8 - 15
10.7-S0.5	9.92	0 - 15		9.6-S0.5	4.73	8 - 15
10.5-S1	8.05	0 - 15		9.8-S1	4.89	8 - 15
10.4-S1.5	6.67	0 - 15		9.9-S1.5	5.50	8 - 15
10.4-S2	6.04	0 - 15		10.1-S2	6.71	8 - 15
10.3-S2.5	6.05	0 - 15		10.2-S2.5	8.20	8 - 15
10.3-S3	6.90	0 - 15		10.3-S3	10.02	8 - 15
11.2-R0.5	14.71	0 - 15		9.2-R0.5	5.23	8 - 15
10.8-R1	12.41	0 - 15		9.3-R1	4.85	8 - 15
10.6-R1.5	10.30	0 - 15		9.5-R1.5	5.19	8 - 15
10.4-R2	8.44	0 - 15		9.7-R2	6.39	8 - 15
10.3-R2.5	7.47	0 - 15		9.9-R2.5	7.96	8 - 15
10.3-R3	7.72	0 - 15		10.0-R3	10.08	8 - 15
10.3-R4	9.86	0 - 15		10.3-R4	14.35	8 - 15
12.5-L0	15.25	0 - 15		9.6-L0	7.03	8 - 15
11.9-L0.5	13.42	0 - 15		9.7-L0.5	6.36	8 - 15
11.4-L1	11.58	0 - 15		9.8-L1	5.77	8 - 15
11.1-L1.5	9.35	0 - 15		9.9-L1.5	5.23	8 - 15
10.9-L2	7.31	0 - 15		10.1-L2	4.83	8 - 15
10.7-L2.5	5.70	0 - 15		10.2-L2.5	4.86	8 - 15
10.5-L3	4.74	0 - 15		10.3-L3	5.75	8 - 15
10.3-L4	7.68	0 - 15		10.4-L4	11.28	8 - 15
10.3-L5	11.65	0 - 15		10.4-L5	16.68	8 - 15
11.9-O1	17.00	0 - 15		8.9-O1	6.46	8 - 15
13.4-O2	17.05	0 - 15		9.8-O2	7.02	8 - 15

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.4 TRANSPORTATION EQUIPMENT - OTHER

INPUT CONTROL TOTALS THROUGH 2006

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- 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

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1956-2006	1	EXPERIENCE BAND 1995-2006			
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*

NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

INPUT CONTROL TOTALS THROUGH 2006

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- 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

ORIGINAL LIFE TABLE

AVG AGE RET 0.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1959-1994 EXPERIENCE BAND 1995-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5	592		0.0000	1.0000	100.00
1.5	592		0.0000	1.0000	100.00
2.5	592		0.0000	1.0000	100.00
3.5	592		0.0000	1.0000	100.00
4.5	2,114		0.0000	1.0000	100.00
5.5	2,114		0.0000	1.0000	100.00
6.5	2,114		0.0000	1.0000	100.00
7.5	29,259		0.0000	1.0000	100.00
8.5	30,642		0.0000	1.0000	100.00
9.5	31,659		0.0000	1.0000	100.00
10.5	31,659		0.0000	1.0000	100.00
11.5	31,659		0.0000	1.0000	100.00
12.5	31,067		0.0000	1.0000	100.00
13.5	31,067		0.0000	1.0000	100.00
14.5	31,067		0.0000	1.0000	100.00
15.5	31,067		0.0000	1.0000	100.00
16.5	29,545		0.0000	1.0000	100.00
17.5	29,545		0.0000	1.0000	100.00
18.5	29,545		0.0000	1.0000	100.00
19.5	2,400		0.0000	1.0000	100.00
20.5	1,017		0.0000	1.0000	100.00
21.5	1,591		0.0000	1.0000	100.00
22.5	3,268		0.0000	1.0000	100.00
23.5	3,859		0.0000	1.0000	100.00
24.5	3,859		0.0000	1.0000	100.00
25.5	3,859		0.0000	1.0000	100.00
26.5	3,859		0.0000	1.0000	100.00
27.5	3,859		0.0000	1.0000	100.00
28.5	3,859		0.0000	1.0000	100.00
29.5	3,859		0.0000	1.0000	100.00
30.5	3,859		0.0000	1.0000	100.00
31.5	3,859		0.0000	1.0000	100.00
32.5	3,859		0.0000	1.0000	100.00
33.5	2,268		0.0000	1.0000	100.00
34.5	591		0.0000	1.0000	100.00
35.5	29		0.0000	1.0000	100.00
36.5	29		0.0000	1.0000	100.00
37.5	29		0.0000	1.0000	100.00
38.5	29		0.0000	1.0000	100.00

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1959-1994 1 EXPERIENCE BAND 1995-2006

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
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NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT

INPUT CONTROL TOTALS THROUGH 2006

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- 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

ORIGINAL LIFE TABLE

AVG AGE RET 18.1 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1961-2006 EXPERIENCE BAND 1995-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,047,040		0.0000	1.0000	100.00
0.5	552,560		0.0000	1.0000	100.00
1.5	479,231		0.0000	1.0000	100.00
2.5	512,586		0.0000	1.0000	100.00
3.5	590,458		0.0000	1.0000	100.00
4.5	622,884		0.0000	1.0000	100.00
5.5	618,678		0.0000	1.0000	100.00
6.5	572,917		0.0000	1.0000	100.00
7.5	511,652		0.0000	1.0000	100.00
8.5	479,952		0.0000	1.0000	100.00
9.5	463,787		0.0000	1.0000	100.00
10.5	475,135	6,185	0.0130	0.9870	100.00
11.5	397,819	4,518	0.0114	0.9886	98.70
12.5	385,256	5,174	0.0134	0.9866	97.57
13.5	333,502	5,717	0.0171	0.9829	96.26
14.5	284,369	7,028	0.0247	0.9753	94.61
15.5	202,386	7,330	0.0362	0.9638	92.27
16.5	162,934	1,583	0.0097	0.9903	88.93
17.5	133,178	7,026	0.0528	0.9472	88.07
18.5	100,273	4,971	0.0496	0.9504	83.42
19.5	72,119	6,580	0.0912	0.9088	79.28
20.5	37,156	2,003	0.0539	0.9461	72.05
21.5	31,184		0.0000	1.0000	68.17
22.5	29,137	2,446	0.0839	0.9161	68.17
23.5	28,059	4,717	0.1681	0.8319	62.45
24.5	18,390	4,992	0.2715	0.7285	51.95
25.5	14,098		0.0000	1.0000	37.85
26.5	14,408	1,315	0.0913	0.9087	37.85
27.5	11,756		0.0000	1.0000	34.39
28.5	9,615	772	0.0803	0.9197	34.39
29.5	8,782	1,064	0.1212	0.8788	31.63
30.5	7,261	620	0.0854	0.9146	27.80
31.5	6,641		0.0000	1.0000	25.43
32.5	5,595		0.0000	1.0000	25.43
33.5	5,696		0.0000	1.0000	25.43
34.5	5,427	549	0.1012	0.8988	25.43
35.5	3,589		0.0000	1.0000	22.86
36.5	3,162		0.0000	1.0000	22.86
37.5	2,462		0.0000	1.0000	22.86
38.5	1,731		0.0000	1.0000	22.86

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 18.1		1	EXPERIENCE ANALYSIS			
PLACEMENT BAND 1961-2006			EXPERIENCE BAND 1995-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,731	643	0.3715	0.6285	22.86	
40.5	479		0.0000	1.0000	14.37	
41.5	479		0.0000	1.0000	14.37	
42.5	237		0.0000	1.0000	14.37	
43.5	237		0.0000	1.0000	14.37	
44.5	142		0.0000	1.0000	14.37	
45.5					14.37	
TOTAL	9,246,170	75,233				

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1961-2006			1	EXPERIENCE BAND 1995-2006		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
31.3-S0	10.67	0 - 29				NOT FITTED
29.2-S0.5	9.07	0 - 29				NOT FITTED
27.7-S1	7.31	0 - 29				NOT FITTED
26.6-S1.5	5.63	0 - 29				NOT FITTED
25.7-S2	3.84	0 - 29				NOT FITTED
25.2-S2.5	2.64	0 - 29		24.9-S2.5	3.83	18 - 29
24.7-S3	2.40	0 - 29		24.8-S3	3.77	18 - 29
24.1-S4	6.07	0 - 29		24.5-S4	8.10	18 - 29
23.9-S5	10.52	0 - 29		24.3-S5	15.10	18 - 29
35.2-R0.5	13.44	0 - 29				NOT FITTED
31.0-R1	11.96	0 - 29				NOT FITTED
28.5-R1.5	10.12	0 - 29				NOT FITTED
26.7-R2	7.83	0 - 29				NOT FITTED
25.7-R2.5	5.79	0 - 29				NOT FITTED
24.9-R3	3.69	0 - 29		24.3-R3	3.95	18 - 29
24.1-R4	4.10	0 - 29		24.2-R4	6.37	18 - 29
23.9-R5	9.15	0 - 29		24.3-R5	13.06	18 - 29
39.7-L0	12.60	0 - 29				NOT FITTED
35.7-L0.5	11.26	0 - 29				NOT FITTED
32.6-L1	9.69	0 - 29				NOT FITTED
30.4-L1.5	7.97	0 - 29				NOT FITTED
28.6-L2	5.88	0 - 29				NOT FITTED
27.3-L2.5	4.20	0 - 29				NOT FITTED
26.3-L3	2.63	0 - 29				NOT FITTED
24.7-L4	3.84	0 - 29		25.0-L4	5.45	18 - 29
24.2-L5	7.77	0 - 29		24.6-L5	10.92	18 - 29
40.9-O1	14.30	0 - 29				NOT FITTED
46.0-O2	14.30	0 - 29				NOT FITTED
65.7-O3	14.61	0 - 29				NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 344 LABORATORY EQUIPMENT
INPUT CONTROL TOTALS THROUGH 2006

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- 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
ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 11.2		1		EXPERIENCE ANALYSIS	
PLACEMENT BAND 1958-2006				EXPERIENCE BAND 1995-2006	
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	834		0.0000		
40.5	834		0.0000		
41.5	834		0.0000		
42.5	834	399	0.4784		
43.5	435		0.0000		
44.5	435		0.0000		
45.5	435		0.0000		
46.5	435		0.0000		
47.5	435		0.0000		
48.5					
TOTAL	7,527,223	104,758			

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1958-2006			1	EXPERIENCE BAND 1995-2006		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
23.1-S0	4.61	0 - 24		NOT FITTED		
21.9-S0.5	3.86	0 - 24		NOT FITTED		
21.0-S1	4.03	0 - 24		NOT FITTED		
20.4-S1.5	5.17	0 - 24		NOT FITTED		
25.1-R0.5	7.11	0 - 24		NOT FITTED		
22.7-R1	5.70	0 - 24		NOT FITTED		
21.3-R1.5	4.63	0 - 24		NOT FITTED		
20.4-R2	4.64	0 - 24		NOT FITTED		
19.8-R2.5	6.17	0 - 24		NOT FITTED		
28.5-L0	6.36	0 - 24		NOT FITTED		
26.1-L0.5	5.12	0 - 24		NOT FITTED		
24.2-L1	3.98	0 - 24		NOT FITTED		
22.9-L1.5	3.65	0 - 24		NOT FITTED		
21.8-L2	4.56	0 - 24		NOT FITTED		
21.0-L2.5	6.09	0 - 24		NOT FITTED		
28.5-O1	8.15	0 - 24		NOT FITTED		
32.0-O2	8.13	0 - 24		NOT FITTED		
45.1-O3	8.57	0 - 24		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 345 POWER OPERATED EQUIPMENT
INPUT CONTROL TOTALS THROUGH 2006

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- 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
ORIGINAL LIFE TABLE

AVG AGE RET 0.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1978-2004 EXPERIENCE BAND 1995-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,269,547		0.0000	1.0000	100.00
0.5	1,271,264		0.0000	1.0000	100.00
1.5	1,293,757		0.0000	1.0000	100.00
2.5	305,835		0.0000	1.0000	100.00
3.5	323,780		0.0000	1.0000	100.00
4.5	370,657		0.0000	1.0000	100.00
5.5	348,977		0.0000	1.0000	100.00
6.5	438,656		0.0000	1.0000	100.00
7.5	387,516		0.0000	1.0000	100.00
8.5	346,290		0.0000	1.0000	100.00
9.5	302,720		0.0000	1.0000	100.00
10.5	302,720		0.0000	1.0000	100.00
11.5	313,479		0.0000	1.0000	100.00
12.5	311,762		0.0000	1.0000	100.00
13.5	289,269		0.0000	1.0000	100.00
14.5	284,829		0.0000	1.0000	100.00
15.5	247,746		0.0000	1.0000	100.00
16.5	206,037		0.0000	1.0000	100.00
17.5	182,260		0.0000	1.0000	100.00
18.5	92,581		0.0000	1.0000	100.00
19.5	88,081		0.0000	1.0000	100.00
20.5	86,429		0.0000	1.0000	100.00
21.5	17,544		0.0000	1.0000	100.00
22.5	17,544		0.0000	1.0000	100.00
23.5	6,785		0.0000	1.0000	100.00
24.5	6,785		0.0000	1.0000	100.00
25.5	6,785		0.0000	1.0000	100.00
26.5	6,785		0.0000	1.0000	100.00
27.5	5,168		0.0000	1.0000	100.00
28.5					100.00
TOTAL	9,131,588				

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 345 POWER OPERATED EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1978-2004 1 EXPERIENCE BAND 1995-2006

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
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NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.1 COMMUNICATION EQUIPMENT - NON-TELEPHONE

INPUT CONTROL TOTALS THROUGH 2006

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

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1968-2006			1	EXPERIENCE BAND 1995-2006		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
83.7-S0	3.94	0 - 24		NOT FITTED		
66.5-S0.5	3.82	0 - 24		NOT FITTED		
51.8-S1	3.52	0 - 24		NOT FITTED		
44.8-S1.5	3.38	0 - 24		NOT FITTED		
38.4-S2	3.09	0 - 24		NOT FITTED		
35.1-S2.5	2.97	0 - 24		NOT FITTED		
31.9-S3	2.77	0 - 24		NOT FITTED		
27.6-S4	2.74	0 - 24		NOT FITTED		
25.4-S5	3.16	0 - 24		NOT FITTED		
24.2-S6	4.01	0 - 24		NOT FITTED		
178.4-R0.5	4.36	0 - 24		NOT FITTED		
128.8-R1	4.32	0 - 24		NOT FITTED		
95.1-R1.5	4.27	0 - 24		NOT FITTED		
65.9-R2	4.11	0 - 24		NOT FITTED		
51.1-R2.5	3.92	0 - 24		NOT FITTED		
39.8-R3	3.51	0 - 24		NOT FITTED		
30.9-R4	2.88	0 - 24		NOT FITTED		
26.2-R5	2.64	0 - 24		NOT FITTED		
138.8-L0	4.13	0 - 24		NOT FITTED		
105.5-L0.5	4.08	0 - 24		NOT FITTED		
75.1-L1	3.85	0 - 24		NOT FITTED		
61.0-L1.5	3.72	0 - 24		NOT FITTED		
47.9-L2	3.40	0 - 24		NOT FITTED		
42.1-L2.5	3.26	0 - 24		NOT FITTED		
36.3-L3	2.97	0 - 24		NOT FITTED		
30.1-L4	2.70	0 - 24		NOT FITTED		
26.7-L5	2.69	0 - 24		NOT FITTED		
230.7-O1	4.37	0 - 24		NOT FITTED		
259.5-O2	4.37	0 - 24		NOT FITTED		
320.0-O3	= STOP FITTING					
320.0-O4	= STOP FITTING					

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 347 MISCELLANEOUS EQUIPMENT
INPUT CONTROL TOTALS THROUGH 2006

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

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1956-2006			1	EXPERIENCE BAND 1995-2006		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
32.5-S0	6.01	0 - 30		NOT FITTED		
30.3-S0.5	7.06	0 - 30		NOT FITTED		
28.7-S1	8.50	0 - 30		NOT FITTED		
36.6-R0.5	5.81	0 - 30		NOT FITTED		
32.1-R1	6.08	0 - 30		NOT FITTED		
29.6-R1.5	6.94	0 - 30		NOT FITTED		
41.3-L0	5.35	0 - 30		NOT FITTED		
37.0-L0.5	5.71	0 - 30		NOT FITTED		
33.9-L1	6.45	0 - 30		NOT FITTED		
42.5-O1	5.84	0 - 30		NOT FITTED		
47.8-O2	5.84	0 - 30		NOT FITTED		
68.3-O3	5.88	0 - 30		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 348 OTHER TANGIBLE PROPERTY
INPUT CONTROL TOTALS THROUGH 2006

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- 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
ORIGINAL LIFE TABLE

AVG AGE RET 0.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1991-2005 EXPERIENCE BAND 1995-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	127,847		0.0000	1.0000	100.00
0.5	127,847		0.0000	1.0000	100.00
1.5	123,144		0.0000	1.0000	100.00
2.5	123,144		0.0000	1.0000	100.00
3.5	128,178		0.0000	1.0000	100.00
4.5	127,678		0.0000	1.0000	100.00
5.5	117,960		0.0000	1.0000	100.00
6.5	117,960		0.0000	1.0000	100.00
7.5	117,960		0.0000	1.0000	100.00
8.5	106,300		0.0000	1.0000	100.00
9.5	10,638		0.0000	1.0000	100.00
10.5	10,638		0.0000	1.0000	100.00
11.5	10,638		0.0000	1.0000	100.00
12.5	10,638		0.0000	1.0000	100.00
13.5	10,638		0.0000	1.0000	100.00
14.5	10,638		0.0000	1.0000	100.00
15.5					100.00
TOTAL	1,281,846				

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 348 OTHER TANGIBLE PROPERTY

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1991-2005 1 EXPERIENCE BAND 1995-2006

SURVIVOR CURVE	RESID MEAS	RANGE OF FIT	SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
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NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.1 STRUCT & IMPROV - SOURCE OF SUPPLY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1987	450	9,215		0		9,215-	
1988	450	9,215		0		9,215-	
1989							
1990							
1991	5,311		0	0			0
1992							
1993	3,050		0	0			0
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003	24,347	87,305	359	0		87,305-359-	
2004	38,923	115,482	297	0		115,482-297-	
2005							
2006	1,100		0	0			0
TOTAL	73,631	221,217	300	0		221,217-300-	

THREE-YEAR MOVING AVERAGES

87-89	300	6,143		0		6,143-	
88-90	150	3,072		0		3,072-	
89-91	1,770		0	0			0
90-92	1,770		0	0			0
91-93	2,787		0	0			0
92-94	1,017		0	0			0
93-95	1,017		0	0			0
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03	8,116	29,102	359	0		29,102-359-	
02-04	21,090	67,596	321	0		67,596-321-	

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.1 STRUCT & IMPROV - SOURCE OF SUPPLY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
03-05	21,090	67,596 321	0	67,596-321-
04-06	13,341	38,494 289	0	38,494-289-
FIVE-YEAR AVERAGE				
02-06	12,874	40,557 315	0	40,557-315-

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.2 STRUCT & IMPROV - POWER & PUMPING STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	3,348	270	8	0	270-	8-	
1984							
1985	750		0	0		0	
1986	1,406		0	0		0	
1987							
1988	3,000	8,000	267	0	8,000-	267-	
1989							
1990	6,240	1,255	20	0	1,255-	20-	
1991	16,306	17,907	110	0	17,907-	110-	
1992	750	1,763	235	0	1,763-	235-	
1993	4,601	825	18	0	825-	18-	
1994							
1995							
1996							
1997							
1998							
1999							
2000	11,584		0	0		0	
2001	5,935	5,000	84	0	5,000-	84-	
2002		645				645-	
2003							
2004	200		0	0		0	
2005							
2006	1,500	25-	2-	0	25	2	
TOTAL	55,620	35,640	64	0	35,640-	64-	

THREE-YEAR MOVING AVERAGES

83-85	1,366	90	7	0	90-	7-	
84-86	719		0	0		0	
85-87	719		0	0		0	
86-88	1,469	2,667	182	0	2,667-	182-	
87-89	1,000	2,667	267	0	2,667-	267-	
88-90	3,080	3,085	100	0	3,085-	100-	
89-91	7,515	6,387	85	0	6,387-	85-	
90-92	7,765	6,975	90	0	6,975-	90-	
91-93	7,219	6,832	95	0	6,832-	95-	
92-94	1,784	863	48	0	863-	48-	
93-95	1,534	275	18	0	275-	18-	
94-96							

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.2 STRUCT & IMPROV - POWER & PUMPING STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
95-97							
96-98							
97-99							
98-00	3,861		0	0		0	
99-01	5,840	1,667	29	0		1,667-	29-
00-02	5,840	1,882	32	0		1,882-	32-
01-03	1,978	1,882	95	0		1,882-	95-
02-04	67	215	321	0		215-	321-
03-05	67		0	0			0
04-06	567		8-	1-	0		8 1

FIVE-YEAR AVERAGE

02-06	340	124	36	0		124-	36-
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KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 304.2 & 304.3 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1982	119		0	0		0	
1983	3,903	1,034	26	0	1,034-	26-	
1984	4,200		0	0		0	
1985	4,215		0	0		0	
1986	13,945		0	0		0	
1987	9,195	1,628	18	0	1,628-	18-	
1988	45,747	13,140	29	0	13,140-	29-	
1989							
1990	27,910	3,615	13	0	3,615-	13-	
1991	79,308	19,652	25	0	19,652-	25-	
1992	28,738	8,163	28	2,436	5,727-	20-	
1993	4,601	825	18	0	825-	18-	
1994	500		0	0		0	
1995							
1996							
1997							
1998							
1999	17,195	7,900	46	0	7,900-	46-	
2000	92,575	38,325	41	0	38,325-	41-	
2001	35,834	5,500	15	0	5,500-	15-	
2002	17,127	70,552	412	0	70,552-	412-	
2003	105	1,378		0	1,378-		
2004	200		0	0		0	
2005	5,347	5,943	111	0	5,943-	111-	
2006	24,500	25-	0	0	25	0	
TOTAL	415,264	177,630	43	2,436	1	175,194-	42-

THREE-YEAR MOVING AVERAGES

82-84	2,741	345	13	0	345-	13-	
83-85	4,106	345	8	0	345-	8-	
84-86	7,453		0	0		0	
85-87	9,118	543	6	0	543-	6-	
86-88	22,962	4,923	21	0	4,923-	21-	
87-89	18,314	4,923	27	0	4,923-	27-	
88-90	24,552	5,585	23	0	5,585-	23-	
89-91	35,739	7,756	22	0	7,756-	22-	
90-92	45,319	10,477	23	812	2	9,665-	21-
91-93	37,549	9,547	25	812	2	8,735-	23-
92-94	11,280	2,996	27	812	7	2,184-	19-

KENTUCKY AMERICAN WATER COMPANY
ACCOUNTS 304.2 & 304.3 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	1,700	275	16	0		275-	16-
94-96	167		0	0			0
95-97							
96-98							
97-99	5,732	2,633	46	0		2,633-	46-
98-00	36,590	15,408	42	0		15,408-	42-
99-01	48,534	17,242	36	0		17,242-	36-
00-02	48,512	38,126	79	0		38,126-	79-
01-03	17,689	25,810	146	0		25,810-	146-
02-04	5,811	23,977	413	0		23,977-	413-
03-05	1,884	2,441	130	0		2,441-	130-
04-06	10,016	1,973	20	0		1,973-	20-
FIVE-YEAR AVERAGE							
02-06	9,456	15,570	165	0		15,570-	165-

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.3 STRUCT & IMPROV - WATER TREATMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1982	119		0		0		0
1983	555	764	138		0	764-	138-
1984	4,200		0		0		0
1985	3,465		0		0		0
1986	12,539		0		0		0
1987	9,195	1,628	18		0	1,628-	18-
1988	42,747	5,140	12		0	5,140-	12-
1989							
1990	21,670	2,360	11		0	2,360-	11-
1991	63,002	1,745	3		0	1,745-	3-
1992	27,988	6,400	23	2,436	9	3,964-	14-
1993							
1994	500		0		0		0
1995							
1996							
1997							
1998							
1999	17,195	7,900	46		0	7,900-	46-
2000	80,990	38,325	47		0	38,325-	47-
2001	29,899	500	2		0	500-	2-
2002	17,127	69,907	408		0	69,907-	408-
2003	105	1,378			0	1,378-	
2004							
2005	5,347	585,943			0	585,943-	
2006	23,000		0		0		0
TOTAL	359,643	721,990	201	2,436	1	719,554-	200-

THREE-YEAR MOVING AVERAGES

82-84	1,625	255	16		0	255-	16-
83-85	2,740	255	9		0	255-	9-
84-86	6,735		0		0		0
85-87	8,400	543	6		0	543-	6-
86-88	21,494	2,256	10		0	2,256-	10-
87-89	17,314	2,256	13		0	2,256-	13-
88-90	21,472	2,500	12		0	2,500-	12-
89-91	28,224	1,368	5		0	1,368-	5-
90-92	37,553	3,502	9	812	2	2,690-	7-
91-93	30,330	2,715	9	812	3	1,903-	6-
92-94	9,496	2,133	22	812	9	1,321-	14-

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.3 STRUCT & IMPROV - WATER TREATMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	167		0	0		0	
94-96	167		0	0		0	
95-97							
96-98							
97-99	5,732	2,633	46	0		2,633-	46-
98-00	32,728	15,408	47	0		15,408-	47-
99-01	42,695	15,575	36	0		15,575-	36-
00-02	42,672	36,244	85	0		36,244-	85-
01-03	15,710	23,928	152	0		23,928-	152-
02-04	5,744	23,762	414	0		23,762-	414-
03-05	1,817	195,774		0		195,774-	
04-06	9,449	195,314		0		195,314-	
FIVE-YEAR AVERAGE							
02-06	9,116	131,446		0		131,446-	

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.4 STRUCT & IMPROV - TRANSMISSION & DISTRIBUTION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2006	2,300		0		0		0
TOTAL	2,300		0		0		0
FIVE-YEAR AVERAGE							
02-06	460		0		0		0

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.6 STRUCT & IMPROV - OFFICE BUILDINGS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	5,388	2,244	42	9,131	169	6,887	128
1981							
1982	46,850	9,646	21	50	0	9,596-	20-
1983	385		0		0		0
1984							
1985	660		0		0		0
1986							
1987	16,089	2,000	12		0	2,000-	12-
1988	34,846	2,675	8	3,500	10	825	2
1989							
1990	17,631	7,406	42		0	7,406-	42-
1991	28,515-		0		0		0
1992	5,155	300	6	4,196	81	3,896	76
1993	2,903	361	12	50	2	311-	11-
1994	6,294	502	8		0	502-	8-
1995							
1996							
1997							
1998							
1999	46,016		0		0		0
2000	1,901	551	29		0	551-	29-
2001							
2002							
2003	33,675		0		0		0
2004							
2005							
2006							
TOTAL	189,278	25,685	14	16,927	9	8,758-	5-

THREE-YEAR MOVING AVERAGES

80-82	17,413	3,963	23	3,060	18	903-	5-
81-83	15,745	3,215	20	17	0	3,198-	20-
82-84	15,745	3,215	20	17	0	3,198-	20-
83-85	348		0		0		0
84-86	220		0		0		0
85-87	5,583	667	12		0	667-	12-
86-88	16,978	1,558	9	1,167	7	391-	2-
87-89	16,978	1,558	9	1,167	7	391-	2-
88-90	17,492	3,360	19	1,167	7	2,193-	13-

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.6 STRUCT & IMPROV - OFFICE BUILDINGS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
89-91	3,628-	2,469	68-		0	2,469-	68
90-92	1,910-	2,569	135-	1,399	73-	1,170-	61
91-93	6,819-	220	3-	1,415	21-	1,195	18-
92-94	4,784	388	8	1,415	30	1,027	21
93-95	3,066	288	9	17	1	271-	9-
94-96	2,098	167	8		0	167-	8-
95-97							
96-98							
97-99	15,339		0		0		0
98-00	15,972	184	1		0	184-	1-
99-01	15,972	184	1		0	184-	1-
00-02	634	184	29		0	184-	29-
01-03	11,225		0		0		0
02-04	11,225		0		0		0
03-05	11,225		0		0		0
04-06							

FIVE-YEAR AVERAGE

02-06	6,735		0		0		0
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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.8 STRUCT & IMPROV - MISCELLANEOUS STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2001	721		0	0		0	
2002	7,539	17,616	234	0	17,616	234	-
2003	5,250		0	0		0	
2004	109,674	239	0	0	239	0	
2005	6,000		0	0		0	
2006							
TOTAL	129,184	17,855	14	0	17,855	14	-

THREE-YEAR MOVING AVERAGES

01-03	4,503	5,872	130	0	5,872	130	-
02-04	40,821	5,952	15	0	5,952	15	-
03-05	40,308	80	0	0	80	0	
04-06	38,558	80	0	0	80	0	

FIVE-YEAR AVERAGE

02-06	25,692	3,571	14	0	3,571	14	-
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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	5,189	99,254			0	99,254-	
2003							
2004							
2005							
2006	20,500	72,600	354		0	72,600-354-	
TOTAL	25,689	171,854	669		0	171,854-669-	

THREE-YEAR MOVING AVERAGES

02-04	1,730	33,085			0	33,085-	
03-05							
04-06	6,833	24,200	354		0	24,200-354-	

FIVE-YEAR AVERAGE

02-06	5,138	34,371	669		0	34,371-669-	
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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	2,299	3,756	163		0	3,756	163-
1981	1,428	5,618	393		0	5,618	393-
1982	4,924	727	15	5,449	111	4,722	96
1983	763	2,069	271		0	2,069	271-
1984	4,660	2,519	54	315	7	2,204	47-
1985	351	1,205	343		0	1,205	343-
1986	4,522	3,166	70		0	3,166	70-
1987	2,692	4,189	156	137	5	4,052	151-
1988	1,277	2,686	210		0	2,686	210-
1989	275,533	191,017	69	203,342	74	12,325	4
1990	2,425-		0		0		0
1991	45	747			0	747-	
1992	366	1,486	406		0	1,486	406-
1993							
1994	5,485	15,413	281	4,879	89	10,534	192-
1995							
1996							
1997							
1998							
1999							
2000	49	3,000			0	3,000-	
2001							
2002							
2003							
2004							
2005							
2006							
TOTAL	301,969	237,598	79	214,122	71	23,476-	8-

THREE-YEAR MOVING AVERAGES

80-82	2,884	3,367	117	1,816	63	1,551-	54-
81-83	2,372	2,805	118	1,816	77	989-	42-
82-84	3,449	1,772	51	1,921	56	149	4
83-85	1,925	1,931	100	105	5	1,826-	95-
84-86	3,178	2,297	72	105	3	2,192-	69-
85-87	2,522	2,853	113	46	2	2,807-	111-
86-88	2,830	3,347	118	46	2	3,301-	117-
87-89	93,167	65,964	71	67,826	73	1,862	2
88-90	91,462	64,568	71	67,781	74	3,213	4

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
89-91	91,051	63,921	70	67,781	74	3,860	4
90-92	671-	744	111-		0	744-111	
91-93	137	744	543		0	744-543-	
92-94	1,950	5,633	289	1,626	83	4,007-205-	
93-95	1,828	5,138	281	1,626	89	3,512-192-	
94-96	1,828	5,138	281	1,626	89	3,512-192-	
95-97							
96-98							
97-99							
98-00	16	1,000			0	1,000-	
99-01	16	1,000			0	1,000-	
00-02	16	1,000			0	1,000-	
01-03							
02-04							
03-05							
04-06							

FIVE-YEAR AVERAGE

02-06

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 310.1 OTHER POWER GENERATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	9,442	29	0	0	0	29-	0
2003	27		0	0	0		0
2004							
2005							
2006							
TOTAL	9,469	29	0	0	0	29-	0

THREE-YEAR MOVING AVERAGES

02-04	3,156	10	0	0	0	10-	0
03-05	9		0	0	0		0
04-06							

FIVE-YEAR AVERAGE

02-06	1,894	6	0	0	0	6-	0
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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 311.2 ELECTRIC PUMPING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	6,846	581	8	0	581-	8-	
1981	111,666	6,609	6	0	6,609-	6-	
1982	20,804		0	0		0	
1983	8,641	7,893	91	0	7,893-	91-	
1984	15,402	28,100	182	0	28,100-	182-	
1985	25,509		0	0		0	
1986	35,582	1,265	4	0	1,265-	4-	
1987	65,960		0	0		0	
1988	117,243	37,346	32	0	37,346-	32-	
1989							
1990	39,541	5,760	15	0	5,760-	15-	
1991	142,027	1,100	1	0	1,100-	1-	
1992	1,485,474	67,784	5	2,000	65,784-	4-	
1993	82,364	6,406	8	0	6,406-	8-	
1994	54,193	6,368	12	0	6,368-	12-	
1995							
1996							
1997							
1998							
1999	51,242	18,591	36	0	18,591-	36-	
2000	6,563	265	4	0	265-	4-	
2001	4,035		0	0		0	
2002	17,353	5,905	34	0	5,905-	34-	
2003	65,006	11,758	18	0	11,758-	18-	
2004							
2005							
2006	10,400	5,607	54	0	5,607-	54-	
TOTAL	2,365,851	211,338	9	2,000	209,338-	9-	

THREE-YEAR MOVING AVERAGES

80-82	46,439	2,397	5	0	2,397-	5-
81-83	47,037	4,834	10	0	4,834-	10-
82-84	14,949	11,998	80	0	11,998-	80-
83-85	16,517	11,998	73	0	11,998-	73-
84-86	25,498	9,788	38	0	9,788-	38-
85-87	42,350	422	1	0	422-	1-
86-88	72,928	12,870	18	0	12,870-	18-
87-89	61,068	12,449	20	0	12,449-	20-
88-90	52,261	14,369	27	0	14,369-	27-

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 311.2 ELECTRIC PUMPING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
89-91	60,523	2,287	4	0		2,287-	4-
90-92	555,681	24,881	4	667	0	24,214-	4-
91-93	569,955	25,097	4	667	0	24,430-	4-
92-94	540,677	26,853	5	667	0	26,186-	5-
93-95	45,519	4,258	9	0		4,258-	9-
94-96	18,064	2,123	12	0		2,123-	12-
95-97							
96-98							
97-99	17,081	6,197	36	0		6,197-	36-
98-00	19,268	6,285	33	0		6,285-	33-
99-01	20,613	6,285	30	0		6,285-	30-
00-02	9,317	2,057	22	0		2,057-	22-
01-03	28,798	5,888	20	0		5,888-	20-
02-04	27,453	5,888	21	0		5,888-	21-
03-05	21,669	3,919	18	0		3,919-	18-
04-06	3,467	1,869	54	0		1,869-	54-
FIVE-YEAR AVERAGE							
02-06	18,552	4,654	25	0		4,654-	25-

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 311.3 DIESEL PUMPING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	14,200	13,960	98	0	13,960-	98-	
1991							
1992	16,754	20,058	120	0	20,058-	120-	
1993	985	837	85	0	837-	85-	
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
TOTAL	31,939	34,855	109	0	34,855-	109-	

THREE-YEAR MOVING AVERAGES

90-92	10,318	11,339	110	0	11,339-	110-	
91-93	5,913	6,965	118	0	6,965-	118-	
92-94	5,913	6,965	118	0	6,965-	118-	
93-95	328	279	85	0	279-	85-	
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							

FIVE-YEAR AVERAGE

02-06

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 311.4 HYDRAULIC PUMPING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2001	43,926		0		0		0
2002				3,459		3,459	
2003	453		0	133	29	133	29
2004				1,829		1,829	
2005				5,191		5,191	
2006		15,923		12,361-		28,284-	
TOTAL	44,379	15,923	36	1,749-	4-	17,672-	40-

THREE-YEAR MOVING AVERAGES

01-03	14,793		0	1,197	8	1,197	8
02-04	151		0	1,807		1,807	
03-05	151		0	2,384		2,384	
04-06		5,308		1,780-		7,088-	

FIVE-YEAR AVERAGE

02-06	91	3,185		350-385-		3,535-	
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KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 311.2, 311.3 & 311.4 PUMPING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	6,846	581	8		0	581-	8-
1981	111,666	6,609	6		0	6,609-	6-
1982	20,804		0		0		0
1983	8,641	7,893	91		0	7,893-	91-
1984	15,402	28,100	182		0	28,100-	182-
1985	25,509		0		0		0
1986	35,582	1,265	4		0	1,265-	4-
1987	65,960		0		0		0
1988	117,243	37,346	32		0	37,346-	32-
1989							
1990	53,741	19,720	37		0	19,720-	37-
1991	142,027	1,100	1		0	1,100-	1-
1992	1,502,228	87,842	6	2,000	0	85,842-	6-
1993	83,349	7,243	9		0	7,243-	9-
1994	54,193	6,368	12		0	6,368-	12-
1995							
1996							
1997							
1998							
1999	51,242	18,591	36		0	18,591-	36-
2000	6,563	265	4		0	265-	4-
2001	47,961		0		0		0
2002	17,353	5,905	34	3,459	20	2,446-	14-
2003	65,459	11,758	18	133	0	11,625-	18-
2004				1,829		1,829	
2005				5,191		5,191	
2006	10,400	21,530	207	12,361	119-	33,891-	326-
TOTAL	2,442,169	262,116	11	251	0	261,865-	11-

THREE-YEAR MOVING AVERAGES

80-82	46,439	2,397	5		0	2,397-	5-
81-83	47,037	4,834	10		0	4,834-	10-
82-84	14,949	11,998	80		0	11,998-	80-
83-85	16,517	11,998	73		0	11,998-	73-
84-86	25,498	9,788	38		0	9,788-	38-
85-87	42,350	422	1		0	422-	1-
86-88	72,928	12,870	18		0	12,870-	18-
87-89	61,068	12,449	20		0	12,449-	20-
88-90	56,995	19,022	33		0	19,022-	33-

KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 311.2, 311.3 & 311.4 PUMPING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
89-91	65,256	6,940	11		0	6,940-	11-
90-92	565,999	36,221	6	667	0	35,554-	6-
91-93	575,868	32,062	6	667	0	31,395-	5-
92-94	546,590	33,818	6	667	0	33,151-	6-
93-95	45,847	4,537	10		0	4,537-	10-
94-96	18,064	2,123	12		0	2,123-	12-
95-97							
96-98							
97-99	17,081	6,197	36		0	6,197-	36-
98-00	19,268	6,285	33		0	6,285-	33-
99-01	35,255	6,285	18		0	6,285-	18-
00-02	23,959	2,057	9	1,153	5	904-	4-
01-03	43,591	5,888	14	1,197	3	4,691-	11-
02-04	27,604	5,888	21	1,807	7	4,081-	15-
03-05	21,820	3,919	18	2,384	11	1,535-	7-
04-06	3,467	7,177	207	1,780-	51-	8,957-	258-
FIVE-YEAR AVERAGE							
02-06	18,642	7,839	42	350-	2-	8,189-	44-

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980		7,727				7,727-	
1981	26,783	29,727	111	0		29,727-	111-
1982	42,186	23,427	56	0		23,427-	56-
1983	22,018		0	0			0
1984	1,400		0	0			0
1985	69,458	7,000	10	0		7,000-	10-
1986	147,206		0	0			0
1987	22,470	3,622	16	226	1	3,396-	15-
1988	245,366	175,800	72	0		175,800-	72-
1989	132,745	16,258	12	0		16,258-	12-
1990	201,156	30,074	15	175	0	29,899-	15-
1991	317,893	32,773	10	820	0	31,953-	10-
1992	131,590	83,640	64	0		83,640-	64-
1993	253,125	19,185	8	1,068	0	18,117-	7-
1994	359,656	3,997	1	0		3,997-	1-
1995							
1996							
1997							
1998							
1999	84,970	2,423	3	0		2,423-	3-
2000	298,470	25,131	8	0		25,131-	8-
2001	26,267	3,765	14	0		3,765-	14-
2002	15,797	2,234	14	0		2,234-	14-
2003	36,944	10,965	30	0		10,965-	30-
2004							
2005	22,500		0	0			0
2006	122,300	4,797	4	0		4,797-	4-
TOTAL	2,580,300	482,545	19	2,289	0	480,256-	19-

THREE-YEAR MOVING AVERAGES

80-82	22,990	20,294	88	0		20,294-	88-
81-83	30,329	17,718	58	0		17,718-	58-
82-84	21,868	7,809	36	0		7,809-	36-
83-85	30,959	2,333	8	0		2,333-	8-
84-86	72,688	2,333	3	0		2,333-	3-
85-87	79,711	3,541	4	75	0	3,466-	4-
86-88	138,347	59,807	43	75	0	59,732-	43-
87-89	133,527	65,227	49	75	0	65,152-	49-
88-90	193,089	74,044	38	58	0	73,986-	38-

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
89-91	217,265	26,368	12	332	0	26,036-	12-
90-92	216,880	48,829	23	332	0	48,497-	22-
91-93	234,203	45,199	19	629	0	44,570-	19-
92-94	248,124	35,607	14	356	0	35,251-	14-
93-95	204,260	7,727	4	356	0	7,371-	4-
94-96	119,885	1,332	1		0	1,332-	1-
95-97							
96-98							
97-99	28,323	808	3		0	808-	3-
98-00	127,813	9,185	7		0	9,185-	7-
99-01	136,569	10,440	8		0	10,440-	8-
00-02	113,511	10,377	9		0	10,377-	9-
01-03	26,336	5,655	21		0	5,655-	21-
02-04	17,580	4,400	25		0	4,400-	25-
03-05	19,815	3,655	18		0	3,655-	18-
04-06	48,267	1,599	3		0	1,599-	3-

FIVE-YEAR AVERAGE

02-06	39,508	3,599	9		0	3,599-	9-
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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 330.1 DISTRIBUTION RESERVOIRS AND STANDPIPES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	68,079		0	0		0	
1981							
1982	1,509		0	0		0	
1983							
1984							
1985							
1986	18,937	8,012	42	0	8,012-	42-	
1987	2,755		0	0		0	
1988	200	200	100	0	200-	100-	
1989	48,379	21,509	44	0	21,509-	44-	
1990	11,850	1,100	9	0	1,100-	9-	
1991	2,000	490	25	0	490-	25-	
1992	7,676	249	3	0	249-	3-	
1993	1,060		0	0		0	
1994	1,890	285	15	0	285-	15-	
1995							
1996							
1997							
1998							
1999							
2000	4,223	712	17	0	712-	17-	
2001	5,938		0	0		0	
2002		3,550			3,550-		
2003	29,652	16,831	57	0	16,831-	57-	
2004	200	67	34	0	67-	34-	
2005	2,000		0	0		0	
2006							
TOTAL	206,348	53,005	26	0	53,005-	26-	

THREE-YEAR MOVING AVERAGES

80-82	23,196		0	0		0
81-83	503		0	0		0
82-84	503		0	0		0
83-85						
84-86	6,312	2,671	42	0	2,671-	42-
85-87	7,231	2,671	37	0	2,671-	37-
86-88	7,297	2,737	38	0	2,737-	38-
87-89	17,111	7,236	42	0	7,236-	42-
88-90	20,143	7,603	38	0	7,603-	38-

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 330.1 DISTRIBUTION RESERVOIRS AND STANDPIPES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
89-91	20,743	7,700	37	0		7,700-	37-
90-92	7,175	613	9	0		613-	9-
91-93	3,579	246	7	0		246-	7-
92-94	3,542	178	5	0		178-	5-
93-95	983	95	10	0		95-	10-
94-96	630	95	15	0		95-	15-
95-97							
96-98							
97-99							
98-00	1,408	237	17	0		237-	17-
99-01	3,387	237	7	0		237-	7-
00-02	3,387	1,421	42	0		1,421-	42-
01-03	11,864	6,794	57	0		6,794-	57-
02-04	9,951	6,816	68	0		6,816-	68-
03-05	10,617	5,633	53	0		5,633-	53-
04-06	733	22	3	0		22-	3-

FIVE-YEAR AVERAGE

02-06	6,370	4,090	64	0		4,090-	64-
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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 331 MAINS & ACCESSORIES - NOT CLASSIFIED

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	84,507	15,771	19	68,320	81	52,549	62
1981	15,654	13,716	88	57,659	368	43,943	281
1982	20,015	16,490	82	4,618	23	11,872-	59-
1983	15,360	12,703	83	23,029	150	10,326	67
1984	118,063	30,644	26	42,588	36	11,944	10
1985	12,019	8,970	75	73,631	613	64,661	538
1986	128,162	15,362	12	17,937	14	2,575	2
1987	214,318	30,172	14	36,610	17	6,438	3
1988	416,905	24,229	6	26,404	6	2,175	1
1989	124,956	35,816	29	7,693	6	28,123-	23-
1990	211,528	58,518	28	5,989	3	52,529-	25-
1991	97,857	51,823	53	15,268	16	36,555-	37-
1992	84,395	57,593	68	2,024	2	55,569-	66-
1993	117,879	80,718	68	14,735	13	65,983-	56-
1994	77,563	45,039	58	28,778	37	16,261-	21-
1995							
1996							
1997							
1998							
1999	235,231	60,239	26	3,289	1	56,950-	24-
2000	294,500	55,808	19	500	0	55,308-	19-
2001	74,947	22,269	30		0	22,269-	30-
2002	426,067	75,242	18		0	75,242-	18-
2003	48,141	57,712	120		0	57,712-	120-
2004	117,323	43,334	37		0	43,334-	37-
2005	254,241	58,110	23		0	58,110-	23-
2006	31,765	426	1	6,217	20	5,791	18
TOTAL	3,221,396	870,704	27	435,289	14	435,415-	14-

THREE-YEAR MOVING AVERAGES

80-82	40,059	15,326	38	43,532	109	28,206	70
81-83	17,010	14,303	84	28,435	167	14,132	83
82-84	51,146	19,946	39	23,412	46	3,466	7
83-85	48,481	17,439	36	46,416	96	28,977	60
84-86	86,081	18,325	21	44,719	52	26,394	31
85-87	118,166	18,168	15	42,726	36	24,558	21
86-88	253,128	23,254	9	26,984	11	3,730	1
87-89	252,060	30,072	12	23,569	9	6,503-	3-
88-90	251,130	39,521	16	13,362	5	26,159-	10-

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 331 MAINS & ACCESSORIES - NOT CLASSIFIED

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
89-91	144,780	48,719	34	9,650	7	39,069-	27-
90-92	131,260	55,978	43	7,760	6	48,218-	37-
91-93	100,044	63,378	63	10,676	11	52,702-	53-
92-94	93,279	61,117	66	15,179	16	45,938-	49-
93-95	65,147	41,919	64	14,504	22	27,415-	42-
94-96	25,854	15,013	58	9,593	37	5,420-	21-
95-97							
96-98							
97-99	78,410	20,080	26	1,096	1	18,984-	24-
98-00	176,577	38,682	22	1,263	1	37,419-	21-
99-01	201,560	46,105	23	1,263	1	44,842-	22-
00-02	265,171	51,106	19	167	0	50,939-	19-
01-03	183,052	51,741	28		0	51,741-	28-
02-04	197,177	58,763	30		0	58,763-	30-
03-05	139,901	53,052	38		0	53,052-	38-
04-06	134,443	33,957	25	2,072	2	31,885-	24-
FIVE-YEAR AVERAGE							
02-06	175,507	46,965	27	1,243	1	45,722-	26-

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 331.1 MAINS & ACCESSORIES - 4" & UNDER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2004	6,279	0	0	0
2005				
2006				
TOTAL	6,279	0	0	0
THREE-YEAR MOVING AVERAGES				
04-06	2,093	0	0	0
FIVE-YEAR AVERAGE				
02-06	1,256	0	0	0

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 331 MAINS & ACCESSORIES - ALL MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	84,507	15,771	19	68,320	81	52,549	62
1981	15,654	13,716	88	57,659	368	43,943	281
1982	20,015	16,490	82	4,618	23	11,872-	59-
1983	15,360	12,703	83	23,029	150	10,326	67
1984	118,063	30,644	26	42,588	36	11,944	10
1985	12,019	8,970	75	73,631	613	64,661	538
1986	128,162	15,362	12	17,937	14	2,575	2
1987	214,318	30,172	14	36,610	17	6,438	3
1988	416,905	24,229	6	26,404	6	2,175	1
1989	124,956	35,816	29	7,693	6	28,123-	23-
1990	211,528	58,518	28	5,989	3	52,529-	25-
1991	97,857	51,823	53	15,268	16	36,555-	37-
1992	84,395	57,593	68	2,024	2	55,569-	66-
1993	117,879	80,718	68	14,735	13	65,983-	56-
1994	77,563	45,039	58	28,778	37	16,261-	21-
1995							
1996							
1997							
1998							
1999	235,231	60,239	26	3,289	1	56,950-	24-
2000	294,500	55,808	19	500	0	55,308-	19-
2001	74,947	22,269	30		0	22,269-	30-
2002	426,067	75,242	18		0	75,242-	18-
2003	48,141	57,712	120		0	57,712-	120-
2004	123,602	43,334	35		0	43,334-	35-
2005	254,241	58,110	23		0	58,110-	23-
2006	31,765	426	1	6,217	20	5,791	18
TOTAL	3,227,675	870,704	27	435,289	13	435,415-	13-

THREE-YEAR MOVING AVERAGES

80-82	40,059	15,326	38	43,532	109	28,206	70
81-83	17,010	14,303	84	28,435	167	14,132	83
82-84	51,146	19,946	39	23,412	46	3,466	7
83-85	48,481	17,439	36	46,416	96	28,977	60
84-86	86,081	18,325	21	44,719	52	26,394	31
85-87	118,166	18,168	15	42,726	36	24,558	21
86-88	253,128	23,254	9	26,984	11	3,730	1
87-89	252,060	30,072	12	23,569	9	6,503-	3-
88-90	251,130	39,521	16	13,362	5	26,159-	10-

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 331 MAINS & ACCESSORIES - ALL MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
89-91	144,780	48,719	34	9,650	7	39,069	27-
90-92	131,260	55,978	43	7,760	6	48,218	37-
91-93	100,044	63,378	63	10,676	11	52,702	53-
92-94	93,279	61,117	66	15,179	16	45,938	49-
93-95	65,147	41,919	64	14,504	22	27,415	42-
94-96	25,854	15,013	58	9,593	37	5,420	21-
95-97							
96-98							
97-99	78,410	20,080	26	1,096	1	18,984	24-
98-00	176,577	38,682	22	1,263	1	37,419	21-
99-01	201,560	46,105	23	1,263	1	44,842	22-
00-02	265,171	51,106	19	167	0	50,939	19-
01-03	183,052	51,741	28		0	51,741	28-
02-04	199,270	58,763	29		0	58,763	29-
03-05	141,994	53,052	37		0	53,052	37-
04-06	136,536	33,957	25	2,072	2	31,885	23-

FIVE-YEAR AVERAGE

02-06	176,763	46,965	27	1,243	1	45,722	26-
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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	18,002	24,241	135	3,804	21	20,437	-114-
1981	8,304	25,338	305	197	2	25,141	-303-
1982	11,710	41,944	358	383	3	41,561	-355-
1983	8,341	37,319	447	676	8	36,643	-439-
1984	13,132	25,225	192	5,302	40	19,923	-152-
1985	7,559	21,068	279		0	21,068	-279-
1986	10,241	20,391	199	449	4	19,942	-195-
1987	8,957	14,043	157	312	3	13,731	-153-
1988	19,616	25,011	128	913	5	24,098	-123-
1989	32,954	25,566	78		0	25,566	-78-
1990	29,542	64,239	217		0	64,239	-217-
1991	46,660	75,225	161		0	75,225	-161-
1992	50,131	54,400	109		0	54,400	-109-
1993	43,228	44,497	103		0	44,497	-103-
1994	2,454	8,259	337		0	8,259	-337-
1995							
1996							
1997							
1998							
1999	62,418	54,393	87		0	54,393	-87-
2000	67,606	97,070	144		0	97,070	-144-
2001	34,642	232,835	672		0	232,835	-672-
2002	79,096	178,730	226		0	178,730	-226-
2003	40,216	116,666	290		0	116,666	-290-
2004	2,817	122,957			0	122,957	-
2005	15,153	74,724	493		0	74,724	-493-
2006	3,882	42,824			0	42,824	-
TOTAL	616,661	1,426,965	231	12,036	2	1,414,929	-229-

THREE-YEAR MOVING AVERAGES

80-82	12,672	30,508	241	1,461	12	29,047	-229-
81-83	9,452	34,867	369	419	4	34,448	-364-
82-84	11,061	34,829	315	2,120	19	32,709	-296-
83-85	9,677	27,871	288	1,993	21	25,878	-267-
84-86	10,311	22,228	216	1,917	19	20,311	-197-
85-87	8,919	18,501	207	254	3	18,247	-205-
86-88	12,938	19,815	153	558	4	19,257	-149-
87-89	20,509	21,540	105	408	2	21,132	-103-
88-90	27,371	38,272	140	304	1	37,968	-139-

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
89-91	36,385	55,010	151	0		55,010-151-	
90-92	42,111	64,621	153	0		64,621-153-	
91-93	46,673	58,041	124	0		58,041-124-	
92-94	31,938	35,719	112	0		35,719-112-	
93-95	15,227	17,585	115	0		17,585-115-	
94-96	818	2,753	337	0		2,753-337-	
95-97							
96-98							
97-99	20,806	18,131	87	0		18,131- 87-	
98-00	43,341	50,488	116	0		50,488-116-	
99-01	54,889	128,099	233	0		128,099-233-	
00-02	60,448	169,545	280	0		169,545-280-	
01-03	51,318	176,077	343	0		176,077-343-	
02-04	40,710	139,451	343	0		139,451-343-	
03-05	19,395	104,782	540	0		104,782-540-	
04-06	7,284	80,168		0		80,168-	

FIVE-YEAR AVERAGE

02-06	28,233	107,180	380	0		107,180-380-	
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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.00

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	72,418		0	11,514	16	11,514	16
1981	102,257		0	22,497	22	22,497	22
1982	178,135	6	0	35,762	20	35,756	20
1983	86,990	244	0	12,847	15	12,603	14
1984	79,912	852	1	10,900	14	10,048	13
1985	89,203		0	12,225	14	12,225	14
1986	69,229	241-	0	2,477	4	2,718	4
1987	119,433		0	7,415	6	7,415	6
1988	124,116		0	11,926	10	11,926	10
1989	105,912	1,296	1	16,085	15	14,789	14
1990	120,822	2,322	2	10,634	9	8,312	7
1991	136,313	4,340	3	5,989	4	1,649	1
1992	145,709	2,804	2	13,473	9	10,669	7
1993	103,831	2,861	3	93,177	90	90,316	87
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
TOTAL	1,534,280	14,484	1	266,921	17	252,437	16

THREE-YEAR MOVING AVERAGES

80-82	117,603	2	0	23,258	20	23,256	20
81-83	122,461	83	0	23,702	19	23,619	19
82-84	115,012	367	0	19,836	17	19,469	17
83-85	85,368	365	0	11,991	14	11,626	14
84-86	79,448	204	0	8,534	11	8,330	10
85-87	92,622	80-	0	7,372	8	7,452	8
86-88	104,259	80-	0	7,273	7	7,353	7
87-89	116,487	432	0	11,809	10	11,377	10
88-90	116,950	1,206	1	12,882	11	11,676	10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.00

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
89-91	121,016	2,653	2	10,903	9	8,250	7
90-92	134,281	3,155	2	10,032	7	6,877	5
91-93	128,618	3,335	3	37,546	29	34,211	27
92-94	83,180	1,888	2	35,550	43	33,662	40
93-95	34,610	954	3	31,059	90	30,105	87
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							

FIVE-YEAR AVERAGE

02-06

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.1 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1999		8,148	804	7,344-
2000		15,314	3,265	12,049-
2001		3,320	173	3,147-
2002		64		64-
2003				
2004		500		500-
2005		19,935		19,935-
2006		33,251	22,491	10,760-
TOTAL		80,532	26,733	53,799-

THREE-YEAR MOVING AVERAGES

99-01	8,927	1,414	7,513-
00-02	6,233	1,146	5,087-
01-03	1,128	58	1,070-
02-04	188		188-
03-05	6,812		6,812-
04-06	17,895	7,497	10,398-

FIVE-YEAR AVERAGE

02-06	10,750	4,498	6,252-
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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 334.11 METERS - BRONZE CASE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	1,267		0		0		0
2003	550		0		0		0
2004	386		0		0		0
2005	5,451	460-	8-	460-	8-		0
2006	20,076		0		0		0
TOTAL	27,730	460-	2-	460-	2-		0

THREE-YEAR MOVING AVERAGES

02-04	734		0		0		0
03-05	2,129	153-	7-	153-	7-		0
04-06	8,638	153-	2-	153-	2-		0

FIVE-YEAR AVERAGE

02-06	5,546	92-	2-	92-	2-		0
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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 334.12 METERS - PLASTIC CASE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	35,543		0	0		0	0
2000	19,870		0	0		0	0
2001	9,679		0	0		0	0
2002	40,801		0	0		0	0
2003	157,987		0	0		0	0
2004	27,257		0	0		0	0
2005	63,885		0	0		0	0
2006	71,744		0	0		0	0
TOTAL	426,766		0	0		0	0

THREE-YEAR MOVING AVERAGES

99-01	21,697		0	0		0	0
00-02	23,450		0	0		0	0
01-03	69,489		0	0		0	0
02-04	75,348		0	0		0	0
03-05	83,043		0	0		0	0
04-06	54,296		0	0		0	0

FIVE-YEAR AVERAGE

02-06	72,335		0	0		0	0
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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.13 METERS - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	33,632		0	0	0	0	0
2000	33,099		0	0	0	0	0
2001	31,358		0	0	0	0	0
2002	39,220		0	0	0	0	0
2003	225,736		0	0	0	0	0
2004	56,147		0	0	0	0	0
2005	47,175		0	0	0	0	0
2006	92,883		0	0	0	0	0
TOTAL	559,250		0	0	0	0	0

THREE-YEAR MOVING AVERAGES

99-01	32,697		0	0	0	0	0
00-02	34,559		0	0	0	0	0
01-03	98,771		0	0	0	0	0
02-04	107,034		0	0	0	0	0
03-05	109,686		0	0	0	0	0
04-06	65,402		0	0	0	0	0

FIVE-YEAR AVERAGE

02-06	92,232		0	0	0	0	0
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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 334.20 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	6,948	1,639	24	244	4	1,395	20-
1981	5,274	3,502	66	190	4	3,312	63-
1982	9,427	7,762	82	1,985	21	5,777	61-
1983	12,331	10,887	88	553	4	10,334	84-
1984	7,254	8,123	112	875	12	7,248	100-
1985	3,465	5,544	160	3	0	5,541	160-
1986	4,999	7,797	156		0	7,797	156-
1987	4,258	2,332	55	1,104	26	1,228	29-
1988	12,008	4,017	33	1,249	10	2,768	23-
1989	16,317	2,428	15		0	2,428	15-
1990	12,861	7,153	56	326	3	6,827	53-
1991	15,861	5,859	37		0	5,859	37-
1992	8,264	3,399	41		0	3,399	41-
1993	17,135	6,893	40	187	1	6,706	39-
1994	1,227	2,796	228		0	2,796	228-
1995							
1996							
1997							
1998							
1999	20,848	38,847	186		0	38,847	186-
2000	31,912	51,443	161		0	51,443	161-
2001	18,429	48,910	265		0	48,910	265-
2002	26,956	54,685	203		0	54,685	203-
2003	193,755	40,090	21		0	40,090	21-
2004	471	71,500			0	71,500	
2005		38,747				38,747	
2006		27,013				27,013	
TOTAL	430,000	451,366	105	6,716	2	444,650	103-

THREE-YEAR MOVING AVERAGES

80-82	7,216	4,301	60	806	11	3,495	48-
81-83	9,011	7,384	82	909	10	6,475	72-
82-84	9,671	8,924	92	1,138	12	7,786	81-
83-85	7,683	8,185	107	477	6	7,708	100-
84-86	5,239	7,155	137	293	6	6,862	131-
85-87	4,241	5,224	123	369	9	4,855	114-
86-88	7,088	4,715	67	784	11	3,931	55-
87-89	10,861	2,926	27	784	7	2,142	20-
88-90	13,729	4,533	33	525	4	4,008	29-

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 334.20 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
89-91	15,013	5,147	34	109	1	5,038-	34-
90-92	12,329	5,470	44	109	1	5,361-	43-
91-93	13,753	5,384	39	62	0	5,322-	39-
92-94	8,875	4,363	49	62	1	4,301-	48-
93-95	6,121	3,230	53	62	1	3,168-	52-
94-96	409	932	228		0	932-	228-
95-97							
96-98							
97-99	6,949	12,949	186		0	12,949-	186-
98-00	17,587	30,097	171		0	30,097-	171-
99-01	23,729	46,400	196		0	46,400-	196-
00-02	25,765	51,679	201		0	51,679-	201-
01-03	79,713	47,895	60		0	47,895-	60-
02-04	73,727	55,425	75		0	55,425-	75-
03-05	64,742	50,112	77		0	50,112-	77-
04-06	157	45,754			0	45,754-	

FIVE-YEAR AVERAGE

02-06	44,236	46,407	105		0	46,407-	105-
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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	79,366	1,639	2	11,758	15	10,119	13
1981	107,531	3,502	3	22,687	21	19,185	18
1982	187,562	7,768	4	37,747	20	29,979	16
1983	99,321	11,131	11	13,400	13	2,269	2
1984	87,166	8,975	10	11,775	14	2,800	3
1985	92,668	5,544	6	12,228	13	6,684	7
1986	74,228	7,556	10	2,477	3	5,079-	7-
1987	123,691	2,332	2	8,519	7	6,187	5
1988	136,124	4,017	3	13,175	10	9,158	7
1989	122,229	3,724	3	16,085	13	12,361	10
1990	133,683	9,475	7	10,960	8	1,485	1
1991	152,174	10,199	7	5,989	4	4,210-	3-
1992	153,973	6,203	4	13,473	9	7,270	5
1993	120,966	9,754	8	93,364	77	83,610	69
1994	1,227	2,796	228		0	2,796-	228-
1995							
1996							
1997							
1998							
1999	90,023	46,996	52	804	1	46,192-	51-
2000	84,881	66,757	79	3,265	4	63,492-	75-
2001	59,466	52,230	88	173	0	52,057-	88-
2002	108,243	54,749	51		0	54,749-	51-
2003	578,028	40,090	7		0	40,090-	7-
2004	84,261	72,000	85		0	72,000-	85-
2005	116,511	58,223	50	460-	0	58,683-	50-
2006	184,704	60,264	33	22,491	12	37,773-	20-
TOTAL	2,978,026	545,924	18	299,910	10	246,014-	8-

THREE-YEAR MOVING AVERAGES

80-82	124,820	4,303	3	24,064	19	19,761	16
81-83	131,471	7,467	6	24,611	19	17,144	13
82-84	124,683	9,291	7	20,974	17	11,683	9
83-85	93,052	8,550	9	12,468	13	3,918	4
84-86	84,687	7,358	9	8,827	10	1,469	2
85-87	96,862	5,144	5	7,741	8	2,597	3
86-88	111,348	4,635	4	8,057	7	3,422	3
87-89	127,348	3,358	3	12,593	10	9,235	7
88-90	130,679	5,739	4	13,407	10	7,668	6

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
89-91	136,029	7,799	6	11,011	8	3,212	2
90-92	146,610	8,626	6	10,141	7	1,515	1
91-93	142,371	8,719	6	37,609	26	28,890	20
92-94	92,055	6,251	7	35,612	39	29,361	32
93-95	40,731	4,183	10	31,121	76	26,938	66
94-96	409	932	228		0	932-228-	
95-97							
96-98							
97-99	30,008	15,665	52	268	1	15,397-	51-
98-00	58,302	37,918	65	1,356	2	36,562-	63-
99-01	78,124	55,328	71	1,414	2	53,914-	69-
00-02	84,197	57,912	69	1,146	1	56,766-	67-
01-03	248,579	49,023	20	58	0	48,965-	20-
02-04	256,844	55,613	22		0	55,613-	22-
03-05	259,600	56,771	22	153-	0	56,924-	22-
04-06	128,492	63,496	49	7,344	6	56,152-	44-
FIVE-YEAR AVERAGE							
02-06	214,349	57,065	27	4,406	2	52,659-	25-

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	12,294	2,498	20	9,619	78	7,121	58
1981	7,347	4,205	57	6,633	90	2,428	33
1982	8,316	4,213	51	7,109	85	2,896	35
1983	5,859	5,083	87	5,315	91	232	4
1984	9,155	15,650	171	8,870	97	6,780	74-
1985	5,260	4,828	92	5,692	108	864	16
1986	4,060	6,489	160	6,416	158	73-	2-
1987	5,248	16,989	324	14,128	269	2,861-	55-
1988	15,368	7,826	51	1,174	8	6,652-	43-
1989	14,725	13,734	93	5,723	39	8,011-	54-
1990	15,761	20,197	128	3,281	21	16,916-	107-
1991	15,953	11,036	69	5,221	33	5,815-	36-
1992	60,190	28,345	47	1,943	3	26,402-	44-
1993	12,448	10,199	82	2,098	17	8,101-	65-
1994	5,440	5,777	106	2,610	48	3,167-	58-
1995							
1996							
1997							
1998							
1999	6,437	1,831	28	685	11	1,146-	18-
2000	8,303	2,385	29	263	3	2,122-	26-
2001	11,529	5,833	51		0	5,833-	51-
2002	19,766	846	4		0	846-	4-
2003	4,262		0		0		0
2004	10,660		0		0		0
2005	13,469	2,091	16		0	2,091-	16-
2006	17,275	898	5		0	898-	5-
TOTAL	289,125	170,953	59	86,780	30	84,173-	29-

THREE-YEAR MOVING AVERAGES

80-82	9,319	3,639	39	7,787	84	4,148	45
81-83	7,174	4,500	63	6,352	89	1,852	26
82-84	7,777	8,315	107	7,098	91	1,217-	16-
83-85	6,758	8,520	126	6,626	98	1,894-	28-
84-86	6,158	8,989	146	6,993	114	1,996-	32-
85-87	4,856	9,435	194	8,745	180	690-	14-
86-88	8,225	10,435	127	7,239	88	3,196-	39-
87-89	11,780	12,850	109	7,008	59	5,842-	50-
88-90	15,285	13,919	91	3,393	22	10,526-	69-

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
89-91	15,480	14,989	97	4,742	31	10,247-	66-
90-92	30,635	19,859	65	3,482	11	16,377-	53-
91-93	29,530	16,527	56	3,087	10	13,440-	46-
92-94	26,026	14,774	57	2,217	9	12,557-	48-
93-95	5,963	5,325	89	1,569	26	3,756-	63-
94-96	1,813	1,926	106	870	48	1,056-	58-
95-97							
96-98							
97-99	2,146	610	28	228	11	382-	18-
98-00	4,913	1,405	29	316	6	1,089-	22-
99-01	8,756	3,350	38	316	4	3,034-	35-
00-02	13,199	3,021	23	88	1	2,933-	22-
01-03	11,852	2,226	19		0	2,226-	19-
02-04	11,562	282	2		0	282-	2-
03-05	9,464	697	7		0	697-	7-
04-06	13,802	996	7		0	996-	7-
FIVE-YEAR AVERAGE							
02-06	13,086	767	6		0	767-	6-

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 340.10 OFF FURN & EQUIP - FURNITURE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1981	347		0		0		0
1982	3,899		0		0		0
1983							
1984	5,093		0	452	9	452	9
1985	7,522		0	263	3	263	3
1986	2,052	83	4	108	5	25	1
1987	9,810	442	5	130	1	312-	3-
1988	28,588	701	2	1,834	6	1,133	4
1989							
1990	10,934		0	146	1	146	1
1991	4,566		0	220	5	220	5
1992	3,579		0	117	3	117	3
1993	1,980	16	1	501	25	485	24
1994	441		0		0		0
1995							
1996							
1997							
1998							
1999							
2000	418		0		0		0
2001	1,135		0		0		0
2002							
2003							
2004							
2005							
2006							
TOTAL	80,364	1,242	2	3,771	5	2,529	3

THREE-YEAR MOVING AVERAGES

81-83	1,415		0		0		0
82-84	2,997		0	151	5	151	5
83-85	4,205		0	238	6	238	6
84-86	4,889	28	1	274	6	246	5
85-87	6,461	175	3	167	3	8-	0
86-88	13,483	409	3	691	5	282	2
87-89	12,799	381	3	655	5	274	2
88-90	13,174	234	2	660	5	426	3
89-91	5,167		0	122	2	122	2
90-92	6,360		0	161	3	161	3

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 340.10 OFF FURN & EQUIP - FURNITURE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	3,375	5	0	279	8	274	8
92-94	2,000	5	0	206	10	201	10
93-95	807	5	1	167	21	162	20
94-96	147		0		0		0
95-97							
96-98							
97-99							
98-00	139		0		0		0
99-01	518		0		0		0
00-02	518		0		0		0
01-03	378		0		0		0
02-04							
03-05							
04-06							

FIVE-YEAR AVERAGE

02-06

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.20 OFF FURN & EQUIP - PERIPHERAL COMPUTERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	131,194		0	83,945	64	83,945	64
1991	749		0		0		0
1992	26,150		0	3,146	12	3,146	12
1993	367,602	18	0	7,138	2	7,120	2
1994	30,281		0	312	1	312	1
1995							
1996							
1997							
1998							
1999	561,464		0		0		0
2000	41,085		0	1,525	4	1,525	4
2001	19,370		0		0		0
2002							
2003	323,588		0		0		0
2004	69,676		0		0		0
2005	4,542		0		0		0
2006	3,698		0		0		0
TOTAL	1,579,399	18	0	96,066	6	96,048	6

THREE-YEAR MOVING AVERAGES

90-92	52,698		0	29,030	55	29,030	55
91-93	131,500	6	0	3,428	3	3,422	3
92-94	141,344	6	0	3,532	2	3,526	2
93-95	132,628	6	0	2,483	2	2,477	2
94-96	10,094		0	104	1	104	1
95-97							
96-98							
97-99	187,155		0		0		0
98-00	200,849		0	508	0	508	0
99-01	207,306		0	508	0	508	0
00-02	20,151		0	508	3	508	3
01-03	114,319		0		0		0
02-04	131,088		0		0		0
03-05	132,602		0		0		0
04-06	25,972		0		0		0

FIVE-YEAR AVERAGE

02-06	80,301		0		0		0
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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 340.30 OFF FURN & EQUIP - COMPUTER SOFTWARE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2003	69,445		0		0		0
2004							
2005							
2006							
TOTAL	69,445		0		0		0
THREE-YEAR MOVING AVERAGES							
03-05	23,148		0		0		0
04-06							
FIVE-YEAR AVERAGE							
02-06	13,889		0		0		0

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.32 OFF FURN & EQUIP - COMPUTER SOFTWARE-PERSONAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	18,232		0		0		0
2000							
2001							
2002							
2003							
2004							
2005	33,675		0		0		0
2006							
TOTAL	51,907		0		0		0

THREE-YEAR MOVING AVERAGES

99-01	6,077		0		0		0
00-02							
01-03							
02-04							
03-05	11,225		0		0		0
04-06	11,225		0		0		0

FIVE-YEAR AVERAGE

02-06	6,735		0		0		0
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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.33 OFF FURN & EQUIP - COMPUTER SOFTWARE-OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2005	15,607	0	0	0
2006				
TOTAL	15,607	0	0	0
FIVE-YEAR AVERAGE				
02-06	3,121	0	0	0

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.50 OFF FURN & EQUIP - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	7,934		0		0		0
2000	199		0		0		0
2001	144		0		0		0
2002							
2003							
2004							
2005							
2006	149		0		0		0
TOTAL	8,426		0		0		0

THREE-YEAR MOVING AVERAGES

99-01	2,759		0		0		0
00-02	115		0		0		0
01-03	48		0		0		0
02-04							
03-05							
04-06	50		0		0		0

FIVE-YEAR AVERAGE

02-06	30		0		0		0
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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.1 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1982		140		12,200		12,060	
1983	32,127	100	0	8,100	25	8,000	25
1984	9,205		0	7,500	81	7,500	81
1985	87,029	315	0	17,700	20	17,385	20
1986	33,598		0	6,444	19	6,444	19
1987	53,418	11	0	10,875	20	10,864	20
1988	46,179	60	0	8,550	19	8,490	18
1989	50,554		0	22,509	45	22,509	45
1990	96,067	1,393	1	27,637	29	26,244	27
1991	118,677		0	36,945	31	36,945	31
1992	96,153		0	32,236	34	32,236	34
1993	72,282		0	23,220	32	23,220	32
1994	60,343	1,498	2	17,716	29	16,218	27
1995							
1996							
1997							
1998							
1999	44,574	2,850	6	11,675	26	8,825	20
2000	94,444	5,440	6	16,729	18	11,289	12
2001	90,536		0		0		0
2002		7,629		30,000		22,371	
2003	52,861	1,010	2	13,321	25	12,311	23
2004	27,211		0		0		0
2005	18,273		0		0		0
2006	197,839	11,832-	6-		0	11,832	6
TOTAL	1,281,370	8,614	1	303,357	24	294,743	23

THREE-YEAR MOVING AVERAGES

82-84	13,777	80	1	9,267	67	9,187	67
83-85	42,787	138	0	11,100	26	10,962	26
84-86	43,277	105	0	10,548	24	10,443	24
85-87	58,015	109	0	11,673	20	11,564	20
86-88	44,398	24	0	8,623	19	8,599	19
87-89	50,050	24	0	13,978	28	13,954	28
88-90	64,267	484	1	19,565	30	19,081	30
89-91	88,433	464	1	29,030	33	28,566	32
90-92	103,632	464	0	32,273	31	31,809	31
91-93	95,704		0	30,800	32	30,800	32
92-94	76,259	499	1	24,391	32	23,892	31

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.1 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	44,208	499	1	13,645	31	13,146	30
94-96	20,114	499	2	5,905	29	5,406	27
95-97							
96-98							
97-99	14,858	950	6	3,892	26	2,942	20
98-00	46,340	2,763	6	9,468	20	6,705	14
99-01	76,518	2,763	4	9,468	12	6,705	9
00-02	61,660	4,356	7	15,576	25	11,220	18
01-03	47,799	2,880	6	14,440	30	11,560	24
02-04	26,691	2,880	11	14,440	54	11,560	43
03-05	32,782	337	1	4,440	14	4,103	13
04-06	81,108	3,944	5-		0	3,944	5
FIVE-YEAR AVERAGE							
02-06	59,237	639-	1-	8,664	15	9,303	16

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.2 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	13,756		0	1,900	14	1,900	14
1987	41,200		0	7,300	18	7,300	18
1988	9,955		0	3,200	32	3,200	32
1989	41,315		0	19,767	48	19,767	48
1990							
1991	58,941		0	11,440	19	11,440	19
1992	79,570		0	17,458	22	17,458	22
1993	13,415		0	2,000	15	2,000	15
1994	25,100		0	5,500	22	5,500	22
1995							
1996							
1997							
1998							
1999							
2000	89,605	5,830	7	19,045	21	13,215	15
2001	18,235		0		0		0
2002		3,340		6,102		2,762	
2003							
2004							
2005							
2006	47,659	1,060-	2-		0	1,060	2
TOTAL	438,751	8,110	2	93,712	21	85,602	20

THREE-YEAR MOVING AVERAGES

86-88	21,637		0	4,133	19	4,133	19
87-89	30,823		0	10,089	33	10,089	33
88-90	17,090		0	7,656	45	7,656	45
89-91	33,419		0	10,402	31	10,402	31
90-92	46,170		0	9,633	21	9,633	21
91-93	50,642		0	10,299	20	10,299	20
92-94	39,362		0	8,319	21	8,319	21
93-95	12,838		0	2,500	19	2,500	19
94-96	8,367		0	1,833	22	1,833	22
95-97							
96-98							
97-99							
98-00	29,868	1,943	7	6,348	21	4,405	15
99-01	35,947	1,943	5	6,348	18	4,405	12
00-02	35,947	3,057	9	8,382	23	5,325	15

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.2 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
01-03	6,078	1,113	18	2,034	33	921	15
02-04		1,113		2,034		921	
03-05							
04-06	15,886	353-	2-		0	353	2
FIVE-YEAR AVERAGE							
02-06	9,532	456	5	1,220	13	764	8

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.3 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1982	34,922	120	0	4,400	13	4,280	12
1983	33,905	125	0	7,900	23	7,775	23
1984							
1985	39,613	175	0	7,600	19	7,425	19
1986	38,712		0	1,416	4	1,416	4
1987	49,853		0	16,125	32	16,125	32
1988	46,956		0	10,900	23	10,900	23
1989	57,313	50	0	23,047	40	22,997	40
1990	30,101		0	13,824	46	13,824	46
1991	9,700		0	1,000	10	1,000	10
1992	11,500		0	4,893	43	4,893	43
1993	12,323		0		0		0
1994	36,024	241	1		0	241-	1-
1995							
1996	42,288		0		0		0
1997	84,116		0		0		0
1998							
1999	32,082		0	5,300	17	5,300	17
2000							
2001							
2002	12,116	700	6		0	700-	6-
2003	2,900		0		0		0
2004							
2005							
2006							
TOTAL	574,424	1,411	0	96,405	17	94,994	17

THREE-YEAR MOVING AVERAGES

82-84	22,942	82	0	4,100	18	4,018	18
83-85	24,506	100	0	5,167	21	5,067	21
84-86	26,108	58	0	3,005	12	2,947	11
85-87	42,726	58	0	8,380	20	8,322	19
86-88	45,174		0	9,480	21	9,480	21
87-89	51,374	17	0	16,691	32	16,674	32
88-90	44,790	17	0	15,924	36	15,907	36
89-91	32,371	17	0	12,624	39	12,607	39
90-92	17,100		0	6,572	38	6,572	38
91-93	11,174		0	1,964	18	1,964	18
92-94	19,949	80	0	1,631	8	1,551	8

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 341.3 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
93-95	16,116	80	0		0	80-	0	
94-96	26,104	80	0		0	80-	0	
95-97	42,135		0		0		0	
96-98	42,135		0		0		0	
97-99	38,733		0	1,767	5	1,767	5	
98-00	10,694		0	1,767	17	1,767	17	
99-01	10,694		0	1,767	17	1,767	17	
00-02	4,039	233	6		0	233-	6-	
01-03	5,005	233	5		0	233-	5-	
02-04	5,005	233	5		0	233-	5-	
03-05	967		0		0		0	
04-06								
FIVE-YEAR AVERAGE								
02-06	3,003	140	5		0	140-	5-	

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.4 TRANSPORTATION EQUIPMENT - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	220		0		0		0
1997	2,993		0		0		0
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
TOTAL	3,213		0		0		0

THREE-YEAR MOVING AVERAGES

96-98	1,071		0		0		0
97-99	998		0		0		0
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							

FIVE-YEAR AVERAGE

02-06

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	18,191		0		0		0
2000	17,690		0		0		0
2001	16,345		0		0		0
2002	5,000		0	2,500	50	2,500	50
2003							
2004	8,916		0		0		0
2005	9,089		0		0		0
2006							
TOTAL	75,231		0	2,500	3	2,500	3

THREE-YEAR MOVING AVERAGES

99-01	17,409		0		0		0
00-02	13,011		0	833	6	833	6
01-03	7,115		0	833	12	833	12
02-04	4,639		0	833	18	833	18
03-05	6,002		0		0		0
04-06	6,002		0		0		0

FIVE-YEAR AVERAGE

02-06	4,601		0	500	11	500	11
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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 344 LABORATORY EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	1,008		0		0		0
1981	496		0		0		0
1982	3,452		0		0		0
1983	10,312	77	1		0	77-	1-
1984	6,052		0		0		0
1985	7,897		0		0		0
1986	2,137	35	2	2,000	94	1,965	92
1987	40,115	7,000	17		0	7,000-	17-
1988	5,803		0		0		0
1989							
1990	11,362		0		0		0
1991	21,702		0		0		0
1992	8,891		0		0		0
1993	26,567		0		0		0
1994	63-		0		0		0
1995							
1996							
1997							
1998							
1999	38,936		0		0		0
2000	20,429		0		0		0
2001	12,946		0		0		0
2002							
2003							
2004							
2005	32,448		0		0		0
2006							
TOTAL	250,490	7,112	3	2,000	1	5,112-	2-

THREE-YEAR MOVING AVERAGES

80-82	1,652		0		0		0
81-83	4,753	26	1		0	26-	1-
82-84	6,605	26	0		0	26-	0
83-85	8,087	26	0		0	26-	0
84-86	5,362	12	0	667	12	655	12
85-87	16,716	2,345	14	667	4	1,678-	10-
86-88	16,018	2,345	15	667	4	1,678-	10-
87-89	15,306	2,333	15		0	2,333-	15-
88-90	5,722		0		0		0

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 344 LABORATORY EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
89-91	11,021	0	0	0
90-92	13,985	0	0	0
91-93	19,053	0	0	0
92-94	11,798	0	0	0
93-95	8,835	0	0	0
94-96	21-	0	0	0
95-97				
96-98				
97-99	12,979	0	0	0
98-00	19,788	0	0	0
99-01	24,103	0	0	0
00-02	11,125	0	0	0
01-03	4,315	0	0	0
02-04				
03-05	10,816	0	0	0
04-06	10,816	0	0	0
FIVE-YEAR AVERAGE				
02-06	6,490	0	0	0

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 345 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	13,957	20	0	10,100	72	10,080	72
1981							
1982	4,745		0		0		0
1983	369-		0		0		0
1984							
1985	34,721	35	0	18,612	54	18,577	54
1986	3,106		0		0		0
1987							
1988	7,922		0		0		0
1989							
1990	479-		0		0		0
1991	65,103		0	8,554	13	8,554	13
1992	10,550		0		0		0
1993	4,132		0	152	4	152	4
1994	22,762		0	2,000	9	2,000	9
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
TOTAL	166,150	55	0	39,418	24	39,363	24

THREE-YEAR MOVING AVERAGES

80-82	6,234	7	0	3,367	54	3,360	54
81-83	1,459		0		0		0
82-84	1,459		0		0		0
83-85	11,451	12	0	6,204	54	6,192	54
84-86	12,609	12	0	6,204	49	6,192	49
85-87	12,609	12	0	6,204	49	6,192	49
86-88	3,676		0		0		0
87-89	2,641		0		0		0
88-90	2,481		0		0		0

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 345 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
89-91	21,541		0	2,851	13	2,851	13
90-92	25,058		0	2,851	11	2,851	11
91-93	26,595		0	2,902	11	2,902	11
92-94	12,481		0	717	6	717	6
93-95	8,965		0	717	8	717	8
94-96	7,587		0	667	9	667	9
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							

FIVE-YEAR AVERAGE

02-06

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.1 COMMUNICATION EQUIPMENT - NON-TELEPHONE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	22,990		0		0		0
2000	11,284	159	1		0	159-	1-
2001							
2002							
2003							
2004							
2005							
2006							
TOTAL	34,274	159	0		0	159-	0

THREE-YEAR MOVING AVERAGES

99-01	11,425	53	0		0	53-	0
00-02	3,761	53	1		0	53-	1-
01-03							
02-04							
03-05							
04-06							

FIVE-YEAR AVERAGE

02-06

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 347 MISCELLANEOUS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	39,791		0		0		0
2000	2,416		0	2,000	83	2,000	83
2001							
2002							
2003	14,388		0		0		0
2004	1,212		0		0		0
2005							
2006	2,872		0		0		0
TOTAL	60,679		0	2,000	3	2,000	3

THREE-YEAR MOVING AVERAGES

99-01	14,069		0	667	5	667	5
00-02	805		0	667	83	667	83
01-03	4,796		0		0		0
02-04	5,200		0		0		0
03-05	5,200		0		0		0
04-06	1,361		0		0		0

FIVE-YEAR AVERAGE

02-06	3,694		0		0		0
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