

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: **Michael A. Miller**

180. Provide a copy of each adjusting entry proposed by the Company's independent Auditors in the two most recent audits of the Company, the parent company, and the affiliated service company. Include supporting documentation.

Response:

Please see the response to KAW_R_AGDR1#166_042610 and KAW_R_AGDR1#176_042610 regarding KAW. Please refer to the response to KAW_R_AGDR1#97_042610 regarding the Parent Company.

For the electronic version of this response, refer to KAW_R_AGDR1#180_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: **Michael A. Miller**

181. Provide a copy of the Company's (and the parent company's) two most recent management letters and recommendations received from the Company's independent auditors.

Response:

The information requested has not been made public and is subject to the public disclosure requirements of the Securities and Exchange Commission, is confidential and proprietary, and, therefore, the Company has filed a Petition for Confidential Treatment contemporaneously with these responses. The Company will provide copies of the requested documents to all parties in this case upon execution of an appropriate confidentiality agreement.

For the electronic version, refer to KAW_R_AGDR1#181_CONF_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Michael A. Miller/Nick Rowe

182. List each internal audit completed, scheduled, or in progress at the Company for 2007, 2008 and 2009. For each, list subject of audit, date of audit, date of report and title of report.

Response:

Subject: Kentucky American Water (Work force analysis, Delegation of Authority, Organizational alignment, Inventory)

Audit Date: Field work completed May 9, 2008

Date of Report: July 18, 2009

Title: Internal Audit Department – Kentucky American Water

For the electronic version, refer to KAW_R_AGDR1#182_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Nick Rowe/Michael A. Miller/Keith Cartier

183. Provide a copy of the Company's most recent management and operations audit.

Response:

The Management Audit was performed in June, 1991, by Schumaker & Company for the Kentucky Public Service Commission and is titled: COMPREHENSIVE MANAGEMENT and OPERATIONS AUDIT of KENTUCKY-AMERICAN WATER COMPANY. The report contains 464 pages, is available at the Public Service Commission of the Commonwealth of Kentucky and will be made available by Kentucky-American Water Company for inspection by the Attorney General.

For the current Operations Audit, please see attached.

For the electronic version, refer to KAW_R_AGDR1#183_042610.pdf.



Steven L. Beshear
Governor

David L. Armstrong
Chairman

Leonard K. Peters
Secretary
Energy and Environment Cabinet

Commonwealth of Kentucky
Public Service Commission
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James W. Gardner
Vice Chairman

Charles R. Borders
Commissioner

December 9, 2009

Nick Rowe
President
Kentucky-American Water Company
2300 Richmond Road
Lexington, KY 40502

PERIODIC REGULATORY COMPLIANCE WATER UTILITY INSPECTION

On November 17 and 18, 2009, Jim Adcock conducted a periodic regulatory compliance inspection of the Kentucky-American Water Company serving Bourbon, Clark, Fayette, Harrison, Jessamine, Scott, and Woodford Counties in Kentucky. A copy of the report is attached for your review. No deficiencies were documented during this periodic inspection. The previous inspection was conducted on October 6, 2008. No deficiencies were documented during that inspection.

Please take a few moments to review the attached inspection. If you have any questions or need additional information, you are welcome to contact me at (502) 564-3940. We appreciate your continued interest in the safe operation of your facility.

A handwritten signature in black ink that reads "George W. Wakim".

GEORGE W. WAKIM, P.E., MANAGER, WATER & SEWER BRANCH, ENGINEERING
DIVISION

Attachment: KAWC-11171809 Inspection Report
C: Julie Roney, DOW, EEC

**COMMONWEALTH OF KENTUCKY
PUBLIC SERVICE COMMISSION
UTILITY INSPECTION REPORT**

Report Date: 11/19/09

Report Number: Kentucky-AmericanWC-111709

BRIEF

Inspector: Jim R. Adcock
Inspection Date: November 17-18, 2009
Type of Inspection: Periodic Regulatory Compliance Inspection
Type of Facility: Privately-owned water company
Name of Utility: Kentucky-American Water Company
Location of Facility: 2300 Richmond Road, Lexington, KY 40502
Attention: Nick Rowe, President
Purpose of Inspection: Periodic inspection of utility facilities operation and maintenance practices to verify compliance with PSC regulations.
Applicable Regulations: KRS 278 and 807 KAR Chapter 5

INSPECTION

Description of Utility: Two Water Treatment Plants with a capacity of 70 million gallons
Number of Customers: 119,053
Area of Operation: Bourbon, Clark, Fayette, Harrison, Jessamine, Scott, and Woodford Counties
Supply Source: Kentucky River
Distribution Description: Average daily consumption of 42,861,000 GPD; 15,400 miles of distribution line (DI, PVC, AC, and cast iron); total storage capacity of 22.6 million gallons.
Workforce Summary: 125 employees: 72 office; 53 field
Utility Reps in Insp: David Shehee, Tim Coy, and Mitzi Combs
Date of Last Inspection: 10-6-08
DTR from Last Insp: 0
DTRs not Cleared: 0

Summary of items and facilities inspected:

Records including, but not limited to, pressure charts; meter testing, reading and history; flushing; service interruptions; complaints; facilities inspections and procedures; operation and maintenance manual; facilities maintenance; safety guidelines; a copy of a water shortage response plan; and the service area map, etc.; Richmond Road Station water treatment plant; Kentucky River Station water treatment plant; meter test shop; high service pumps; diesel engine; clarifiers; clearwells; raw water pumps; backwash pumps; Cox Street ground tank (1 million gal.); Cox Street elevated tank (1 million gal.); Clays Mill tank #1 (3 million gal.); Clays Mill tank #2 (3 million gal.); Eastland Drive tank (2 million gal.); Hume Road tank (3 million gal.); Muddy Ford tank (.75 million gal.); new Woodlake tank under construction (3 million gal.); new Woodlake pump station; and new Highway 421 water treatment plant under construction. During this periodic regulatory compliance inspection, it was not possible to review every record relating to all Commission requirements. Therefore, in some instances the results contained in this report are indicative of those items inspected and reviewed on a sample basis.

**COMMONWEALTH OF KENTUCKY
PUBLIC SERVICE COMMISSION**

UTILITY INSPECTION REPORT

Report Date: 11/19/09

Report Number: Kentucky-AmericanWC-111709

FINDINGS

RECOMMENDATIONS

ADDITIONAL INSPECTOR COMMENTS

Water loss for 2007 was 12.78 percent; water loss for 2008 was 12.81 percent; and water loss reported by utility management for 2009 was approximately 11.0 percent. Kentucky-American Water Company has a water loss prevention/leak detection program.

On November 9, 2009, Kentucky-American Water Company announced another significant milestone associated with Central Kentucky's Water Supply Solution with construction completed on a portion of the project's underground, 42-inch pipeline that crosses under the North Elkhorn Creek. The on-going water treatment plant and pipeline construction project, which is now more than 70 percent complete, includes a new 20-million-gallon-per-day water treatment plant, a 3-million-gallon water storage tank and booster pump station, and a 31-mile, 42-inch underground pipeline that connects the treatment plant to the existing distribution system in Fayette County.

The utility's meter test benches were last calibrated by the Public Service Commission in October 2000.

A periodic regulatory compliance inspection will be conducted within a year.

Submitted by:

cw

Jim R. Adcock

Jim R. Adcock

Utility Regulatory and Safety Investigator III

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Witness: Michael A. Miller

184. Have there been any independent audits or regulatory commission sponsored reviews done of AWWSC in 2008, 2009 or 2010? If so, please identify each such review and provide a copy of the related reports and testimony.

Response:

The only Commission sponsored management audit specific to the AWWSC costs is an active proceeding in Tennessee before the TRA in case number 09-00086 regarding AWWSC costs to Tennessee American Water. There was a Commission sponsored comprehensive management audit of Pennsylvania American Water in Docket Number D-06MGT029 which addressed AWWSC costs to PAWC. The Pennsylvania American Water management audit can be found at www.puc.state.pa.us.

For the electronic version, refer to KAW_R_AGDR1#184_042610.pdf.

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Witness: **Michael A. Miller**

185. If applicable, list the expense associated with the most recent management audit. If the Company is amortizing the expense, list the amount of base and test period expense, the unamortized amount at December 31, 2007, 2008 and 2009 and state when the amortization will end.

Response:

None.

For the electronic version, refer to KAW_R_AGDR1#185_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
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ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Michael A. Miller/Sheila Miller

186. List each proposed pro forma entry which was considered in this filing but not made and state the reason(s) why the entry was not made.

Response:

The Company objects to this question on the grounds that it is vague and burdensome and that it calls for information that is protected by attorney-client privilege and the attorney work product doctrine. Notwithstanding the objection KAW responds as follows. The preparation of a rate case for KAW is a lengthy process which involves extensive review of both historical information and forecasted or budget information. The Company reviews this historical and forecasted information, as well as more up to date information on future test-year material contracts, electric tariffs and rate filings, employee levels, union contracts, capital market conditions and forecasts, Capital Spending and every other area of the cost of service. From the most current up to date data available, the rate department, working with KAW management, prepares the rate case which is supported by extensive schedules and work papers supporting its requested revenue requirement. The Company believes its filing in this case reflects that effort. Given the extensive amount of information reviewed for this filing and included in the Company's filing, the Company did not track each and every conversation that led to each element of the cost of service in this filing. The Company believes and continues to believe its filing in this case accurately reflects the Company's cost of service for the forecasted test-year in this case. In a filing of this magnitude there will be areas where conditions change during the processing of the case, or immaterial errors are found in the filing documents. As has always been the Company's position in rate filings before this Commission, the Company will pro-actively make the parties and the Commission aware when discrepancies are found through the discovery process or elements of the case are influenced by more current data.

For the electronic version, refer to KAW_R_AGDR1#186_042610.pdf.

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Witness: Michael A. Miller/Sheila Miller

187. Please provide, in Microsoft Excel or Excel compatible format, the year-end balances from December 31, 2008 through December 31, 2009, May 31, 2010 and the 13-month September 30, 2008 average total jurisdictional balances for the following:
- a. Plant in Service (by category, both total and depreciable)
 - b. CWIP
 - c. Construction completed not classified
 - d. Accumulated Depreciation (by categories provided in part a, above)
 - e. Plant Held for Future Use
 - f. Customer Contributions in Aid of Construction
 - g. Customer Advances
 - h. Prepayments (by type)
 - i. Materials and Supplies - Operating by category
 - j. Materials and Supplies - Undistributed Stores Expense
 - k. Other Current Assets (by type)
 - l. Other Deferred Charges (by type)
 - m. Accumulated Deferred Income Taxes - Depreciation
 - n. Accumulated Deferred Income Taxes - Other (by type)
 - o. Miscellaneous Reserves (by type)
 - p. Retirement Work in Progress (by plant category)

Response:

Please see attached. Refer to Schedule B-8 for the base period ending May 31, 2010 and the forecasted period as of the twelve months ending September 30, 2011. Schedule B-8 was filed in the Company's original application and is referenced as KAW_APP_EX37B_022610 pages 53 and 54 of 54.

For the excel format, refer to the CD enclosed with this filing and refer to the folder named KAW_R_AGDR1#187_042610.

For the electronic version of this response, refer to KAW_R_AGDR1#187_042610.

Kentucky American Water Company

FormID RT012USR
Version AGDR1_187

Description			December 2008	December 2009
B01 Utility Plant Original Cost				
101000	301000	Organization	37,450	37,450
101000	302000	Franchises	70,261	70,261
101000	303200	Land & Ld Rights SS	335,512	335,512
101000	303300	Land & Ld Rights P	91,827	91,827
101000	303400	Land & Ld Rights WT	68,164	68,164
101000	303500	Land & Ld Rights TD	4,019,854	4,019,854
101000	304100	Struct & Imp SS	2,648,365	2,673,341
101000	304200	Struct & Imp P	5,159,568	5,215,325
101000	304300	Struct & Imp WT	9,855,826	9,895,781
101000	304400	Struct & Imp TD	812,634	904,115
101000	304500	Struct & Imp AG	255,558	388,784
101000	304600	Struct & Imp Offices	4,073,676	5,235,444
101000	304610	Gen Structures - HVAC	10,570	10,570
101000	304700	Struct & Imp Store,Shop,	989,656	989,656
101000	304800	Struct & Imp Misc	1,928,892	1,923,367
101000	305000	Collect & Impounding	1,005,086	1,005,086
101000	306000	Lake, River & Other Inta	537,098	537,098
101000	309000	Supply Mains	5,136,109	5,141,563
101000	310000	Power Generation Equip	918,141	935,700
101000	311200	Pump Equip Electric	9,390,162	9,385,972
101000	311300	Pump Equip Diesel	718,476	718,476
101000	311400	Pump Equip Hydraulic	8,405	-366,614
101000	311520	Pumping Equipment SS	4,261,436	8,382,968
101000	311540	Pumping Equipment TD	176,341	176,341
101000	320100	WT Equip Non-Media	30,058,218	30,237,980
101000	320200	WT Equip Filter Media	27,968	168,569
101000	330000	Dist Reservoirs & Standp	1,656,900	1,668,616
101000	330100	Elevated Tanks & Standpi	10,170,089	10,268,087
101000	330200	Ground Level Facilities	112,147	112,147
101000	330400	Clearwell	582	582
101000	331001	TD Mains Not Classified	149,157,168	149,498,765
101000	331100	TD Mains 4in & Less	3,945,533	4,402,624
101000	331200	TD Mains 6in to 8in	7,735,257	11,624,520
101000	331300	TD Mains 10in to 16in	1,952,821	3,663,379
101000	331400	TD Mains 18in & Grtr	2,678,628	2,743,789
101000	333000	Services	38,387,431	42,192,867
101000	334100	Meters	105,537	1,507,114
101000	334110	Meters Bronze Case	-130,393	138,728
101000	334120	Meters Plastic Case	919,109	699,691
101000	334130	Meters Other	7,194,650	7,273,239
101000	334131	Meters Other-Rem Rdr Unt	270,918	270,918
101000	334200	Meter Installations	15,330,472	16,402,650
101000	334300	Meter Vaults	39,154	121,726
101000	335000	Hydrants	10,972,514	11,829,351
101000	339100	Other P/E Intangible	8,375	8,375
101000	339600	Other P/E CPS	-313,790	227,159
101000	340100	Office Furniture & Equip	744,556	733,353
101000	340210	Comp & Periph Mainframe	76,923	89,282
101000	340220	Comp & Periph Personal	836,897	783,670
101000	340230	Comp & Periph Other	207,607	267,519

Description		December 2008	December 2009
101000	340300 Computer Software	4,547,519	4,547,519
101000	340320 Comp Software Personal	777	3,481
101000	340325 Comp Software Customized	97,249	97,249
101000	340330 Comp Software Other	532,344	532,344
101000	340500 Other Office Equipment	97,311	88,369
101000	341100 Trans Equip Lt Duty Trks	1,884,337	1,890,069
101000	341200 Trans Equip Hvy Duty Trk	1,076,124	1,160,937
101000	341300 Trans Equip Autos	224,006	207,857
101000	341400 Trans Equip Other	225,997	416,326
101000	342000 Stores Equipment	33,927	33,927
101000	343000 Tools,Shop,Garage Equip	1,787,387	1,905,672
101000	344000 Laboratory Equipment	809,973	828,027
101000	345000 Power Operated Equipment	1,599,114	1,526,035
101000	346100 Comm Equip Non-Telephone	1,927,984	1,922,088
101000	346190 Remote Control & Instrum	10,359	22,311
101000	346200 Comm Equip Telephone	0	240,675
101000	347000 Misc Equipment	1,270,975	1,250,465
101000	348000 Other Tangible Property	138,485	138,485
101000	354200 WW Struct & Imp Coll	0	0
106000	304100 Struct & Imp SS	30,579	0
106000	304200 Struct & Imp P	5,172	0
106000	304300 Struct & Imp WT	74,119	1,288
106000	304400 Struct & Imp TD	0	121,426
106000	304500 Struct & Imp AG	118,137	0
106000	304600 Struct & Imp Offices	1,163,354	556,618
106000	304700 Struct & Imp Store,Shop,	0	799,356
106000	304800 Struct & Imp Misc	26	0
106000	309000 Supply Mains	7,806	2,352
106000	311200 Pump Equip Electric	0	0
106000	311520 Pumping Equipment SS	61,113	30,427
106000	311530 Pumping Equipment WT	0	0
106000	320100 WT Equip Non-Media	123,485	163,924
106000	330000 Dist Reservoirs & Standp	12,735	0
106000	330100 Elevated Tanks & Standpi	0	8,747
106000	330200 Ground Level Facilities	15,646	8,939
106000	330400 Clearwell	27,728	0
106000	331001 TD Mains Not Classified	521,431	115,662
106000	331100 TD Mains 4in & Less	280,091	28,637
106000	331200 TD Mains 6in to 8in	2,098,042	1,563,530
106000	331300 TD Mains 10in to 16in	1,751,996	152,720
106000	331400 TD Mains 18in & Grtr	0	336,552
106000	333000 Services	1,900,961	712,626
106000	334100 Meters	233,278	605,147
106000	334110 Meters Bronze Case	3,674,404	3,509,721
106000	334120 Meters Plastic Case	27,907	0
106000	334130 Meters Other	425,056	127,575
106000	334131 Meters Other-Rem Rdr Unt	3,207	3,202
106000	334200 Meter Installations	480,616	159,988
106000	334300 Meter Vaults	80,199	18,158
106000	335000 Hydrants	700,025	81,171
106000	339600 Other P/E CPS	31,736	12,536
106000	340100 Office Furniture & Equip	3,676	0
106000	340220 Comp & Periph Personal	17,925	20,576
106000	340230 Comp & Periph Other	11,148	14,444
106000	340300 Computer Software	0	3,492
106000	340325 Comp Software Customized	0	0

Description		December 2008	December 2009
106000	340330 Comp Software Other	0	0
106000	341100 Trans Equip Lt Duty Trks	80,866	136,879
106000	341200 Trans Equip Hvy Duty Trk	142,377	0
106000	341400 Trans Equip Other	94,105	0
106000	343000 Tools,Shop,Garage Equip	85,143	1,728
106000	344000 Laboratory Equipment	18,428	0
106000	346100 Comm Equip Non-Telephone	599	0
106000	346190 Remote Control & Instrumenta	11,952	16,934
106000	346200 Comm Equip Telephone	236,002	125
106000	347000 Misc Equipment	-291	1,949
B01 Utility Plant Original Cost - Total		365,468,985	380,839,006
B02 CWIP			
105050	11 CWIP Accr-Bldgs	619	1,004
105050	21 CWIP Accr-Infra	287,604	5,999,425
105050	31 CWIP Accr-Plant	4,656,847	365,988
105110	1 CWIP History	10,021,826	10,021,826
105110	11 CWIP History-Bldgs	51,967	51,967
105110	21 CWIP History-Infrastr	-5,381	-5,381
105110	31 CWIP History-Plant	602,319	602,319
105125	1 CWIP Permits & Fees	49,193	49,193
105125	11 CWIP Permits-Bldgs	773,597	948,521
105125	21 CWIP Permits-Infrastr	158,832	212,648
105125	31 CWIP Permits-Plant	2,451,468	4,026,873
105150	1 CWIP M&S & Purchases	19,115,345	19,115,345
105150	11 CWIP M & S-Bldgs	316,707	316,707
105150	21 CWIP M & S-Infrastr	26,028,125	28,865,915
105150	31 CWIP M & S-Plant	11,677,435	13,016,100
105175	1 CWIP Professional Servic	30,276	30,276
105175	21 CWIP Prof Svc-Infrastr	1,667,285	1,847,632
105175	31 CWIP Prof Svc-Plant	73,349	73,349
105200	1 CWIP Co Labor	1,594,849	1,594,849
105200	11 CWIP Co Labor-Bldgs	21,286	21,286
105200	21 CWIP Co Labor-Infrastr	4,426,820	5,314,079
105200	31 CWIP Co Labor-Plant	759,896	769,062
105250	1 CWIP Co Labor OH	1,765,849	1,765,849
105250	11 CWIP Labor OH-Bldgs	5,740	5,740
105250	21 CWIP Labor OH-Infrastr	2,750,492	3,404,596
105250	31 CWIP Labor OH-Plant	330,763	335,353
105260	1 CWIP Overhead	688,755	688,755
105260	11 CWIP Overhead-Bldgs	179,653	181,101
105260	21 CWIP Overhead-Infrastr	4,543,732	5,402,556
105260	31 CWIP Overhead-Plant	1,727,534	1,922,883
105270	1 CWIP Service Co Chgs	5,270	5,270
105270	21 CWIP AWWSC Chg-Infrastr	589,222	672,458
105270	31 CWIP AWWSC Chg-Plant	961,916	1,487,721
105275	1 CWIP Contracted Services	26,670,271	26,670,271
105275	11 CWIP Contr Svc-Bldgs	719,410	735,407
105275	21 CWIP Contr Svc-Infrastr	54,548,285	80,432,022
105275	31 CWIP Contr Svc-Plant	42,744,776	98,086,097
105280	1 CWIP Retainage	366,817	366,817
105280	11 CWIP Retainage-Bldgs	61,325	61,325
105280	21 CWIP Retainage-Infrastr	4,166,930	4,966,544
105280	31 CWIP Retainage-Plant	1,589,342	3,944,890
105285	21 CWIP Developer Const Cos	0	12,614

Description		December 2008	December 2009
105300	1 CWIP Paving	22,858	22,858
105300	21 CWIP Paving-Infrastr	199,028	199,028
105300	31 CWIP Paving-Plant	466	466
105350	1 CWIP AFUDC Debt	703,912	703,912
105350	11 CWIP AFUDC Debt-Bldgs	51,763	51,763
105350	21 CWIP AFUDC Debt-Infrastr	699,417	4,355,698
105350	31 CWIP AFUDC Debt-Plant	1,007,257	859,109
105375	1 CWIP AFUDC Equity	809,429	809,429
105375	11 CWIP AFUDC Eqty-Bldgs	74,380	74,380
105375	21 CWIP AFUDC Eqty-Infrastr	921,751	3,130,529
105375	31 CWIP AFUDC Eqty-Plant	1,284,072	1,089,791
105390	11 CWIP Tran PY Chg-Bldgs	176,512	176,512
105390	21 CWIP Tran PY Chg-Infrastr	562,183	562,183
105390	31 CWIP Tran PY Chg-Plant	-876,553	-876,553
105391	1 CWIP Trans Current Yr Ch	-9,843,395	-9,843,395
105399	31 CWIP Prelim Eng-Plant	2,618	2,618
105900	CWIP Transfer to UPIS	-3,527	-3,527
105900	1 CWIP Transfer to UPIS	-51,962,727	-51,962,727
105900	11 CWIP Tran UPIS-Bldgs	-1,950,919	-1,950,919
105900	21 CWIP Tran UPIS-Infrastr	-88,526,441	-98,312,676
105900	31 CWIP Tran UPIS-Plant	-28,027,860	-34,678,353
B02 CWIP-Total		54,500,570	138,797,378

B03 Accumulated Depreciation

301000	Organization	0	0
302000	Franchises	0	0
303200	Land & Land Rights-Supply	0	0
303300	Land & Land Rights-Pumpin	0	0
303400	Land & Land Rights-Treatm	0	0
303500	Land & Land Rights-T&D	0	0
304100	Struct & Imp-Supply	54,517	129,024
304200	Struct & Imp-Pumping	1,420,550	1,513,592
304300	Struct & Imp-Treatment	1,200,320	1,306,170
304400	Struct & Imp-T&D	466,402	502,626
304500	Struct & Imp-General	2,216	9,894
304600	Struct & Imp-Offices	945,074	1,042,944
304610	Struct & Imp-HVAC	245	457
304700	Struct & Imp-Store,Shop,G	247,986	274,993
304800	Struct & Imp-Misc	241,347	316,424
305000	Collect & Impound Reservo	337,932	353,008
306000	Lake, River & Other Intak	40,386	52,685
309000	Supply Mains	1,066,927	1,160,575
310000	Power Generation Equip	260,188	275,079
311200	Pump Eqp Electric	4,619,975	4,845,842
311300	Pump Eqp Diesel	333,172	350,918
311400	Pump Eqp Hydraulic	-14,621	(21,646)
311520	Pump Eqp-SOS & Pumping	-5,505	161,529
311530	Pumping Equipment WT	-242	(242)
311540	Pumping Equipment TD	5,037	9,357
320100	WT Equip Non-Media	13,966,568	14,572,530
320200	WT Equip Filter Media	104	2,525
330000	Dist Reservoirs & Standpi	158,505	196,054
330100	Elevated Tanks & Standpip	2,983,028	3,203,495
330200	Ground Level Tanks	20,794	23,552
330400	Clearwell	162	279

Description		December 2008	December 2009
331001	TD Mains Not Classified	24,998,134	27,386,146
331100	TD Mains 4in & Less	557,919	628,313
331200	TD Mains 6in to 8in	331,451	513,005
331300	TD Mains 10in to 16in	49,360	110,728
331400	TD Mains 18in & Grtr	546,710	592,057
333000	Services	15,058,015	16,339,204
334100	Meters	18,822	78,580
334110	Meters Bronze Case	52,485	154,810
334120	Meters Plastic Case	235,290	80,056
334130	Meters Other	502,131	607,519
334131	Meter Reading Units	8,301	16,003
334200	Meter Installations	4,229,990	4,661,553
334300	Meter Vaults	1,713	5,290
335000	Hydrants	2,935,636	3,118,378
339100	Other P/E-Intangible	118,526	120,198
339600	Other P/E-CPS	-392,098	(25,761)
340100	Office Furniture & Equip	512,532	553,276
340210	Comp & Periph Mainframe	26,897	33,907
340220	Comp & Periph Personal	1,528,322	1,521,335
340230	Comp & Periph Other	31,847	76,125
340300	Computer Software	4,764,913	5,077,327
340320	Comp Software Personal	543,169	543,666
340325	Comp Software Customized	24,757	44,207
340330	Comp Software Other	574,525	670,347
340500	Other Office Equipment	85,313	83,027
341100	Trans Equip Lt Duty Trks	1,636,094	1,710,913
341200	Trans Equip Hvy Duty Trks	678,935	699,199
341300	Trans Equip Autos	292,341	299,811
341400	Trans Equip Other	93,285	118,222
342000	Stores Equipment	31,160	32,918
343000	Tools,Shop,Garage Equip	783,124	880,850
344000	Laboratory Equipment	676,677	727,388
345000	Power Operated Equipment	890,058	868,025
346100	Comm Equip Non-Telephone	757,491	868,826
346190	Remote Control & Instrume	500	1,865
346200	Comm Equip Telephone	2,399	17,309
347000	Misc Equipment	414,787	448,958
348000	Other Tangible Property	317,462	325,148
		92,270,038	100,270,398
B03 Accumulated Depreciation-Total		0	0
B17 Materials & Supplies			
151100	Plant Material	405,665	404,936
151300	Chemicals	168,378	234,262
B17 Materials & Supplies-Total		574,043	639,198
B19 Other Current Assets			
165100	Prepaid Taxes	291,150	220,046
165200	Prepaid Insurance	5,257	6,878
165300	Prepaid PUC/PSC Assessments	42,302	46,206
165400	Prepaid Audit Fees	0	1,181
165500	Prepaid Other	72,091	38,554
174100	Deferred Vacation Pay	83,757	49,945
174200	Curr State Def Tax	0	0

Description		December 2008	December 2009
174300	Curr Fed Def Tax	0	0
B19 Other Current Assets-Total		494,557	362,810
B26 Deferred Regulatory Asset			
186030	Reg Asset-AFUDC-Eq-CWIP	891,151	1,823,710
186035	Reg Asset-AFUDC-Equity	2,867,071	3,222,481
186040	Reg Asset-Plt Flow-Diff	3,664,748	3,202,904
186045	Reg Asset-Other	-453,145	-429,049
186055	Reg Asset-Accum Amort	-493,957	-569,942
B26 Deferred Regulatory Asset-Total		6,475,868	7,250,104
B27 Other Deferred Debits			
183280	DEF-Customer Service Project	0	0
184100	Eng Clearing Dist OH	0	0
185125	RWIP Permits, Fees & Premium	10	10
185150	RWIP M & S and Purchases	12,892	12,892
185150	21 RWIP M & S and Purchases	10,991	23,126
185200	RWIP Co Labor	248,031	248,097
185200	21 RWIP Co Labor	71,212	124,713
185250	RWIP Co Labor OH	126,303	126,328
185250	21 RWIP Co Labor OH	34,705	69,985
185260	21 RWIP Indirect Labor	1,840	11,952
185275	RWIP Contracted Services	2,077,129	2,077,129
185275	21 RWIP Contracted Services	63,115	80,715
185275	31 RWIP Contracted Services	110,000	110,000
185280	RWIP Retainage	5,093	5,093
185315	RWIP Salvage	-94,295	-123,822
185315	31 RWIP Salvage	-16,069	-16,069
185320	RWIP Scrap Meters	-68,643	-117,787
185320	21 RWIP Scrap Meters	-1,126	-3,976
185322	RWIP Scrap Misc	-780	-780
185322	21 RWIP Scrap Misc	-1,203	-1,203
185322	31 RWIP Scrap Misc	-2,390	-7,378
185950	RWIP Reg Liab Reclass	15,143	-12,020
185999	RWIP Clear Removal & Salvage	-2,402,501	-2,402,400
185999	21 RWIP Clear Removal & Salvage	-122,318	-160,577
185999	31 RWIP Clear Removal & Salvage	-67,141	-44,029
186401	DDA-Programmed Maint	1,736,957	1,608,740
186405	DDA-RIA Software Licen	0	0
186426	DDA-FAS 112 Costs	61,130	61,130
186431	DDA-Depreciation Study	23,504	17,503
186432	DDA-Cost of Service Study	24,905	20,402
186444	DDA-Waste Disposal	0	130,777
186598	DDA-Oth Reg Assets	2,566,249	2,124,589
186704	DDN-Undistributed Items	0	0
186711	DDN-Acquisition Costs	0	0
186750	DDN-Engineering Studie	0	0
186898	DDN-Oth LT Assets	0	0
187007	Prelim Financing E	0	1,324
B27 Other Deferred Debits-Total		4,412,743	3,964,464
B55 Advances for Construction			
252110	Adv for Const-NT Mains	-48,122	-206,445
252120	Adv for Const-NT Ext	-13,264,456	-14,128,925
252130	Adv for Const-NT Services	0	0

Description		December 2008	December 2009
252140	Adv for Const-NT Meters	0	0
252150	Adv for Const-NT Hydrants	0	0
252160	Adv for Const-NT Other	0	0
252170	Adv for Const-NT WIP	-1,103,450	-306,379
252999	Adv for Const-Cur Portion Re	2,500,000	1,200,000
B55 Advances for Construction-Total		-11,916,028	-13,441,749
B56 Deferred Income Taxes			
253203	Def FIT-Norm Property	-1,886,054	0
253301	Def FIT-Other	-31,145,630	-41,775,815
253309	Def FIT-AMT	133,392	0
253701	Def SIT-Other	-5,054,963	-5,608,356
B56 Deferred Income Taxes-Total		-37,953,255	-47,384,171
B57 Deferred ITC			
255101	Unamortized ITC - 3%	-94,174	-86,522
255102	Unamortized ITC - 4%	-54,854	-48,549
255103	Unamortized ITC - 10%	-983,986	-913,146
B57 Deferred ITC-Total		-1,133,014	-1,048,217
B62 CIAC			
271110	CIAC-NT Mains	-15,973,505	-16,336,191
271120	CIAC-NT Ext Dep	-10,846,547	-10,998,298
271130	CIAC-NT Services	-15,332,641	-16,502,098
271140	CIAC-NT Meters	-575,197	-701,253
271150	CIAC-NT Hydrants	-1,461,002	-1,580,159
271160	CIAC-NT Other	-3,299,340	-3,530,139
271170	CIAC-NT WIP	-591,128	-403,807
271180	CIAC-NT Non-Util Prop	-249,725	-249,725
271210	CIAC-Tax Mains	-1,998,493	-1,998,493
271220	CIAC-Tax Ext Dep	-766,586	-766,586
271230	CIAC-Tax Services	-6,521,994	-6,731,648
271240	CIAC-Tax Meters	-3,299	-3,299
271250	CIAC-Tax Hydrants	-487,487	-487,487
271260	CIAC-Tax Other	-440,903	-440,903
271270	CIAC-Tax WIP	0	0
272010	Accum Amort CIAC-Mains	349,818	0
272040	Accum Amort CIAC-Meters	34,744	0
272050	Accum Amort CIAC-Hydrants	5,908	0
272060	Accum Amort CIAC-Other	11,633,201	13,114,800
272100	Accum Amort CIAC-Taxable	497,683	777,874
B62 CIAC-Total		-46,026,493	-46,837,412

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Michael A. Miller/Sheila Miller

188. Please provide an explanation of all items included in the following accounts (by subaccount if any) and provide the appropriate jurisdictional amounts for the year ended December 31, 2007, December 31, 2008, December 31, 2009 and May 31, 2010 (as projected; provide actual 5/31/2010 when it is available):
- a. Other Accounts Receivable
 - b. Accrued Utility Revenues
 - c. Miscellaneous Deferred Debits
 - d. Miscellaneous current and accrued liabilities
 - e. Other Deferred Credits

Response:

See attached schedule for the 2007-2009 actual information. For the forecasted information for the base period please refer to KAW_APP_EX37B_022610, pages 53 and 54 of 54. The actual May 31, 2010 information will be provided when it is available.

For electronic version of this response, refer to KAW_R_AGDR1#188_042610.pdf.

		<u>12-31-2007</u>	<u>12-31-2008</u>	<u>12-31-2009</u>
a. Other Accounts Receivable				
Account				
146100	Misc A/R System	59,088.32	351,530.05	583,358.35
146100.001	Misc A/R Manual	85,762.43	92,861.46	95,780.13
146105	Misc A/R Retro Insurance		43,248.59	73,652.85
146115	Misc A/R Medicare Subsidy	53,148.94	9,333.80	15,358.20
146370	Accum prov-uncoll miscellaneous a/r	-1,730.57	-85,423.69	-5,044.59
146500	A/R Assoc Cos			3,440,942.01
146520	A/R Div Equiv AW02		579.00	1,461.00
146700	IC Rec/Pay Clearing			467.61
	Total	196,269.12	412,129.21	4,205,975.56

		<u>12-31-2007</u>	<u>12-31-2008</u>	<u>12-31-2009</u>
b. Accrued Utility Revenues				
Account				
144000	Accrued Utility Revenue	2,562,043.18	2,899,825.02	3,230,671.79
	Total	2,562,043.18	2,899,825.02	3,230,671.79

		<u>12-31-2007</u>	<u>12-31-2008</u>	<u>12-31-2009</u>
c. Miscellaneous Deferred Debits				
Account				
185125	RWIP Permits, Fees and Premiums	9.75	9.75	9.75
185150	RWIP M and S and Purchases	12,292.30	12,892.30	12,892.30
185150.21	RWIP M and S and Purchases	5,034.03	10,991.07	23,126.47
185200	RWIP Co Labor OH	248,161.05	248,031.03	248,096.52
185200.21	RWIP Co Labor OH	30,571.04	71,211.62	124,712.81
185250	RWIP Co Labor OH	126,416.10	126,302.77	126,327.67
185250.21	RWIP Co Labor OH	14,958.90	34,705.02	69,895.25
185260	RWIP Indirect Labor		1,839.97	11,951.92
185275	RWIP Contracted Services	2,076,280.37	2,077,128.98	2,077,128.98
185275.21	RWIP Contracted Services	21,486.54	63,114.79	80,714.79
185275.31	RWIP Contracted Services	70,000.00	110,000.00	110,000.00
185280	RWIP Retainage	5,093.07	5,093.07	5,093.07
185315	RWIP Salvage	-80,727.10	-94,294.86	-123,821.81
185315.31	RWIP Salvage	-10,664.20	-16,068.70	-16,068.70
185320	RWIP Scrap Meters	-743.50	-68,642.80	-117,787.23
185320.21	RWIP Scrap Meters	-1,125.51	-1,125.51	-3,975.61
185322	RWIP Scrap Misc	-780.00	-780.00	-780.00
185322.21	RWIP Scrap Misc	-1,202.68	-1,202.68	-1,202.68
185322.31	RWIP Scrap Misc	-252.00	-2,389.80	-7,377.70
185950	RWIP Reg Liab Reclass		15,143.07	-12,019.99
185999	RWIP Clear Removal and Salvage	-2,169,378.23	-2,402,500.80	-2,402,310.30
185999.21	RWIP Clear Removal and Salvage	-13,394.14	-122,317.75	-160,576.97
185999.31	RWIP Clear Removal and Salvage		-67,140.54	-44,028.54
186401	DDA - Programmed Maintenance	1,859,204.78	1,736,957.35	1,608,740.00
186426	DDA - FAS 112 Costs	61,130.00	61,130.00	61,130.00
186431	DDA - Depreciation Study	26,965.95	23,504.23	17,503.15
186432	DDA - Cost of Service Study	13,300.70	24,905.37	20,401.76
186444	DDA - Waste Disposal	92,812.50		130,777.31
186598	DDA - Other Reg Assets	2,948,965.56	2,566,249.43	2,124,589.32
186703	DDN - Preliminary Financing E	30,118.63		
187007	Preliminary Financing			1,323.56
	Total	5,364,533.91	4,412,746.38	3,964,465.10

		<u>12-31-2007</u>	<u>12-31-2008</u>	<u>12-31-2009</u>
d. Miscellaneous Current and Accrued Liabilities				
Account				
214100	Accrued Vacation Pay	-38,090.94	-83,757.27	-49,945.20
241201	Accrued Water Purchases	-14,685.98	-14,063.98	-14,024.41
241202	Accrued Power	-235,527.46	-273,116.11	-259,142.19
241203	Accrued Legal	-158,899.50	-73,915.62	-3,729.76
241206	Accrued Wages	-21,851.10	-72,003.06	-100,188.00
241207	Accrued Insurance	-503.77		
241208	Accrued Rents	-12,000.00		
241210	Accrued Waste Disposal		-50,004.00	-100,008.00
241211	Accrued Reintree Medical Reimbursement	-8,000.00	-11,249.58	-10,000.00
241212	Accrued DCP Compensation	-11,077.64	-6,400.03	-7,353.17
241214	Accrued Bank Fees	-50,832.12	-18,126.40	-37,818.68
241220	PR-Tax Coll Sit KY	-13,531.13	-30,805.26	-30,936.31
241220.001	WH PR Union Dues	-2,051.41	-2,039.88	
241220.002	WH PR Charity Contribution	-76.00	-284.00	
241220.005	WH PR Flex Spending Account	-3,209.05	-4,084.20	-3,171.72
221220.006	WH PR 401k Contribution	-56,872.01	-21,870.06	-20,116.59
221240.008	WH PR Garnishments	-1,601.79	-1,746.94	
221240.010	WH PR Tax Coll Pay Fit	-33,050.36	-37,054.58	
221240.012	WH PR Tax Coll Pay Lit	-25,384.75	-27,890.47	-27,355.98
221240.013	WH PR Tax Coll Pay Fica	-21,138.72	-23,807.46	
221240.014	WH PR-ESPP			-3,578.72
221240.999	WH PR Miscellaneous		-4,154.52	
241227	Accrued Employer 401k Match	-14,193.47	-7,251.15	-7,587.59
241228	Accrued PFD Div Requirements	-19,460.10	-19,314.48	-19,531.50
241320	Unclaimed Credits	-22,150.68	-22,872.46	-19,919.26
241232	Outstanding Checks Payable		-2,376.88	-2,526.22
241234	Unclaimend Ext Dep Refund Pay	-20,935.20	-351.20	-2,220.02
241236	Unbilled Items System	-224,934.46	-4,669.85	-333,044.96
241237	Unbilled Stock C System	-31,121.82	-36,107.09	-77,354.99
241238	Unbilled Stock E System	-85,365.52	-4,786.80	-38,848.17
241241.005	Cust Asst NonPledged	-65.00	-193.00	-148.00
241241.006	Cust Asst Pledged	-34.00	-107.00	-116.00
241244	CFO Sales Tax	-153,685.74	-27,053.89	-36,294.73
241246	Gross Receipts Tax	-216,921.33	-387,814.61	-412,398.08
241248	Mun Tax	-111,131.07	-125,911.78	-144,217.47
241249.001	CFO MC/Swr Rev/Cash	-2,395,963.91	-3,335,662.37	-3,853,984.66
241249.002	CFO MC/Swr A/R	1,301,475.84	2,033,021.27	2,205,875.01
241249.004	CFO MC/Swr Charge Off	899,711.99	1,146,304.85	1,532,907.97
241250	A/P Check Clearing	-1,063,025.98	-1,081,703.92	-960,177.75
241251	P/R Check Clearing	-177,106.24	-198,837.94	-1,243.79
241252	Credit Refund A/P Check Clearing			-12,193.62
241260	Misc Deposits Payable		-8,000.00	-11,000.00
241261	Accrued Insurance Retro	-39,320.48		
241322	Incentive Plan Cash Annual		-292,529.77	-392,856.59
241500	Accrued Paving-Analyzed			-45,605.07
241998	Other Currect Liabilities Analyzed	-184,903.28	-117,712.23	-15,583.51
252999	Adv for Construction-Current Portion Recl		-2,500,000.00	-1,200,000.00
	Total	-3,267,514.18	-5,750,303.72	-4,515,437.73

		<u>12-31-2007</u>	<u>12-31-2008</u>	<u>12-31-2009</u>
e. Other Deferred Credits				
Account				
256335	Reg Liab-Gain on Debt Existing			-543,789.50
262120	DCA-Pension Payment OP CO	-2,174,086.20	-1,389,494.20	-1,352,928.28
262210	DCA-Accrued OPEB	-299,737.00	-299,737.00	-299,735.34
262215	DCA-Accr OPEB Med Subsidy	-84,567.40	-118,413.56	-167,004.77
262313	DCA-FAS 112 Costs	-61,130.00	-61,130.00	-61,130.00
262315	Accrued Div Equivalents		-579.00	-1,461.00
262317	DCA-Def Comp Costs	31,657.20		
262322	DCA-Inc Plan Cash Annual	-280,134.55		
262398	DCA-Other	-805,090.91	-674,440.22	
	Total	-3,673,088.86	-2,543,793.98	-2,426,048.89

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Michael A. Miller/Linda Bridwell

189. Please provide a comparison by month, or if not available, by quarter, of budgeted versus actual retirements for each month of 2007, 2008 and 2009. Please explain any significant variations.

Response:

The table below shows the actual vs. budget by month for years 2007, 2008 and 2009. The actual vs. budget by year has variations that seem large. These variances are due to the completion of projects and when assets are actually retired. When looking at the cumulative total the variance for all three years is \$109,590.69. This variance is largely due to timing differences related to completion dates of construction and unscheduled maintenance.

	Actual	Budget	Actual	Budget	Actual	Budget
	2007	2007	2008	2008	2009	2009
Jan		\$35,372.00	\$518,976.99	\$28,015.00	\$52,277.54	\$28,414.00
Feb		\$50,612.00		\$28,015.00	\$144,397.66	\$28,414.00
Mar		\$47,687.00	\$102,750.76	\$46,692.00	-\$46,745.29	\$47,357.00
April		\$74,432.00		\$75,368.00	\$98,078.58	\$96,300.00
May		\$143,627.00		\$884,045.00	\$5,931.89	\$160,243.00
Jun		\$280,127.00	-\$328,245.94	\$264,045.00	\$156,652.99	\$265,243.00
Jul		\$106,627.00	\$54,164.14	\$84,045.00	\$67,838.42	\$85,243.00
Aug	\$8,303.80	\$139,168.00	\$541,484.42	\$131,936.00	\$37,840.18	\$172,600.00
Sep	\$236,192.23	\$127,715.00	\$1,081,533.83	\$123,875.00	-\$349,748.79	\$142,071.00
Oct	\$17,664.21	\$97,260.00	\$57,344.43	\$129,773.00	\$40,643.94	\$28,414.00
Nov		\$102,769.00	\$517,563.77	\$83,859.00	\$113,668.63	\$123,129.00
Dec	\$2,971,109.29	\$81,125.00	\$716,184.77	\$2,769,483.00	\$392,360.86	\$204,714.00
Total	\$3,233,269.53	\$1,286,521.00	\$3,261,757.17	\$4,649,151.00	\$713,196.61	\$1,382,142.00

For the electronic version, refer to KAW_R_AGDR1#189_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: **Michael A. Miller**

190. Indicate the treatment of customer discounts for prompt payment of bills and budget billing accounts interest payments or income in the revenue portion of the cash working capital calculation.

Response:

The Company does not provide customer discounts or budget billing.

For the electronic version, refer to KAW_R_AGDR1#190_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: **Michael A. Miller**

191. Indicate whether and how check-clearing time was included in the revenue or expense lag calculations in the lead-lag study. If included in the study, indicate the number of days it added to the lead or lag by category.

Response:

It was not included.

For the electronic version, refer to KAW_R_AGDR1#191_042610.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Michael A. Miller

192. If check-clearing time was not included in the revenue or expense lag calculations in the lead-lag study, indicate the number of days between the receipt of a customer's payment and the time the Company has use of the funds. Also, provide an estimate of the number of days after a check mailed to a vendor is reduced from the Company's bank account. If the number of days varies by type of expense or vendor, indicate those differences if known. Indicate any payments made by wire (in total by expense category).

Response:

- a) The time between the receipt of a customer's payment and the time the Company has use of the funds is 0.87 days.
- b) After payment is tendered to a vendor, the weighted average number of days between tender and reduction from the Company's bank account is 1.55 Please see the breakdown below:

Expense	Disbursement Type	Disbursement Clearing Days
Labor	ach 97% check 3%	0.22
Purchased Water	check	8.54
Fuel & Power	wire	0
Chemicals	check	8.54
Waste Disposal	check	8.54
Management Fees	adj loan balance	0
Group Insurance	wire	0
OPEB's	wire	0
Pensions	wire	0
Regulatory Expense	check	8.54
Insurance Other	wire	0
Rents	check	8.54
Miscellaneous	ach, pcard, check	2.28
Maintenance Expense	ach, check	2.28
Income Tax	ach	1
Property Taxes	check	8.54
Taxes Other than Income	98% ach	1.19
Utility Tax	check	8.54
LTD	wire	0
STD	wire	0
Preferred Stock	wire	0

For the electronic version, refer to KAW_R_AGDR1#192_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: **Michael A. Miller**

193. Indicate whether tax payment lead days are calculated on actual or statutory percentages and payment dates in the cash working capital calculation.

Response:

The Company's cash working capital calculation (lead/lag study) utilized the actual payment date to determine lead days.

For the electronic version, refer to KAW_R_AGDR1#193_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: **Michael A. Miller**

194. Indicate whether in the cash working capital calculation, the payroll expense lead day result is based upon a composite of the separate net wage lag and withholding deposit period lag, or whether it is based on the single lag associated with gross wages (i.e., middle of pay period to payroll date).

Response:

In Kentucky both union and non-union employees are paid bi-weekly, therefore the service period lag is 7 days (the middle of the pay period), and the payment lag is 5 days (to payroll date). The total lag days for labor are 12.

For the electronic version, refer to KAW_R_AGDR1#194_042610.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: **Michael A. Miller**

195. Indicate the average period of time between rendering of service to customers to meter reading date (by type of customer if different), meter reading to billing date, and billing date to receipt of payment for Kentucky jurisdictional customers, if known; otherwise for total company if known.

Response:

Please refer to KAW_APP_EX37B_022610, page 47 of 54.

For the electronic version of this response, refer to KAW_R_AGDR1#195_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Sheila Miller

196. Provide for each month from December 2007 to the present, the following by customer class on a jurisdictional basis (if not available by class, provide on a total jurisdictional basis):
- a. Monthly revenues
 - b. Accounts receivable (aging and amounts) net of uncollectibles

Response:

- a. See attached schedule.
- b. See attached schedule.

For the electronic version, refer to KAW_R_AGDR1#196_042610.pdf.

Kentucky American Water Company
Case No. 2010-00036
AGDR1#196b

The Company does not maintain account receivable balances by customer class

2007	Days					
	1 - 30	31 - 60	61 - 90	91 - 120	121 - 999	Over 999
January	\$1,409,041.04	\$298,124.99	\$133,070.26	\$89,722.87	\$153,464.99	\$5,223.69
February	\$1,511,702.03	\$282,884.16	\$123,325.73	\$64,975.09	\$141,217.54	\$5,703.20
March	\$1,544,955.65	\$329,645.23	\$124,405.71	\$76,322.43	\$137,388.18	\$5,820.74
April	\$1,764,293.47	\$348,346.43	\$147,109.55	\$74,519.21	\$141,822.55	\$6,375.97
May	\$1,501,453.96	\$280,339.41	\$129,879.45	\$79,071.60	\$135,572.05	\$7,833.43
June	\$2,105,409.24	\$206,092.31	\$101,174.50	\$62,434.55	\$131,564.48	\$7,562.53
July	\$1,964,503.94	\$250,550.21	\$90,010.26	\$51,579.17	\$127,389.91	\$9,185.53
August	\$1,751,843.29	\$220,373.41	\$85,693.36	\$37,742.86	\$99,056.60	\$10,954.71
September	\$2,617,624.60	\$269,609.79	\$82,482.66	\$40,293.03	\$82,968.45	\$10,786.09
October	\$892,966.08	\$239,129.80	\$109,678.35	\$47,686.91	\$83,676.16	\$12,228.73
November	\$1,347,349.96	\$212,531.44	\$102,985.16	\$40,135.13	\$87,995.37	\$12,470.70
December	\$1,464,140.25	\$240,854.42	\$77,164.75	\$50,159.01	\$81,700.56	\$12,383.28

2008	Days					
	1 - 30	31 - 60	61 - 90	91 - 120	121 - 999	Over 999
January	\$1,679,753.45	\$186,601.73	\$71,133.60	\$35,392.32	\$90,941.21	\$13,007.20
February	\$1,908,315.06	\$206,186.20	\$73,986.06	\$39,687.08	\$85,714.49	\$13,477.60
March	\$1,371,736.46	\$232,612.41	\$81,304.05	\$42,904.42	\$94,839.46	\$13,627.52
April	\$1,675,953.41	\$188,724.61	\$83,649.75	\$44,541.28	\$96,191.91	\$14,873.95
May	\$2,337,904.33	\$237,500.31	\$72,234.72	\$41,875.74	\$101,289.91	\$15,029.62
June	\$2,057,925.96	\$309,043.28	\$75,631.32	\$41,598.04	\$97,638.39	\$15,924.04
July	\$2,159,962.83	\$236,679.42	\$151,352.77	\$45,474.81	\$92,183.64	\$14,437.03
August	\$2,400,245.60	\$245,109.06	\$109,761.74	\$120,967.42	\$106,348.21	\$15,023.99
September	\$2,288,424.49	\$271,079.36	\$88,037.98	\$58,526.15	\$173,855.81	\$15,605.51
October	\$1,919,757.83	\$222,856.99	\$88,255.85	\$50,372.71	\$175,142.61	\$14,243.60
November	\$2,284,841.78	\$391,856.95	\$98,011.84	\$51,577.78	\$176,235.91	\$15,251.17
December	\$1,717,174.96	\$240,563.42	\$126,714.32	\$63,034.12	\$167,004.14	\$14,020.44

2009	Days					
	1 - 30	31 - 60	61 - 90	91 - 120	121 - 999	Over 999
January	\$1,954,019.51	\$276,738.68	\$84,058.33	\$58,658.08	\$179,365.24	\$13,887.55
February	\$1,973,741.27	\$278,686.38	\$74,503.73	\$44,077.31	\$115,781.58	\$5,486.20
March	\$1,419,891.72	\$251,369.43	\$88,058.76	\$43,817.74	\$98,757.69	\$8,250.51
April	\$1,761,845.85	\$220,990.99	\$97,729.97	\$51,448.72	\$95,370.54	\$8,169.45
May	\$1,829,081.52	\$267,408.56	\$83,078.32	\$57,044.57	\$92,686.61	\$7,191.39
June	\$2,077,974.59	\$215,435.63	\$70,487.02	\$50,448.19	\$100,360.50	\$6,610.08
July	\$2,558,074.41	\$215,548.72	\$76,557.39	\$41,973.49	\$108,201.35	\$6,147.57
August	\$2,728,138.33	\$298,461.84	\$104,006.06	\$48,666.27	\$103,994.06	\$5,770.99
September	\$2,424,840.26	\$322,233.40	\$109,075.74	\$49,847.99	\$105,982.14	\$5,780.68
October	\$2,188,250.65	\$323,938.31	\$119,265.34	\$62,125.32	\$115,384.34	\$5,884.12
November	\$2,037,545.66	\$391,138.66	\$109,593.76	\$75,158.90	\$126,348.17	\$6,312.87
December	\$2,037,459.75	\$237,375.59	\$116,378.02	\$67,185.95	\$134,264.97	\$6,127.95

2010	Days					
	1 - 30	31 - 60	61 - 90	91 - 120	121 - 999	Over 999
January	\$2,444,737.72	\$256,408.27	\$93,268.80	\$62,450.59	\$136,640.92	\$6,371.51
February	\$2,515,117.05	\$345,120.77	\$95,178.56	\$45,185.45	\$141,915.57	\$6,197.33
March	\$1,729,949.80	\$258,646.00	\$127,544.13	\$43,472.02	\$141,789.31	\$6,058.27

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Sheila Miller

197. Provide for each year 2007, 2008 and 2009 the total dollar write-offs to uncollectibles reserve with and without subsequent recoveries.

Response:

The information for 2007, 2008, and 2009 was provided in response to KAW_R_PSCDR1#1a_031610.pdf, WP3-10_061310 pages 4 and 5 of 9. The excel version of this file was provided in response to KAW_R_AGDR1#1_042610 and labeled as Customer Acctg 10.xls under tab Uncoll 01 thru 1209.

For the electronic version of this response, refer to KAW_R_AGDR1#197_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Lance Williams

198. Indicate any contractor retentions being held by the Company or for the Company during 2007, 2008 and 2009 in relation to a major construction project or acquisition.

Response:

Attached please find a summary of the account reconciliations for the retainage accounts for the years ending December 31, 2007, 2008 and 2009.

For the electronic version, refer to KAW_R_AGDR1#198_042610.pdf.

Company 12 Kentucky
Acct 234200 Contract Retention Reconcilicati
As Of December 31, 2007

Work Order	General Ledger Balance
1205102	90.00
5006107	(681.81)
12002002	(1,368.00)
12005002	(55.00)
12005102	(2,630.00)
12010506	2,693.58
12010507	160.00
12010602	(3,292.38)
12010603	(253.15)
12010604	(432.00)
12010605	(370.00)
12010606	(100.00)
12010668	8,599.92
12010669	(585.94)
12010670	(90.00)
12010761	28,881.20
12010764	(50.00)
12010859	4,590.00
12011075	850.00
12011305	(150.00)
12011306	(2,482.47)
12011355	455.00
12011356	45.00
12011413	570.50
12011414	(60.00)
12011434	(921.81)
12011449	(792.00)
12011450	(30.00)
12011508	2,081.57
12011641	816.14
12011716	404.06
12011720	3,260.40
12011728	76,506.00
12011746	938.32
12011750	504.00
12011752	957.50
12011753	(25.00)
12011772	(816.14)
12012020	(75.00)
12012047	5,468.40
12012048	(90.00)

Company 12 Kentucky
Acct 234200 Contract Retention Reconciliati
As Of December 31, 2007

Work Order	General Ledger Balance
41180840	(2,850.12)
41205140	(2,478.39)
41307240	(2,564.83)
41337930	(37,992.51)
41484840	(3,430.26)
41647540	(2,533.82)
41910030	(247,330.80)
41998240	(3,701.50)
42388230	(16,821.21)
42408730	(286,086.00)
42491230	(21,673.06)
50005036	(1,922.40)
50006107	681.81
50006300	308.00
50006696	(1,400.80)
50006806	(0.08)
50007390	1,505.50
50013915	5,395.00
50014190	8,845.70
50014193	(8,325.70)
50016248	1,916.65
50017057	2,621.23
50031414	4,841.25
50033286	2,201.20
50033287	(2,201.20)
50033292	7,856.00
50033293	(5,740.00)
50038321	(2,116.00)
50040658	5,631.63
50059508	7,267.80
50062021	545.08
50065482	0.05
50067241	337.00
50068225	(1,842.99)
50068228	2,338.54
50068229	(2,338.54)
50074835	999.70
50074836	(999.70)
50075194	(0.30)
50079449	1,105.00
50080460	(1,172.61)

Company 12 Kentucky
Acct 234200 Contract Retention Reconciliati
As Of December 31, 2007

Work Order	General Ledger Balance
50108100	1,017.80
50108101	(1,017.80)
50110185	(8,352.59)
50110187	(511.48)
50110190	(71.47)
50110193	(2,925.84)
50110194	(71.47)
50110195	(7,451.70)
50110196	(392.22)
50110535	(7,803.49)
50110536	(519.86)
50110537	(10,330.20)
50110538	(779.79)
50110539	(3,410.60)
50110540	(259.93)
50110541	(15,257.67)
50110542	(1,402.75)
50110543	(349.81)
50110550	(3,369.32)
50110552	(142.91)
50110827	(3,660.00)
50111278	13,546.81
50112165	(67,095.00)
50112166	(169,159.40)
50112634	(3,922.90)
50113038	3.00
50113117	(38,141.61)
50113344	(24,674.00)
50114077	(1,131.92)
50115035	(3,681.91)
50116035	(1,278.03)
50116038	6,737.12
50116195	(53,608.49)
50116196	(52,254.07)
50116642	(586.04)
50116649	3,180.40
50118685	120.00
50119085	(120.00)
50120161	(8,393.80)
50120163	(29,276.00)
50127538	(19,860.21)

Company 12 Kentucky
Acct 234200 Contract Retention Reconciliati
As Of December 31, 2007

Work Order	General Ledger Balance
50127608	570.00
50127694	8,760.90
	(152,896.81)
(blank)	1,994.96
Total	<u><u>(1,136,834.89)</u></u>

Company 12 Kentucky
Acct 234200 Contract Retention Reconciliation
As Of December 31, 2008

Work Order	General Ledger Balance	Powerplant Balance	Retained Vendor	PROJECT MANAGER
413529	(2,607.17)	(2,607.17)	Todd Johnson Contracting Inc	Wayne Southworth
419100	(171,722.20)	(171,722.20)	Bowen Engineering Corp - ALL U	Michael Galavotti
426327	(17.00)	(17.00)	Dix & Associates Pipeline Inc-	Tim Anderson
434227	(406,704.56)	(406,704.56)	Garney Construction Inc-PO/REM	Ryan Ural
434231	(85,174.22)	(85,174.22)	PAE & Associates Inc - ACH	Ryan Ural
434232	(685,200.48)	(685,200.48)	Reynolds Rogers LLC - ACH	Tim Mentzer
434307	(14,027.69)	(14,027.69)	Todd Johnson Contracting Inc	Greg Juett
436517	(14,517.50)	(14,517.50)	Edward Hall Trucking & Excavat	Robert Hawthorne
437016	(1,764.86)	(1,764.86)	McCord Engineering & Contracti	Tim Anderson
437135	(1,946.80)	(1,946.80)	Todd Johnson Contracting Inc	Tim Anderson
Grand Total	<u>(1,383,682.48)</u>	<u>(1,383,682.48)</u>		

Kentucky American Water Co 12
Acct 234200 Contract Retention Reconciliation
As of December 31, 2009

Work Order	General Ledger Balance	Powerplant Balance	Retained Vendor
424856	(14,595.53)	(14,595.53)	CJ Hughes Construction
427002	(6,701.30)	(6,701.30)	Superior Industrial Maintenance
430914	(93,382.00)	(93,382.00)	CJ Hughes Construction
431401	(8,400.70)	(8,400.70)	CJ Hughes Construction
434227	(1,240,979.06)	(1,240,979.06)	Garney Construction Inc-PO/REM
434231	(503,135.76)	(503,135.76)	PAE & Associates Inc - ACH
434232	(2,305,287.40)	(2,305,287.40)	Reynolds Rogers LLC - ACH
439541	(7,308.00)	(7,308.00)	CJ Hughes Construction
449753	(4,199.53)	(4,199.53)	CJ Hughes Construction
455671	(2,576.61)	(2,576.61)	Dix & Associates Pipeline, Inc.
	<u>(4,186,565.89)</u>	<u>(4,186,565.89)</u>	

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Michael A. Miller/Sheila Miller

199. Customer Advances.

- a. What is the ratemaking treatment for customer advances proposed by the Company in its filing? Where is such proposal found in the filing?
- b. Provide the monthly level of customer advances for the period December 2007 thru March 2010 and also provide through May 2010 when available.
- c. Provide the monthly interest expense paid by the Company on customer advances for the same period.

Response:

- a. Customer advances are a reduction to rate base as shown on Schedule B-1.
- b. See attached schedule.
- c. Kentucky American Water does not pay interest on customer advances.

For the electronic version, refer to KAW_R_AGDR1#199_042610.pdf.

Kentucky American Water Company
Customer advances - deposits
AGDR1#199

<u>Month/Yr</u>	<u>Deposits</u>
Jan 07	368,866.40
Feb 07	728,987.11
Mar 07	193,807.82
Apr 07	205,020.00
May 07	153,942.96
June 07	51,850.43
July 07	382,057.34
Aug 07	234,232.71
Sept 07	167,125.51
Oct 07	265,964.96
Nov 07	102,128.41
Dec 07	204,977.65
Jan 08	8,790.84
Feb 08	30,817.36
Mar 08	73,178.64
Apr 08	82,540.90
May 08	108,553.21
June 08	210,277.42
July 08	239,120.94
Aug 08	332,789.00
Sept 08	424,295.72
Oct 08	590,752.59
Nov 08	10,728.16
Dec 08	38,606.10
Jan 09	247,599.45
Feb 09	58,409.30
Mar 09	180,265.94
Apr 09	71,036.63
May 09	160,432.60
June 09	-
July 09	111,773.49
Aug 09	-
Sept 09	84,279.00
Oct 09	(29,468.35)
Nov 09	35,923.45
Dec 09	238,764.20
Jan 10	3,009.83
Feb 10	78,080.83
Mar 10	383,338.88

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Sheila Miller

200. Customer Deposits.

- a. What is the ratemaking treatment for customer deposits proposed by the Company? Where is such proposal found in the filing?
- b. Provide the monthly level of customer deposits for the period December 2007 thru March 2010.
- c. Provide the monthly interest expense paid by the Company on customer deposits for the same period.

Response:

Kentucky American Water stopped collecting customer deposits in 2003.

For the electronic version, refer to KAW_R_AGDR1#200_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Sheila Miller

201. Customer Deposits.

- a. What is the contractual interest rate on customer deposits?
- b. Identify the tariff or statute that establishes the interest rate.
- c. Does the Company accrue interest on inactive customer deposits?
- d. How often is interest on customer deposits paid?
- e. Is interest on customer deposits paid by check, in the form of a bill credit, or credited as an addition to the customer deposit balance?
- f. What is the Company's policy on customer deposits for collection, refund, and use as an offset against an uncollectible balance?
- g. Provide a copy of the Company's policy(s) relating to customer deposits.

Response:

See response to KAW_R_AGDR1#200_042610.pdf.

For the electronic version of this response, refer to KAW_R_AGDR1#201_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Michael A. Miller/Sheila Miller

202. For the base year and the preceding two years, has the Company sold any property which had formerly been included in Plant Held for Future Use or devoted to utility service? If so, for each sale, describe the property sold; state whether, when and in what manner it had been included in rate base; show the details of how the gain or loss was calculated; indicate when the sale occurred; explain how and whether the Company is amortizing such gain or loss; and show how such amortization was computed.

Response:

No.

For the electronic version, refer to KAW_R_AGDR1#202_042610.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: **Sheila Miller/Michael Miller**

203. The following questions are related to the Company's policies regarding accounting for CWIP, plant in service and depreciation:
- a. For each item of CWIP which the Company has transferred into utility plant in service for purposes of this filing, has a full 12 months of depreciation expense been included in the cost of service?
 - b. For each item of CWIP which the company has transferred into utility plant in service for the purposes of this filing, has an amount representing a full 12 months of depreciation expense been added to the total accumulated depreciation by which rate base is reduced?
 - c. Provide the same information as requested in subsection b. above for the deferred taxes related to the depreciation timing differences.

Response:

- a. No. The Company based its CWIP in the filing on a 13 month average of the forecasted test-year balances and calculated AFUDC on the average CWIP which is reflected in above the line going-level revenues.
- b. No. The depreciation expense for the forecasted test-year is calculated using the monthly balances of UPIS (less CIAC's). The monthly depreciation provisions, retirements and salvage/cost of removal are then applied to arrive at a monthly accumulated depreciation balance. The monthly balances of accumulated depreciation for September 2010-September 2011 are then averaged for the accumulated depreciation rate base reduction used in the Company's filing.
- c. The company used a 13-month average for the forecasted test-year to determine the rate base reduction for accumulated deferred income taxes related to book/tax depreciation differences. The method is as described for the accumulated depreciation calculation described in item (b) above.

For the electronic version, refer to KAW_R_AGDR1#203_42610.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Lance Williams

204. For major plant construction projects representing plant additions costing more than \$5 million added during 2007, 2008 and 2009 to date please state the following:
- a. Description of project.
 - b. Any economic feasibility studies done in a relationship to the project.
 - c. Any related cost savings achieved as a result of adding the addition.
 - d. Whether the project was for replacement, for new growth, environmental, or other.
 - e. Description of why the project was necessary.

Response:

- a. KRS - replaced raw water pumps (not existing motors), and replaced transfer pumps and motors and associated electrical improvements

RRS - install new back-up generator to operate existing high service pump #6, #8 or #10, but not more than one pump simultaneously
- b. See attached.
- c. The replacement of the KRS pumps and motors increased the efficiency of the pumps and motors, and the addition of the second KRS substation at times could reduce the peak demand. Those savings were not tracked. However, those efficiencies are embedded into the forecasted KWH and peak demand factors utilized in the forecasted test-year.
- d. See the response to subpart a.
- e. To increase the reliability of the KRS and RRS treatment facilities.

For the electronic version, refer to KAW_R_AGDR1#204_042610.pdf.

I. Introduction

Kentucky-American Water Company Reliability Improvements Kentucky River Station Raw Water Transfer Pumps

A. Background

1. Existing Kentucky River Station (KRS) Water Treatment Plant

Kentucky-American Water Company (KAWC) owns and operates an existing intake, raw water pump station, water treatment plant, and raw water transfer pump station adjacent to the Pool No. 9 on the Kentucky River. The water treatment plant has a nominal rated capacity of 40 MGD, but can treat flows as high as 52 MGD. A transfer pump station located at this facility can transfer raw water from the Kentucky River to an off-stream raw water reservoir (Jacobsen Reservoir), or to a second water treatment plant (Richmond Road Station). The raw water transfer pump station takes its suction from the discharge of the raw water intake pumps.

2. Existing Raw Water Transfer Pump Station

a. The existing raw water transfer pumps are located in the existing Chemical Building, constructed in 1992.

b. Existing Raw Water Transfer Pumps

1)	Number of pumps	2
2)	Type	Horizontal split case
3)	Suction diameter, inches	18
4)	Discharge diameter, inches	14
4)	Flow (MGD), each ⁽¹⁾	
a)	Operated alone	15.0 ⁽²⁾
b)	Operated in parallel	10.5
5)	Flow (MGD), total when operated together ⁽¹⁾	21.0
6)	Head (feet)	
a)	Operated alone	270 ⁽²⁾
b)	Operated in parallel	320

(1) Based on pumping directly to Richmond Road Station. Capacity may be slightly higher when pumping to Jacobsen Reservoir.

(2) One pump may be able to deliver as much as 17 MGD, however, these pumps are normally throttled when run individually to keep them from "running out" on their performance curves.

7)	Motors	
a)	Horsepower, each	900 HP
b)	Speed (rpm)	1,200
8)	Discharge control valve	
a)	Diameter (inches)	20

- | | |
|---|---|
| b) Type | Double seated ball valve |
| c) Control | Hydraulic oil cylinder operator |
|
 | |
| c. Existing Raw Water Transmission Mains | |
| 1) Kentucky River Station To Jacobsen Reservoir | |
| a) Number of mains | 1 |
| b) Diameter (inches) | 30 |
| c) Length (feet) | 35,000 |
| d) Material | Ductile iron |
| 2) Jacobsen Reservoir to Richmond Road Station | |
| a) Number of mains (in parallel) | 3 |
| b) Main No. 1 | |
| i) Diameter (inches) | 30 |
| ii) Length (feet) | 14,200 |
| iii) Material | Ductile iron |
| c) Main No. 2 | |
| i) Diameter (inches) | 20 |
| ii) Length (feet) | 14,900 |
| iii) Material | Asbestos cement |
| d) Main No. 3 | |
| i) Diameter (inches) | 16 |
| ii) Length (feet) | 15,500 |
| iii) Material | Unlined cast iron |
|
 | |
| d. Existing Surge Control | |
| 1) Surge anticipator valves | |
| a) Number | 2 |
| b) Size (inches) | 6 |
| c) Type | Ball valve |
| d) Control | Hydraulic oil cylinder operator
w/Electronic control panel |

II. Project Goals

A. Raw Water Transfer Pumps

1. Pump Capacity
 - a. Desired Reliable Capacity (One Unit Out of Service), MGD 18.0
 - b. Desired Maximum Capacity (Both Units In Service), MGD 22.0

2. Discussion:

In order to meet projected maximum day demands, KAWC must make the best possible use of the treatment capacities of both the Richmond Road Station (RRS) and Kentucky River Station (KRS) Water Treatment Plants. To most effectively utilize existing treatment capacity at both locations, KAWC must be able to reliably transfer at least 18 MGD from the Kentucky River directly to RRS or to Jacobsen Reservoir.

With the proposed improvements at the KRS Raw Water Pump Station (to increase pumping capacity from the Kentucky River) and the hydraulic capacity of the KRS Water Treatment Plant, KAWC would like to be able to deliver up to 22 MGD from the Kentucky River to RRS or Jacobsen Reservoir to further optimize use the treatment capacity available at both locations.

The most KAWC can transfer to RRS with one of the two existing pumps out of service (reliable capacity) is approximately 17 MGD. However, when run singly, these pumps are normally throttled to about 15 MGD to keep them “on their curve”. The two existing pumps together can deliver approximately 21 MGD to RRS.

3. Options Evaluated:

- a. Add Third Pump

The system head curve for the raw water transfer mains is fairly “steep”. It takes more than 20 feet of additional head to increase flow from 21 MGD to 22 MGD. The pump curves for the existing transfer pumps are fairly “flat”. The additional head will “back up” the existing pumps on their curves, significantly reducing the amount of flow they can deliver and their efficiency.

- b. Replace Existing Pumps With Larger Pumps

This option looked at replacing the two existing pumps with higher capacity, higher head units to deliver the desired flows. New pumps could be selected so that one pump would meet the desired reliable flow, and two units would operate more effectively when operated together. The new pumps would require higher horsepower motors and the associated electrical modifications.

4. Surge

This project includes a surge analysis to determine the adequacy of the existing surge facilities and equipment for the higher pumping rates and heads. The study will be used to determine what modifications, if any, are required to maintain at least the

same level of surge protection afforded by the existing equipment and facilities at existing flows and discharge pressures.

B. Electrical System

The existing KRS is fed by a dual feed to a single transformer from Kentucky Power. The Kentucky Power transformer feeds a split bus with a tie breaker. Various pumps and process equipment, as well as lighting and HVAC, are fed from each side of the split bus.

KAWC has indicated that loads on one side of the bus occasionally approach the rating of the bus. This project includes an electrical power study of the KRS to determine if loads can be better balanced between the two sides of the bus, and whether the electrical service and main bus are adequately sized for additional loads, such as the higher horsepower raw water transfer pumps proposed under II. A. 3. b., above.

III. Proposed Improvements

A. Raw Water Transfer Pumps

1. Replacement Raw Water Transfer Pumps
 - a. Quantity 2
 - b. Type Horizontal split case
 - c. Design Point No. 1
 - 1) Flow (MGD) 18.3
 - 2) Head (feet) 225
 - 3) Brake horsepower (HP) 975
 - d. Design Point No. 2
 - 1) Flow (MGD) 11.0
 - 2) Head (feet) 339
 - 3) Brake horsepower (HP) 875
 - e. Speed (rpm) 1770

2. Pumping Capacity*
 - a. Reliable (one unit out of service) (MGD) 18.3
 - b. Total (both units in service) (MGD) 22

* Based on pump suction pressure of 9 psi. Flow will increase with higher suction pressure and decrease with lower suction pressure. Suction pressure can be increased by throttling flow control valve at KRS raw water venture.

3. Miscellaneous
 - a. Suction diameter (inches) 20
 - b. Discharge diameter (inches) 16
 - c. Motor 1,000 HP horizontal
 - d. Discharge control valve Re-use existing
 - 1) Modify valve opening and closing times, as required, to conform to the following:*
 - a) Emergency shutdown closing speed, seconds <5
 - b) Normal pump start-up opening speed, seconds >180
 - c) Normal pump shut-down closing speed, seconds >180

* As recommended by surge memo/report issued July 31, 2006

- e. Provide winding and bearing temperature detectors and bearing vibration monitors.

4. Surge control

Preliminary results of the surge study indicate that the increased flows of the proposed pumps only slightly increase surge pressures within the transmission mains during power failure or emergency shut-downs. However, the surge study did indicate that significant reductions in surge pressures could be obtained by replacing existing air valves along the transmission main with new two stage (vacuum relief/air

release) or three stage (combination air/vacuum) air valves, adding new two stage and three stage air valves at multiple locations along the transmission mains, and adding a two stage vacuum valve on the pump discharge header,. Recommendations of the surge study include:

- a. Modify existing surge anticipator valves, as required, to conform to the following:
 - 1) Opening time, seconds 4
 - 2) Full open delay time, seconds 0
 - 3) Closing speed, seconds 120
 - 4) Low pressure setting, psi 5 psi or on power loss
 - 5) High pressure setting, psi 200
- b. Pump Operating Procedures:
 - 1) Start or stop no more than one pump at a time.
 - 2) Delay between starting or stopping pumps, normal operation, min. >5
 - 3) Delay before restarting first pump after power failure, minutes >20
 - 4) Delay before starting additional pumps after power failure, minutes >60
- c. Add two stage vacuum valve to pump header in station
 - 1) Size, inches 6-inch
 - 2) Manufacturer Vent-O-Mat

B. Electrical

A. Study Results and Recommendation

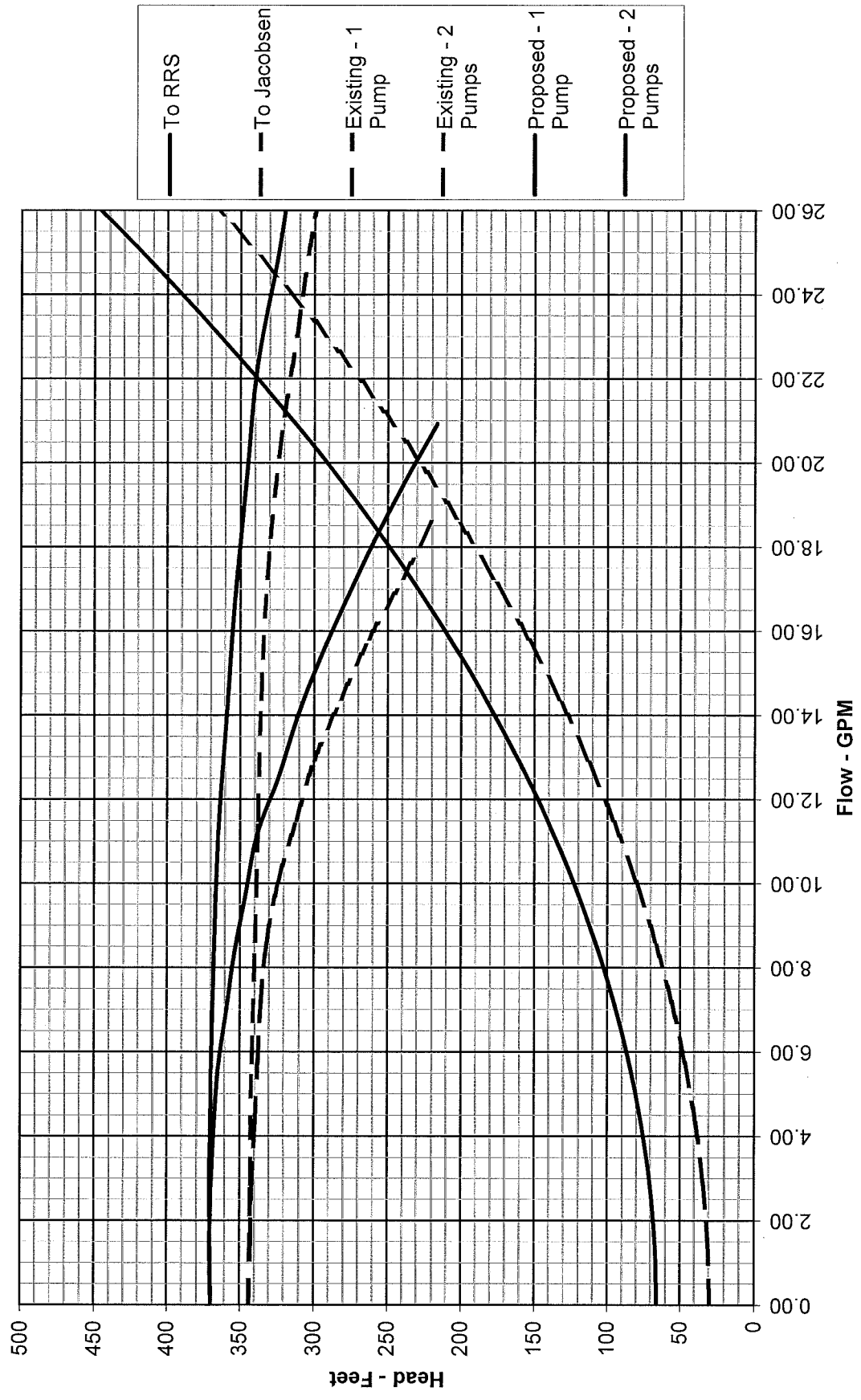
The existing Kentucky Utilities (KU) primary electric service to Kentucky River Station (KRS) includes two feeds to a single substation. Once inside the plant, the primary service feeds both sides of a split bus. The existing service and split bus are undersized for the proposed larger raw water transfer pumps.

If there is a power outage on one KU primary feed, it takes several hours for KU to manually actuate transfer switches to provide power to KRS via the second feed. Due to this operational requirement, and the fact that the existing primary service is undersized for the proposed transfer pumps, it is proposed to install a second incoming primary service to power the raw water transfer pumps, with a tie breaker to one side of the existing split bus. That way, if one primary service fails, the second will still be powered. Loads on at least one side of the existing split bus can be powered off the second primary service by operating tie breakers inside the plant.

Several existing feeders are also undersized and should be replaced. Recommended feeder replacements, as well as more detailed information related to the recommendations above, can be found in the “Kentucky River Station Power Study” dated July, 2006.

**APPENDIX A
SYSTEM HEAD CURVE**

KAWC - Raw Water Transfer Pump System Head



I. Introduction

**Kentucky-American Water Company
Reliability Improvements
Kentucky River Station Raw Water Pumps**

A. Background

1. Existing Kentucky River Station (KRS) Water Treatment Plant

Kentucky-American Water Company (KAWC) owns and operates an existing intake, raw water pump station, water treatment plant, and raw water transfer pump station adjacent to the Pool No. 9 on the Kentucky River. The water treatment plant has a nominal rated capacity of 40 MGD, but can treat flows as high as 52 MGD. A transfer pump station located at this facility can transfer raw water from the Kentucky River to an off-stream raw water reservoir (Jacobsen Reservoir), or to a second water treatment plant (Richmond Road Station).

2. Existing Intake and Raw Water Pump Station

a. Existing Intake Structure

The existing intake is a side channel intake equipped with a bar rack and traveling screen. The intake structure has two bays. Each bay has positions for three vertical turbine raw water pumps. The two bays are separated by a wall with a sluice gate, which allows isolation of either bay for inspection and maintenance when river levels are low. The intake structure also includes a steel framed superstructure which houses the pump motors at an elevation above the 100 year flood level.

b. Existing Raw Water Pumps

1) Number of pumps	6
2) Size of pumps	
a) Flow (MGD), each	12.5*
b) Head (feet)	402
3) Pumping capacity*	
a) Reliable (5 pumps) (MGD)	58
b) Total (6 pumps) (MGD)	67
* Pumps were originally designed for 12.5 MGD each. Due to wear, pumps will actually deliver slightly less.	
4) Motors	
a) Horsepower, each	1,250 HP
b) Speed (rpm)	1,200
5) Column diameter (inches)	20
6) Discharge control valve	
a) Diameter (inches)	24

- b) Type Double seated ball valve
- c) Control Hydraulic oil cylinder operator
- d) Location

Pump discharge piping and control valves are located in a separate in-ground concrete structure, adjacent to the intake. This structure is protected against flooding.

c. Existing Raw Water Transmission Mains

- 1) Number (in parallel) 3
- 2) Diameter (inches) 20*
36
48
- 3) Length (feet) 600

* The existing 20-inch main is currently out of service

d. Elevations:

- 1) Bottom of intake 541.0
- 2) Low river level 545.5
- 3) Normal river level 550.5
- 4) Top of intake 568.0
- 5) 100 year flood 590.0
- 6) Rapid mixer – KRS Water Treatment Plant 924.0

e. Existing Surge Control

- 1) Surge tank
 - a) Size
 - i) Diameter (feet) 7.0
 - ii) Length (feet) 11.0 (straight side)
 - iii) Capacity (gallons) 3,500
 - iv) Air cushion

The surge tank is currently operating with approximately 5'-11" of water and 1'-1" of air.

- 2) Surge anticipator valves
 - a) Number 2
 - b) Size (inches) 8
 - c) Type Plug valve
 - d) Control Hydraulic oil cylinder operator
w/Electronic control panel

II. Project Goals

A. Raw Water Pumps

1. Pump Capacity

The existing raw water pumps do not use the full horsepower capacity of the existing motors. The brake horsepower requirement (BHP) for the existing pumps is approximately 1,000 HP, versus the 1,250 rated HP of the motors.

One goal of this project is to replace the existing raw water pumps to provide a reliable pumping capacity (5 pumps) of at least 67 MGD, or higher if the HP rating of the existing motors will allow.

2. Pump Wear

The existing raw water pumps experience excessive wear, resulting in short (three to five years) service life. The wear appears to be the result of abrasion from sediment in the water and/or cavitation.

a. Abrasion

An inspection of one of the existing pumping units pulled for replacement revealed some silty material on the impeller of the pump. This material felt abrasive to the touch.

This project includes an examination of pump materials and coatings that may help reduce rapid wear from abrasion.

b. Cavitation

The inspection of the existing pumping unit mentioned above also revealed evidence of cavitation. A hydraulic model study was conducted as part of the previous 1990 improvement project. Several physical changes and improvements were made to the existing raw water intake sumps based on the findings of that model.

Since there still appears to be possible cavitation, and also since the pump capacity will be increased as part of this project, this project includes a new hydraulic model study to confirm the effectiveness of the previous modifications at the higher flow rates, and to recommend additional modifications if necessary.

3. Vibration

The existing raw water pumps were replaced as part of a previous intake and raw water pump station upgrade constructed in 1990. The pump units installed at that time experienced excessive vibration. The problem was eventually resolved by installing a conical expansion in the pump column pipe immediately below the motor. This effectively changed the mass and resonant frequency of the pump unit, and reduced the excessive vibration.

This project includes an analysis of the existing steel framed structure to insure the critical frequencies of the structure are not near the operating speed of the pumps.

4. Surge

This project includes a surge analysis to determine the adequacy of the existing surge facilities and equipment for the higher pumping rates. The study will be used to determine what modifications, if any, are required to maintain the same level of surge protection afforded by the existing equipment and facilities at existing flows and discharge pressures.

B. Electrical System

The existing KRS is fed by a dual feed to a single transformer from Kentucky Power. The Kentucky Power transformer feeds a split bus with a tie breaker. Various pumps and process equipment, as well as lighting and HVAC, are fed from each side of the split bus.

KAWC has indicated that loads on one side of the bus occasionally approach the rating of the bus. This project includes an electrical power study of the KRS to determine if loads can be better balanced between the two sides of the bus, and whether the electrical service and main bus are adequately sized for potential future loads, such as the higher head and capacity raw water pumps proposed as part of this project.

III. Proposed Improvements

A. Raw Water Pumps

A hydraulic analysis of the existing intake and raw water piping system indicates that pump capacity could be increased to approximately 14.4 MGD without exceeding the horsepower rating of the existing motors.

1. Replacement Raw Water Pumps

a.	Flow, each (MGD)	14.4
b.	Head (feet)	405
c.	Brake Horsepower (HP)	1,200
d.	Motor HP (re-use existing)	1,250
e.	Speed (rpm)	1180

2. Pumping Capacity

a.	Reliable (one unit out of service) (MGD)	72
b.	Total (all units in service) (MGD)	85

3. Pump Materials and Coatings

a.	Pump impeller	Nickel aluminum bronze
	1) Alloy	ASTM B-148, Gr. 955
	2) Minimum Brinell hardness	190
b.	Bowl coating	Enamel or fusion bonded epoxy
	1) Abrasion resistance	70 mg loss, maximum*

* When tested in accordance with ASTM D4060, over 5,000 cycles using CS-17 wheel and 1,000 gram weight.

4. Miscellaneous

a.	Column diameter (inches)	20
b.	Motor	Re-use existing
c.	Discharge control valve	Re-use existing
	1) Modify valve opening and closing times, as required, to conform to the following:*	
	a) Emergency shutdown closing speed, seconds	<5
	b) Normal pump start-up opening speed, seconds	>30
	c) Normal pump shut-down closing speed, seconds	>30

* As recommended by surge memo/report issued July 31, 2006

5. Cavitation

A hydraulic model study of the existing intake structure was conducted to determine what modifications may be required to reduce, vortexing, cavitation, swirl and turbulence, or other hydraulic problems. Recommendations of the model study include:

- a. The results of the model study indicated that the existing anti-vortex features (grating cage surrounding pump and floor cone under suction bell) function well and should be retained.
- b. The dividing walls in the sump between individual pumps should be raised by two feet. This will prevent flow over the top of the wall and downward in the adjacent sump when operating at a normal water level of 550.5 feet. This downward approach flow to the pump creates significant turbulence.
- c. When operating two or more pumps on one side of the intake at 14.4 MGD, water level in the sump should not be below 545.2⁽¹⁾ feet. Head losses across the sump structure will reduce water levels at the pumps to unacceptable levels. Pumps must be throttled to reduce flow and the head loss across the sump if water level drops below that level.
- d. Pumps should never be operated when water is below 543.8⁽¹⁾ feet. Pumps must be throttled, decreasing flow and reducing head loss through intake structure and traveling screen, to increase water level in sump.

⁽¹⁾Based on hydraulic model study. Pumping levels in sump must always meet or exceed minimum submergence requirements given by pump manufacturer.

6. Vibration

A finite element vibration analysis of the steel supporting structure indicated that there are no significant undampened mode shapes within 30% of the pump operating frequency. Therefore, no modifications to the steel structure are required to address pump vibration. The pump vendors will be required to submit a vibration analysis of their pumping equipment to insure their equipment does not have any resonant frequencies within 25% of the operating speed of the pump.

7. Surge control

Preliminary results of the surge study indicate that no significant improvement in surge control can be obtained by replacing or physically modifying the existing surge control equipment and facilities. Recommendations of the surge study include:

- a. Modify existing surge anticipator valves, as required, to conform to the following:
 - 1) Opening time, seconds 4
 - 2) Full open delay time, seconds 0
 - 3) Closing speed, seconds 60
 - 4) Low pressure setting, psi N/A – Activate on power loss
 - 5) High pressure setting, psi 225
- b. Modify existing surge tank, as required, to conform to the following:
 - 1) Air/Water ratio Between 40/60 and 60/40
- c. Pump Operating Procedures:
 - 1) Start or stop no more than one pump at a time.
 - 2) Delay between starting or stopping pumps, normal operation, min. >1
 - 3) Delay before restarting first pump after power failure, minutes >10
 - 4) Delay before starting additional pumps after power failure, minutes >5

B. Electrical

A. Study Results and Recommendation

The existing Kentucky Utilities (KU) primary electric service to Kentucky River Station (KRS) includes two feeds to a single substation. Once inside the plant, the primary service feeds both sides of a split bus. If there is a power outage on one KU primary feed, it takes several hours for KU to manually actuate transfer switches to provide power to KRS via the second feed. Due to this operational requirement, and the fact that the existing primary service is undersized for the proposed larger raw water transfer pumps, it is proposed to install a second incoming primary service to power the raw water transfer pumps, with a tie breaker to one side of the existing split bus. That way, if one primary service fails, the second will still be powered. Loads on at least one side of the existing split bus can be powered off the second primary service by operating tie breakers inside the plant.

The raw water pump station has an existing 300 KVA transformer that powers 480 volt loads at the intake. This transformer can be powered from either side of a split bus via tie breakers. With the proposed improvements to the electrical service outlined above, only one side of the split bus will be powered if there is a failure of one of the incoming primary services. An operator may be required to go to the raw water intake and manually actuate transfer switches to restore power to the transformer. Therefore, it is recommended that an automatic transfer switch be installed at the raw water intake so that the transformer will automatically be connected to a powered bus, even during a failure of one of the primary electric services.

Several existing feeders are also undersized and should be replaced. Recommended feeder replacements, as well as more detailed information related to the recommendations above, can be found in the "Kentucky River Station Power Study" dated July, 2006.

**APPENDIX A
SYSTEM HEAD CURVE**

JOB NO:	46711
CLIENT:	Kentucky American Water Company
PROJECT:	Reliability Studies

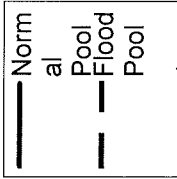
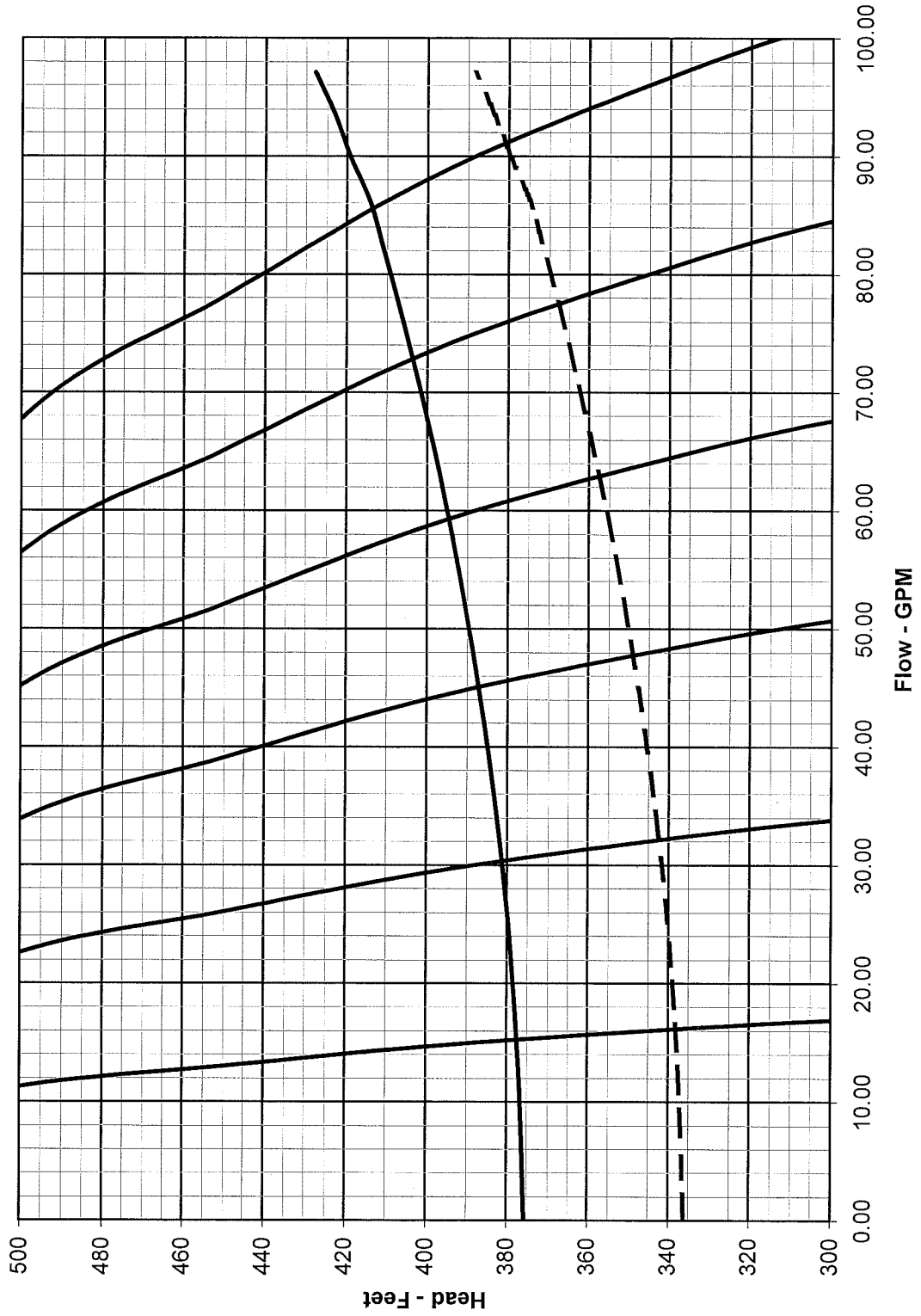
CREATED:	03/12/06
REVISED:	
CHECKED:	

BY:	TJG
BY:	
BY:	

SYSTEM HEAD - FIVE PUMPS OPERATING
 (Based on 25% of Raw Water Flow to Transfer Station)

Flow		System Head		Floway Pumps						
GPM	MGD	Normal Pool	Flood Pool	Head	1 pump	2 Pumps	3 Pumps	4 Pumps	5 Pumps	6 Pumps
0	0.00	375.67	336.17	700	0	0	0	0	0	0
2500	3.60	376	336.5	650	2.302158	4.604317	6.906475	9.20863309	11.51079	13.81295
5000	7.19	376.35	336.85	600	4.748201	9.496403	14.2446	18.9928058	23.74101	28.48921
7500	10.79	376.8	337.3	550	7.482014	14.96403	22.44604	29.9280576	37.41007	44.89209
10000	14.39	377.37	337.87	500	11.29496	22.58993	33.88489	45.1798561	56.47482	67.76978
12500	17.99	378.05	338.55	450	13.02158	26.04317	39.06475	52.0863309	65.10791	78.1295
15000	21.58	378.86	339.36	400	14.67626	29.35252	44.02878	58.705036	73.38129	88.05755
17500	25.18	379.78	340.28	350	15.89928	31.79856	47.69784	63.5971223	79.4964	95.39568
20000	28.78	380.83	341.33	300	16.90647	33.81295	50.71942	67.6258993	84.53237	101.4388
22500	32.37	381.99	342.49	250	17.55396	35.10791	52.66187	70.2158273	87.76978	105.3237
25000	35.97	383.28	343.78							
27500	39.57	384.7	345.2		0	0	0	0	0	0
30000	43.17	386.24	346.74		0.003312	0.006625	0.009937	0.01324983	0.016562	0.019875
32500	46.76	387.9	348.4		0.006832	0.013664	0.020496	0.02732778	0.03416	0.040992
35000	50.36	389.68	350.18		0.010765	0.021531	0.032296	0.04306195	0.053827	0.064593
37500	53.96	391.59	352.09		0.016252	0.032503	0.048755	0.06500699	0.081259	0.09751
40000	57.55	393.62	354.12		0.018736	0.037472	0.056208	0.07494436	0.09368	0.112417
42500	61.15	395.78	356.28		0.021117	0.042234	0.063351	0.08446768	0.105585	0.126702
45000	64.75	398.07	358.57		0.022877	0.045753	0.06863	0.09150665	0.114383	0.13726
47500	68.35	400.48	360.98		0.024326	0.048652	0.072978	0.09730345	0.121629	0.145955
50000	71.94	403.01	363.51		0.025257	0.050515	0.075772	0.10102997	0.126287	0.151545
52500	75.54	405.66	366.16							
55000	79.14	408.45	368.95							
57500	82.73	411.35	371.85							
60000	86.33	414.38	374.88							
62500	89.93	419.08	379.58							
65000	93.53	423.04	383.54							
67500	97.12	427.8	388.3							
70000	100.72	432.13	392.63							

KRS - Raw Water Pump System Head



**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Michael A. Miller

205. Explain in detail the Company's procedure for accruing AFUDC and provide examples of AFUDC accrued during 2007, 2008 and 2009. Discuss specifically how the Company computes the AFUDC rate, computes AFUDC monthly, adjusts AFUDC for the impact of the Alternative Minimum Tax and for interest that is capitalized for federal income tax purposes. Show examples of each calculation. Also provide references to PSC Orders which authorize or approve the calculation methods used by the Company.

Response:

Please refer to the response to KAW_R_AGDR1#12_042610 for copies of the Company's AFUDC policy and practice. Please see the attached schedules which provide support for the AFUDC rates used by KAW, which are based on the Commission authorized WACC. AFUDC is not adjusted for the impact of the Alternative Minimum Tax.

For projects meeting the criteria established in the AFUDC policy above, the monthly AFUDC rate is applied to one-half of the current months CWIP and a full month rate to the balance of CWIP at the beginning of the month.

The Company has consistently applied this methodology for book purposes and for future test-year calculations without objection or mention by the Commission.

For the electronic version of this response, refer to KAW_R_AGDR1#205_042610.pdf.

Kentucky American Water Company
AFUDC equity gross up
December 2007

AFUDC debt		
LONG-TERM DEBT	3.29%	
SHORT-TERM DEBT	0.20%	3.49%
AFUDC equity		
PREFERRED STOCK	0.22%	
COMMON EQUITY	4.32%	4.54%

Kentucky American Water Company
AFUDC equity gross up
June 2009

AFUDC debt		
LONG-TERM DEBT	3.29%	
SHORT-TERM DEBT	0.30%	3.59%
AFUDC equity		
PREFERRED STOCK	0.15%	
COMMON EQUITY	4.24%	4.39%

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: **Michael A. Miller**

206. List all revenue, expense and rate base amounts by account included in the test year relating to any Company or affiliate owned or leased airport, airplane and helicopter facilities, if applicable.

Response:

None

For the electronic version, refer to KAW_R_AGDR1#206_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Michael A. Miller/Keith Cartier

207. Identify how much of the Company's materials and supplies balance at December 31, 2007, December 31, 2008, December 31, 2009 and 2010 is related to construction activities.

Response:

None.

For the electronic version, refer to KAW_R_AGDR1#207_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Michael A. Miller

208. Please provide a copy of the parent company's corporate federal tax returns and supporting "M" schedules and all consolidating schedules for 2007, 2008 and 2009.

Response:

Please refer to the response to AGDR1#211 that contains the parent company's federal tax returns.

For the electronic version of this response, refer to KAW_R_AGDR1#208_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Michael A. Miller

209. Please provide detailed calculations of federal income taxes and state income taxes (budgeted and/or actual) for the following accounting periods:
- a. The year ended December 31, 2008 (actual);
 - b. The year ended 2009 (actual).

Response:

See attached detailed calculations of actual federal income taxes and actual state income taxes for the years ended December 31, 2008 and December 31, 2009.

For the electronic version, refer to KAW_R_AGDR1#209_042610.pdf.

Kentucky American Water Company
Data Request Set 1, Question 209
For the Forecasted Test Period Ending 9/30/2011

	Actual Federal 12/31/2007 YTD Prov KY	Actual Federal 12/31/2008 YTD Prov KY	Actual Federal 12/31/2009 YTD Prov KY
Income per Books	5,804,022	8,903,734	10,589,181
Federal income tax accrual	3,150,521	5,211,173	5,727,343
State & Local Income Tax Accrual net of State Income Tax Deduction	588,068	886,427	1,180,221
Pretax Income	<u>9,542,611</u>	<u>15,001,334</u>	<u>17,496,745</u>
JE# P005 Meals and Entertainment	19,210	19,920	13,931
JE# P015 Research and Development Expense	-	-	-
JE# P020 Nondeductible Penalties	(396,180)	-	(4,781)
JE# P025 Nondeductible Donations	-	-	-
JE# P030 Nondeductible Dues	-	-	-
JE# P035 Amortization of Preferred Stock Expense	-	-	-
JE# P040 Lobbying Expenses	11,764	393	54,571
Dividend Mandatory Redemption	381,150	381,150	382,208
Medicare Subsidy	(158,998)	(156,133)	(174,511)
JE# P070 Interest Expense-Repurchase (TWUS only)	-	-	-
Total Permanent Differences	<u>(143,054)</u>	<u>245,330</u>	<u>271,418</u>
	9,399,557	15,246,664	17,768,163
JE# T005 Uncollectible Accounts	176	133,740	(76,724)
JE# T010 Vacation Pay	(47,800)	(49,382)	7,044
JE# T015 Customer Deposits	-	-	-
JE# T020 Taxable Contributions (CIAC 1)	(1,171,710)	(795,533)	(1,187,261)
JE# T021 Deferred Revenue - CIAC (CIAC 2)	-	-	-
JE# T025 Taxable Advances (CAC 1)	(220,888)	(760)	-
JE# T030 Merger Expense	-	-	-
JE# T040 Rate Case Expense	(125,542)	(8,450)	62,014
JE# T045 Depreciation and Amortization (Depr 1)	(1,917,437)	(4,000,313)	(6,847,252)
JE# T046 Post In-Service Depreciation Expense (Depr 2)	-	-	-
JE# T048 Reg Asset - AFUDC Debt (Depr 4)	-	6,325	6,900
JE# T060 Gains and Losses (Disp 1)	-	-	-
JE# T061 Deferred Tax Gain (Disp 2)	-	-	-
JE# T062 Abandonment Losses (Disp 3)	(802,760)	(863,038)	31,964
JE# T063 Cost of Removal (Disp 4)	1,177,242	967,799	1,357,326
JE# T064 Amortization of Premature Property Losses (Disp 5)	-	-	-
JE# T070 Amortization of UPAA	-	-	-
JE# T086 Purchased Water - Outside (PWtr 2)	-	-	-
JE# T090 Depreciation Study	(27,423)	2,962	6,001
JE# T095 Cost of Service Study	(13,321)	(9,093)	4,503
JE# T100 Amortization of Debt Discount	-	-	-
JE# T105 Management Study	-	-	-
JE# T110 Waste Disposal	92,813	92,813	(130,777)
JE# T122 Incentive Plan (Incen 3)	(52,143)	57,991	100,327
JE# T124 Incentive Plan (Incent 5)	-	-	-
JE# T130 Regulatory Pension (Pension 1)	(108,911)	(454,742)	(361,716)
JE# T131 Regulatory Pension (Pension 2)	-	-	-
JE# T132 Regulatory Pension (Pension 3)	-	-	-
JE# T135 Supplemental Pension	-	-	-
JE# T140 Accrued OPEB (OPEB 1)	201,978	190,197	217,967
JE# T141 Accrued OPEB (OPEB 2)	-	-	-
JE# T142 Accrued OPEB (OPEB 3)	-	-	-
JE# T145 AFUDC (AFUDC 1)	(534,340)	(1,259,425)	(4,257,806)

Kentucky American Water Company
Data Request Set 1, Question 209
For the Forecasted Test Period Ending 9/30/2011

	Actual Federal 12/31/2007 YTD Prov KY	Actual Federal 12/31/2008 YTD Prov KY	Actual Federal 12/31/2009 YTD Prov KY
JE# T146 AFUDC - Equity CWIP (AFUDC 2)	-	-	-
JE# T147 Amortization of Regulatory Asset (AFUDC 3)	-	64,424	75,985
JE# T150 Post AFUDC (P AFUDC 1)	-	-	-
JE# T151 Amortization of Post In-Service AFUDC (P AFUDC 2)	-	-	-
JE# T152 Pavement Repairs	-	-	45,605
JE# T160 Deferred Maintenance (Maint 1)	(255,665)	124,376	128,217
JE# T161 Deferred Maintenance (Maint 2)	-	-	-
JE# T165 Miscellaneous Deferred Debits (Misc 1)	377,412	377,840	441,660
JE# T166 Miscellaneous Deferred Credits (Misc 2)	508,319	(265,726)	(232,778)
JE# T167 Miscellaneous Deferred Credits (Misc 3)	-	-	-
Other Amortizations	15	-	(2,171,059)
All other misc deductions	-	-	-
Net Negative Salvage	-	-	-
FAS 123® Stock Options Acct 501716	-	10,338	13,881
FAS 123® Restricted Stock Acct 501717	-	2,918	-
FAS 123® Restricted Stock Acct 501718	-	4,882	9,211
FAS 123® ESPP Acct 508200	-	1,701	6,448
Total Federal Temporary Differences:	<u>(2,919,985)</u>	<u>(5,668,156)</u>	<u>(12,750,320)</u>
2007 Pre Tax Topside	279,747	-	-
Less State Current Tax Expense	370,520	606,265	629,464
Federal Taxable Income	<u>6,388,799</u>	<u>8,972,243</u>	<u>4,388,379</u>
NOL Utilization	(221,659)	-	-
Current Federal Tax Expense @ .35	<u>2,158,499</u>	<u>3,140,285</u>	<u>1,535,933</u>
Federal AMT Tax Recorded in Error	<u>768,248</u>	-	-
Total Current Federal Tax	<u>2,926,747</u>	-	-
Total Federal Timing Differences	<u>(2,919,985)</u>	<u>(5,668,156)</u>	<u>(12,750,320)</u>
Less State Deferred Tax Expense	210,238	308,535	436,626
NOL Utilization	221,659	-	-
Total Federal Timing Differences	<u>(2,931,406)</u>	<u>(5,359,621)</u>	<u>(12,313,694)</u>
Deferred Federal Taxes @ .35	(1,025,992)	(1,875,867)	(4,309,793)
Deferred Federal Tax Expense on Temporary Differences @.35	<u>1,025,992</u>	<u>1,875,867</u>	<u>4,309,793</u>
Federal AMT Tax Recorded in Error	<u>(768,248)</u>	-	-
Flow Thru Regulatory Assets	(122,785)	(132,225)	(144,018)
Excess Deferred	53,395	53,275	53,275
Deferred Investments Credits	43,849	43,849	43,849
Federal Benefit Recorded to Deferred State Tax Expense	-	(2,579)	-
Total Deferred Federal Tax Expense @.35	<u>232,203</u>	<u>1,838,187</u>	<u>4,262,899</u>

Kentucky American Water Company
Data Request Set 1, Question 209
For the Forecasted Test Period Ending 9/30/2011

	Actual State 12/31/2007 YTD Prov KY	Actual State 12/31/2008 YTD Prov KY	Actual State 12/31/2009 YTD Prov KY
Income per Books	5,804,022	8,903,734	10,589,181
Federal income tax accrual	3,150,521	5,211,173	5,727,343
State & Local Income Tax Accrual net of State Income Tax Deduction	588,068	886,427	1,180,221
Pretax Income	<u>9,542,611</u>	<u>15,001,334</u>	<u>17,496,745</u>
JE# P005 Meals and Entertainment	19,210	19,920	13,931
JE# P015 Research and Development Expense	-	-	-
JE# P020 Nondeductible Penalties	(396,180)	-	(4,781)
JE# P025 Nondeductible Donations	-	-	-
JE# P030 Nondeductible Dues	-	-	-
JE# P035 Amortization of Preferred Stock Expense	-	-	-
JE# P040 Lobbying Expenses	11,764	393	54,571
Dividend Mandatory Redemption	381,150	381,150	382,208
Medicare Subsidy	(158,998)	(156,133)	(174,511)
JE# P070 Interest Expense-Repurchase (TWUS only)	-	-	-
Total Permanent Differences	<u>(143,054)</u>	<u>245,330</u>	<u>271,418</u>
	9,399,557	15,246,664	17,768,163
JE# T005 Uncollectible Accounts	176	133,740	(76,724)
JE# T010 Vacation Pay	(47,800)	(49,382)	7,044
JE# T015 Customer Deposits	-	-	-
JE# T020 Taxable Contributions (CIAC 1)	(1,171,710)	(795,533)	(1,187,261)
JE# T021 Deferred Revenue - CIAC (CIAC 2)	-	-	-
JE# T025 Taxable Advances (CAC 1)	(220,888)	(760)	-
JE# T030 Merger Expense	-	-	-
JE# T040 Rate Case Expense	(125,542)	(8,450)	62,014
JE# T045 Depreciation and Amortization (Depr 1)	(2,501,416)	(3,474,411)	(1,374,025)
JE# T046 Post In-Service Depreciation Expense (Depr 2)	-	-	-
JE# T048 Reg Asset - AFUDC Debt (Depr 4)	-	6,325	6,900
JE# T060 Gains and Losses (Disp 1)	-	-	-
JE# T061 Deferred Tax Gain (Disp 2)	-	-	-
JE# T062 Abandonment Losses (Disp 3)	(802,760)	(863,038)	31,964
JE# T063 Cost of Removal (Disp 4)	1,177,242	967,799	1,357,326
JE# T064 Amortization of Premature Property Losses (Disp 5)	-	-	-
JE# T070 Amortization of UPAA	-	-	-
JE# T086 Purchased Water - Outside (PWtr 2)	-	-	-
JE# T090 Depreciation Study	(27,423)	2,962	6,001
JE# T095 Cost of Service Study	(13,321)	(9,093)	4,503
JE# T100 Amortization of Debt Discount	-	-	-
JE# T105 Management Study	-	-	-
JE# T110 Waste Disposal	92,813	92,813	(130,777)
JE# T122 Incentive Plan (Incen 3)	(52,143)	57,991	100,327
JE# T124 Incentive Plan (Incent 5)	-	-	-
JE# T130 Regulatory Pension (Pension 1)	(108,911)	(454,742)	(361,716)
JE# T131 Regulatory Pension (Pension 2)	-	-	-
JE# T132 Regulatory Pension (Pension 3)	-	-	-
JE# T135 Supplemental Pension	-	-	-
JE# T140 Accrued OPEB (OPEB 1)	201,978	190,197	217,967
JE# T141 Accrued OPEB (OPEB 2)	-	-	-

Kentucky American Water Company
Data Request Set 1, Question 209
For the Forecasted Test Period Ending 9/30/2011

	Actual State 12/31/2007 YTD Prov KY	Actual State 12/31/2008 YTD Prov KY	Actual State 12/31/2009 YTD Prov KY
JE# T142 Accrued OPEB (OPEB 3)	-	-	-
JE# T145 AFUDC (AFUDC 1)	(534,340)	(1,259,425)	(4,257,806)
JE# T146 AFUDC - Equity CWIP (AFUDC 2)	-	-	-
JE# T147 Amortization of Regulatory Asset (AFUDC 3)	-	64,424	75,985
JE# T150 Post AFUDC (P AFUDC 1)	-	-	-
JE# T151 Amortization of Post In-Service AFUDC (P AFUDC 2)	-	-	-
JE# T152 Pavement Repairs	-	-	45,605
JE# T160 Deferred Maintenance (Maint 1)	(255,665)	124,376	128,217
JE# T161 Deferred Maintenance (Maint 2)	-	-	-
JE# T165 Miscellaneous Deferred Debits (Misc 1)	377,412	377,840	441,660
JE# T166 Miscellaneous Deferred Credits (Misc 2)	508,319	(265,726)	(232,778)
JE# T167 Miscellaneous Deferred Credits (Misc 3)	-	-	-
Other Amortizations	15	-	(2,171,059)
All other misc deductions	-	-	-
Net Negative Salvage	-	-	-
FAS 123@ Stock Options Acct 501716	-	10,338	13,881
FAS 123@ Restricted Stock Acct 501717	-	2,918	-
FAS 123@ Restricted Stock Acct 501718	-	4,882	9,211
FAS 123@ ESPP Acct 508200	-	1,701	6,448
Total State Temporary Differences:	<u>(3,503,964)</u>	<u>(5,142,254)</u>	<u>(7,277,093)</u>
2007 Pre Tax Topside	279,747	-	-
State Taxable Income	<u>6,175,340</u>	<u>10,104,410</u>	<u>10,491,070</u>
Current State Tax Expense @ .06	370,520	606,265	629,464
Total State Timing Differences	<u>(3,503,964)</u>	<u>(5,142,254)</u>	<u>(7,277,093)</u>
Deferred State Taxes @ .06	<u>(210,238)</u>	<u>(308,535)</u>	<u>(436,626)</u>
Deferred State Tax Expense on Temporary Differences @.06	210,238	308,535	436,626
Flow Thru Regulatory Assets	(22,392)	(24,114)	(26,265)
Excess Deferred	9,738	9,716	9,716
Deferred Investments Credits	7,997	7,997	7,997
Federal Benefit Recorded to Deferred State Tax Expense	-	2,579	-
Total Deferred State Tax Expense @.06	205,581	304,713	428,074

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Michael A. Miller

210. Please provide workpapers detailing the calculation of each statutory addition and deduction used in arriving at taxable income in the above calculation, as well as the calculations provided in Schedule E to the filing. Also provide a narrative explanation of the effect of each statutory addition and deduction on tax and/or book income, and the Internal Revenue Code Section or Treasury Regulation calling for the adjustment.

Response:

The Company objects to this question on the grounds the question is vague (i.e, the question refers to “the above calculation”, but does not identify the calculation), and requires narrative explanations which are not in the Company’s possession. Notwithstanding the objection the Company responds, the schedule attached to the response to question 209 is in sufficient detail to identify the schedule M FIT tax add backs and deducts. Each schedule M item is not covered by a specific IRS regulation, but represents: (1) generally those items which are permitted tax deductions as period costs (Sec. 162) but are recognized under U. S. GAAP or rate recovery (FAS 71) over an extended time; (2) the reversal of book deductions (amortizations) that were recognized as tax deductions in prior years (FAS 71); or (3) items that have different tax and book lives (i.e. tax vs. book depreciation-Economic Recovery Act or 1981, Sec 168-E, Tax Reform Act 1986, Sec. 168-I), or tax/book basis differences (i.e. AFUDC, Sec. 263-A, CIAC’s, Sec. 108).

For the detailed calculations and work papers regarding the Company’s forecasted test-year responsive to this question, please refer to KAW_APP_EX37E_022610. See KAW_R_PSC1#1a_(Book Depreciation -WP 4-1, page 2; Tax Depreciation - WP6-3, pages 1-8; Deferred Taxes, Deferred Debits, Deferred Maintenance, Reg Assets/Liabilities - WP-1-8, pages 2-25; AFUDC-WP1-5, pages 1-30; CIAC’s - WP1-7, pages 2-4; and Amortizations of UPAA- WP4-1, page11.

For the electronic version of this response, refer to KAW_R_AGDR1#210_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: **Michael A. Miller/Others**

211. For 2007, 2008 and 2009, please provide a copy of the parent company and KAWC's U.S. Corporation Income Tax Return, and the Kentucky Corporate Income Tax Return and all other Kentucky Tax Returns. If separate returns were not prepared, please provide the detailed worksheets that were used to prepare the consolidated return.

Response:

Please refer to the CD enclosed with this filing and refer to the folder titled KAW_R_AGDR1#211_042610. The Company will provide the 2009 Income Tax Returns once available.

For electronic version of this document, refer to KAW_R_AGDR1#211_042610.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Michael A. Miller

212. Please provide the following information regarding deferred income taxes:
- a. Calculation of all timing differences reflected in DFIT; show book amount and tax amount; indicate when amounts were included in book and in tax returns;
 - b. Tax rate applied to each timing difference;
 - c. Calculation of actual DFIT;
 - d. If different, reconcile book amount per cost of service and book amount in DFIT calculation. Identify and quantify all reconciling items.
 - e. For each year 2007 through 2009 the gross and net additions to deferred taxes. Please breakdown such additions within each year by sub-account, providing the number and name for each account and sub-account. For each item by year, please reconcile the gross to net additions and explain how that reconciliation was derived.
 - f. For 2009 and 2010 (to date) please provide information requested in (e) above for each month.

Response:

The Company objects to this question, subparts a-d on the grounds that it is vague and does not identify a period for the DFIT, an annual expense provision. Notwithstanding the objection, the Company responds as follows.

- a. Please refer to the response KAW_R_AGDR1#28_042610 for information related to 2007-2009. As it relates to the cost of service (presumably for the forecasted test-year in the Company's filing) as indicated in subpart d above, please refer to the response to KAW_R_AGDR1#1_042610, file name deferred taxes 10 revised 1109.xls. Also refer to KAW_R_PSCDR1#1a_WP1-8_031610, pages 2-25 of 25.
- b. For the period 2007 through the forecasted test-year, the tax rate applied for FIT purposes was 35%, and the SIT rate was 6%.
- c. See the response to subpart a. above.
- d. See the response to subpart a. above.

- e. See the response to subpart a. above.
- f. See the response to subpart a. above.

For the electronic version of this response, refer to KAW_R_AGDR1#212_042610.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: **Michael A. Miller**

213. Please provide a Consolidated Tax Savings calculation by year for each year 2005 through 2009.

Response:

The Company is not clear on the information being requested in this question. If the question relates to the administrative savings of filing a consolidated federal income tax return for AWW, KAW does not have a study or analysis to quantify those savings. If the question is relating to allocation of tax losses unrelated to KAWC then KAWC does not believe such tax savings exist. KAWC is part of a consolidated federal income tax company, AWW. Under that arrangement KAWC's federal income taxes are taxed at the statutory rate applicable to KAW as a stand-alone entity, currently 35%, and there are no consolidated tax savings that apply to KAWC.

For the electronic version, refer to KAW_R_AGDR1#213_042610.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: **Michael A. Miller**

214. Provide the following effective (reflecting all consolidated tax savings) tax rates for 2004, 2005, 2006, 2007, 2008 and 2009 and a derivation thereof:

- a. Federal Income
- b. Kentucky Income

Response:

- a. 35% for each year.
- b. 2004 – 8.25%
 2005 – 7.0%
 2006 – 7.0%
 2007 – 6.0%
 2008 – 6.0%
 2009 – 6.0%

For the electronic version, refer to KAW_R_AGDR1#214_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Michael A. Miller

215. Please state whether the Company has or will file a consolidated federal or state tax return for 2005, 2006, 2007, 2008 and 2009 and if so, list those companies which will be included in the consolidated return.

Response:

KAWC files its federal income taxes as part of the AWW consolidated federal income tax return. KAWC is not part of a consolidated state income tax return. For the entities that are a part of the AWW FIT return, see the response to KAW_R_AGDR1#211 for copies of the AWW consolidated FIT return for the years 2007-2008.

For the electronic version of this response, refer to KAW_R_AGDR1#215_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: **Michael A. Miller**

216. Please list the name and business function of all Company subsidiaries and affiliates and separately list those which are included in this case, and which have or are projected to charge cost to KAWC during 2008, 2009, the base period, or the future test year for ratemaking purposes.

Response:

KAW has no subsidiaries. A list of subsidiaries of AWW is provided in the FIT tax returns provided in response to KAW_R_AGDR1#211_042610.

The subsidiaries with charges to KAW during 2008, 2009 the base period and the forecasted test-year are:

American Water Works Service Company

American Water Works Capital Corp.

American Water Enterprises (AWS)

For the electronic version of this response, refer to KAW_R_AGDR1#216_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: **Michael A. Miller**

217. Please provide worksheets which reconcile book and tax income and tax liability on the books and on the tax return for 2007, 2008 and 2009.

Response:

Please see the attached file. The tax returns for 2009 will not be completed until the expiration of the automatic extension period afforded by the IRS.

For the electronic version, refer to KAW_R_AGDR1#217_042610.pdf.

Kentucky American Water Company
Data Request Set 1, Question 217
For the Forecasted Test Period Ending 9/30/2011

	Actual 12/31/2007 YTD Prov KY	Actual 12/31/2007 Tax Return KY	Actual 12/31/2007 Prov to Return KY
Income per Books	5,804,022	5,946,679	142,657
Federal income tax accrual	3,150,521	3,330,037	179,516
State & Local Income Tax Accrual net of State Income Tax Deduction	588,068	432,401	(155,667)
Pretax Income	<u>9,542,611</u>	<u>9,709,117</u>	<u>166,506</u>
JE# P005 Meals and Entertainment	19,210	18,006	(1,204)
JE# P015 Research and Development Expense	-	(1,266)	(1,266)
JE# P020 Nondeductible Penalties	(396,180)	(396,180)	-
JE# P025 Nondeductible Donations	-	-	-
JE# P030 Nondeductible Dues	-	-	-
JE# P035 Amortization of Preferred Stock Expense	-	-	-
JE# P040 Lobbying Expenses	11,764	11,764	-
Dividend Mandatory Redemption	381,150	381,150	-
Medicare Subsidy	(158,998)	(158,998)	-
JE# P070 Interest Expense-Repurchase (TWUS only)	-	-	-
Total Permanent Differences	<u>(143,054)</u>	<u>(145,524)</u>	<u>(2,470)</u>
	9,399,557	9,563,593	164,036
JE# T005 Uncollectible Accounts	176	(39,716)	(39,892)
JE# T010 Vacation Pay	(47,800)	(2,906)	44,894
JE# T015 Customer Deposits	-	-	-
JE# T020 Taxable Contributions (CIAC 1)	(1,171,710)	(1,315,116)	(143,406)
JE# T021 Deferred Revenue - CIAC (CIAC 2)	-	-	-
JE# T025 Taxable Advances (CAC 1)	(220,888)	(220,888)	-
JE# T030 Merger Expense	-	-	-
JE# T040 Rate Case Expense	(125,542)	(64,686)	60,856
JE# T045 Depreciation and Amortization (Depr 1)	(1,917,437)	(1,869,037)	48,400
JE# T046 Post In-Service Depreciation Expense (Depr 2)	-	-	-
JE# T048 Reg Asset - AFUDC Debt (Depr 4)	-	-	-
JE# T060 Gains and Losses (Disp 1)	-	(106)	(106)
JE# T061 Deferred Tax Gain (Disp 2)	-	-	-
JE# T062 Abandonment Losses (Disp 3)	(802,760)	(513,487)	289,273
JE# T063 Cost of Removal (Disp 4)	1,177,242	1,181,632	4,390
JE# T064 Amortization of Premature Property Losses (Disp 5)	-	-	-
JE# T070 Amortization of UPAA	-	-	-
JE# T086 Purchased Water - Outside (PWtr 2)	-	-	-
JE# T090 Depreciation Study	(27,423)	(26,966)	457
JE# T095 Cost of Service Study	(13,321)	(13,301)	20
JE# T100 Amortization of Debt Discount	-	-	-
JE# T105 Management Study	-	-	-
JE# T110 Waste Disposal	92,813	101,250	8,437
JE# T122 Incentive Plan (Incen 3)	(52,143)	(64,538)	(12,395)
JE# T124 Incentive Plan (Incent 5)	-	-	-
JE# T130 Regulatory Pension (Pension 1)	(108,911)	(804,119)	(695,208)
JE# T131 Regulatory Pension (Pension 2)	-	-	-
JE# T132 Regulatory Pension (Pension 3)	-	-	-
JE# T135 Supplemental Pension	-	-	-
JE# T140 Accrued OPEB (OPEB 1)	201,978	201,978	-

Kentucky American Water Company
Data Request Set 1, Question 217
For the Forecasted Test Period Ending 9/30/2011

	Actual 12/31/2007 YTD Prov KY	Actual 12/31/2007 Tax Return KY	Actual 12/31/2007 Prov to Return KY
JE# T141 Accrued OPEB (OPEB 2)	-	-	-
JE# T142 Accrued OPEB (OPEB 3)	-	-	-
JE# T145 AFUDC (AFUDC 1)	(534,340)	(312,694)	221,646
JE# T146 AFUDC - Equity CWIP (AFUDC 2)	-	(337,576)	(337,576)
JE# T147 Amortization of Regulatory Asset (AFUDC 3)	-	70,289	70,289
JE# T150 Post AFUDC (P AFUDC 1)	-	-	-
JE# T151 Amortization of Post In-Service AFUDC (P AFUDC 2)	-	-	-
JE# T152 Pavement Repairs	-	-	-
JE# T160 Deferred Maintenance (Maint 1)	(255,665)	(390,719)	(135,054)
JE# T161 Deferred Maintenance (Maint 2)	-	-	-
JE# T165 Miscellaneous Deferred Debits (Misc 1)	377,412	412,188	34,776
JE# T166 Miscellaneous Deferred Credits (Misc 2)	508,319	321,053	(187,266)
JE# T167 Miscellaneous Deferred Credits (Misc 3)	-	-	-
JE# T185 Deferred Security Costs	15	15	-
Other Amortizations	-	-	-
All other misc deductions	-	-	-
Net Negative Salvage	-	-	-
FAS 123@ Stock Options Acct 501716	-	-	-
FAS 123@ Restricted Stock Acct 501717	-	-	-
FAS 123@ Restricted Stock Acct 501718	-	-	-
FAS 123@ ESPP Acct 508200	-	-	-
Total Temporary Differences:	<u>(2,919,985)</u>	<u>(3,687,450)</u>	<u>(767,465)</u>
2007 Pre Tax Topside	279,747	-	(279,747)
State Taxable Income Before State Only Adjustments	<u>6,759,319</u>	<u>5,876,143</u>	<u>(883,176)</u>
State Only Adjustment Depreciation	(583,979)	(507,090)	76,889
State Only Adjustment Depreciation	-	(625)	(625)
State Taxable Income After State Only Adjustments	<u>6,175,340</u>	<u>5,368,428</u>	<u>(806,912)</u>
Current State Tax Expense @ .06	370,520	322,106	(48,415)
	Unknown	(1,500)	(1,500)
Kentucky 2007 Tax Return	370,520	320,606	(49,915)
			(370,520)
Current State Tax Expense Deducted on 2007 Federal Return		432,401	
Federal Taxable Income Before NOL and Special Deductions	<u>6,388,799</u>	<u>5,443,742</u>	<u>(512,656)</u>
Current Year Federal NOL Utilization	(221,659)	(59,953)	161,706
Contribution Carryforward		182,687	182,687
Federal Taxable Income After NOL Utilization	<u>6,167,140</u>	<u>5,566,476</u>	<u>(600,664)</u>
Current Federal Tax Expense @ .35	2,158,499	1,948,267	(210,232)
Federal AMT Recorded in Error	768,248		(768,248)
Total Current Federal Tax Expense	2,926,747	1,948,267	(978,480)

Kentucky American Water Company
Data Request Set 1, Question 217
For the Forecasted Test Period Ending 9/30/2011

	Actual 12/31/2008 YTD Prov KY	Actual 12/31/2008 Tax Return KY	Actual 12/31/2008 Prov to Return
Income per Books	8,903,734	8,903,734	-
Federal income tax accrual	5,211,173	5,211,173	-
State & Local Income Tax Accrual net of State Income Tax Deduction	886,427	886,427	-
Pretax Income	<u>15,001,334</u>	<u>15,001,334</u>	<u>-</u>
JE# P005 Meals and Entertainment	19,920	19,497	(423)
JE# P015 Research and Development Expense	-	1,363	1,363
JE# P020 Nondeductible Penalties	-	-	-
JE# P025 Nondeductible Donations	-	-	-
JE# P030 Nondeductible Dues	-	-	-
JE# P035 Amortization of Preferred Stock Expense	-	-	-
JE# P040 Lobbying Expenses	393	393	-
Dividend Mandatory Redemption	381,150	381,150	-
Medicare Subsidy	(156,133)	(156,133)	-
JE# P070 Interest Expense-Repurchase (TWUS only)	-	-	-
Total Permanent Differences	<u>245,330</u>	<u>246,270</u>	<u>940</u>
	15,246,664	15,247,604	940
JE# T005 Uncollectible Accounts	133,740	133,740	-
JE# T010 Vacation Pay	(49,382)	(9,512)	39,870
JE# T015 Customer Deposits	-	-	-
JE# T020 Taxable Contributions (CIAC 1)	(795,533)	(805,610)	(10,077)
JE# T021 Deferred Revenue - CIAC (CIAC 2)	-	-	-
JE# T025 Taxable Advances (CAC 1)	(760)	(760)	-
JE# T030 Merger Expense	-	-	-
JE# T040 Rate Case Expense	(8,450)	(67,999)	(59,549)
JE# T045 Depreciation and Amortization (Depr 1)	(4,000,313)	(4,420,515)	(420,202)
JE# T046 Post In-Service Depreciation Expense (Depr 2)	-	-	-
JE# T048 Reg Asset - AFUDC Debt (Depr 4)	6,325	-	(6,325)
JE# T060 Gains and Losses (Disp 1)	-	-	-
JE# T061 Deferred Tax Gain (Disp 2)	-	-	-
JE# T062 Abandonment Losses (Disp 3)	(863,038)	(262,484)	600,554
JE# T063 Cost of Removal (Disp 4)	967,799	967,799	-
JE# T064 Amortization of Premature Property Losses (Disp 5)	-	-	-
JE# T070 Amortization of UPAA	-	-	-
JE# T086 Purchased Water - Outside (PWtr 2)	-	-	-
JE# T090 Depreciation Study	2,962	3,462	500
JE# T095 Cost of Service Study	(9,093)	(11,604)	(2,511)
JE# T100 Amortization of Debt Discount	-	-	-
JE# T105 Management Study	-	-	-
JE# T110 Waste Disposal	92,813	92,813	-
JE# T122 Incentive Plan (Incent 3)	57,991	102,185	44,194
JE# T124 Incentive Plan (Incent 5)	-	-	-
JE# T130 Regulatory Pension (Pension 1)	(454,742)	(519,597)	(64,855)
JE# T131 Regulatory Pension (Pension 2)	-	-	-
JE# T132 Regulatory Pension (Pension 3)	-	-	-
JE# T135 Supplemental Pension	-	-	-
JE# T140 Accrued OPEB (OPEB 1)	190,197	190,197	-
JE# T141 Accrued OPEB (OPEB 2)	-	-	-

Kentucky American Water Company
Data Request Set 1, Question 217
For the Forecasted Test Period Ending 9/30/2011

	Actual 12/31/2008 YTD Prov KY	Actual 12/31/2008 Tax Return KY	Actual 12/31/2008 Prov to Return
JE# T142 Accrued OPEB (OPEB 3)	-	-	-
JE# T145 AFUDC (AFUDC 1)	(1,259,425)	(696,722)	562,703
JE# T146 AFUDC - Equity CWIP (AFUDC 2)	-	(562,703)	(562,703)
JE# T147 Amortization of Regulatory Asset (AFUDC 3)	64,424	77,270	12,846
JE# T150 Post AFUDC (P AFUDC 1)	-	-	-
JE# T151 Amortization of Post In-Service AFUDC (P AFUDC 2)	-	-	-
JE# T152 Pavement Repairs	-	-	-
JE# T160 Deferred Maintenance (Maint 1)	124,376	122,248	(2,128)
JE# T161 Deferred Maintenance (Maint 2)	-	-	-
JE# T165 Miscellaneous Deferred Debits (Misc 1)	377,840	382,717	4,877
JE# T166 Miscellaneous Deferred Credits (Misc 2)	(265,726)	(197,842)	67,884
JE# T167 Miscellaneous Deferred Credits (Misc 3)	-	-	-
JE# 235a 481(a)Repairs	-	(7,610,215)	(7,610,215)
JE# 235 Repairs	-	(9,052,224)	(9,052,224)
JE# ZZ40 Scrap Sales and Salvage	-	42,859	42,859
Other Amortizations	-	-	-
All other misc deductions	-	-	-
Net Negative Salvage	-	-	-
FAS 123@ Stock Options Acct 501716	10,338	12,078	1,740
FAS 123@ Restricted Stock Acct 501717	2,918	2,918	-
FAS 123@ Restricted Stock Acct 501718	4,882	5,746	864
FAS 123@ ESPP Acct 508200	1,701	1,701	-
Total Temporary Differences:	<u>(5,668,156)</u>	<u>(22,080,054)</u>	<u>(16,411,898)</u>
State Taxable Income Before State Only Adjustments	<u>9,578,508</u>	<u>(6,832,450)</u>	<u>(16,410,958)</u>
State Only Adjustment Depreciation	525,902	1,609,000	1,083,098
State Only Adjustment State Gain (Loss)	-	716	716
State Only Adjustment Charitable Contribution	-	165,135	165,135
State Only Adjustment Repairs	-	(1,193,295)	(1,193,295)
State Only Adjustment Amortization Difference	-	(160,688)	(160,688)
State Taxable Income After State Only Adjustments	<u>10,104,410</u>	<u>(6,411,582)</u>	<u>(16,515,992)</u>
Current State Tax Expense @ .06	606,265	-	(990,960)
Kentucky 2008 State Tax Return	-	-	-
2008 State Tax Provision	-	606,265	606,265
2008 Current State Tax TBBS Adjustment	-	5,355	5,355
Federal Taxable Income Before NOL and Special Deductions	<u>8,972,243</u>	<u>(7,444,070)</u>	<u>(16,416,313)</u>
Disallowed Charitable Contribution Deduction	-	165,135	-
Federal Taxable Income Before NOL and Special Deductions	<u>8,972,243</u>	<u>(7,278,935)</u>	<u>(16,416,313)</u>
NOL Carryforward	0	7,042,970	7,042,970
Federal Taxable Income After NOL Utilization	<u>8,972,243</u>	<u>(235,965)</u>	<u>(9,373,343)</u>
Current Federal Tax Expense @ .35	3,140,285	(82,588)	(3,222,873)

Kentucky American Water Company
Data Request Set 1, Question 217
For the Forecasted Test Period Ending 9/30/2011

	Actual 12/31/2009 YTD Prov KY	Actual 12/31/2009 Prov to Return KY	Actual 12/31/2009 Tax Return KY
Income per Books	10,589,181	-	10,589,181
Federal income tax accrual	5,727,343	-	5,727,343
State & Local Income Tax Accrual net of State Income Tax Deduction	1,180,221	-	1,180,221
Pretax Income	<u>17,496,745</u>	<u>-</u>	<u>17,496,745</u>
JE# P005 Meals and Entertainment	13,931	-	13,931
JE# P015 Research and Development Expense	-	-	-
JE# P020 Nondeductible Penalties	(4,781)	-	(4,781)
JE# P025 Nondeductible Donations	-	-	-
JE# P030 Nondeductible Dues	-	-	-
JE# P035 Amortization of Preferred Stock Expense	-	-	-
JE# P040 Lobbying Expenses	54,571	-	54,571
Dividend Mandatory Redemption	382,208	-	382,208
Medicare Subsidy	(174,511)	-	(174,511)
JE# P070 Interest Expense-Repurchase (TWUS only)	-	-	-
Total Permanent Differences	<u>271,418</u>	<u>-</u>	<u>271,418</u>
	17,768,163	-	17,768,163
JE# T005 Uncollectible Accounts	(76,724)	-	(76,724)
JE# T010 Vacation Pay	7,044	-	7,044
JE# T015 Customer Deposits	-	-	-
JE# T020 Taxable Contributions (CIAC 1)	(1,187,261)	-	(1,187,261)
JE# T021 Deferred Revenue - CIAC (CIAC 2)	-	-	-
JE# T025 Taxable Advances (CAC 1)	-	-	-
JE# T030 Merger Expense	-	-	-
JE# T040 Rate Case Expense	62,014	-	62,014
JE# T045 Depreciation and Amortization (Depr 1)	(6,847,252)	-	(6,847,252)
JE# T046 Post In-Service Depreciation Expense (Depr 2)	-	-	-
JE# T048 Reg Asset - AFUDC Debt (Depr 4)	6,900	-	6,900
JE# T060 Gains and Losses (Disp 1)	-	-	-
JE# T061 Deferred Tax Gain (Disp 2)	-	-	-
JE# T062 Abandonment Losses (Disp 3)	31,964	-	31,964
JE# T063 Cost of Removal (Disp 4)	1,357,326	-	1,357,326
JE# T064 Amortization of Premature Property Losses (Disp 5)	-	-	-
JE# T070 Amortization of UPAA	-	-	-
JE# T086 Purchased Water - Outside (PWtr 2)	-	-	-
JE# T090 Depreciation Study	6,001	-	6,001
JE# T095 Cost of Service Study	4,503	-	4,503
JE# T100 Amortization of Debt Discount	-	-	-
JE# T105 Management Study	-	-	-
JE# T110 Waste Disposal	(130,777)	-	(130,777)
JE# T122 Incentive Plan (Incent 3)	100,327	-	100,327
JE# T124 Incentive Plan (Incent 5)	-	-	-
JE# T130 Regulatory Pension (Pension 1)	(361,716)	-	(361,716)
JE# T131 Regulatory Pension (Pension 2)	-	-	-
JE# T132 Regulatory Pension (Pension 3)	-	-	-
JE# T135 Supplemental Pension	-	-	-
JE# T140 Accrued OPEB (OPEB 1)	217,967	-	217,967

Kentucky American Water Company
Data Request Set 1, Question 217
For the Forecasted Test Period Ending 9/30/2011

	Actual 12/31/2009 YTD Prov KY	Actual 12/31/2009 Prov to Return KY	Actual 12/31/2009 Tax Return KY
JE# T141 Accrued OPEB (OPEB 2)	-	-	-
JE# T142 Accrued OPEB (OPEB 3)	-	-	-
JE# T145 AFUDC (AFUDC 1)	(4,257,806)	-	(4,257,806)
JE# T146 AFUDC - Equity CWIP (AFUDC 2)	-	-	-
JE# T147 Amortization of Regulatory Asset (AFUDC 3)	75,985	-	75,985
JE# T150 Post AFUDC (P AFUDC 1)	-	-	-
JE# T151 Amortization of Post In-Service AFUDC (P AFUDC 2)	-	-	-
JE# T152 Pavement Repairs	45,605	-	45,605
JE# T160 Deferred Maintenance (Maint 1)	128,217	-	128,217
JE# T161 Deferred Maintenance (Maint 2)	-	-	-
JE# T165 Miscellaneous Deferred Debits (Misc 1)	441,660	-	441,660
JE# T166 Miscellaneous Deferred Credits (Misc 2)	(232,778)	-	(232,778)
JE# T167 Miscellaneous Deferred Credits (Misc 3)	-	-	-
Other Amortizations	(2,171,059)	-	(2,171,059)
All other misc deductions	-	-	-
Net Negative Salvage	-	-	-
FAS 123@ Stock Options Acct 501716	13,881	-	13,881
FAS 123@ Restricted Stock Acct 501717	-	-	-
FAS 123@ Restricted Stock Acct 501718	9,211	-	9,211
FAS 123@ ESPP Acct 508200	6,448	-	6,448
Total Temporary Differences:	(12,750,320)	-	(12,750,320)
State Taxable Income Before State Only Adjustments	5,017,843	0	5,017,843
State Only Adjustment Depreciation	5,473,227	-	5,473,227
State Taxable Income After State Only Adjustments	10,491,070	0	10,491,070
Current State Tax Expense @ .06	629,464	-	629,464
Federal Taxable Income Before NOL Utilization	4,388,379	0	4,388,379
Current Year Federal NOL Utilization	0	-	-
Federal Taxable Income After NOL Utilization	4,388,379	0	4,388,379
Current Federal Tax Expense @ .35	1,535,933	-	1,535,933

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: **Michael A. Miller**

218. Please list and explain in detail the allocation methods used to allocate state and federal tax liability and tax credits between the Company and its subsidiaries and between the Company and other American Water companies. Please provide worksheets which show a detailed derivation of the allocations for 2007, 2008 and 2009. The derivation should include separate listing of contributions, indebtedness cost, NOL (current, carryforwards and carrybacks), each credit by type (such as the investment tax credit, jobs credit), intercompany transactions.

Response:

There is no state tax allocation for KAWC. KAWC's federal income taxes are based on KAWC's taxable income calculated for KAW as if they were a single entity tax payer to the IRS at the statutory rate. Also see the response KAW_R_AGDR1#213_042610.

For electronic version of this response, refer to KAW_R_AGDR1#218_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Michael A. Miller

219. Please list all typical intercompany transactions which are taxed by the federal government in the year of the transaction or the following year if a separate return is filed, but on which the tax is deferred if a consolidated return is filed. For each transaction please identify it by company, and type of transaction, and gain (loss) (deferred or not). Please provide the book treatment of each account.

Response:

None. Please see the response to KAW_R_AGDR1#213.

For the electronic version of this response, refer to KAW_R_AGDR1#219_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Michael A. Miller

220. Separately for 2007, 2008 and 2009 list all intercompany transactions which would be taxed by the federal government in that year if a separate return was filed, but will not be taxed that year because a consolidated return was filed. For each transaction please identify it by company, type of transaction, and gain (loss) (deferred or not). Please provide the book treatment of each amount.

Response:

None. See the response to KAW_R_AGDR1#213_042610.

For the electronic version of this response, refer to KAW_R_AGDR1#220_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Michael A. Miller

221. Please list all typical intercompany transactions which are taxed by Commonwealth government in the year of the transaction or the following year if a separate return is filed, but on which the tax is deferred if a consolidated return is filed. For each transaction please identify it by company, and type of transaction, and gain (loss) (deferred or not). Please provide the book treatment of each amount.

Response:

Not applicable. See the response to KAW_R_AGDR1#215_042610.

For the electronic version of this response, refer to KAW_R_AGDR1#221_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Michael A. Miller

222. Separately for 2007, 2008 and 2009 please list all intercompany transactions which would be taxed by Commonwealth government in that year if a separate return was filed, but will not be taxed that year because a consolidated return was filed. For each transaction please identify it by company, type of transaction, and gain (loss) (deferred or not). Please provide the book treatment of each amount.

Response:

Not applicable. See the response to KAW_R_AGDR1#215_042610

For the electronic version of this response, refer to KAW_R_AGDR1#222_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: **Michael A. Miller**

223. Please provide worksheets which derive the gross revenue and pre-tax accounting income and federal taxable income (loss), on a consolidated basis and on a separate return basis for each year for 2007, 2008 and 2009.

Response:

See the response to KAW_R_AGDR1#209_042610.

For the electronic version of this response, refer to KAW_R_AGDR1#223_042610.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: **Michael A. Miller**

224. Please provide worksheets which derive the gross revenue and pre-tax accounting income and Commonwealth taxable income (loss), on a consolidated basis and on a separate return basis for 2007, 2008 and 2009. Include in the worksheets a detailed reconciliation of book and tax income.

Response:

See the response to KAW_R_AGDR1#209_042610.

For the electronic version of this response, refer to KAW_R_AGDR1#224_042610.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: **Michael A. Miller**

225. Please provide for each year from 2007 through 2009 the gross and net additions to deferred taxes. Please breakdown such additions within each year by sub-account, providing the number and name for each account and sub-account.
- a. For each item by year please reconcile the gross to net additions and explain how that reconciliation was derived.

Response:

This question appears to be a duplicate of question 212 (e), see the response to KAW_R_AGDR1#212_042610, sub-part e.

For the electronic version of this response, refer to KAW_R_AGDR1#225_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Michael A. Miller

226. Please provide detailed worksheets showing the derivation of "excess tax over book depreciation" for 2007, 2008 and 2009.

Response:

See attached detailed calculations of "excess tax over book depreciation" for 2007, 2008, and 2009.

For the electronic version, refer to KAW_R_AGDR1#226_042610.pdf.

Kentucky American Water Company
AG1 Question 226 Attachment
For The Forecasted Test Period Ending 9/30/2011

Analysis of Depreciation Computation
For Year Ending 12/31/07

	(A)	(B)	(C) =(A) + (B)	(D)	(E) =(C) - (D)
Federal Book / Tax Diff.					
COMPANY NAME					
Kentucky-American Water	9,375,519	472,774	9,848,293	7,930,856	(1,917,437)
	Current Year ('07) Tax Depr. On Assets in Service Prior to 2007	Current Year ('07) Tax Depr. On '07 Asset Additions	Total '07 Tax Depr.	Total '07 Book Depr. (Per 12/31/07 Trial Balance)	Book / Tax Adjustment () = favorable, NO () = Unfavorable

	(A)	(B)	(C) =(A) + (B)	(D)	(E) =(C) - (D)
State Book / Tax Diff.					
Kentucky-American Water	9,959,498	472,774	10,432,272	7,930,856	(2,501,416)
	Current Year ('07) Tax Depr. On Assets in Service Prior to 2007	Current Year ('07) Tax Depr. On '07 Asset Additions	Total '07 Tax Depr.	Total '07 Book Depr. (Per 12/31/07 Trial Balance)	Book / Tax Adjustment () = favorable, NO () = Unfavorable

Kentucky American Water Company
AG1 Question 226 Attachment
For The Forecasted Test Period Ending 9/30/2011

Analysis of Depreciation Computation
For Year Ending 12/31/08

Federal Book / Tax Diff.

COMPANY NAME	(A) Current Year ('08) Tax Depr. On Assets in Service Prior to 2008	(B) Current Year ('08) Tax Depr. On '08 Asset Additions	(C) =(A) + (B) Total '08 Tax Depr.	(D) Total '08 Book Depr. (Per 12/31/08 Trial Balance)	(E) =(C) - (D) Book / Tax Adjustment () = favorable, NO () = Unfavorable
Kentucky-American Water	9,369,030	1,543,082	10,912,112	6,911,799	(4,000,313)

State Book / Tax Diff.

COMPANY NAME	(A) Current Year ('08) Tax Depr. On Assets in Service Prior to 2008	(B) Current Year ('08) Tax Depr. On '08 Asset Additions	(C) =(A) + (B) Total '08 Tax Depr.	(D) Total '08 Book Depr.	(E) =(C) - (D) Book / Tax Adjustment () = favorable, NO () = Unfavorable
Kentucky-American Water	9,908,247	477,963	10,386,210	6,911,799	(3,474,411)

Kentucky American Water Company
AG1 Question 226 Attachment
For The Forecasted Test Period Ending 9/30/2011

Analysis of Depreciation Computation
For Year Ending 12/31/09

Federal Book / Tax Diff.

COMPANY NAME	(A) Current Year ('09) Tax Depr. On Assets in Service Prior to 2009	(B) Current Year ('09) Tax Depr. On '09 Asset Additions	(C) =(A) + (B) Total '09 Tax Depr.	(D) Total '09 Book Depr. (Per 12/31/09 Trial Balance)	(E) =(C) - (D) Book / Tax Adjustment () = favorable, NO () = Unfavorable
Kentucky-American Water	7,887,952	6,274,360 (*)	14,162,312	7,315,060	(6,847,252)

State Book / Tax Diff.

COMPANY NAME	(A) Current Year ('09) Tax Depr. On Assets in Service Prior to 2009	(B) Current Year ('09) Tax Depr. On '09 Asset Additions	(C) =(A) + (B) Total '09 Tax Depr.	(D) Total '09 Book Depr. (Per 12/31/09 Trial Balance)	(E) =(C) - (D) Book / Tax Adjustment () = favorable, NO () = Unfavorable
Kentucky-American Water	8,443,032	246,053	8,689,085	7,315,060	(1,374,025)

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Michael A. Miller

227. Please provide the beginning and ending balances for 2007, 2008 and 2009 for Accumulated Deferred Income Taxes and Provisions for Deferred Income Taxes broken down by sub-account with the name and number of each sub-account.

Response:

See the attached schedule.

For the electronic version, refer to KAW_R_AGDR1#227_042610.pdf.

Kentucky-American Water Company
AGDR1#227

Account	Description	Beg bal 2007	2007	2008	2009
186030	Reg Asset - AFUDC-Eq-CWIP	362,548.13	700,123.65	891,150.84	1,823,710.02
186035	Reg Asset - AFUDC-Eq-Equity	2,495,394.60	2,495,394.60	2,867,070.74	3,222,480.73
186040	Reg Asset - Plt - Flow - Diff	4,488,056.38	4,090,748.38	3,664,748.38	3,202,904.38
186045	Reg Asset - Other	(501,337.39)	(447,241.39)	(453,145.39)	(429,049.39)
186055	Reg Asset-Accum Amort	(360,198.00)	(423,587.41)	(493,956.95)	(569,942.39)
	B26 Total Deferred Reg Asset	6,484,463.72	6,415,437.83	6,475,867.62	7,250,103.35
253203	Def FIT - Norm Property	(1,739,512.00)	(1,886,054.00)	(1,886,054.00)	
253301	Def FIT - Other	(28,154,242.54)	(29,823,793.54)	(31,145,629.54)	(41,775,815.47)
253309	Def FUT - AMT	133,392.00	133,392.00	133,392.00	
253701	Def SIT - Other	(5,358,581.88)	(4,450,682.88)	(5,572,876.88)	(5,608,355.57)
	B56 Deferred Income Taxes	(35,118,944.42)	(36,027,138.42)	(38,471,168.42)	(47,384,171.04)
255101	Unamortized ITC - 3%	(109,478.67)	(101,825.97)	(94,173.93)	(86,521.89)
255102	Unamortized ITC - 4%	(67,503.41)	(61,159.21)	(54,054.17)	(48,549.13)
255103	Unamortized ITC - 10%	(1,125,665.57)	(1,054,826.27)	(983,986.31)	(913,146.35)
	B57 Deferred ITC	(1,302,647.65)	(1,217,811.45)	(1,132,214.41)	(1,048,217.37)

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Michael A. Miller

228. Please provide the following amounts for 2007, 2008 and 2009:

- a. Income tax expense, current, deferred, deferred-credit, investment tax credit deferred and investment tax credit amortized from prior years. Identify by Uniform System Account number.
- b. Identify and explain the book-timing accounting difference giving rise to each charge.
- c. Divide federal and state amounts.
- d. Cite the order or ruling on which the Company bases rate treatment of these benefits (normalized or flow-through). Note rate treatment (normalized or flow-through).
- e. State the accumulated total for each as it appears on the test year balance sheets. Identify by Uniform System Account Number.
- f. State the rate base treatment of each item (e.g. deducted from rate base, cost-free capital, treated as equity, etc.).
- g. Cite the order or ruling on which the Company bases treatment identified in f.

Response:

- a. See the attached schedules in response to subparts a-c.
- b. See response to subpart a.
- c. See response to subpart a.
- d. See response to KAW_R_AGDR1#148_042610.
- e. See KAW_APP_EX37B_022610, page 49 of 54. The work papers are referenced on this document and can be found in the response to KAW_R_PSCDR1#1a_031610.

- f. The accumulated deferred income taxes are rate base reduction, the unamortized 3% ITC is a rate base reduction, and the unamortized 4% and 10% ITC is treated as cost fee capital.
- g. See response to KAW_R_AGDR1#148_042610.

For the electronic version of this response, refer to KAW_R_AGDR1#228_042610.pdf.

Kentucky American Water Company
Data Request Set 1, Question 228
For the Forecasted Test Period Ending 9/30/2011

NARUC ACCOUNT NO. AND DESCRIPTION	JDE ACCOUNT NO. AND DESCRIPTION	12 Months	12 Months	12 Months	(b) benefit	state/federal	(f) rate base
		Ended 12/31/07	Ended 12/31/08	Ended 12/31/09			
B40910 Income Taxes-FIT Oper	690110 FIT-Current	2,900,386	3,148,540	1,698,940	Flow Through	federal	
	690120.002 FIT-Pr Yr Adjmt	1,499,708	(1,888,574)	(4,559,486)	Flow Through	federal	
Total		4,400,094	1,259,966	(2,860,546)			
B40911 Income Taxes-SIT Oper	690210 SIT-Current	396,112	608,253	659,192	Flow Through	state	
	690220.002 SIT-Pr Yr Adjmt	286,383	(42,843)	(91,862)	Flow Through	state	
Total		682,495	565,410	567,330			
B40920 Income Taxes-Oth Inc/Ded	790100 FIT-Other Inc & Ded Curr	1,406	(45,061)	(163,006)	Flow Through	federal	
	780100 SIT-Other Inc & Ded Curr	178	(8,699)	(29,728)	Flow Through	state	
Total		1,584	(53,760)	(192,734)			
B41010 Def Inc Tax-FIT	690650.002 Def FIT-CY Liab	232,212	1,735,620	4,262,897	Normalized	federal	deduction
	690620.002 Def FIT-PY adj Liab	(1,566,545)	2,152,988	4,350,023	Normalized	federal	deduction
	690630.001 Def FIT-Reg Asset	315,644	339,910	370,225	Normalized	federal	deduction
	690630.002 Def FIT-Reg Liab	(147,453)	(147,453)	(147,453)	Normalized	federal	deduction
Total		(1,166,142)	4,081,065	8,835,692			
B41011 Def Inc Tax-SIT	690750.002 Def SIT-CY Liab	200,557	312,775	428,074	Normalized	state	deduction
	690720.002 Def SIT-PY adj Liab	(302,331)	43,379	209,981	Normalized	state	deduction
	690730.001 Def SIT-Reg Asset	57,566	61,994	67,523	Normalized	state	deduction
	690730.002 Def SIT-Reg Liab	(50,397)	(88,432)	(62,958)	Normalized	state	deduction
Total		(94,605)	329,716	642,620			
B41211 ITC Restored	695220 ITC Restored-3%	(7,653)	(7,652)	(7,652)	Flow Through	federal	deduction
	695230 ITC Restored-4%	(6,304)	(6,305)	(6,305)	Normalized	federal	cost free capital
	695240 ITC Restored-10%	(70,879)	(70,840)	(70,840)	Normalized	federal	cost free capital
Total		(84,836)	(84,797)	(84,797)			

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Michael A. Miller

229. Please provide a detailed derivation of 2007, 2008 and 2009 research and development credits, including:
- a. A list of all research, development and experimentation expenditures, and for each item provide;
 - b. Separately the amounts payable to inside and outside contractors;
 - c. The amount payable in the test year;
 - d. The total expenditures to be expensed in determining federal taxable income; and
 - e. The total expenditures qualifying for the R & E credit under I.R.C. paragraph 44f.

Response:

See attached related to R&D Credits for KAW in 2007/2008. The 2009 R & D Credit for KAW will not be available until the 2009 FIT return is completed later this year.

Details of the R& D expenditures for 2007-2009 are provided in the response to KAW_R_AGDR1#370_042610.

For the electronic version, refer to KAW_R_AGDR1#229_042610.pdf.

Kentucky American Water Company
AG1 Question 229
For The Forecasted Test Period Ending 9/30/2011

2007 R&D

Company Number	Company Name	Gross Receipts 2002	Gross Receipts 2003	Gross Receipts 2004	Gross Receipts 2005	Gross Receipts 2006 (1)	Average Gross Receipts	Fixed Base %	Base Amount	Acct 534213 R&D Wages	Acct 575680 AWWA Expenses	75% AWWA Expenses	Min Base Amount	Qualified Research Expenses	Base Amount	Excess	Research Credit
12	Kentucky - American	43,877,371	42,991,240	42,626,182	50,437,620	48,230,703	46,071,436	0.10%	46,071	39,743	-	-	19,872	39,743	46,071	(6,328)	(1,266)
		43,877,371	42,991,240	42,626,182	50,437,620	48,230,703	46,071,436		46,071	39,743	-	-	19,872	39,743	46,071	(6,328)	(1,266)

Kentucky American Water Company
AG1 Question 229
For The Foerced Test Period Ending 9/30/2011

2008 R&D

Company Number	Company Name	Gross Receipts 2004	Gross Receipts 2005	Gross Receipts 2006	Gross Receipts 2007	4 YR. Average Gross Receipts	Fixed Base %	Base Amount	A Acct R&D Wages	B 75% AWWA Expenses	(A+B)/2	A+B Qualified Research Expenses	C Excess	C(0.20) Research Credit
12	Kentucky - American	42,626,182	50,437,620	48,230,703	51,653,525	48,237,008	0.10%	48,237	55,009	41	27,525	55,050	6,812	1,362
		42,626,182	50,437,620	48,230,703	51,653,525	48,237,008		48,237	55,009	41	27,525	55,050	6,812	1,362

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Michael A. Miller

230. Identify all net operating loss carrybacks and carryforwards for American Water and each American Water subsidiary for 2006, 2007, 2008 and 2009.

Response:

See the attached schedule for 2006, 2007, 2008 and 2009 net operating loss carryforwards for American Water Company and each American Water subsidiary. There are no net operating loss carrybacks for American Water Company and each American Water subsidiary.

For the electronic version, refer to KAW_R_AGDR1#230_042610.pdf.

Kentucky American Water Company
Data Request Set 1, Question 230
For the Forecasted Test Period Ending 9/30/2011

AWW Consolidated Group
Summary of NOL's

		2005 NOL Available For 2006 TOTAL	2006 NOL Available For 2007 TOTAL	2007 NOL Available For 2008 TOTAL	2008 NOL Available For 2009 TOTAL
Company	Sub-Group				
American Water Works Company, Inc.	AWW	(26,809,595)	(32,155,370)	(17,387,500)	(391,596,230)
American Lake Water Company	AWW	-	-	-	-
American Water Capital Corp.	AWW	(901,179)	(3,370,575)	(3,207,642)	(1,318,752)
American Water Resources, Inc.	AWW	-	-	(3,008)	(3,008)
American Water Services CDM, Inc.	AWW	(21,349)	(26,817)	(19,666)	(54,343)
American Water Engineering, Inc. (fka American Water Services Engineering, Inc.)	AWW	(64,080)	(74,853)	(51,626)	(148,194)
American Water Industrial Operations, Inc. (fka American Water Services Industrial Operations, Inc.)	AWW	(306,090)	(339,732)	(273,318)	(352,984)
American Water Operations and Maintenance, Inc. (fka American Water Services Operations & Maintenance, Inc.)	AWW	(2,256,054)	(2,656,533)	(1,699,158)	(1,837,260)
American Water Residuals Management, Inc. (fka American Water Services Residuals Management, Inc.)	AWW	(1,161,261)	(1,180,022)	-	-
American Water Services Underground Infrastructure	AWW	-	-	-	-
American Water Enterprises, Inc. (fka American Water Services, Inc.)	AWW	(8,843,347)	(12,024,464)	(8,479,949)	(13,458,658)
American Water Works Service Company, Inc.	AWW	(246,185)	(246,185)	(830,870)	(26,978,399)
AAET, Inc. (fka AmericanAnglian Environmental)	AWW	(20,018)	(22,876)	(12,422)	(27,094)
Apollo Acquisition Company	AWW	-	-	-	-
Arizona-American Water Company	AWW	(2,935,260)	(2,935,260)	(1,938,382)	(13,904,566)
American Water Enterprises Holding, Inc. (fka AWS Corp.)	AWW	(45,993)	(45,993)	(43,655)	(129,324)
American Water Industrials, Inc. (fka AWS Industrials Corp.)	AWW	(2,496)	(3,034)	(2,230)	(7,342)
American Water (USA), Inc. (fka American Water Services (USA), Inc.)	AWW	(156,472)	(156,472)	(13,027)	(221,534)
Bluefield Valley Water Works Company	AWW	(34,109)	(42,781)	(28,340)	(82,372)
California-American Water Company	AWW	(475,936)	(1,124,979)	(776,720)	(25,169,613)
Connecticut-American Water Company	AWW	-	-	-	-
Dittman-Merka Enterprises, Inc.	AWW	(15,576)	(15,810)	(1,305)	(803)
Greenwich Water System, Inc.	AWW	-	-	-	-
Edgewood Water, Inc.	AWW	-	-	-	-
The Hampton Water Works Company	AWW	-	-	-	-
Hawaii-American Water Company	AWW	(121,506)	(121,506)	(4,138)	(1,977)
Illinois-American Water Company	AWW	-	-	(764,754)	(34,764,883)
Illinois Water Service Company	AWW	-	-	-	-
Indiana-American Water Company, Inc.	AWW	-	-	(306,723)	(306,723)
Iowa-American Water Company	AWW	(197,814)	(197,814)	(249,057)	(1,084,421)
Jefferson City Water Works Company, Inc.	AWW	-	-	-	-
Kentucky-American Water Company	AWW	(381,944)	(381,944)	(683,784)	(578,607)
Long Island Water Corporation	AWW	(1,739,630)	(1,739,630)	(1,245,830)	(16,661,558)
Mag-Con Inc. (fka Magnolia Construction Company, Inc.)	AWW	(3,888)	(6,906)	-	-
Maryland-American Water Company	AWW	-	-	(3,627)	(517,797)
Massachusetts Capital Resources Company	AWW	-	-	-	-
Massachusetts-American Water Company	AWW	-	-	-	-
Michigan-American Water Company	AWW	(47,700)	(55,351)	(40,111)	(522,138)
Missouri-American Water Company	AWW	(4,815,865)	(4,815,865)	(3,473,955)	(118,404,694)
New Jersey-American Water Company, Inc.	AWW	-	-	(310,071)	(310,071)
New Mexico-American Water Company, Inc.	AWW	(77,101)	(146,522)	(153,455)	(2,069,365)
New York-American Water Company, Inc.	AWW	-	-	-	-
Ohio-American Water Company	AWW	(1,671,688)	(2,160,237)	(1,735,233)	(10,220,425)
Pennsylvania-American Water Company, Inc.	AWW	-	-	(482,572)	(43,329,830)
Philip Automated Management Controls, Inc.	AWW	(330,306)	(431,382)	(271,601)	(617,927)
The Salisbury Water Supply Company	AWW	-	-	-	-
Southwest Utilities, Inc.	AWW	(128,983)	(170,192)	(145,778)	(108,500)
St. Louis County Water Company	AWW	-	-	-	-
Tennessee-American Water Company	AWW	-	-	(130,334)	(2,938,891)
Texas-American Water Company	AWW	-	-	-	(626,040)
Mobile Residuals Management (USA), Inc. (fka Trimax Residuals Management (USA), Inc.)	AWW	(410,179)	(493,346)	(419,185)	(343,382)
U-Liner Mid-America, Inc.	AWW	-	-	-	-
United Water Virginia, Inc.	AWW	-	-	-	(402,570)
Utility Management and Engineering, Inc.	AWW	(2,938)	(2,938)	(1,868)	(5,226)
Virginia-American Water Company	AWW	-	-	(47,315)	(47,315)
Walker Water Works, Inc.	AWW	(85,215)	(99,231)	(79,359)	(50,704)
Watertek, Inc.	AWW	-	-	-	-
West Virginia-American Water Company	AWW	(1,467,744)	(1,880,759)	(2,167,575)	(23,081,029)
Laurel Oak Properties	AWW	-	(70,999)	(70,999)	(97,861)
Thames Water Holdings, Inc.	TWH	(43,138)	(230,267)	(35,339)	(16,085)
Thames Water North America, Inc.	TWH	(4,873,334)	(5,220,515)	(347,181)	(2,106,523)
ACUS Corporation (fka Ashbrook Corporation Inc.)	TWH	-	-	(4,994)	(4,994)
The F B Leopold Company, Inc.	TWH	(448,047)	(448,047)	(187,129)	(1,540,518)
Hydro-Aerobics Inc.	TWH	(137,193)	(137,193)	(2,497)	(2,497)
PWT Waste Solutions	TWH	-	-	-	-
E'town Corporation	TWH	(13,515,020)	(14,853,105)	(6,188,786)	(4,981,018)
Elizabethtown Water Company	TWH	-	-	-	-
The Mount Holly Water Company	TWH	(6,409)	(27,709)	(29,069)	(29,101)
E'town Properties, Inc.	TWH	(46,461)	(98,051)	(89,651)	(86,852)
Edison Water Company	TWH	(398,656)	(398,656)	(167,227)	(76,252)
Liberty Water Company	TWH	-	-	-	-
Applied Water Management, Inc.	TWH	-	(242,124)	(245,924)	(2,489,573)
Applied Wastewater Services Inc.	TWH	(192,266)	(229,631)	(194,869)	(122,047)
Applied Wastewater Management, Inc.	TWH	(471,399)	(535,739)	(222,818)	(210,092)
Applied Water Management of Delaware, Inc.	TWH	(16,547)	(66,813)	(63,821)	(97,107)
UESG Holdings, Inc.	TWH	(10,751,120)	(10,751,120)	-	-
Thames Water Aqua US Holdings, Inc. (TWUS)	TWUS	(63,759,165)	(72,830,418)	(39,010,380)	(26,201,151)
Totals		(150,436,256)	(175,265,766)	(94,345,969)	(770,346,220)

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: **Michael A. Miller**

231. What amount of American Water interest expense for tax purposes and separately for book purposes was allocated to Kentucky on a combined and intrastate basis during the test year? Please explain and provide a reconciliation of the difference.

Response:

AWW does not allocate interest expense (or any other parent company expenses) to the operating companies for either book or tax purposes.

For the electronic version, refer to KAW_R_AGDR1#231_042610.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: **Michael A. Miller**

232. Regarding the investment tax credit, please provide the amount of 3%, 4%, 7%, 10%, and 11% credits the company generated, booked for ratemaking purposes, and/or used as a credit against federal tax liability for each year from 2006 through 2009 and the derivation of each of those amounts.

Response:

None.

For the electronic version, refer to KAW_R_AGDR1#232_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Michael A. Miller

233. For each distinct tax-timing difference for which the Company has provided deferred taxes, please identify the amount of excess deferred income taxes (i.e. deferred taxes accrued by the Company at federal tax rates higher than the current corporate tax rate; the excess is the difference over the current rate) existing on the Company's books at December 31, 2006 which can be flowed back to ratepayers on an accelerated basis (i.e. such amortization is not prohibited by the normalization requirements of the Internal Revenue Code). Show how these amounts are calculated.

Response:

None.

For the electronic version, refer to KAW_R_AGDR1#233_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: **Michael A. Miller**

234. Will the amount of investment tax credits utilized be increased if the Company is granted its requested rate increase in these proceedings? If not, why not? If so, provide calculations showing the Company's best estimate as to how much ITC will be utilized.

Response:

No. There has been no additional ITC permitted or recorded on the books of KAWC in over 20 years. The only change in the ITC balances relate to the amortization of the 3%, 4,% and 10% ITC. The 4% and 10% ITC was flowed through for rate making purposes. KAWC reduces the rate base of the unamortized 3% ITC because that class of ITC was normalized for rate making purposes.

For the electronic version, refer to KAW_R_AGDR1#234_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: **Michael A. Miller**

235. Provide detailed descriptions of any IRS audit, settlements with the Internal Revenue Service, or audit adjustments made during the three years ending December 31, 2009.

Response:

The past three years have not been audited by the IRS.

For the electronic version, refer to KAW_R_AGDR1#235_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: **Michael A. Miller**

236. Provide a copy of any and all revenue ruling requests, IRS responses, and correspondence between the Company and the IRS during the ten years ending December 31, 2009.

Response:

The Company and AWW have not requested any revenue rulings in the described timeframe.

For the electronic version, refer to KAW_R_AGDR1#236_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Sheila Miller

237. List total property taxes and property tax refunds or abatements each year, for the test year and the most recent three years for which actual information is available. Describe and show the accounting treatment accorded to each item, showing journal entries, dates, accounts, amounts and descriptions.

Response:

See the attached schedule detailing the actual property taxes paid by taxing authority. The payments listed under 2008 are the latest payments submitted. There have been no 2009 payments except for Bourbon and Jessamine County. In 2009 an audit of property tax assessments and payments was performed by the Kentucky Department of Revenue. Adjustments were made to each taxing jurisdiction as detailed on the attached schedule. Additional payments were made to some jurisdictions while others issued refunds for overpayments.

Also attached is a general ledger for account 236151 (general tax liability) and 685200 (general tax expense) detailing the property tax accruals, payments, additional assessments, and refunds by date, accounts, amounts, and descriptions.

For the electronic version, refer to KAW_R_AGDR1#237_042610.pdf.

Kentucky American Water Company
Property Taxes
AGDR1#237

PROPERTY TAXES PAID

Taxing Authority	Forecasted test year & 2008					2007					2006				
	Property Taxes	Payment date	Refunds Add'l assesss	Adjusted Amount	Payment date	Property Taxes	Payment date	Refunds Add'l assesss	Adjusted Amount	Property Taxes	Payment date	Refunds Add'l assesss	Adjusted Amount		
Bourbon County/ LFUCG	33,443.26	3/28/2009	(9,669.33)	23,773.93	6/19/2008	23,191	6/19/2008	23,191.32	23,191.32	24,059.39	5/23/2007	-	24,059.39		
Fayette County/ LFUCG	1,281,040.32	12/8/2008	265,088.74	1,546,129.06	3/17/2008	1,417,624	3/17/2008	1,417,624.00	1,417,624.00	1,386,020.95	2/15/2007	-	1,386,020.95		
Fayette County/ LFUCG	157.96	3/27/2009	-	157.96	-	-	-	-	-	134,353.89	-	-	134,353.89		
Harrison County	6,313.05	11/26/08	(1,848.39)	4,464.66	1/10/2008	4,444	1/10/2008	4,443.72	4,443.72	4,903.99	2/6/2007	-	4,903.99		
Jessamine County	54,745.73	1/22/09	(15,841.15)	38,904.58	4/4/2008	37,856	4/4/2008	37,856.00	37,856.00	39,357.00	4/18/2007	-	39,357.00		
Scott County	135,850.21	11/24/08	14,903.36	150,753.57	1/10/2008	157,448	1/10/2008	157,447.85	157,447.85	138,872.31	2/27/2007	-	138,872.31		
City of Georgetown	8,473.44	11/24/08	(2,314.14)	6,159.30	1/10/2008	3,360	1/10/2008	3,360.00	3,360.00	3,716.43	2/27/2007	-	3,716.43		
City of Sadleville	1,060.93	12/03/08	(307.42)	753.51	1/10/2008	821	1/10/2008	820.57	820.57	445.22	9/18/2007	-	445.22		
Woodford County	9,999.00	12/03/08	(2,770.96)	7,228.04	1/10/2008	6,992	1/10/2008	6,991.70	6,991.70	7,267.91	2/14/2007	-	7,267.91		
Clark County	19,908.79	11/24/08	(5,654.05)	14,254.74	12/6/2008	12,934	12/6/2008	12,535.76	12,535.76	13,091.70	2/14/2007	-	13,091.70		
Kentucky	602,151.04	10/10/08	(131,974.17)	470,176.87	11/7/2007	542,381	11/7/2007	542,380.57	542,380.57	579,973.00	12/18/2006	-	579,973.00		
Owen	464,946.50	12/08/08	(27,720)	437,226.50	-	322,537	-	322,537.00	322,537.00	233,077.04	2/6/2007	-	233,077.04		
Gallatin Co	443.00	12/03/08	(27.20)	415.80	0	0	-	-	-	-	-	-	-		
Total	2,618,533.23		109,585.29	2,728,118.52		2,529,587		2,529,188.49	2,529,188.49	2,565,138.83			2,565,138.83		

American Water Works Company
 Kentucky American Water Company
 Property Tax
 2007-2009

Page Date - 4/17/10
 From Date - 01/01/06
 Thru Date - 12/31/09

G/L Account	Account Description	Do Document	G/L Date	Co.	Debit	Amounts	Credit	Current Balance	LT P C
120105.236151	Gen Tax - Prope			00012	183,892.66				
	Balance Forward							183,892.66	
	Account Totals				183,892.66			183,892.66	
120205.236151	Gen Tax - Prope			00012			288,980.53		AA P
	Balance Forward						229,073.01		
	Accrue KY Property T	JH	6 12/31/09						
	Accrue Property Tax								
	Period Totals						229,073.01		AA P
	Accrue KY Property T	JH	6 11/30/09				229,073.01		
	Accrue Property Tax								
	Period Totals						229,073.01		AA P
	Accrue KY Property T	JH	6 10/31/09				229,073.01		
	Accrue Property Tax								
	Period Totals						229,073.01		AA P
	Accrue KY Property T	JH	6 09/30/09				229,073.01		
	Accrue Property Tax								
	Period Totals						229,073.01		AA P
	Accrue KY Property T	JH	6 08/31/09				229,073.01		
	Accrue Property Tax								
	Period Totals						229,073.01		AA P
	Accrue KY Property T	JH	6 07/31/09				229,073.01		
	Accrue Property Tax								
	Period Totals						229,073.01		AA P
	Accrue KY Property T	JH	6 06/30/09				229,073.01		
	Accrue Property Tax								
	Period Totals						229,073.01		AA P
	Accrue KY Property Tax	JE	30888646 06/30/09				279,992.10		AA P
	icls 08 tax pmt:ia	PS	42258049 06/26/09		12,773.16				AA P
	Scott County Sheriff	PS	42258049 06/26/09						AA P
	additional assmt on p	PS	42258049 06/26/09		2,130.20				AA P
	Scott County Sheriff	PS	42258049 06/26/09						AA P
	additional assmt on R	PS	42258051 06/26/09		265,088.74				AA P
	Fayette County Sheri	PS	42258051 06/26/09						AA P
	PSC amended Rp tax								
	Period Totals				279,992.10		509,065.11		AA P
	Accrue KY Property T	JH	6 05/31/09				229,073.01		
	Accrue Property Tax								
	Period Totals						229,073.01		AA P

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120205.236151	Gen Tax - Propert	JH	6 04/30/09	00012			229,073.01		AA P
	Accrue KY Property Tax	JH					229,073.01		AA P
	Period Totals						229,073.01		
	Accrue KY Property Tax	JH	6 03/31/09						AA P
	2008 Property Taxes	PS	42163453 03/28/09		33,281.51				AA P
	Ky-Bourbon County	PS	42163453 03/28/09		161.75				AA P
	2008 Property Taxes	PS	42174957 03/27/09		157.96				AA P
	Ky-Bourbon County	PS	42174957 03/27/09						AA P
	Fayette County Sheri	PS	30875597 03/01/09		66,814.00				AA P
	additional prop tax 2	JE	30875597 03/01/09				458.68		AA P
	True up 2008 Accrual	JE	30875597 03/01/09						AA P
	True up KY Property	JE	30875597 03/01/09						AA P
	True up Jan/Feb 2009								
	Period Totals				100,415.22		229,531.69		
	Accrue KY Property Tax	JH	6 02/28/09				228,843.67		AA P
	Accrue Property Tax	JH					228,843.67		AA P
	Period Totals						228,843.67		
	Accrue KY Property Tax	JH	6 01/31/09						AA P
	Accrue Property Tax	JH							AA P
	2008 Property Taxes	PS	42125852 01/22/09		30.21				AA P
	2008 Property Taxes	PS	42125852 01/22/09		54,715.52				AA P
	Period Totals				54,745.73		228,843.67		AA P
	Prop Tax assessment	JH	30095725 12/31/08				221,045.00		AA P
	True up 2008 KY Stat	JE	30884170 12/31/08				2,720.95		AA P
	True up accrual-Dec	JE							AA P
	Owen County - REMIT	PS	42087795 12/08/08		398,153.70				AA P
	Owen cnty Rp tax	PS	42087795 12/08/08		66,792.80				AA P
	Owen cnty pp tax	PS	42087795 12/08/08						AA P
	Fayette County Sheri	PS	42087796 12/08/08		856,173.97				AA P
	Fayette cnty Rp tax	PS	42087796 12/08/08		424,866.35				AA P
	Fayette cnty pp tax	PS	42087796 12/08/08						AA P
	Sadieville City of (PS	42084582 12/03/08		992.96				AA P
	Sadieville City tax	PS	42084582 12/03/08		67.97				AA P
	Sadieville City of (PS	42084582 12/03/08						AA P
	Sadieville pp tax	PS	42084583 12/03/08		15.71				AA P
	Gallatin County Sher	PS	42084583 12/03/08		427.18				AA P
	Gallatin cnty pp tax	PS	42084583 12/03/08						AA P
	Gallatin County Sher	PS	42084583 12/03/08						AA P
	Gallatin cnty Rp tax	PS	42084583 12/03/08						AA P
	WOODFORD COUNTY SHER	PS	42085386 12/03/08		9,151.28				AA P

404,946.50

442.81

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Gen Tax - Prop			00012					
Woodford cnty RP tax	PS	42085386	12/03/08	847.96				AA P
WOODFORD COUNTY SHER								
Woodford cnty PP tax								
Period Totals				1,757,489.88		223,765.95		
Prop Tax assessment	JH	30095725	11/30/08			221,045.00		AA P
True up 2008 Accr-K	JE	30859870	11/30/08			27,207.50		AA P
True up/Jan to Oct								
True up 2008 Accr-K	JE	30859870	11/30/08			2,720.95		AA P
True up/Nov								
Hampton, Bruce Sheri	PS	42082187	11/26/08	6,036.30				AA P
Hampton cnty RP tax								
Hampton, Bruce Sheri	PS	42082187	11/26/08	276.75				AA P
Hampton cnty pp tax								
Georgetown City of-p	PS	42077601	11/24/08	3,780.34				AA P
Georgetown KY Rp Tax								
Georgetown City of-p	PS	42077601	11/24/08	4,693.10				AA P
Georgetown KY pp tax								
Sheriff	PS	42077602	11/24/08	3,903.97				AA P
Clark cnty PP tax								
Sheriff	PS	42077602	11/24/08	16,004.82				AA P
Clark cnty RP tax								
Scott County Sheriff	PS	42078829	11/24/08	118,889.47				AA P
Scott cnty RP tax								
Scott County Sheriff	PS	42078829	11/24/08	16,960.74				AA P
Scott cnty pp tax								
Period Totals				170,545.49		250,973.45		
Prop Tax assessment	JH	30095725	10/31/08			221,045.00		AA P
Kentucky State Treas	PS	42040337	10/10/08	602,151.04				AA P
Kentucky PSC tax								
Period Totals				602,151.04		221,045.00		
Prop Tax assessment	JH	30095725	09/30/08			221,045.00		AA P
Period Totals						221,045.00		
Prop Tax assessment	JH	30095725	08/31/08			221,045.00		AA P
Period Totals						221,045.00		
Prop Tax assessment	JH	30095725	07/31/08			221,045.00		AA P
Period Totals						221,045.00		
Prop Tax assessment	JH	30095725	06/30/08			232,588.00		AA P
True up KY PropTax	JE	30842434	06/30/08	177,452.17				AA P
True up 07to6/08 KY								
Sheriff John A Ransd	PS	41941420	06/19/08	23,191.32				AA P

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120205.236151	Gen Tax - Prop ta			00012				
	Bourbon cnty prop ta							
	Period Totals				200,643.49	232,588.00		AA P
	Prop Tax assessment	JH 30095725	05/31/08			232,588.00		AA P
	Period Totals					232,588.00		AA P
	Prop Tax assessment	JH 30095725	04/30/08			232,588.00		AA P
	Jessamine County Gov	PS 41885179	04/14/08					AA P
	Jessamine cnty Prop	PS 41828571	04/03/08		37,856.30			AA P
	Clark cnty prop tax					12,933.94		AA P
	Period Totals				37,856.30	245,521.94		AA P
	Prop Tax assessment	JH 30095725	03/31/08			232,588.00		AA P
	Fayette County Sheri	PS 41860723	03/17/08		1,417,623.61			AA P
	Fayette cnty PSC pro							AA P
	Period Totals				1,417,623.61	232,588.00		AA P
	Prop Tax assessment	JH 30095725	02/29/08			232,588.00		AA P
	Sheriff	PS 41828571	02/06/08		12,933.94			AA P
	Clark cnty prop tax					232,588.00		AA P
	Period Totals				12,933.94	232,588.00		AA P
	Prop Tax assessment	JH 30095725	01/31/08			207,898.55		AA P
	Jan Ending Recurring	JH 30826923	01/31/08			24,690.00		AA P
	Sheriff	PS 41814870	01/22/08					AA P
	Clark County prop ta	PS 41806210	01/11/08		12,933.94			AA P
	Owen cnty Prop tax	PS 41805947	01/10/08		322,536.69			AA P
	Sadleville City of	(PS 41805948	01/10/08		820.57			AA P
	Sadleville prop tax	PS 41805948	01/10/08		6,991.70			AA P
	WOODFORD COUNTY SHER	PS 41805949	01/10/08		4,443.72			AA P
	Woodford cnty prop t	PS 41805950	01/10/08		3,360.06			AA P
	Hampton Bruce Sheri	PS 41805952	01/10/08		154,087.79			AA P
	Hampton cnty prop t							AA P
	Georgetown City of							AA P
	Georgetown prop tax							AA P
	Scott Cnt prop Real							AA P
	Scott County Sheriff							AA P
	Scott cnty prop tax							AA P
	Period Totals				505,174.47	232,588.55		AA P
	Prop Tax assessment	JH 30095725	12/31/07			241,503.46		AA P
	Period Totals					241,503.46		AA P
	Prop Tax assessment	JH 30095725	11/30/07			241,503.46		AA P

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120205.236151	Explanation	Ty	Date				Balance		C
	Gen Tax - Prop	PS 41747274	11/07/07	00012	542,380.57				AA P
	KY Pers Prop Tax 200								
	Period Totals				542,380.57		241,503.46		
	Prop Tax assessment	JH 30095725	10/31/07				212,151.67		AA P
	Adj. KY prop. accr.	JE 30818628	10/31/07				29,351.79		AA P
	Period Totals						241,503.46		
	Prop Tax assessment	JH 30095725	09/30/07		445.22		212,151.67		AA P
	Sadleville City of	PS 41700190	09/18/07						AA P
	Sadleville city prop								
	Period Totals				445.22		212,151.67		
	Prop Tax & PSC asses	JH 30095725	08/31/07				212,151.67		AA P
	Period Totals						212,151.67		
	Prop Tax & PSC asses	JH 30095725	07/31/07				212,151.67		AA P
	Accrual true up	JE 30810331	07/30/07				212,151.67		AA P
	Period Totals				17,131.34		212,151.67		AA P
	Prop Tax & PSC asses	JH 30095725	06/30/07				212,151.67		AA P
	True up 2006 pymnts	JE 30808141	06/30/07				21,219.26		AA P
	Period Totals				17,131.34		233,370.93		
	Prop Tax & PSC asses	JH 30095725	05/31/07		24,059.39		212,151.67		AA P
	Bourbon County Sheri	PS 41596044	05/23/07						AA P
	Bourbon Cnty Prop Ta								
	Period Totals				24,059.39		212,151.67		
	Prop Tax & PSC asses	JH 30095725	04/30/07				212,151.67		AA P
	Jessamine County Gov	PS 41566082	04/18/07						AA P
	KY, Jessamine 06 Pro								
	Period Totals				39,357.12		212,151.67		
	Prop Tax & PSC asses	JH 30095725	03/31/07				212,151.67		AA P
	Adjust KY Property f	JE 30802457	03/31/07						AA P
	TRUE UP 06 PYMT NOT	JE 30801030	03/30/07				70,000.00		AA P
	Period Totals				188,576.86		282,151.67		
	Prop Tax & PSC asses	JH 30095725	02/28/07				212,151.67		AA P
	Scott County Sheriff	PS 41525821	02/27/07						AA P
	KY Scott County 200								AA P
	Scott County Sheriff	PS 41525821	02/27/07						AA P
	Period Totals				112,234.44		212,151.67		
	Prop Tax & PSC asses	JH 30095725	02/27/07				212,151.67		AA P
	Scott County Sheriff	PS 41525821	02/27/07						AA P
	Period Totals				26,637.87		212,151.67		

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Gen Tax - Prop			00012					
KY, Scott County 2006	PS	41525822	02/27/07	2,259.12				AA P
Georgetown City of-p	PS	41525822	02/27/07	1,459.31				AA P
Georgetown City of-p	PS	41518402	02/15/07	896,780.26				AA P
Fayette County Sheri	PS	41518402	02/15/07	489,240.69				AA P
Fayette County Sheri	PS	41517241	02/14/07	9,722.00				AA P
KY, Fayette Cty 2006	PS	41517241	02/14/07	3,369.70				AA P
KY, Clark Cty 2006 R	PS	41517242	02/14/07	5,268.14				AA P
KY, Clark Cty 2006 P	PS	41517242	02/14/07	601.45				AA P
WOODFORD COUNTY SHER	PS	41517242	02/14/07	1,398.32				AA P
KY, 2006 Property Ta	PS	41517242	02/14/07	210,452.54				AA P
WOODFORD COUNTY SHER	PS	4151538	02/06/07	22,624.50				AA P
KY, 2006 Property Ta	PS	4151538	02/06/07	4,709.73				AA P
Owen County - REMIT	PS	4151539	02/06/07	194.26				AA P
KY, Owen 2006	PS	4151539	02/06/07					AA P
Owen County - REMIT	PS	4151539	02/06/07					AA P
KY, Owen 2006	PS	4151539	02/06/07					AA P
Hampton Bruce Sheri	PS	4151539	02/06/07					AA P
KY, Harrison County R	PS	4151539	02/06/07					AA P
Hampton Bruce Sheri	PS	4151539	02/06/07					AA P
KY, Harrison County P	PS	4151539	02/06/07					AA P
Period Totals				1,786,952.33		212,151.67		AA P
Prop Tax & PSC asses	JH	30095725	01/31/07			212,151.67		AA P
Period Totals						212,151.67		AA P
Prop Tax & PSC asses	JH	30095725	12/31/06			212,151.67		AA P
Kentucky State Treas	PS	41472587	12/18/06	579,972.52				AA P
personal property ta	PS	41472587	12/18/06	255,000.01				AA P
KY property 11/06 re	JE	30754408	12/13/06					AA P
reverse prior gaps								AA P
Period Totals				834,972.53		212,151.67		AA P
Prop Tax & PSC asses	JH	30095725	12/01/06			195,058.43		AA P
Adjust per 09/06 rec	JE	30733960	12/01/06			39,324.32		AA P
trueup property	JE	30733960	12/01/06			255,000.00		AA P
Adjust per 09/06 rec	JE	30733960	12/01/06			17,093.24		AA P
gaps in prior yrs	JE	30733981	12/01/06			17,093.24		AA P
Adjust per 10/06rec-	JE	30733981	12/01/06			17,093.24		AA P
Oct	JE	30733981	12/01/06			523,569.23		AA P
Adjust per 10/06rec-	JE	30733981	12/01/06					AA P
NOV	JE	30733981	12/01/06					AA P
Period Totals						523,569.23		AA P

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120205.236151	Gen Tax - Prope	JH 30095725	10/27/06	00012			195,058.43		AA	P
	Prop Tax & PSC asses	JH 30095725	09/29/06				195,058.43		AA	P
	Period Totals						195,058.43		AA	P
	Prop Tax & PSC asses	JT 30095725	08/25/06				195,058.43		AA	P
	Period Totals						195,058.43		AA	P
	Prop Tax & PSC asses	JT 30095725	07/28/06				195,058.43		AA	P
	Period Totals						195,058.43		AA	P
	Prop Tax & PSC asses	JT 30095725	06/30/06				195,058.43		AA	P
	Period Totals						195,058.43		AA	P
	Prop Tax & PSC asses	JT 30095725	05/19/06		134,353.89				AA	P
	Fayette County Sheri	PS 41312740	05/17/06						AA	P
	KY, Lex-Fayette, PSC				1,394.79				AA	P
	reclass 11-22-05 Pym JE	501 05/09/06							AA	P
	Period Totals				135,748.68				AA	P
	Prop Tax & PSC asses	JT 30095725	04/21/06				195,058.43		AA	P
	Period Totals						195,058.43		AA	P
	Prop Tax & PSC asses	JT 30095725	03/24/06		36,320.95				AA	P
	RCls MI request-Vend JE	120204 03/23/06							AA	P
	Prop Tax Refund						36,320.95		AA	P
	Period Totals				36,320.95				AA	P
	Prop Tax & PSC asses	JT 30095725	02/17/06				195,058.43		AA	P
	Lexington-Fayette Di	RI 10062954	01/24/06						AA	P
	overbilled#2024						36,320.95		AA	P
	Period Totals						231,379.38		AA	P
	Prop Tax & PSC asses	JT 30095725	01/20/06		38,717.04				AA	P
	Walker Joe Sheriff	PS 41229952	01/13/06						AA	P
	KY, Jessamine CO 200								AA	P
	Period Totals				38,717.04				AA	P
	Account Totals				8,784,233.30		11,532,951.46			
								2,748,718.16		

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120205.236151	Gen Tax - Prope			00012						
	Period Totals				38,717.04		195,058.43			
	Account Totals				8,784,233.30		11,532,951.46	2,748,718.16		
	Object 236151 Total				8,784,233.30		11,532,951.46	2,748,718.16		
120205.685200	Property Taxes			00012						AA P
	Accrue KY Property T JH	6	12/31/09		229,073.01					
	Accrue Property Tax				229,073.01					
	Period Totals				229,073.01					
	Accrue KY Property T JH	6	11/30/09		229,073.01					AA P
	Accrue Property Tax				229,073.01					
	Period Totals				229,073.01					
	Accrue KY Property T JH	6	10/31/09		229,073.01					AA P
	Accrue Property Tax				229,073.01					
	Period Totals				229,073.01					
	Accrue KY Property T JH	6	09/30/09		229,073.01					AA P
	Accrue Property Tax				229,073.01					
	Georgetown City of P	RI	10133673	09/21/09			2,314.13			AA P
	2007 FYRPMI PROP TA	RI	10133675	09/21/09			307.42			AA P
	Sadleville City of P	RI	10133675	09/21/09			1,830.46			AA P
	REFUND 2007 PROP TAX	RI	10133677	09/21/09						AA P
	Harrison County Sher	RI	10133677	09/21/09						AA P
	12/31/07 REF PROP TA						4,452.01			
	Period Totals				229,073.01					
	Accrue KY Property T JH	6	08/31/09		229,073.01					AA P
	Accrue Property Tax				229,073.01					
	Rev Prop Tax Rec Mt	JE	120807	08/28/09			9,669.33			AA P
	Sheriff of Bourbon C	RI	10132248	08/25/09			5,654.05			AA P
	ASSESSMENT REND PROP	RI	10132249	08/25/09			27.20			AA P
	SHERIFF	RI	10132250	08/25/09						AA P
	ASSESSMENT REND PROP	RI	10132251	08/25/09			1,848.39			AA P
	Gallatin County Sher	RI	10132251	08/25/09			15,841.15			AA P
	ASSESSMENT REND PROP	RI	10132252	08/25/09			131,974.17			AA P
	Hampden Bruce Sher	RI	10132252	08/25/09			2,770.96			AA P
	ASSESSMENT REND PROP	RI	10132253	08/25/09						AA P
	Jessamine County Gov	RI	10132254	08/25/09						AA P
	ASSESSMENT REND PROP	RI	10132254	08/25/09						AA P
	Owen County REMPLA	RI	10132254	08/25/09						AA P
	ASSESSMENT REND PROP	RI	10132254	08/25/09						AA P
	WOODFORD COUNTY SHER	RI	10132254	08/25/09						AA P

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120205.685200	ASSESSMENT RPND PROP			00012					
	Period Totals				399,479.82		167,785.25		AA P
	Accrue KY Property T JH	6	07/31/09		229,073.01				AA P
	Accrue Property Tax								
	Period Totals				229,073.01				
	Accrue KY Property T JH	6	06/30/09		229,073.01				AA P
	Accrue Property Tax								
	Rec'd 2008 ad val tax pmt	JE	30888646 06/30/09		279,992.10				AA P
	Rec'd KY Prop Tax pmt	JE	120607 06/30/09				167,785.25		AA P
	Rec'd rcvbl ky funds	JE	30889000 06/30/09				2,621.55		AA P
	Period Totals				509,065.11		170,406.81		AA P
	Accrue KY Property T JH	6	05/31/09		229,073.01				AA P
	Accrue Property Tax								
	Period Totals				229,073.01				
	Accrue KY Property T JH	6	04/30/09		229,073.01				AA P
	Accrue Property Tax								
	Period Totals				229,073.01				
	Accrue KY Property T JH	6	03/31/09		229,073.01				AA P
	Accrue Property Tax								
	True up 2008 Accrual	JE	30875597 03/01/09				66,814.00		AA P
	True up KY Property	JE	30875597 03/01/09		458.68				AA P
	True up Jan/Feb 2009								
	Period Totals				229,531.69		66,814.00		AA P
	Accrue KY Property T JH	6	02/28/09		228,843.67				AA P
	Accrue Property Tax								
	Period Totals				228,843.67				
	Accrue KY Property T JH	6	01/31/09		228,843.67				AA P
	Accrue Property Tax								
	Period Totals				228,843.67				
	Prop Tax assessment	JH	30085725 12/31/08				221,045.00		AA P
	True up 2008 KY Stat	JE	30864170 12/31/08				2,720.95		AA P
	True up accrual-def								
	Clark County Sheriff RI	RI	10120250 12/17/08				79.64		AA P

American Water Works Company
 Kentucky American Water Company
 Property Tax
 2007-2009

Page Date - 4/19/10
 From Date - 01/01/06
 Thru Date - 12/31/09

G/L Account	Account Description	Do Document	G/L Date	Co.	Debit	Amounts	Credit	Current Balance	LT P C
120205.685200	Property Taxes	JH 30095725	11/30/08	00012				318.54-	AA P
	Clark County Sheriff RI 10120250	JE 30859870	11/30/08						
	refund prop tax				223,765.95			398.18-	
	refund prop tax				221,045.00				AA P
	True up/Jan to Oct				27,207.50				AA P
	True up/Nov				2,720.95				AA P
	Period Totals				250,973.45				
	Prop Tax assessment	JH 30095725	10/31/08		221,045.00				AA P
	Period Totals				221,045.00				
	Prop Tax assessment	JH 30095725	09/30/08		221,045.00				AA P
	Period Totals				221,045.00				
	Prop Tax assessment	JH 30095725	08/31/08		221,045.00				AA P
	Period Totals				221,045.00				
	Prop Tax assessment	JH 30095725	07/31/08		221,045.00				AA P
	Period Totals				221,045.00				
	Prop Tax assessment	JH 30095725	06/30/08		232,588.00		177,452.17-		AA P
	True up KY PropTax	JE 30842434	06/30/08						AA P
	Trueup 07/06/08 KY P								
	Period Totals				232,588.00		177,452.17-		
	Prop Tax assessment	JH 30095725	05/31/08		232,588.00				AA P
	Period Totals				232,588.00				
	Prop Tax assessment	JH 30095725	04/30/08		232,588.00				AA P
	Period Totals				232,588.00				
	Prop Tax assessment	JH 30095725	03/31/08		232,588.00				AA P
	Period Totals				232,588.00				
	Prop Tax assessment	JH 30095725	02/29/08		232,588.00				AA P
	Period Totals				232,588.00				

09421

American Water Works Company
Kentucky American Water Company
Property Tax
2007-2009

Page 11
Date 4/19/10
From Date - 01/01/06
Thru Date - 12/31/09

G/L Account	Account Description	Do Document	G/L Date	Co.	Debit	Amounts	Credit	Current Balance	LT P C
120205.685200	Property Taxes	JH 30095725	01/31/08	00012	207,898.55				AA P
	Prop Tax assessment	JH 30095725	01/31/08		24,690.00				AA P
	Jan Ending Recurring	JH 30828923	01/31/08		232,588.55				
	Period Totals								
	Prop Tax assessment	JH 30095725	12/31/07		241,503.46				AA P
	Period Totals				241,503.46				
	Prop Tax assessment	JH 30095725	11/30/07		241,503.46				AA P
	Period Totals				241,503.46				
	Prop Tax assessment	JH 30095725	10/31/07		212,151.67				AA P
	Adj. KY prop. accr.	JH 30818628	10/31/07		29,351.79				AA P
	Period Totals				241,503.46				
	Prop Tax assessment	JH 30095725	09/30/07		212,151.67				AA P
	Period Totals				212,151.67				
	Prop Tax & PSC asses	JH 30095725	08/31/07		212,151.67				AA P
	Period Totals				212,151.67				
	Prop Tax & PSC asses	JH 30095725	07/31/07		212,151.67				AA P
	Accrual true up	JH 30810331	07/30/07		17,131.34				AA P
	Period Totals				212,151.67		17,131.34		
	Prop Tax & PSC asses	JH 30095725	06/30/07		212,151.67				AA P
	True up 2006 pymnts	JH 30808141	06/30/07		21,219.26				AA P
	Period Totals				233,370.93				
	Prop Tax & PSC asses	JH 30095725	05/31/07		212,151.67				AA P
	Period Totals				212,151.67				
	Prop Tax & PSC asses	JH 30095725	04/30/07		212,151.67				AA P
	Period Totals				212,151.67				
	Prop Tax & PSC asses	JH 30095725	03/31/07		212,151.67				AA P
	Adj. KY Property Tax	JH 30802457	03/31/07		188,576.86				AA P
	TRUE Up 06 Pymt NOT	JH 30801030	03/30/07		70,000.00				AA P
	Period Totals				282,151.67		188,576.86		
	Prop Tax & PSC asses	JH 30095725	02/28/07		212,151.67				AA P
	Period Totals				212,151.67				

American Water Works Company
Kentucky American Water Company
Property Tax
2007-2009

Page Date - 4/19/10
From Date - 01/01/06
Thru Date - 12/31/09

G/L Account	Account Description	Do Document	G/L Date	Co.	Debit	Credit	Current Balance	LT P C
120205.685200	Property Taxes	JH 30095725	01/31/07	00012	212,151.67			AA P
	Prop Tax & PSC asses	JH 30095725	01/31/07		212,151.67			AA P
	Period Totals				212,151.67			
	Prop Tax & PSC asses	JH 30095725	12/31/06		195,058.43	19,066.01		AA P
	Adjust per 09/06 rec	JH 30733960	12/31/06		39,324.32	255,000.00		AA P
	Adjust per 05/06 rec	JE 30733960	12/01/06		255,000.00			AA P
	Adjust per 10/06 rec	JE 30733981	12/01/06		17,093.24			AA P
	Adjust per 10/06 rec	JE 30733981	12/01/06		17,093.24			AA P
	Period Totals				523,569.23	274,066.02		
	Prop Tax & PSC asses	JH 30095725	10/27/06		195,058.43			AA P
	Period Totals				195,058.43			
	Prop Tax & PSC asses	JH 30095725	09/29/06		195,058.43			AA P
	Period Totals				195,058.43			
	Prop Tax & PSC asses	JT 30095725	08/25/06		195,058.43			AA P
	Period Totals				195,058.43			
	Prop Tax & PSC asses	JT 30095725	07/28/06		195,058.43			AA P
	Period Totals				195,058.43			
	Prop Tax & PSC asses	JT 30095725	06/30/06		195,058.43			AA P
	Period Totals				195,058.43			
	Prop Tax & PSC asses	JT 30095725	05/19/06		195,058.43			AA P
	Period Totals				195,058.43			
	Prop Tax & PSC asses	JT 30095725	04/21/06		195,058.43			AA P
	Period Totals				195,058.43			
	Prop Tax & PSC asses	JT 30095725	03/24/06		195,058.43			AA P

G/L Account	Account Description	Do Document	G/L Date	Co.	Debit	Credit	Current Balance	LT	P
120205.685200	Property Taxes	120204	03/23/06	00012		36,320.95			AA P
	Prop Tax Refund				195,058.43				
	Period Totals				195,058.43	36,320.95			
	Prop Tax & PSC asses	JT 30095725	02/17/06		195,058.43				AA P
	Sadleville City 2005 (PS 41241162	01/31/06			832.76				AA P
	Sadleville City 2005 (PS 41241162	01/31/06			94.91				AA P
	Period Totals				195,986.10				
	Prop Tax & PSC asses	JT 30095725	01/20/06		195,058.43				AA P
	Period Totals				195,058.43				
	Account Totals				11,366,050.52	1,103,403.59	10,262,646.93		
	Object 685200 Total				11,366,050.52	1,103,403.59	10,262,646.93		
	Company Totals - Posted				20,334,176.48	12,636,355.05	7,697,821.43		
	Company Totals - Unposted				20,334,176.48	12,636,355.05	7,697,821.43		
	Total				20,334,176.48	12,636,355.05	7,697,821.43		

American Water Works Company
Kentucky American Water Company
Priority Tax
2007-2009

Page Date - 4/19/10
From Date - 01/01/06
Thru Date - 12/31/09

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Sheila Miller

238. List all amounts of property taxes under dispute at December 31, 2009, and indicate the tax year and the taxing district to which each relates.

Response:

None.

For the electronic version, refer to KAW_R_AGDR1#238_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Sheila Miller

239. List all property tax refunds, by geographical area and taxing authority, by year, received in the most recent three years through 2009.

Response:

See the response to question AGDR1#237.

For the electronic version of this response, refer to KAW_R_AGDR1#239_042610.pdf.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Michael A. Miller/Sheila Miller

240. Please explain and provide all workpapers and source documents supporting the derivation of the taxable bases for Kentucky income and property taxes for 2007, 2008, 2009, and forecasted for the year ended 9/30/2011.

Response:

This information can be found in response to KAW_R_AGDR1#1_042610 and labeled as K_RB10.XLS under the WPS RB, UPAA, and Materials tabs, as well as file Constru-10.xls under the CWIP bal tab.

The property tax calculation can be found in response to KAW_R_PSCDR1#1_WP5-1_031610 page 2 of 120. The excel file can be found in response to KAW_R_AGDR1#1_042610 and labeled as GENTAXES10.XLS under the Property tab.

The taxable basis for the base period and forecasted income is detailed on Schedule E which was filed in the Company's original application and labeled as KAW_APP_EX37E_022610 pages 2 through 11 of 11. The excel file can be found in response to KAW_R_AGDR1#1_042610 and labeled as K_COS10.xls under the Sch E tab. See KAW_R_AGDR1#211_042610 for copies of the SIT returns.

For the electronic version of this response, refer to KAW_R_AGDR1#240_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Sheila Miller

241. Provide full supporting documentation, workpapers and correspondence associated with refunds of any and all taxes other than income taxes received in 2007, 2008 and 2009. Indicate which accounts were affected and the associated dollar amounts. Also describe how the Company intends to treat this item for rate case purposes

Response:

See attached documentation. All refunds are applied as a credit to the expense account. Refunds for the years requested have been for property tax overpayments and have been applied to account 685200. The Company reduced the property tax expense for any refunds. Also attached are two refunds for sales and use tax received in 2008 which amended the 2003 and 2004 returns. One refund was applied to account 236152 and the other was applied to account 575000. Neither refund has any affect on the current rate filing.

For the electronic version, refer to KAW_R_AGDR1#241_042610.pdf.

Kentucky American Water Company
 Tax refunds
 AGDR1#237

<u>Document/Invoice Number</u>	<u>Taxing Authority</u>	<u>Refunds</u>	<u>Payment Date</u>
10120250	Clark County	-\$398.18	12/17/2008
10132248	Sheriff Of Bourbon County	-\$9,669.33	8/25/2009 refund pending
10132251	Harrison County	-\$1,848.39	8/25/2009
10132252	Jessamine County	-\$15,841.15	8/25/2009
10133673	City of Georgetown	-\$2,314.13	9/21/2009
10133675	City of Sadieville	-\$307.42	9/21/2009
10132254	Woodford County	-\$2,770.96	8/25/2009 refund pending
10132249	Clark County	-\$5,654.05	8/25/2009 refund pending
10132253	Owen County	-\$131,974.17	8/25/2009 refund pending
10132250	Gallatin County	-\$27.20	8/25/2009



AMERICAN WATER

Inv #

Batch #

MISCELLANEOUS INVOICE REQUEST

	Yes	No
Check Attached?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Set up customer in the Address Book?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Mail Support w/ Invoice?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Customer Name: Clark County Sheriff		
Street Address: 17 Cleveland Ave		
City, State, Zip: Winchester KY 40391		
Telephone Number: 859-744-4390		
Fax Number:		

Repetitive Miscellaneous Invoices Only:

(all rental contracts must be included to start the repetitive invoices)

Start Date:

Frequency: (monthly, quarterly, annually)

End Date:

Contract Attached:

Invoice Amount: **\$398.18** Invoice Date: 12/10/08
Purpose of Invoice: Refund for property tax discount amount, due to early payment. Check # 1134

Address Book Number (if applicable):

Approval Signature: *[Signature]*

Approved by: Aoan Pearson

Distribution:

Business Unit	Object Account	Subsidiary	Subledger/Task Order	SL Type	Product Code*	Amount
120205	685200				TL06	\$79.64
120205	685200				TL09	\$318.54
INVOICE TOTAL						\$398.18

Attach all supporting documentation to the miscellaneous invoice request.

* Product Code for vendor refunds only

Please indicate the following:

Location:	SSC
Submitted by:	Terri Rvan <u><i>[Signature]</i></u>
Submission Date:	<u>12/10/08</u>
Phone Number:	856-310-5495

Without check: Fax: (856) 672-2867 or Email: AW - MI Requests

With check-Mail to: American Water Capital Corp., PO Box 822192, Philadelphia, PA 19182-2192

Overnite to: PNC Financial Services, Attn: Lockbox #822192, 312 Route 38, Moorestown, NJ 08057

1134

CLARK COUNTY SHERIFF
TAX ACCOUNT 2008
17 CLEVELAND AVE. PH. 859-744-4390
WINCHESTER, KY 40391

PEOPLES EXCHANGE BANK
WINCHESTER, KENTUCKY 40391
73-658-421

12/1/2008

PAY TO THE
ORDER OF American Water

\$ **398.18

Three Hundred Ninety-Eight and 18/100***** DOLLARS

American Water
PO Box 5600
Cherry Hill NJ 08034

MEMO

Overpayment Refud

Paul R. ...
Luis M. Stambaugh MP

⑈001134⑈ ⑆042106580⑆ 105 512 7⑈

FRANCHISE TAX STATEMENT

Assessment for 2008 Taxes, 2008 Tax Year

Bill No. 33

Account No. 6080

Date November 17, 2008

Return Tax Payment To: Berl Perdue
Clark County Sheriff
17 Cleveland Avenue
Winchester, KY 40392

Name <u>KENTUCKY AMERICAN WATER CO</u>
Address <u>GARY AKMENTINS, 2300 RICHMOND RD</u>
City, State, ZIP Code <u>LEXINGTON, KY 40502-1308</u>

TANGIBLE

Tax Category	Assessed Value	Tax Rate	Multiplier	Tax Due
County	\$ 549,932.00	0.0987	0.0000	\$ 542.78
School	\$ 549,932.00	0.4610	0.0000	\$ 2,535.19
Health	\$ 549,932.00	0.0400	0.0000	\$ 219.97
Libr	\$ 549,932.00	0.0816	0.0000	\$ 448.74
EXT	\$ 549,932.00	0.0286	0.0000	\$ 157.28
Tax Due TANGIBLE				\$ 3,903.97 - <i>479.64</i>

REAL ESTATE

Tax Category	Assessed Value	Tax Rate	Multiplier	Tax Due
County	\$ 2,436,045.00	0.0820	0.0000	\$ 1,997.56
School	\$ 2,436,045.00	0.4610	0.0000	\$ 11,230.17
Health	\$ 2,436,045.00	0.0400	0.0000	\$ 974.42
Libr	\$ 2,436,045.00	0.0550	0.0000	\$ 1,339.82
EXT	\$ 2,436,045.00	0.0190	0.0000	\$ 462.85
Tax Due REAL ESTATE				\$ 16,004.82 - <i>4318.54</i>

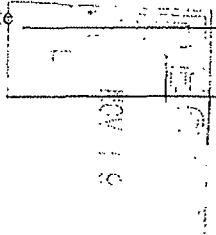
Signed _____

Payment Received By _____

Date _____

By _____

Total Tax:	\$19,908.78		
Tax Adjustment Schedule			
Period	Start Date	End Date	Amount Due (with fees)
Discount	11/17/2008	12/17/2008	\$ 19,510.61
Face	12/17/2008	01/16/2009	\$ 19,908.78
Penalty	01/16/2009	02/15/2009	\$ 20,904.22
Penalty	02/15/2009		\$ 26,279.59



Berl Perdue
Clark County Sheriff
17 Cleveland Avenue
Winchester KY 40392

Receipt for Payment: #17

Date Paid: 12/01/2008 **Date Applied:** 12/01/2008 **Paid By:** American Water

Bills					Face Amount	Amount Paid
Bill #	Account #	Map #	District	Owner		
33	6080		00	KENTUCKY AMERICAN W	\$ 19,908.78	\$19,510.61
Property Location: GARY AKMENTINS, 2300 RICHMOND RD LEXINGTON KY 405						
Totals:					\$ 19,908.78	\$19,510.61

Transactions			
Payment Type	Amount Paid	Check #	Credit Card Fee
Check	\$ 19,908.79	62052023	
Before Change: \$ 19,908.79			
Payment Total: \$ 19,908.79			
Change Due: \$ 0.00			

Refunds				
Bill #	Amount	Date Created	Issued	Issued Date
33	\$ 398.18	12/01/2008	Yes	12/01/2008



50055884
 Inv # 10/30/10
 Batch #

MISCELLANEOUS INVOICE REQUEST

10/30/10

<table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> </tr> <tr> <td style="text-align: center;">Check Attached?</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="text-align: center;">Set up customer in the Address Book?</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="text-align: center;">Mail Support w/ Invoice?</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> </table>		Yes	No	Check Attached?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Set up customer in the Address Book?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Mail Support w/ Invoice?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Customer Name: Sheriff Bourbon County Street Address: City, State, Zip: Telephone Number: 859-987-2130 Fax Number:	50055884
	Yes	No												
Check Attached?	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Set up customer in the Address Book?	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Mail Support w/ Invoice?	<input type="checkbox"/>	<input checked="" type="checkbox"/>												

Repetitive Miscellaneous Invoices Only:
 (all rental contracts must be included to start the repetitive invoices)

Start Date: _____ Frequency: (monthly, quarterly, annually) _____
 End Date: _____ Contract Attached:

Invoice Amount: _____ Invoice Date: _____
 Purpose of Invoice: _____
 Address Book Number (if applicable): 685200 (EXP. ACCT)

Pending receipt of Check
 Approval Signature: [Signature]
 Approved by: Adam Pearlman

Distribution:

Business Unit	Object Account	Subsidiary	Subledger/Task Order	SL Type	Product Code*	Amount
120205	146100	001			TL09	\$9,669.33
INVOICE TOTAL						\$9,669.33

Attach all supporting documentation to the miscellaneous invoice request.
 * Product Code for vendor refunds only

Please indicate the following:

Location:	SSC
Submitted by:	Liz Arriaga
Submission Date:	0
Phone Number:	856-310-5514

Without check: Fax: (856) 672-2867 or Email: AW - MI Requests
With check-Mail to: American Water Capital Corp., PO Box 822192, Philadelphia, PA 19182-2192
Overnite to: PNC Financial Services, Attn: Lockbox #822192, 312 Route 38, Moorestown, NJ 08057
12/2004



AMERICAN WATER

MISCELLANEOUS INVOICE REQUEST

10133677

	Yes	No
Check Attached?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Set up customer in the Address Book?	<input type="checkbox"/>	<input type="checkbox"/>
Mail Support w/ Invoice?	<input type="checkbox"/>	<input type="checkbox"/>
Customer Name: Harrison Co. Sheriff Office		
Street Address: 113 W Pike Street		
City, State, Zip: Cynthianan, Ky 41031		
Telephone Number: 859-234-7135		
Fax Number:		

Repetitive Miscellaneous Invoices Only:
(all rental contracts must be included to start the repetitive invoice)

Start Date: _____ Frequency: (monthly, quarterly, annually) _____
End Date: _____ Contract Attached: _____

Invoice Amount: _____ Invoice Date: 07/09/09

Purpose of Invoice: Refund of property tax payment for 12/31/07 assessments.

Address Book Number (if applicable): _____

Approval Signature: _____
Approved by: _____

Distribution:

Business Unit	Object Account	Subsidiary	Subledger/Task Order	SL Type	Product Code*	Amount
120205	146100	001				1,848.39
						1,848.39

Attach all supporting documentation to the miscellaneous invoice request.

* Product Code for vendor refunds only

Please indicate the following:

Location:	KAW
Submitted by:	Rachel Cole
Submission Date:	07/09/09
Phone Number:	859-268-6307

Without check: Fax: (856) 672-2867 or Email: [AW - MI Requests](#) ← Lotus Notes Link

With check-Mail to: American Water Capital Corp., PO Box 822192, Philadelphia, PA 19182-2192

Lockbox 822192 - American Water Capital Corp - Monthly CD on 02/26/2010

JUST TO 120205.665200



PUBLIC SERVICE COMPANY
PROPERTY TAX STATEMENT AMENDED
For County, School or Special Taxes
Assessment for 2008 Taxes

Bill No 09-09
GNC No. 006890
Type Co W
Date 5/16/2009

61A255 (1-05)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE



Return Tax Payment to Sheriff:
Bruce Hampton
Harrison County Sheriff
113 W Pike Street
Cynthiana KY 41031
County Clerk Linda B. Furnish
Telephone Number 859-234-7130

Name KENTUCKY AMERICAN WATER CO.
Name ~~GARY ARMSTRONGS~~ Rachel Cole
Address 2300 RICHMOND ROAD
Address
City, State, ZIP Code LEXINGTON KY 40502-1306

Name of District County/School/Specials	Assessed Value Real Estate	Real Estate Rate Per \$100 Value	Multipier See Reverse	Tax Due Real Estate	Assessed Value Tangible	Tangible Rate Per \$100 Value	Multipier See Reverse	Tax Due Tangible	Total Real and Tangible Tax Due
County	\$256,259	0.0990		\$258.70	\$24,917	0.1260		\$32.14	\$285.84
School	\$256,259	0.3910		\$1,031.97	\$24,917	0.3910		\$97.43	\$1,099.40
Library	\$256,259	0.0570		\$146.07	\$24,917	0.1167		\$29.08	\$175.15
Health	\$256,259	0.0500		\$153.70	\$24,917	0.0500		\$14.96	\$166.71
Extension Service	\$256,259	0.0330		\$84.57	\$24,917	0.0374		\$16.79	\$101.36
Soil Conservation	\$256,259	0.0070		\$17.94	\$24,917	0.0055		\$0.00	\$17.94
Fire	\$0	0.0800		\$0.00	\$0	0.0800		\$0.00	\$0.00
Important! See Reverse								Total District Tax \$	

Lockbox 822192 - American Water Capital Corp - Monthly CD on 02/26/2010

BRUCE HAMPTON 12-88 HARRISON COUNTY SHERIFF TAX ACCOUNT 113 W. PIKE STREET CYNTHIANA, KY 41031		1162 <small>73-156/421</small>
PAY TO THE ORDER OF <u>Ky American Water</u>		DATE <u>11-5-09</u>
<u>Seventeen</u>	<u>93</u>	\$ <u>17.93</u> DOLLARS
Harrison Deposit Bank & Trust Co. <small>Cynthiana, Kentucky 41031</small>	FOR <u>OS refund on franchise</u>	<u>Christy Baines</u> <u>Bruce Hampton</u>
MICR: ⑈001162⑈ ⑆042101569⑆	MICR: ⑈400 655 0⑈	

BRUCE HAMPTON 12-89 HARRISON COUNTY SHERIFF TAX ACCOUNT 113 W. PIKE STREET CYNTHIANA, KY 41031		1143 <small>73-158/421</small>
PAY TO THE ORDER OF <u>Key American Water</u>		DATE <u>7-1-09</u>
<u>One thousand eight hundred thirty</u>		<u>246</u> <u>100</u> DOLLARS
Harrison Deposit Bank & Trust Co. <small>Cynthiana, Kentucky 41031</small>		 
FOR <u>Franchise Refund</u>	<u>Christy Barnes</u>	
@00 143 @ 042101569 @	@400 6550 @	

2057

KEVIN CORMAN, SHERIFF

TAX ACCOUNT
101 S. 2ND ST.
NICHOLASVILLE, KY 40356
PH. (859) 885-9512

FARMERS BANK
NICHOLASVILLE - WILMORE
73-179-421

1/11/2010

PAY TO THE ORDER OF KENTUCKY AMERICAN WATER COMPANY

\$ **15,841.14

Fifteen Thousand Eight Hundred Forty-One and 14/100*****

DOLLARS

REFUND - 2008 FRANCHISE TAX
BILL 8032 - AMENDED RETURN
FILED

MEMO

REFUND

⑈002057⑈ ⑈042101792⑈

KEVIN CORMAN, SHERIFF
Kevin Corman
VOID AFTER 90 DAYS AFTER ISSUE
Vita Savage
VITA SAVAGE, BOOKKEEPER
⑈0259439⑈

KEVIN CORMAN, SHERIFF TAX ACCOUNT

KENTUCKY AMERICAN WATER COMPANY
REFUND (2009) 8032 - FRANCHISE BILL
FOR 2008

1/11/2010

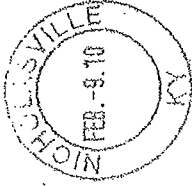
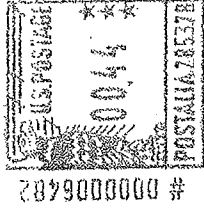
15,841.14

2057

Refund

K. CORMAN - TAX ACC REFUND

15,841.14



Jessamine
County
Sheriff's
Department

101 S. Second Street • Nicholasville, KY 40356

ATTN ELIZABETH ARRIAGA
GENERAL TAX DEPARTMENT
AMERICAN WATER
SSC-GENERAL TAX DEPT
P O BOX 5627
CHERRY HILL NJ 08034

08034+0519



AMERICAN WATER

MISCELLANEOUS INVOICE REQUEST

	Yes	No
Check Attached?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Set up customer in the Address Book?	<input type="checkbox"/>	<input type="checkbox"/>
Mail Support w/ Invoice?	<input type="checkbox"/>	<input type="checkbox"/>
Customer Name: City of Georgetown		
Street Address: 100 Court Street		
City, State, Zip: Georgetown, KY 40324		
Telephone Number:		
Fax Number:		

Repetitive Miscellaneous Invoices Only:
(all rental contracts must be included to start the repetitive invoice)

Start Date:	Frequency: (monthly, quarterly, annually)
End Date:	Contract Attached:

Invoice Amount: \$2,314.13	Invoice Date: 6/02/09
Purpose of Invoice: Refund of 2007 property tax overpayment.	
Address Book Number (if applicable):	
Approval Signature:	
Approved by:	

Distribution:

Business Unit	Object Account	Subsidiary	Subledger/Task Order	SL Type	Product Code*	Amount
120205	236151					2,314.13
	685200					
						2,314.13

Attach all supporting documentation to the miscellaneous invoice request.

* Product Code for vendor refunds only

Please indicate the following:



AMERICAN WATER

Location:	KAW
Submitted by:	Rachel Cole
Submission Date:	06/30/09
Phone Number:	859-268-6307

Without check: Fax: (856) 672-2867 or Email: [AW - MI Requests](#) ← Lotus Notes Link

With check-Mail to: American Water Capital Corp., PO Box 822192, Philadelphia, PA 19182-2192

CITY OF GEORGETOWN

CHECK NUMBER 077216
VENDOR KYAMWATE

DATE 05/29/2009

VOUCHER NO.	VOUCHER DATE	INVOICE NO.	DESCRIPTION	AMOUNT
05290915	05/29/2009	1	REFUND-TANGIBLE PROP TAX	2314.13
TOTAL THIS CHECK				2314.13

↓ Please Detach Here and Retain Top Portion For Your Records ↓

FOR SECURITY PURPOSES THE FACE OF THIS DOCUMENT CONTAINS A COLORED BACKGROUND AND MICROPRINTING



CITY OF GEORGETOWN
100 COURT STREET
GEORGETOWN, KY 40324



WHITAKER BANK, NA
LEXINGTON, KY
73-416/421

DATE

05/29/2009

077216

AMOUNT

\$2314.13

THE EXACT AMOUNT OF
TWO THOUSAND THREE HUNDRED FOURTEEN DOLLARS AND 13 CENTS

PAY
TO THE
ORDER
OF

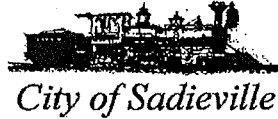
KY AMERICAN WATER COMPANY
P.O. BOX 70824
CHARLOTTE NC 28272

Sue Lewis
CITY CLERK
Allen Skelton
MAYOR

THE REVERSE SIDE OF THIS DOCUMENT INCLUDES AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW

⑈077216⑈ ⑆042104168⑆

15006253⑈



P.O. Box 129, 605 Pike Street
Sadieville, Kentucky 40370
Phone: (502) 857-4576; Fax: (502) 857-4555
Email: sadievilleky@bellsouth.net

INVOICE

Invoice 2009/A

Date: 5/26/2009

BILL TO:
Kentucky American Water Co.
Attn: Gary Akmentins
2300 Richmond Road
Lexington, KY 40502

AMENDED INVOICE

DESCRIPTION	ASSESSED	RATE PER \$100	AMOUNT
2008 PERSONALTY TAX (AMENDED)	525744	14.1 cents	\$ 721.47
2008 PERSONALTY TAX (PAID)	724782	14.1 cents	\$ 992.96
2008 REAL TAX (AMENDED)	48549	13.7 cents	\$ 33.20
2008 ^{REAL} PERSONALTY TAX (PAID)	724782	13.7 cents	\$ 67.97
		CREDIT DUE	\$ 307.42

Make all checks payable to: City of Sadieville. If you have inquiries, please call the City Clerk/Treasurer at (502) 857-4576. Thank you for your business.

COUNTY CLERK'S ASSESSMENT CERTIFICATE

TO: SADIEVILLE

The following is the assessed value of the Real Estate, Tangible Personalty, and Franchise for the year of 2008 as certified to the Clerk of the Scott County Court by the Department of Revenue for

KENTUCKY AMERICAN WATER CO/ GARY AKMENTINS/ 2300 RICHMOND RD
LEXINGTON KY 40502

City of	Mileage	State tax only Mfg. Machinery	Real Estate (Including Franchise)	Personalty (Including Franchise)
AMEDED SADIEVILLE			525,774.00 @ .00137 <hr/> 720.31 TOTAL -	23,544.00 @ .00141 <hr/> 33.20 753.51

I, **Jackie Covington**, Clerk of the **Scott County Court**, in the State of Kentucky, do hereby certify that the foregoing is a true and correct copy of the assessed value of the _____ as it appears from the records of my office.

Witness my hand this the 22 day of MAY, 2009

Jackie Covington, Clerk
Scott County, KY

By K. Portwood, D.C.

CITY OF GEORGETOWN

CHECK NUMBER 077216 DATE 05/29/2009

78-419/421

FOR SECURITY PURPOSES THE FACE OF THIS DOCUMENT CONTAINS A COLORED BACKGROUND AND MICROPRINTING



CITY OF GEORGETOWN
100 COURT STREET
GEORGETOWN, KY 40324



WHITAKER BANK, NA
LEXINGTON, KY

DATE

05/29/2009

077216

AMOUNT

\$2314.13

THE EXACT AMOUNT OF
TWO THOUSAND THREE HUNDRED FOURTEEN DOLLARS AND 13 CENTS

PAY
TO THE
ORDER
OF

KY AMERICAN WATER COMPANY
P.O. BOX 70824
CHARLOTTE NC 28272

Spencer Leavelle
CITY CLERK
Allen D. Stewart
MAYOR

THE REVERSE SIDE OF THIS DOCUMENT INCLUDES AN ARTIFICIAL WATERMARK. HOLD AT AN ANGLE TO VIEW

⑈077216⑈ ⑈042104168⑈

⑈5006253⑈

City of Georgetown
100 Court Street
Georgetown, KY 40324



UNITED STATES POSTAGE
PITNEY BOWES

\$ 000.440
0003100632 JUN 01 2009
MAILED FROM ZIP CODE 40324

KY American Water Co.
2300 Richmond Road
Lexington, KY 40502

⑈5006253⑈

⑈077216⑈ ⑈042104168⑈



MISCELLANEOUS INVOICE REQUEST

	Yes	No
Check Attached?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Set up customer in the Address Book?	<input type="checkbox"/>	<input type="checkbox"/>
Mail Support w/ Invoice?	<input type="checkbox"/>	<input type="checkbox"/>
Customer Name: City of Sadleville		
Street Address: PO Box 129		
City, State, Zip: Sadleville, KY 40370		
Telephone Number:		
Fax Number:		

Repetitive Miscellaneous Invoices Only:
(all rental contracts must be included to start the repetitive invoice)

Start Date: _____ Frequency: (monthly, quarterly, annually) _____
End Date: _____ Contract Attached: _____

Invoice Amount: \$307.42 Invoice Date: 06/08/09

Purpose of Invoice: Refund of 2007 property tax overpayment.

Address Book Number (if applicable): _____

Approval Signature: _____
Approved by: _____

Distribution:

Business Unit	Object Account	Subsidiary	Subledger/Task Order	SL Type	Product Code*	Amount
120205	236151					307.42
	635200					
						307.42

Attach all supporting documentation to the miscellaneous invoice request.

* Product Code for vendor refunds only

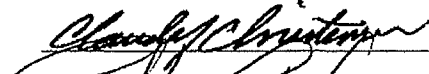
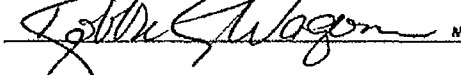
Please indicate the following:

Location:	KAW
Submitted by:	Rachel Cole
Submission Date:	06/30/09
Phone Number:	859-268-6307

Without check: Fax: (856) 672-2867 or Email: [AW - MI Requests](#) ← Lotus Notes Link

With check-Mail to: American Water Capital Corp., PO Box 822192, Philadelphia, PA 19182-2192



CITY OF SADIEVILLE GENERAL ACCOUNT PO BOX 129 SADIEVILLE, KY 40370		WHITAKER BANK, INC SADIEVILLE, KY 40370 73-416/421		11299
				6/8/2009
© 2005 INTUIT INC. # 145 1-800-493-8810 memo	Pay to the Order of	Kentucky American Water Co.		\$ **307.42
	Three Hundred Seven and 42/100*****			
	Kentucky American Water Co.		Dollars	
Tax Credit Due for Amended Assessment from Scot		 		
⑈011299⑈ ⑆042104168⑆		15056269⑈		

CITY OF SADIEVILLE / GENERAL ACCOUNT

Kentucky American Water Co.
 Date 5/28/2009 Type Bill Reference Inv 2008/A

Original Amt. 307.42

6/8/2009
 Balance Due 307.42
 Discount
 Check Amount

11299
 Payment 307.42
 307.42

General Account-Whit Tax Credit Due for Amended Assessment from

307.42



12004112

Inv # 10130550

Batch #

10130554

MISCELLANEOUS INVOICE REQUEST

	Yes	No	
Check Attached?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Set up customer in the Address Book?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Mail Support w/ Invoice?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Customer Name: Woodford County Sheriff Dept		12004112	
Street Address:			
City, State, Zip:			
Telephone Number: 859-873-3119			
Fax Number:			

Repetitive Miscellaneous Invoices Only:
(all rental contracts must be included to start the repetitive invoices)

Start Date: _____ Frequency: (monthly, quarterly, annually) _____

End Date: _____ Contract Attached:

Invoice Amount: _____ Invoice Date: _____

Purpose of Invoice: _____

Address Book Number (if applicable): 685200

Pending receipt of check

Approval Signature: *[Signature]*

Approved by: Adam Pearlman

Distribution:

Business Unit	Object Account	Subsidiary	Subledger/Task Order	SL Type	Product Code*	Amount
120205	146100	001			TL09	\$2,770.96
INVOICE TOTAL						\$2,770.96

Attach all supporting documentation to the miscellaneous invoice request.

* Product Code for vendor refunds only

Please indicate the following:

Location:	SSC
Submitted by:	Liz Arriaga
Submission Date:	0
Phone Number:	856-310-5514

Without check: Fax: (856) 672-2867 or Email: [AW - MI Requests](#)

With check-Mail to: American Water Capital Corp., PO Box 822192, Philadelphia, PA 19182-2192

Overnite to: PNC Financial Services, Attn: Lockbox #822192, 312 Route 38, Moorestown, NJ 08057

12/2004



50124557
 Inv # 10130547
 Batch #
 10132249

MISCELLANEOUS INVOICE REQUEST

	Yes	No
Check Attached? <input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Set up customer in the Address Book? <input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Mail Support w/ Invoice? <input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Customer Name: Sheriff Clark County	50124557	
Street Address:		
City, State, Zip:		
Telephone Number: 859-744-4390		
Fax Number:		

Repetitive Miscellaneous Invoices Only:
 (all rental contracts must be included to start the repetitive invoices)

Start Date: _____ Frequency: (monthly, quarterly, annually) _____
 End Date: _____ Contract Attached:

Invoice Amount: _____ Invoice Date: _____
 Purpose of Invoice: _____
 Address Book Number (if applicable): _____
 Pending receipt of check

Approval Signature: AWP
 Approved by: Adam Pearson

Distribution:

Business Unit	Object Account	Subsidiary	Subledger/Task Order	SL Type	Product Code*	Amount
120205	146100	001			TL09	\$5,654.05
INVOICE TOTAL						\$5,654.05

Attach all supporting documentation to the miscellaneous invoice request.
 * Product Code for vendor refunds only

Please indicate the following:

Location:	SSC
Submitted by:	Liz Arriaga
Submission Date:	0
Phone Number:	856-310-5514

Without check: Fax: (856) 672-2867 or Email: AW - MI Requests
With check-Mail to: American Water Capital Corp., PO Box 822192, Philadelphia, PA 19182-2192
Overnite to: PNC Financial Services, Attn: Lockbox #822192, 312 Route 38, Moorestown, NJ 08057
 12/2004



AMERICAN WATER

Inv #

40001903
10130551

Batch #

10130551

MISCELLANEOUS INVOICE REQUEST

	Yes	No
Check Attached?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Set up customer in the Address Book?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Mail Support w/ Invoice?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Customer Name:	Zemer Hammon Sheriff of Owen County	40001903
Street Address:		
City, State, Zip:		
Telephone Number:	502-484-3363	
Fax Number:		

Repetitive Miscellaneous Invoices Only:
(all rental contracts must be included to start the repetitive invoices)

Start Date: _____ Frequency: (monthly, quarterly, annually) _____
End Date: _____ Contract Attached:

Invoice Amount: _____ Invoice Date: _____

Purpose of Invoice: _____

Address Book Number (if applicable): _____

Pending receipt of check

Approval Signature: [Signature]
Approved by: Adam Pearlman

Distribution:

Business Unit	Object Account	Subsidiary	Subledger/Task Order	SL Type	Product Code*	Amount
120205	146100	001			TL09	\$131,974.17
INVOICE TOTAL						\$131,974.17

Attach all supporting documentation to the miscellaneous invoice request.

* Product Code for vendor refunds only

Please indicate the following:

Location:	SSC
Submitted by:	Liz Arriaga
Submission Date:	0
Phone Number:	856-310-5514

Without check: Fax: (856) 672-2867 or Email: AW - MI Requests

With check-Mail to: American Water Capital Corp., PO Box 822192, Philadelphia, PA 19182-2192

Overnite to: PNC Financial Services, Attn: Lockbox #822192, 312 Route 38, Moorestown, NJ 08057



AMERICAN WATER

Inv #

Batch #

MISCELLANEOUS INVOICE REQUEST

	Yes	No
Check Attached?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Set up customer in the Address Book?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Mail Support w/ Invoice?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Customer Name: Gallatin County Sheriffs Dept.		
Street Address: PO Box 1025		
City, State, Zip: Warsaw, KY 41095		
Telephone Number: 859-567-5411		
Fax Number:		

Repetitive Miscellaneous Invoices Only:
 (all rental contracts must be included to start the repetitive invoices)

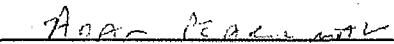
Start Date: _____ Frequency: (monthly, quarterly, annually) _____
 End Date: _____ Contract Attached:

Invoice Amount: **\$27.20** Invoice Date: **8/18/09**

Purpose of Invoice: Refund for amended 2008 bill.

Address Book Number (if applicable): **50442472**

Approval Signature: 

Approved by: 

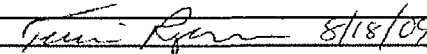
Distribution:

Business Unit	Object Account	Subsidiary	Subledger/Task Order	SL Type	Product Code*	Amount
120205	685200				TL09	\$27.20
INVOICE TOTAL						\$27.20

Attach all supporting documentation to the miscellaneous invoice request.

* Product Code for vendor refunds only

Please indicate the following:

Location:	SSC
Submitted by:	Terri Ryan 
Submission Date:	8/18/09
Phone Number:	856-310-5495

Without check: Fax: (856) 672-2867 or Email: AW - MI Requests

With check-Mail to: American Water Capital Corp., PO Box 822192, Philadelphia, PA 19182-2192

Overnite to: PNC Financial Services, Attn: Lockbox #822192, 312 Route 38, Moorestown, NJ 08057

THE GALLATIN COUNTY SHERIFF'S DEPT.
PROPERTY TAX ACCOUNT
PO BOX 1025
WARSAW, KY 41095

INTEGRA BANK, NA
71-2863

608

AUG. 12, 2009

Pay to the
Order of

KENTUCKY AMERICAN WATER

\$ 27.20

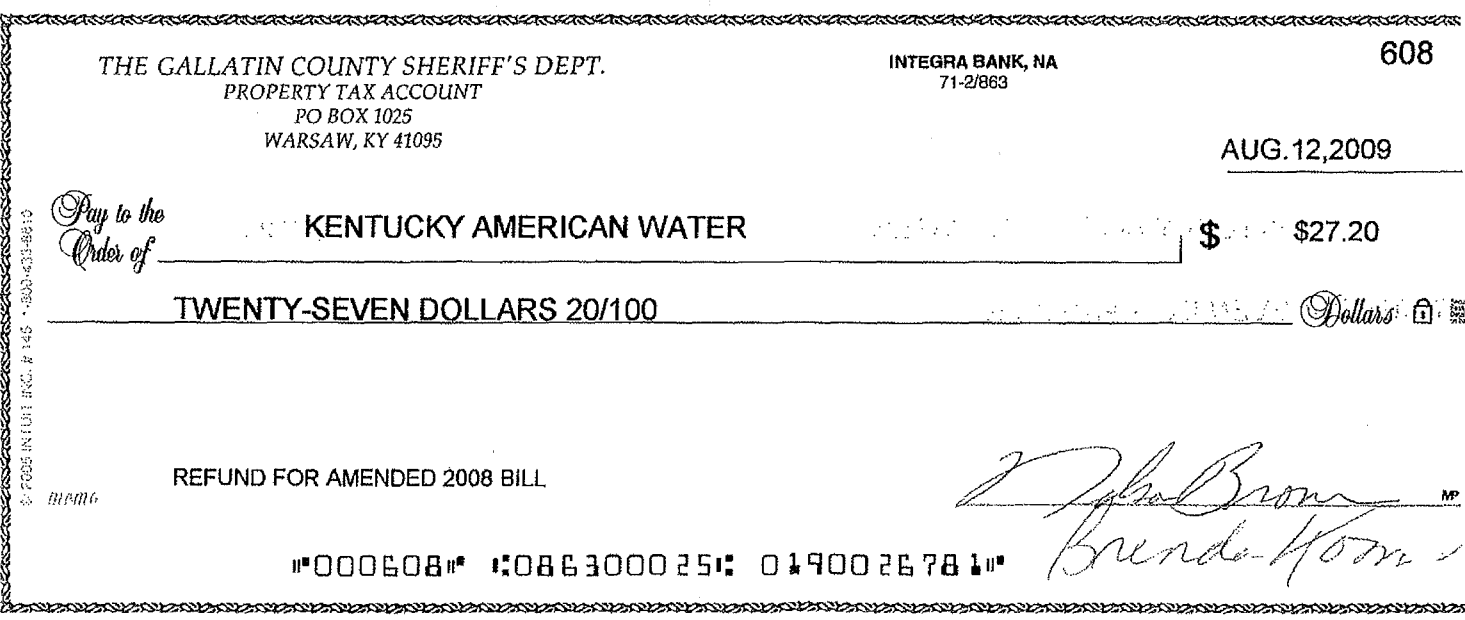
TWENTY-SEVEN DOLLARS 20/100

Dollars

REFUND FOR AMENDED 2008 BILL

[Signature]
Brenda Horn

⑈000608⑈ ⑆086300025⑆ 0190026781⑈



⑆7000⑈ INDIAN ⑆00⑈ ⑆145⑈ ⑆00⑈ ⑆03⑈ ⑆8810⑈

MEMO

Page 2 for Lockbox PHL-822192 Transaction ID G-4267819

10110718



Inv #	
Batch #	

MISCELLANEOUS INVOICE REQUEST

Check Attached? YES NO

Does customer need to be set up in the Address Book? YES NO

Customer Name: *Commonwealth of Kentucky*

Street Address:

City, State, Zip:

Telephone Number:

Fax Number:

Repetitive Miscellaneous Invoices Only:
(all rental contracts must be included to start the repetitive invoices)

Start Date: _____ Frequency: (monthly, quarterly, annually): _____ Contract Attached: _____

End Date: _____

Invoice Amount: *26,209.19* Invoice Date: *4-11-2008*

Purpose of Invoice: *Energy Exemption Amended Return Refund for 2003 as instructed by Rachel Cule*

Address Book Number (if applicable): _____

Approval Signature: *[Signature]* *6/6/08*

Approved by: _____

Distribution:

Business Unit	Object Account	Subsidiary	Subledger/Task Order	SL Type	Product Code*	Amount
<i>120105</i>	<i>165100</i>					<i>22,432.00</i>
<i>120205</i>	<i>710400</i>					<i>3,777.19</i>
INVOICE TOTAL						<i>26,209.19</i>

Attach all supporting documentation to the miscellaneous invoice request.

* Product Code for vendor refunds only

Please indicate the following:

Location: _____

Submitted by: *Judyn Natch*

Submission Date: *5-20-08*

Phone Number: *825764*

Without check: Fax: (856) 672-2867 or Email: AW - MI Requests

With check-Mail to: American Water Capital Corp., PO Box 822192, Philadelphia, PA 19182-2192

Overnite to: PNC Financial Services, Attn: Lockbox #822192, 312 Route 38, Moorestown, NJ 08057

Page 2 for Lockbox PHL-822192 Transaction ID G-4267819

10110718



Inv #
Batch #

MISCELLANEOUS INVOICE REQUEST

Check Attached? YES NO
Does customer need to be set up in the Address Book? YES NO

Customer Name: Commonwealth of Kentucky
Street Address:
City, State, Zip:
Telephone Number:
Fax Number:

Repetitive Miscellaneous Invoices Only:
(all rental contracts must be included to start the repetitive invoices)

Start Date: _____ Frequency: (monthly, quarterly, annually): _____ Contract Attached: _____
End Date: _____

Invoice Amount: 26,209.19 Invoice Date: 4-11-2008
Purpose of Invoice: Energy Exemption Amended Return Refund for 2003
as instructed by Rachel Cole
Address Book Number (if applicable): _____
Approval Signature: [Signature] 6/6/08
Approved by: _____

Distribution:

Business Unit	Object Account	Subsidiary	Subledger/Task Order	SL Type	Product Code*	Amount
120105	165100					22,432.00
120205	710400					3,777.19
INVOICE TOTAL						26,209.19

Attach all supporting documentation to the miscellaneous invoice request.

* Product Code for vendor refunds only

Please indicate the following:



Location: _____
Submitted by: Judyn Natchel
Submission Date: 5-20-08
Phone Number: 825754

Without check: Fax: (856) 672-2867 or Email: AW - MI Requests

With check-Mail to: American Water Capital Corp., PO Box 822192, Philadelphia, PA 19182-2192

Overnite to: PNC Financial Services, Attn: Lockbox #822192, 312 Route 38, Moorestown, NJ 08057

12/2004

Check for Lockbox PHL-822192 Transaction ID G-4267819

THE BACKGROUND OF THIS DOCUMENT IS BLUE WITH A GREEN WARNING BAND. THERE IS A SECURITY MARK ON THE BACK. DO NOT ACCEPT WITHOUT THESE FEATURES.

COMMONWEALTH OF KENTUCKY
DEPARTMENT OF THE TREASURY
 Frankfort, Kentucky

Check Number: 81 11028537
 Date: 04/11/2008

Pay to the Order of: KENTUCKY AMERICAN WATER
 131 WOODCREST ROAD
 C/O CALVIN CANNON
 PO BOX 5600
 CHERRY HILL NJ 08034

Amount: *****26,209.19

Description: ACCT NO: 40590 TAX TYPE: 010

State Treasurer: *Todd Hollenbach*

⑈ 11028537⑈ ⑆083900619⑆ 0020516⑈

Page 1 for Lockbox PHL-822192 Transaction ID G-4267819

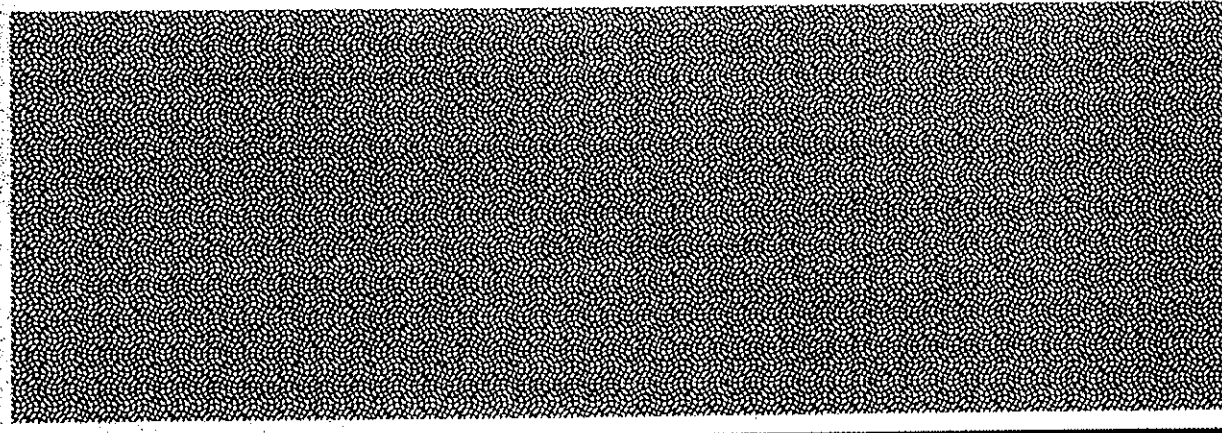
Direct Inquiries to:
COMMONWEALTH OF KENTUCKY
Department of Revenue
Frankfort KY 40620
502-564-4581

Payee: KENTUCKY AMERICAN WATER
Check Number: B1 11028597
Amount: *****26,209.19
Date: 04/11/2008

ENERGY EXEMPTION AMENDED RETURN FOR 2003.

SALES AND USE TAX

REMOVE DOCUMENT ALONG THIS PERFORATION



10109753



American Water

Inv #	
Batch #	

MISCELLANEOUS INVOICE REQUEST

Check Attached? YES NO
 Does customer need to be set up in the Address Book? YES NO
Customer Name: COMMONWEALTH OF KENTUCKY
Street Address:
City, State, Zip:
Telephone Number:
Fax Number:

Repetitive Miscellaneous Invoices Only:
 (all rental contracts must be included to start the repetitive invoices)
 Start Date: _____ Frequency: (monthly, quarterly, annually): _____
 End Date: _____ Contract Attached: _____

Invoice Amount: 13,645.23 Invoice Date: 2-29-08
 Purpose of Invoice: Energy Exemption Amended Return Refund for 2004
 Address Book Number (if applicable): _____
 Approval Signature: _____
 Approved by: _____

Distribution:						
Business Unit	Object Account	Subsidiary	Subledger/Task Order	SL Type	Product Code*	Amount
120105	165100					11,579.00
120250	840000					2,066.21
INVOICE TOTAL						13,645.23 50.00

Attach all supporting documentation to the miscellaneous invoice request.

* Product Code for vendor refunds only

Please indicate the following:

Location:	
Submitted by:	Jadyn Markel
Submission Date:	
Phone Number:	825754



Without check: Fax: (856) 672-2867 or Email: AW - MI Requests
 With check-Mail to: American Water Capital Corp., PO Box 822192, Philadelphia, PA 19182-2192
 Overnight to: PNC Financial Services, Attn: Lockbox #822192, 312 Route 38, Moorestown, NJ 08057

Check for Lockbox PHL-822192 Transaction ID G-9153002

THE BACKGROUND OF THIS DOCUMENT IS BLUE WITH A GREEN WARNING BAND. THERE IS A SECURITY MARK ON THE BACK. DO NOT ACCEPT WITHOUT THESE FEATURES.

COMMONWEALTH OF KENTUCKY
DEPARTMENT OF THE TREASURY
 Frankfort, Kentucky

Check Number: 81 41026374
 Date: 02/29/2008

Pay to the Order of: KENTUCKY AMERICAN WATER
 131 WOODCREST ROAD
 C/O CALVIN CANNON
 PO BOX 5600
 CHERRY HILL NJ 08034

Amount: *****13,645.23

THIRTEEN THOUSAND SIX HUNDRED FORTY FIVE DOLLARS AND TWENTY THREE CENTS

COM MAIL

1000 Hollenback
 State Treasurer

Description: ACCT NO: 40590 TAX TYPE: 010

⑈ 1026174⑈ ⑆083900619⑆ 0020516⑈

Page 1 for Lockbox PHL-822192 Transaction ID G-9153002

Direct Inquiries to:
COMMONWEALTH OF KENTUCKY
Department of Revenue
Frankfort KY 40620
502-564-4581

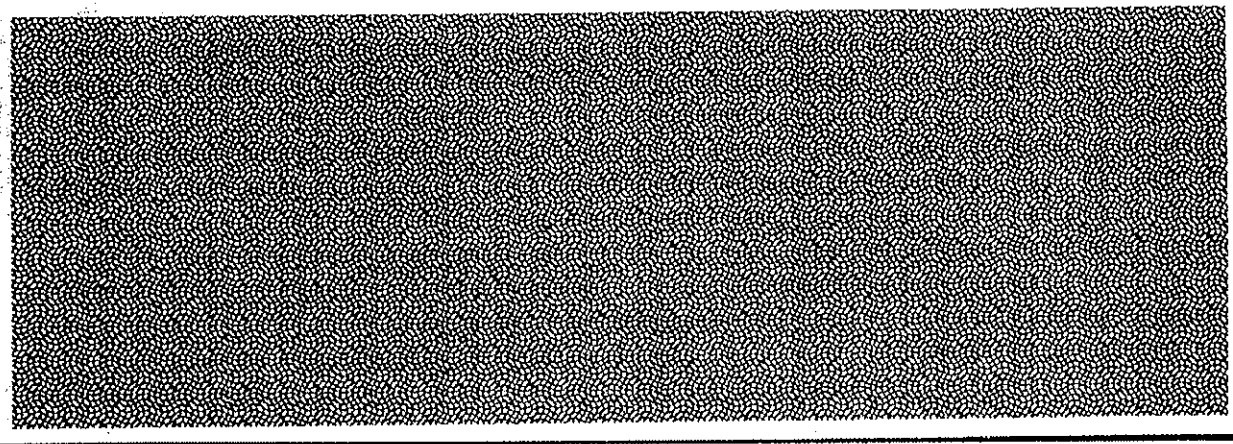
Payee: KENTUCKY AMERICAN WATER
Check Number: B1 11026174
Amount: *****13,645.23
Date: 02/29/2008

ENERGY EXEMPTION AMENDED RETURN FOR 2004.

SALES AND USE TAX

MAR 17 2008

← REMOVE DOCUMENT ALONG THIS PERFORATION →



**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: Sheila Miller

242. Please state whether any settlements, penalties or interest resulting from audits by taxing authorities are included in expense per books in 2007, 2008 and 2009 either as incurred by the Company or as charged by American Water. If so, provide full details including the periods and issues resolved, the dollar amounts of settlement by issue, the taxing authority penalty or interest by issue, the taxing authority involved, the date of settlement, the current status of the payment, and the final resolution of the matter or status of the protest if unresolved.

Response:

There were no penalties assessed in 2007, 2008, or 2009 resulting from audits by taxing authorities.

For the electronic version, refer to KAW_R_AGDR1#242_042610.pdf.

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: John Spanos

243. Provide hard copies of all workpapers underlying the Depreciation Study prepared by Mr. John Spanos of Gannett Fleming.

Response:

The attached pages set forth the workpapers underlying the Depreciation Study prepared by Mr. John Spanos of Gannett Fleming, Inc.

For the electronic version, refer to KAW_R_AGDR1#243_042610.pdf.

Kentucky-American Water Company
Plant Activity
January 2007 to November 2009

Sum of Dec-06 account	JDE Account	CPR 2007 Activity		CPR 2008 Activity		CPR 2009 Activity		Balance
		Total	Balance	Balance	Balance	Balance	Balance	
301000	Organization	\$ 31,640	\$ 37,534	\$ 37,534	\$ 37,450	\$ 37,450	\$ 37,450	\$ -
302000	Franchises	\$ 70,261	\$ 70,261	\$ 70,261	\$ 70,261	\$ 70,261	\$ 70,261	\$ -
303200	Land & Ld Rights SS	\$ 355,966	\$ 355,966	\$ (20,455)	\$ 335,511	\$ 335,511	\$ 335,511	\$ -
303300	Land & Ld Rights P	\$ 91,827	\$ 91,827	\$ -	\$ 91,827	\$ 91,827	\$ 91,827	\$ -
303400	Land & Ld Rights WT	\$ 68,164	\$ 68,164	\$ -	\$ 68,164	\$ 68,164	\$ 68,164	\$ -
303500	Land & Ld Rights TD	\$ 4,019,854	\$ 4,019,854	\$ -	\$ 4,019,854	\$ 4,019,854	\$ 4,019,854	\$ -
304100	Struct & Imp SS	\$ 2,568,388	\$ 57,181	\$ 2,625,569	\$ 2,678,944	\$ 2,678,944	\$ 2,678,944	\$ -
304200	Struct & Imp P	\$ 4,800,062	\$ 654,677	\$ 5,454,739	\$ 5,164,740	\$ 5,164,740	\$ 5,164,740	\$ -
304300	Struct & Imp WT	\$ 8,962,557	\$ 666,009	\$ 9,628,566	\$ 9,933,603	\$ 9,933,603	\$ 9,933,603	\$ -
304400	Struct & Imp TD	\$ 825,968	\$ 308	\$ 826,276	\$ 812,634	\$ 812,634	\$ 812,634	\$ -
304500	Struct & Imp AG	\$ 127,202	\$ 127,202	\$ 246,493	\$ 373,695	\$ 373,695	\$ 373,695	\$ -
304600	Struct & Imp Offices	\$ 3,991,282	\$ 10,570	\$ 4,029,871	\$ 5,237,031	\$ 5,237,031	\$ 5,237,031	\$ -
304610	Struct & Imp General-HVAC	\$ 1,018,770	\$ 10,570	\$ 1,018,770	\$ 10,570	\$ 10,570	\$ 10,570	\$ -
304700	Struct & Imp Store,Shop,Gar	\$ 1,563,838	\$ 0	\$ 1,563,838	\$ 1,563,838	\$ 1,563,838	\$ 1,563,838	\$ -
304800	Struct & Imp Misc	\$ 1,016,553	\$ 303,678	\$ 1,320,231	\$ 1,928,918	\$ 1,928,918	\$ 1,928,918	\$ -
305000	Collect & Impounding	\$ 561,430	\$ (24,332)	\$ 537,098	\$ 537,098	\$ 537,098	\$ 537,098	\$ -
306000	Lake, River & Other Intakes	\$ 5,084,342	\$ 9,374	\$ 5,093,716	\$ 5,143,915	\$ 5,143,915	\$ 5,143,915	\$ -
309000	Supply Mains	\$ 572,454	\$ 312,332	\$ 884,786	\$ 33,355	\$ 918,141	\$ 918,141	\$ -
310100	Power Generation Equip Othe	\$ 9,600,980	\$ 30,513	\$ 9,631,493	\$ 9,390,162	\$ 9,390,162	\$ 9,390,162	\$ -
311200	Pump Equip Electric	\$ 724,442	\$ (53,177)	\$ 671,265	\$ 718,476	\$ 718,476	\$ 718,476	\$ -
311300	Pump Equip Diesel	\$ 61,582	\$ -	\$ 61,582	\$ 8,405	\$ 8,405	\$ 8,405	\$ -
311400	Pump Equip Hydraulic	\$ -	\$ -	\$ -	\$ 4,322,550	\$ 4,322,550	\$ 4,322,550	\$ -
311520	Pumping Equipment SS	\$ -	\$ 619,727	\$ 619,727	\$ -	\$ -	\$ -	\$ -
311530	Pumping Equipment WT	\$ 26,461,236	\$ 146,227	\$ 26,607,463	\$ 30,114	\$ 30,114	\$ 30,114	\$ -
311540	Pumping Equipment TD	\$ 1,665,907	\$ 1,665,017	\$ 3,330,924	\$ 2,055,449	\$ 2,055,449	\$ 2,055,449	\$ -
320100	WT Equip Non-Media	\$ -	\$ -	\$ -	\$ 27,968	\$ 27,968	\$ 27,968	\$ -
320200	WT Equip Filter Media	\$ -	\$ -	\$ -	\$ 12,735	\$ 12,735	\$ 12,735	\$ -
330000	Dist Reservoirs & Standpipe	\$ 1,656,900	\$ 239	\$ 1,657,139	\$ 1,669,635	\$ 1,669,635	\$ 1,669,635	\$ -
330100	Elevated Tanks & Standpipes	\$ 10,156,569	\$ -	\$ 10,156,569	\$ 10,170,089	\$ 10,170,089	\$ 10,170,089	\$ -
330200	Ground Level Facilities	\$ -	\$ 812,090	\$ 812,090	\$ 127,793	\$ 127,793	\$ 127,793	\$ -
330400	Cleanwells	\$ -	\$ -	\$ -	\$ 28,310	\$ 28,310	\$ 28,310	\$ -
331001	TD Mains Not Classified by	\$ 148,794,752	\$ 5,013,648	\$ 153,808,400	\$ 149,678,599	\$ 149,678,599	\$ 149,678,599	\$ -
331100	TD Mains 4in & Less	\$ 1,914,057	\$ 314,141	\$ 2,228,198	\$ 4,225,624	\$ 4,225,624	\$ 4,225,624	\$ -
331200	TD Mains 6in to 8in	\$ 788,849	\$ 2,208,131	\$ 2,996,980	\$ 6,836,319	\$ 6,836,319	\$ 6,836,319	\$ -
331300	TD Mains 10in to 16in	\$ 4,853	\$ 1,933,478	\$ 1,938,331	\$ 3,704,817	\$ 3,704,817	\$ 3,704,817	\$ -
331400	TD Mains 18in & Grtr	\$ 1,139	\$ (879)	\$ 260	\$ 2,678,368	\$ 2,678,368	\$ 2,678,368	\$ -
333000	Services	\$ 35,325,950	\$ 1,798,647	\$ 37,124,597	\$ 3,163,795	\$ 40,288,392	\$ 40,288,392	\$ -
334100	Meters	\$ 90,962	\$ 13,667	\$ 104,629	\$ 234,186	\$ 234,186	\$ 234,186	\$ -
334110	Meters Bronze Case	\$ 45,064	\$ 21,281	\$ 66,345	\$ 3,477,667	\$ 3,544,012	\$ 3,544,012	\$ -
334120	Meters Plastic Case	\$ 1,444,409	\$ (28)	\$ 1,444,381	\$ 947,015	\$ 947,015	\$ 947,015	\$ -
334130	Meters Other	\$ 6,870,501	\$ 760,713	\$ 7,631,214	\$ (11,509)	\$ 7,619,706	\$ 7,619,706	\$ -
334131	Meters Other-Remote Reader	\$ -	\$ 273,616	\$ 273,616	\$ 509	\$ 274,125	\$ 274,125	\$ -
334200	Meter Installations	\$ 15,249,740	\$ 55,041	\$ 15,304,781	\$ 506,307	\$ 15,811,088	\$ 15,811,088	\$ -
334300	Meter Vaults	\$ -	\$ 15,914	\$ 15,914	\$ 103,440	\$ 119,354	\$ 119,354	\$ -
335000	Hydrants	\$ 10,147,785	\$ 941,192	\$ 11,088,977	\$ 583,552	\$ 11,672,530	\$ 11,672,530	\$ -
339100	Other P/E Intangible	\$ 3,838	\$ 4,537	\$ 8,375	\$ -	\$ 8,375	\$ 8,375	\$ -
339600	Other P/E CPS	\$ -	\$ (264,691)	\$ (264,691)	\$ (17,362)	\$ (282,053)	\$ (282,053)	\$ -
340100	Office Furniture & Equip	\$ 701,103	\$ 21,190	\$ 722,293	\$ 25,940	\$ 748,232	\$ 748,232	\$ -
340210	Comp & Periph Mainframe	\$ 50,240	\$ 20,025	\$ 70,265	\$ 6,659	\$ 76,923	\$ 76,923	\$ -
340220	Comp & Periph Personal	\$ 1,509,961	\$ (688,973)	\$ 820,988	\$ 33,834	\$ 854,822	\$ 854,822	\$ -
340230	Comp & Periph Other	\$ 497,999	\$ (303,931)	\$ 194,068	\$ 24,687	\$ 218,755	\$ 218,755	\$ -

Kentucky-American Water Company
Plant Activity
January 2007 to November 2009

Sum of Dec-06 account	JDE Account	Total	CPR		CPR		CPR		CPR		Balance
			2007 Activity	Balance	2008 Activity	Balance	2009 Activity	Balance	2009 Activity	Balance	
340300	Computer Software	\$ 4,551,310	\$ (2,790)	\$ 4,548,520	\$ (1,001)	\$ 4,547,519	\$ -	\$ 4,547,519	\$ -	\$ 4,547,519	
340320	Comp Software Personal	\$ 638,669	\$ (228,366)	\$ 410,303	\$ (409,526)	\$ 777	\$ 2,704	\$ 3,481	\$ -	\$ 3,481	
340325	Comp Software Customized	\$ 340,325	\$ 102,514	\$ 102,514	\$ (5,265)	\$ 97,249	\$ -	\$ 97,249	\$ -	\$ 97,249	
340330	Comp Software Other	\$ 528,220	\$ 4,514	\$ 532,734	\$ (389)	\$ 532,344	\$ -	\$ 532,344	\$ -	\$ 532,344	
340500	Other Office Equipment	\$ 178,703	\$ (65,785)	\$ 112,918	\$ (15,607)	\$ 97,311	\$ (8,942)	\$ 88,369	\$ -	\$ 88,369	
341100	Trans Equip Lt Duty Trucks	\$ 1,718,376	\$ 135,242	\$ 1,853,618	\$ 111,584	\$ 1,965,202	\$ (75,134)	\$ 1,890,068	\$ (75,134)	\$ 1,814,934	
341200	Trans Equip Hvy Duty Trucks	\$ 783,376	\$ 68,100	\$ 851,476	\$ 367,025	\$ 1,218,501	\$ (57,564)	\$ 1,160,937	\$ (57,564)	\$ 1,102,373	
341300	Trans Equip Autos	\$ 180,202	\$ 37,411	\$ 217,613	\$ 6,393	\$ 224,006	\$ (16,149)	\$ 207,857	\$ (16,149)	\$ 191,708	
341400	Trans Equip Other	\$ 135,681	\$ 69,997	\$ 205,678	\$ 114,423	\$ 320,102	\$ 96,224	\$ 416,326	\$ 96,224	\$ 512,550	
342000	Stores Equipment	\$ 35,547	\$ (1,620)	\$ 33,927	\$ -	\$ 33,927	\$ -	\$ 33,927	\$ -	\$ 33,927	
343000	Tools,Shop,Garage Equip	\$ 1,421,289	\$ 116,330	\$ 1,537,619	\$ 334,910	\$ 1,872,529	\$ 33,228	\$ 1,905,758	\$ 33,228	\$ 1,938,986	
344000	Laboratory Equipment	\$ 843,099	\$ 13,082	\$ 856,181	\$ (27,780)	\$ 828,401	\$ (374)	\$ 828,027	\$ (374)	\$ 827,653	
345000	Power Operated Equipment	\$ 1,589,811	\$ -	\$ 1,589,811	\$ 9,303	\$ 1,599,114	\$ (73,080)	\$ 1,526,035	\$ (73,080)	\$ 1,452,955	
346100	Comm Equip Non-Telephone	\$ 1,931,144	\$ (440)	\$ 1,930,704	\$ (2,121)	\$ 1,928,583	\$ (6,496)	\$ 1,922,087	\$ (6,496)	\$ 1,915,591	
346190	Remote Control and Instrumentation	\$ -	\$ -	\$ -	\$ 22,311	\$ 22,311	\$ -	\$ 22,311	\$ -	\$ 22,311	
346200	Comm Equip Telephone	\$ -	\$ -	\$ -	\$ 236,002	\$ 236,002	\$ 4,798	\$ 240,800	\$ 4,798	\$ 245,598	
347000	Misc Equipment	\$ 1,262,277	\$ 3,142	\$ 1,265,419	\$ 5,265	\$ 1,270,684	\$ (19,718)	\$ 1,250,967	\$ (19,718)	\$ 1,231,249	
348000	Other Tangible Property	\$ 138,485	\$ -	\$ 138,485	\$ -	\$ 138,485	\$ -	\$ 138,485	\$ -	\$ 138,485	
	Grand Total	\$ 327,146,373	\$ 17,770,165	\$ 341,412,621	\$ 24,060,023	\$ 365,472,644	\$ 14,304,340	\$ 379,776,984	\$ 14,304,340	\$ 394,081,324	

Water \$ 323,642,456 \$ 17,770,165 \$ 341,412,621 \$ 24,060,023 \$ 365,472,644 \$ 14,304,340 \$ 379,776,984

General Ledger-Water Only \$ \$ 341,412,621 \$ 365,472,644 \$ 379,780,842

Variance \$ \$ - \$ 0 \$ 3,658

total activity-Wat \$ 56,134,528

Kentucky-American Water Company
Depreciation Reserve Activity
January 2007 to November 2009
Water Only-All Districts

Plant Account	Year		Data										
	2007	2007	Beginning Balance	Sum of Provision	Sum of retirements	Sum of cost of removal	Sum of salvage cash	Sum of Transfers	Balance 2007				
301000	\$	\$	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
302000	\$	\$	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
303200	\$	\$	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
303300	\$	\$	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
303400	\$	\$	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
303500	\$	\$	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
304100	\$	\$	(93,361)	\$	80,577	\$	\$	\$	\$	(848)	\$	(13,632)	\$
304200	\$	\$	1,504,853	\$	119,735	\$	2,742	\$	\$	(172)	\$	1,621,674	\$
304300	\$	\$	938,626	\$	163,255	\$	3,249	\$	\$	(2,041)	\$	1,096,591	\$
304400	\$	\$	424,389	\$	45,121	\$	\$	\$	\$	\$	\$	469,510	\$
304500	\$	\$	-	\$	213	\$	\$	\$	\$	\$	\$	213	\$
304600	\$	\$	839,411	\$	68,853	\$	6,099	\$	\$	\$	\$	902,166	\$
304610	\$	\$	-	\$	33	\$	\$	\$	\$	\$	\$	33	\$
304700	\$	\$	234,338	\$	19,309	\$	\$	\$	\$	\$	\$	253,647	\$
304800	\$	\$	82,421	\$	76,245	\$	\$	\$	\$	21,967	\$	180,634	\$
305000	\$	\$	312,458	\$	21,769	\$	\$	\$	\$	\$	\$	334,227	\$
306000	\$	\$	13,657	\$	12,096	\$	3,666	\$	\$	5,999	\$	28,086	\$
307000	\$	\$	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
309000	\$	\$	914,481	\$	59,464	\$	\$	\$	\$	\$	\$	973,945	\$
310000	\$	\$	267,442	\$	20,730	\$	\$	\$	\$	\$	\$	288,171	\$
311200	\$	\$	4,354,843	\$	346,258	\$	58,389	\$	\$	(5,400)	\$	4,637,311	\$
311300	\$	\$	299,363	\$	21,942	\$	\$	\$	\$	\$	\$	321,305	\$
311400	\$	\$	(15,141)	\$	312	\$	\$	\$	\$	\$	\$	(14,829)	\$
311520	\$	\$	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
311530	\$	\$	-	\$	2,549	\$	\$	\$	\$	\$	\$	2,549	\$
311540	\$	\$	-	\$	299	\$	\$	\$	\$	\$	\$	299	\$
320100	\$	\$	12,858,604	\$	987,968	\$	231,024	\$	(4,933)	(18,956)	\$	13,591,659	\$
320200	\$	\$	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
330000	\$	\$	84,679	\$	36,517	\$	\$	\$	\$	\$	\$	121,196	\$
330100	\$	\$	2,540,003	\$	224,821	\$	\$	\$	\$	\$	\$	2,764,824	\$
330200	\$	\$	-	\$	4,160	\$	\$	\$	\$	\$	\$	4,160	\$
330400	\$	\$	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
331001	\$	\$	21,262,423	\$	1,848,537	\$	218,690	\$	(1,222)	(12,680)	\$	22,878,368	\$
331100	\$	\$	420,192	\$	24,619	\$	\$	\$	(5)	\$	\$	444,806	\$
331200	\$	\$	189,465	\$	16,327	\$	\$	\$	(187)	\$	\$	205,604	\$
331300	\$	\$	190	\$	3,034	\$	\$	\$	\$	\$	\$	3,224	\$
331400	\$	\$	21	\$	13	\$	\$	\$	\$	\$	\$	537,749	\$
333000	\$	\$	13,297,958	\$	1,496,313	\$	295,572	\$	(12,130)	1,551	\$	14,486,568	\$
334100	\$	\$	12,724	\$	1,101	\$	\$	\$	(1,658)	\$	\$	13,719	\$
334110	\$	\$	19,778	\$	590	\$	\$	\$	\$	\$	\$	20,368	\$
334120	\$	\$	658,484	\$	68,829	\$	14,088	\$	\$	\$	\$	713,225	\$
334130	\$	\$	264,483	\$	174,493	\$	71,192	\$	\$	\$	\$	367,785	\$
334131	\$	\$	-	\$	623	\$	\$	\$	\$	\$	\$	623	\$
334200	\$	\$	3,834,476	\$	383,970	\$	409,921	\$	1,869	\$	\$	3,785,098	\$
334300	\$	\$	-	\$	39	\$	\$	\$	\$	\$	\$	39	\$
335000	\$	\$	2,515,923	\$	261,483	\$	1,716	\$	(16)	\$	\$	2,775,675	\$
339100	\$	\$	116,646	\$	209	\$	\$	\$	\$	\$	\$	116,855	\$
339600	\$	\$	8,209	\$	8,051	\$	328,246	\$	\$	\$	\$	(311,987)	\$
340100	\$	\$	479,125	\$	31,816	\$	53,279	\$	\$	\$	\$	457,661	\$
340210	\$	\$	(1,895)	\$	8,454	\$	23,205	\$	\$	37,697	\$	21,050	\$

Kentucky-American Water Company
Depreciation Reserve Activity
January 2007 to November 2009
Water Only-All Districts

Plant Account	Year		Data									
	2007	2007	Beginning Balance	Sum of Provision	Sum of retirements	Sum of cost_of_removal	Sum of salvage_cash	Sum of Transfers	Balance 2007			
340220	\$	\$	1,845,785	240,895	932,603	-	-	294,611	\$	1,448,688		
340230	\$	\$	125,103	55,924	462,376	-	-	300,968	\$	19,619		
340300	\$	\$	3,548,389	905,047	-	-	-	-	\$	4,453,436		
340320	\$	\$	1,407,898	136,821	10,008	-	-	(630,747)	\$	903,964		
340325	\$	\$	-	2,791	-	-	-	-	\$	2,791		
340330	\$	\$	368,350	110,611	-	-	-	-	\$	478,961		
340500	\$	\$	146,981	12,176	63,254	-	-	(2,529)	\$	93,375		
341100	\$	\$	1,412,203	240,719	54,895	-	-	-	\$	1,598,027		
341200	\$	\$	573,383	93,176	65,892	-	-	-	\$	600,667		
341300	\$	\$	266,804	35,380	-	-	-	15,016	\$	317,200		
341400	\$	\$	51,790	21,352	972	-	-	-	\$	72,170		
342000	\$	\$	29,613	1,411	1,620	-	-	-	\$	29,403		
343000	\$	\$	587,305	105,795	2,890	-	-	(2,316)	\$	687,894		
344000	\$	\$	581,534	90,159	4,134	-	-	-	\$	667,559		
345000	\$	\$	679,705	139,434	-	-	-	-	\$	819,139		
346100	\$	\$	554,087	94,904	6,364	-	-	(549)	\$	642,078		
346190	\$	\$	-	-	-	-	-	-	\$	-		
346200	\$	\$	-	-	-	-	-	-	\$	-		
347000	\$	\$	296,437	63,919	8,699	-	-	2,316	\$	353,972		
348000	\$	\$	282,620	27,156	-	-	-	-	\$	309,776		
Grand Total	\$	\$	81,397,251	9,018,396	3,334,783	(45,448)	1,869	541,604	\$	87,578,888		
G/L	\$	\$	81,918,934						\$	87,617,584		
Variance	\$	\$	521,683						\$	38,696		

Kentucky-American Water Company
Depreciation Reserve Activity
January 2007 to November 2009
Water Only-All Districts

Plant Account	2008							Balance 2008
	Sum of Provision	Sum of retirements	Sum of cost_of_removal	Sum of salvage_cash	Sum of Transfers			
301000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
302000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
303200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
303300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
303400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
303500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
304100	\$ 79,825	\$ 11,676	\$ -	\$ -	\$ -	\$ -	\$ 54,517	
304200	\$ 104,831	\$ 305,955	\$ -	\$ -	\$ -	\$ -	\$ 1,420,550	
304300	\$ 186,662	\$ 85,677	\$ -	\$ -	\$ 2,744	\$ -	\$ 1,200,320	
304400	\$ 35,920	\$ 39,028	\$ -	\$ -	\$ -	\$ -	\$ 466,402	
304500	\$ 4,747	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,216	
304600	\$ 83,745	\$ 40,837	\$ -	\$ -	\$ -	\$ -	\$ 945,074	
304610	\$ 212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245	
304700	\$ 23,455	\$ 29,115	\$ -	\$ -	\$ -	\$ -	\$ 247,986	
304800	\$ 81,342	\$ 20,629	\$ -	\$ -	\$ -	\$ -	\$ 241,347	
305000	\$ 15,172	\$ 11,467	\$ -	\$ -	\$ -	\$ -	\$ 337,932	
306000	\$ 12,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,386	
307000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
309000	\$ 93,394	\$ 412	\$ -	\$ -	\$ -	\$ -	\$ 1,066,927	
310000	\$ 25,916	\$ -	\$ (53,899)	\$ -	\$ -	\$ -	\$ 260,188	
311200	\$ 232,556	\$ 118,726	\$ (131,166)	\$ -	\$ -	\$ -	\$ 4,619,975	
311300	\$ 17,832	\$ 5,966	\$ -	\$ -	\$ -	\$ -	\$ 333,172	
311400	\$ 208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,621)	
311520	\$ 27,787	\$ -	\$ (37,196)	\$ -	\$ -	\$ 3,903	\$ (5,505)	
311530	\$ 1,112	\$ -	\$ -	\$ -	\$ -	\$ (3,903)	\$ (242)	
311540	\$ 4,739	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,037	
320100	\$ 659,646	\$ 174,737	\$ (110,000)	\$ -	\$ -	\$ -	\$ 13,966,568	
320200	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104	
330000	\$ 37,309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,505	
330100	\$ 228,599	\$ 10,495	\$ 99	\$ -	\$ -	\$ -	\$ 2,983,028	
330200	\$ 16,634	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,794	
330400	\$ 162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162	
331001	\$ 2,560,925	\$ 421,381	\$ (19,779)	\$ -	\$ -	\$ -	\$ 24,998,134	
331100	\$ 50,365	\$ -	\$ (663)	\$ -	\$ 63,410	\$ -	\$ 557,919	
331200	\$ 98,108	\$ 7,284	\$ (2,215)	\$ -	\$ -	\$ -	\$ 331,451	
331300	\$ 50,211	\$ -	\$ (4,075)	\$ -	\$ 37,238	\$ -	\$ 49,360	
331400	\$ 8,961	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 546,710	
333000	\$ 1,236,777	\$ 570,463	\$ (94,867)	\$ -	\$ -	\$ -	\$ 15,058,015	
334100	\$ 5,103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,822	
334110	\$ 32,118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,485	
334120	\$ 39,821	\$ 517,756	\$ -	\$ -	\$ -	\$ -	\$ 235,290	
334130	\$ 214,173	\$ 79,827	\$ -	\$ -	\$ -	\$ -	\$ 502,131	
334131	\$ 7,677	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,301	
334200	\$ 454,167	\$ 12,761	\$ 3,486	\$ -	\$ -	\$ -	\$ 4,229,990	
334300	\$ 1,674	\$ -	\$ (1,770)	\$ -	\$ -	\$ -	\$ 1,713	
335000	\$ 197,645	\$ 35,914	\$ -	\$ -	\$ -	\$ -	\$ 2,935,636	
339100	\$ 1,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,526	
339600	\$ (31,013)	\$ 49,098	\$ -	\$ -	\$ -	\$ -	\$ (392,098)	
340100	\$ 54,871	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 512,532	
340210	\$ 5,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,897	

Kentucky-American Water Company
Depreciation Reserve Activity
January 2007 to November 2009
Water Only-All Districts

Plant Account	2008										Balance 2008	
	Sum of Provision	Sum of retirements	Sum of cost_of_removal	Sum of salvage_cash	Sum of Transfers	Sum of cost_of_removal	Sum of salvage_cash	Sum of Transfers	Sum of cost_of_removal	Sum of salvage_cash		
340220	\$ 80,305	\$ 671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,528,322
340230	\$ 36,427	\$ 24,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,847
340300	\$ 312,478	\$ 1,001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,764,913
340320	\$ 48,730	\$ 409,526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 543,169
340325	\$ 21,966	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,757
340330	\$ 95,910	\$ 346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 574,525
340500	\$ 7,545	\$ 15,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,313
341100	\$ 142,169	\$ 130,678	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,636,094
341200	\$ 69,655	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 678,935
341300	\$ 28,861	\$ 61,308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 292,341
341400	\$ 21,033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,285
342000	\$ 1,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,160
343000	\$ 96,953	\$ 1,723	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 783,124
344000	\$ 59,795	\$ 50,369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 676,677
345000	\$ 70,919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 890,058
346100	\$ 118,134	\$ 2,721	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 757,491
346190	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
346200	\$ 2,399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,399
347000	\$ 66,431	\$ 5,616	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 414,787
348000	\$ 7,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 317,462
Grand Total	\$ 8,252,965	\$ 3,252,968	\$ (452,046)	\$ 42,859	\$ 100,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,270,038

G/L
Variance

\$ 92,267,858
\$ (2,180)

Kentucky-American Water Company
Depreciation Reserve Activity
January 2007 to November 2009
Water Only-All Districts

Plant Account	2009						Balance 11/30/09
	Sum of Provision	Sum of retirements	Sum of cost of removal	Sum of salvage cash	Sum of Transfers		
301000 \$	-	-	-	-	-	-	\$ -
302000 \$	-	-	-	-	-	-	\$ -
303200 \$	-	-	-	-	-	-	\$ -
303300 \$	-	-	-	-	-	-	\$ -
303400 \$	-	-	-	-	-	-	\$ -
303500 \$	-	-	-	-	-	-	\$ -
304100 \$	74,378	6,621	-	-	-	-	\$ 122,274
304200 \$	92,562	7,053	-	-	-	-	\$ 1,506,060
304300 \$	173,792	83,513	(45)	-	-	(2,208)	\$ 1,288,347
304400 \$	34,765	708	(1,556)	-	-	-	\$ 488,903
304500 \$	7,028	-	-	-	-	-	\$ 9,243
304600 \$	103,992	13,217	-	-	-	-	\$ 1,035,849
304610 \$	195	-	-	-	-	-	\$ 440
304700 \$	23,649	-	-	-	-	-	\$ 271,636
304800 \$	73,912	5,551	-	-	-	-	\$ 309,708
305000 \$	13,820	-	-	-	-	-	\$ 351,752
306000 \$	11,275	-	-	-	-	-	\$ 51,660
307000 \$	-	-	-	-	-	-	\$ -
309000 \$	85,818	-	(33)	-	62	-	\$ 1,152,774
310000 \$	26,927	14,501	-	-	-	-	\$ 272,615
311200 \$	210,887	278	-	-	-	-	\$ 4,830,584
311300 \$	16,267	-	-	-	-	-	\$ 349,440
311400 \$	(6,319)	-	-	-	-	-	\$ (20,940)
311520 \$	149,913	-	-	-	-	-	\$ 144,407
311530 \$	-	-	-	-	-	-	\$ (242)
311540 \$	3,960	-	-	-	-	-	\$ 8,997
320100 \$	611,784	61,811	-	-	-	-	\$ 14,516,540
320200 \$	2,111	-	-	-	-	-	\$ 2,214
330000 \$	34,421	-	-	-	-	-	\$ 192,926
330100 \$	210,730	9,283	-	-	-	-	\$ 3,184,474
330200 \$	2,548	-	-	-	-	-	\$ 23,342
330400 \$	116	-	-	-	-	-	\$ 278
331001 \$	2,272,069	62,893	(16,912)	3,376	-	-	\$ 27,193,773
331100 \$	66,284	802	(1,242)	-	-	-	\$ 622,159
331200 \$	177,590	9,183	(4,871)	0	-	(36)	\$ 494,952
331300 \$	56,112	-	(0)	-	-	-	\$ 105,472
331400 \$	41,197	-	-	-	-	-	\$ 587,907
333000 \$	1,229,296	6,555	(62,066)	7,267	-	-	\$ 16,225,957
334100 \$	21,808	-	-	33,569	-	-	\$ 74,199
334110 \$	93,633	-	-	-	-	-	\$ 146,118
334120 \$	24,235	8,627	(27,630)	52,474	-	-	\$ 275,743
334130 \$	195,411	-	(7,852)	14,190	-	-	\$ 703,880
334131 \$	7,061	-	-	-	-	-	\$ 15,361
334200 \$	430,341	11,123	(25,709)	109	-	-	\$ 4,623,607
334300 \$	3,235	-	(2)	4	-	-	\$ 4,949
335000 \$	185,225	11,376	(6,961)	-	-	-	\$ 3,102,523
339100 \$	1,532	-	-	-	-	-	\$ 120,059
339600 \$	(14,925)	(377,344)	-	-	-	-	\$ (29,679)
340100 \$	50,628	14,455	-	-	-	-	\$ 548,704
340210 \$	6,412	-	-	-	-	-	\$ 33,309

Kentucky-American Water Company
Depreciation Reserve Activity
January 2007 to November 2009
Water Only-All Districts

Plant Account	2009							Balance 11/30/09
	Sum of Provision	Sum of retirements	Sum of cost_of_removal	Sum of salvage_cash	Sum of Transfers			
340220	\$ 76,238	\$ 30,878	\$ -	\$ -	\$ -	\$ -	\$ 1,573,682	
340230	\$ 40,686	\$ 469	\$ -	\$ -	\$ -	\$ -	\$ 72,064	
340300	\$ 286,380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,051,293	
340320	\$ 440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 543,608	
340325	\$ 17,829	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,586	
340330	\$ 87,837	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 662,362	
340500	\$ 6,129	\$ 8,942	\$ -	\$ -	\$ -	\$ -	\$ 82,499	
341100	\$ 128,000	\$ 75,134	\$ -	\$ 9,596	\$ -	\$ -	\$ 1,698,556	
341200	\$ 72,647	\$ 62,521	\$ -	\$ 3,870	\$ -	\$ -	\$ 692,930	
341300	\$ 21,355	\$ 15,899	\$ -	\$ 125	\$ -	\$ -	\$ 297,923	
341400	\$ 22,695	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ 116,005	
342000	\$ 1,611	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,771	
343000	\$ 97,800	\$ 9,079	\$ -	\$ -	\$ -	\$ -	\$ 871,845	
344000	\$ 53,737	\$ 7,925	\$ -	\$ -	\$ -	\$ -	\$ 722,489	
345000	\$ 63,624	\$ 99,826	\$ -	\$ -	\$ -	\$ -	\$ 862,366	
346100	\$ 108,028	\$ 6,496	\$ -	\$ 8,510	\$ -	\$ -	\$ 859,023	
346190	\$ 1,252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,752	
346200	\$ 13,682	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,081	
347000	\$ 60,622	\$ 31,111	\$ -	\$ -	\$ -	\$ -	\$ 444,299	
348000	\$ 7,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324,508	
Grand Total	\$ 7,973,309	\$ 298,484	\$ (154,878)	\$ 133,177	\$ (2,244)	\$ -	\$ 99,920,918	

G/L
Variance

\$ \$
\$ \$
\$ \$

Kentucky-American Water Company
Depreciation Reserve Activity
January 2007 to November 2009
Water Only-All Districts

Plant Account	Total Sum of Provision	Total Sum of retirements	Total Sum of cost_of_removal	Total Sum of salvage_cash	Total Sum of Transfers
301000	\$ -	\$ -	\$ -	\$ -	\$ -
302000	\$ -	\$ -	\$ -	\$ -	\$ -
303200	\$ -	\$ -	\$ -	\$ -	\$ -
303300	\$ -	\$ -	\$ -	\$ -	\$ -
303400	\$ -	\$ -	\$ -	\$ -	\$ -
303500	\$ -	\$ -	\$ -	\$ -	\$ -
304100	\$ 234,780	\$ 18,296	\$ -	\$ -	\$ (848)
304200	\$ 317,129	\$ 315,750	\$ -	\$ -	\$ (172)
304300	\$ 523,709	\$ 172,439	\$ (45)	\$ 1	\$ 703
304400	\$ 115,808	\$ 39,736	\$ (1,556)	\$ -	\$ (2,744)
304500	\$ 11,987	\$ -	\$ -	\$ -	\$ -
304600	\$ 256,590	\$ 60,152	\$ -	\$ -	\$ -
304610	\$ 440	\$ -	\$ -	\$ -	\$ -
304700	\$ 66,413	\$ 29,115	\$ -	\$ -	\$ -
304800	\$ 231,499	\$ 26,179	\$ -	\$ -	\$ 21,967
305000	\$ 50,760	\$ 11,467	\$ -	\$ -	\$ -
306000	\$ 35,671	\$ 3,666	\$ -	\$ -	\$ 5,999
307000	\$ -	\$ -	\$ -	\$ -	\$ -
309000	\$ 238,676	\$ 412	\$ (33)	\$ 62	\$ -
310000	\$ 73,573	\$ 14,501	\$ (53,899)	\$ -	\$ -
311200	\$ 789,700	\$ 177,392	\$ (131,166)	\$ -	\$ (5,400)
311300	\$ 56,042	\$ 5,966	\$ -	\$ -	\$ -
311400	\$ (5,799)	\$ -	\$ -	\$ -	\$ -
311520	\$ 177,700	\$ -	\$ (37,196)	\$ -	\$ 3,903
311530	\$ 3,661	\$ -	\$ -	\$ -	\$ (3,903)
311540	\$ 8,997	\$ -	\$ -	\$ -	\$ -
320100	\$ 2,259,398	\$ 467,572	\$ (114,933)	\$ -	\$ (18,956)
320200	\$ 2,214	\$ -	\$ -	\$ -	\$ -
330000	\$ 108,247	\$ -	\$ -	\$ -	\$ -
330100	\$ 664,151	\$ 19,778	\$ 99	\$ -	\$ -
330200	\$ 23,342	\$ -	\$ -	\$ -	\$ -
330400	\$ 278	\$ -	\$ -	\$ -	\$ -
331001	\$ 6,681,531	\$ 702,964	\$ (37,914)	\$ 3,376	\$ (12,680)
331100	\$ 141,268	\$ 802	\$ (1,910)	\$ -	\$ 63,410
331200	\$ 292,025	\$ 16,467	\$ (7,274)	\$ 0	\$ 37,202
331300	\$ 109,357	\$ -	\$ (4,075)	\$ -	\$ -
331400	\$ 50,171	\$ -	\$ 0	\$ -	\$ 537,715
333000	\$ 3,962,386	\$ 872,590	\$ (169,063)	\$ 7,267	\$ -
334100	\$ 28,013	\$ -	\$ (1,658)	\$ 33,569	\$ 1,551
334110	\$ 126,340	\$ -	\$ -	\$ -	\$ -
334120	\$ 132,885	\$ 540,470	\$ (27,630)	\$ 52,474	\$ -
334130	\$ 584,077	\$ 151,019	\$ (7,852)	\$ 14,190	\$ -
334131	\$ 15,361	\$ -	\$ -	\$ -	\$ -
334200	\$ 1,268,478	\$ 433,805	\$ (47,519)	\$ 1,978	\$ -
334300	\$ 4,948	\$ -	\$ (2)	\$ 4	\$ -
335000	\$ 644,353	\$ 49,006	\$ (8,747)	\$ -	\$ -
338100	\$ 3,413	\$ -	\$ -	\$ -	\$ -
338600	\$ (37,887)	\$ -	\$ -	\$ -	\$ -
340100	\$ 137,314	\$ 67,734	\$ -	\$ -	\$ -
340210	\$ 20,713	\$ 23,205	\$ -	\$ -	\$ 37,697

Kentucky-American Water Company
Depreciation Reserve Activity
January 2007 to November 2009
Water Only-All Districts

Plant Account	Total Sum of Provision	Total Sum of retirements	Total Sum of cost_of_removal	Total Sum of salvage_cash	Total Sum of Transfers
340220	\$ 397,438	\$ 964,152	\$ -	\$ -	\$ 294,611
340230	\$ 133,038	\$ 487,045	\$ -	\$ -	\$ 300,968
340300	\$ 1,503,904	\$ 1,001	\$ -	\$ -	\$ -
340320	\$ 185,992	\$ 419,534	\$ -	\$ -	\$ (630,747)
340325	\$ 42,586	\$ -	\$ -	\$ -	\$ -
340330	\$ 294,359	\$ 346	\$ -	\$ -	\$ -
340500	\$ 25,850	\$ 87,802	\$ -	\$ -	\$ (2,529)
341100	\$ 510,888	\$ 260,707	\$ -	\$ 36,172	\$ -
341200	\$ 235,478	\$ 128,413	\$ -	\$ 12,483	\$ -
341300	\$ 85,596	\$ 77,207	\$ -	\$ 7,714	\$ 15,016
341400	\$ 65,080	\$ 972	\$ -	\$ 107	\$ -
342000	\$ 4,779	\$ 1,620	\$ -	\$ -	\$ -
343000	\$ 300,548	\$ 13,691	\$ -	\$ -	\$ (2,316)
344000	\$ 203,691	\$ 62,427	\$ -	\$ -	\$ (308)
345000	\$ 273,978	\$ 99,826	\$ -	\$ 8,510	\$ -
346100	\$ 321,066	\$ 15,580	\$ -	\$ -	\$ (549)
346190	\$ 1,752	\$ -	\$ -	\$ -	\$ -
346200	\$ 16,081	\$ -	\$ -	\$ -	\$ -
347000	\$ 190,973	\$ 45,426	\$ -	\$ -	\$ 2,316
348000	\$ 41,887	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 25,244,670	\$ 6,886,235	\$ (652,373)	\$ 177,906	\$ 641,908

G/L
Variance

12/09/09
15:21:20

American Water Works Company
Kentucky-American Water-Co 12
Total Company (USGAAP)
Trial Balance
For the Period Ending 12/31/2006

Description	December Activity	December Balance	Prior Year Activity	Prior Year Balance
00012 Kentucky-American Water Co.				
B01 Utility Plant Original Cost				
301000	5,439.75CR	31,540.33	5,439.75	20,623.75
302000		3,010.92		20,260.82
303000		3,010.92		20,260.82
304000		3,010.92		20,260.82
305000		3,010.92		20,260.82
306000		3,010.92		20,260.82
307000		3,010.92		20,260.82
308000		3,010.92		20,260.82
309000		3,010.92		20,260.82
310000		3,010.92		20,260.82
311000		3,010.92		20,260.82
312000		3,010.92		20,260.82
313000		3,010.92		20,260.82
314000		3,010.92		20,260.82
315000		3,010.92		20,260.82
316000		3,010.92		20,260.82
317000		3,010.92		20,260.82
318000		3,010.92		20,260.82
319000		3,010.92		20,260.82
320000		3,010.92		20,260.82
321000		3,010.92		20,260.82
322000		3,010.92		20,260.82
323000		3,010.92		20,260.82
324000		3,010.92		20,260.82
325000		3,010.92		20,260.82
326000		3,010.92		20,260.82
327000		3,010.92		20,260.82
328000		3,010.92		20,260.82
329000		3,010.92		20,260.82
330000		3,010.92		20,260.82
331000		3,010.92		20,260.82
332000		3,010.92		20,260.82
333000		3,010.92		20,260.82
334000		3,010.92		20,260.82
335000		3,010.92		20,260.82
336000		3,010.92		20,260.82
337000		3,010.92		20,260.82
338000		3,010.92		20,260.82
339000		3,010.92		20,260.82
340000		3,010.92		20,260.82
341000		3,010.92		20,260.82
342000		3,010.92		20,260.82
343000		3,010.92		20,260.82
344000		3,010.92		20,260.82
345000		3,010.92		20,260.82
346000		3,010.92		20,260.82
347000		3,010.92		20,260.82
348000		3,010.92		20,260.82
B01 Utility Plant Original Cost				
4,398,004.49	323,642,455.67	4,398,004.49	4,240,940.82	299,875,280.21
00012 Kentucky-American Water Co.				
B01 Utility Plant Original Cost				
4,398,004.49	323,642,455.67	4,398,004.49	4,240,940.82	299,875,280.21

12/09/09
15:22:07

American Water Works Company
Kentucky-American Water-CC 12
Total Company (USGAAP)
Trial Balance
For the Period Ending 12/31/2007

Description	December Activity	December Balance	Prior Year Activity	Prior Year Balance
00012 Kentucky-American Water Co.				
B01 Utility Plant Original Cost				
301000	187.02	37,534.43	5,439.75	31,640.33
302000		70,260.82		355,966.67
303000		355,966.67		91,826.50
303300		91,826.50		68,163.99
303400		4,019,854.04		4,019,854.04
303500		55,325.54	125,792.66	2,568,387.51
304000		181,843.93	235,309.80	4,800,092.05
304200		454,842.33	281,326.09	8,822,327.44
304400		127,307.54	80,258.45	8,822,327.44
304600		1,934.55	13,215.32	3,991,281.60
304700				
304800		121,816.40	166,787.18	1,018,770.93
305000				1,565,838.25
306000		25,422.84		1,016,553.24
306900		5,686.63		1,561,429.96
307000		17,735.57		5,084,342.14
308000				
309000		77,889.08	175.65	572,453.97
310000			24,225.24	9,506,980.00
311000			7,174.49	7,224,411.60
311200			2,485.28	61,581.87
311300		204,508.55		
311500		248,406.25		
311600		1,287,901.98		
311700			69,270.85	26,451,236.62
311800		221.02	427,847.94	10,156,326.73
311900		309,890.58		
312000		92,199.91		
312200		820,500.55	1,902,968.04	148,794,751.60
312300		1,846,704.39		1,788,848.52
312400				4,852,663.22
312500		349,808.66		1,138,922.92
312600		13,667.06	413,450.55	1,950,032.51
312700		17,722.35	37,862.01	39,062.25
312800		86,093.73	18,562.04	4,063.51
312900		86,093.73	529,369.86	7,447,403.44
313000		333,234.24	106,844.35	6,876,500.64
313100		366,900.01		
313200				15,249,739.68
313300		328,245.92	99,526.32	10,147,784.80
313400		6,441.88	833,130.53	3,838.00
313500		7,183.93		
313600		733,117.58	15,760.36	701,103.19
313700		310,444.68	19,582.36	50,239.84
313800			15,862.23	1,509,960.66
313900		228,742.84	15,133.81	4,497,999.21
314000		41,084.40	9,097.96	4,551,309.57
314100		65,285.42	9,097.96	6,238,669.14
314200		131,747.85	562,206.11	5,228,219.18
314300			1,788,376.15	1,788,376.15
314400		1,520.32	1,788,376.15	1,822,203.94
314500		1,142.00	51,202.15	1,322,544.55
314600			235,935.44	1,422,289.04
314700			49,934.81	1,589,810.84
314800			32,150.10	1,933,144.94
314900				1,262,276.87
315000				1,138,484.58
B01 Utility Plant Original Cost	4,932,514.08	341,412,619.15	4,398,004.49	323,642,455.67
00012 Kentucky-American Water Co.				
B01 Utility Plant Original Cost	4,932,514.08	341,412,619.15	4,398,004.49	323,642,455.67

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American Water Works Company
Kentucky-American Water-CC 12
Total Company (USGAP)
Trial Balance
For the Period Ending 12/31/2008

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December
Activity

December
Balance

Prior Year
Activity

Prior Year
Balance

Description

Description	December Activity	December Balance	Prior Year Activity	Prior Year Balance
00012 Kentucky-American Water Co.				
B01 Utility Plant Original Cost				
301000	37,450.43			37,534.43
302000	70,260.82			70,260.82
303000	335,511.67			355,966.67
303300	91,163.59			91,163.59
303400	68,185.43			68,185.43
304100	4,019.34			4,019.34
304200	14,865.22			14,865.22
304300	14,206.61			14,206.61
304400	26,814.83			26,814.83
304500	111,203.84			127,207.16
304600	1,161,541.38			4,127,207.97
304700				1,018,770.93
304800				1,845,516.22
305000				1,015,555.24
306000				5,537,097.97
309000	5,430.35			5,093,715.71
310000	125,518.88			9,884,782.81
311300				9,722,441.60
311400	3,352,031.36			8,440,501.01
311500				619,726.80
311600	10,542.34			146,225.96
311700	57.70			28,126,253.96
311800	10,494.97			10,135,803.54
312000	104,987.00			10,812,083.65
313000	4,979,156.83			153,808,397.50
314000	2,104,201.58			2,228,198.04
315000	191,122.46			2,996,973.16
316000	2,170,367.98			1,938,330.35
317000	525,577.81			37,124,569.22
318000	30,872.21			37,104,629.31
319000	325,226.83			1,663,344.25
320000	63,320.83			1,444,281.48
321000	65,308.16			7,937,215.02
322000	16,228.15			15,307,975.57
323000	48,892.29			11,038,374.81
324000	3,876.00			262,561,241.81
325000	17,925.29			722,292,222.97
326000	1,334.59			70,266,447.47
327000	1,000.55			820,987,472.05
328000				194,068,005.05
329000				4,544,519.14
330000				4,410,303.46
330325				635,247.79
330330	80,865.89			111,211.95
330335	142,377.00			1,853,618.32
330340				201,417.03
330345	9,263.09			240,678,553.33
330350	74,340.94			1,926,553.33
330355	10,852.90			5,412,533.33
330360				1,525,619.47
330365	599.38			1,589,810.84
330370	25,422.00			1,593,704.87
330375	1,580.72			
330380				
B01 Utility Plant Original Cost	5,841,306.71	365,472,643.92	4,932,154.08	341,412,619.15
00012 Kentucky-American Water Co.	5,841,306.71	365,472,643.92	4,932,154.08	341,412,619.15

12/09/09
15:20:55

American Water Works Company
Kentucky-American Water-Co 12
Total Company (USGAAP)
Trial Balance
For the Period Ending 11/30/2009

Description	November Balance	Prior Year Activity	Prior Year Balance
00012 Kentucky-American Water Co.			
B01 Utility Plant Original Cost			
3010000	37,450.43		37,450.43
302000	70,260.82		70,260.82
303200	33,511.67		33,511.67
303300	21,823.50		21,823.50
303400	163.59		163.59
304100	4,019.83		4,019.83
304200	2,057.32	30,329.63 CR	2,057.32
304300	3,800.99	82,689.58	3,800.99
304500	1,388.00	153,188.88	1,388.00
304600	5,790.57	395.04	5,790.57
304700	1,100.00		1,100.00
304800	1,729.15		1,729.15
305000	1,005.08		1,005.08
3050000	5,143.97		5,143.97
310000	9,335.70		9,335.70
311200	7,182.46		7,182.46
311300	8,386.15		8,386.15
311400	176,341.11		176,341.11
311500	30,401.68	223,830.77 CR	30,401.68
312000	1,668.43	47,676.92	1,668.43
313000	10,270.88	23,377.89	10,270.88
314000	149,338.99	712,556.88 CR	149,338.99
315000	19,799.53	67,351.36 CR	19,799.53
316000	27,943.52	34,448.39	27,943.52
317000	43,830.81	421,482.68	43,830.81
318000	11,512.04	14,723.63	11,512.04
319000	155,448.45	27,739.20 CR	155,448.45
320000	112,513.56	988,713.57	112,513.56
321000	3,910.48	72,713.59	3,910.48
322000	7,277.14	190,314.88 CR	7,277.14
323000	16,425.83	35,568.66	16,425.83
324000	20,449.20	21,468.97	20,449.20
325000	164,307.72 CR	22,215.28	164,307.72
326000	82,733.92 CR	27,306.87	82,733.92
327000	3,376.26 CR	180.29	3,376.26
328000		4,629.93	
329000			
330000		12,139.92	
331000			
332000			
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374000			
375000			
376000			
377000			
378000			
379000			
380000			
B01 Utility Plant Original Cost	701,596.59	937,534.46	359,931,337.21
00012 Kentucky-American Water Co.			
B01 Utility Plant Original Cost	701,596.59	937,534.46	359,931,337.21

Reclassified to WW Dec 2009

\$ 379,776,984

Exhibit B
Page 1 of 2

KENTUCKY AMERICAN WATER COMPANY

Depreciation Rates Per KAWC's Updated Depreciation Study

<u>DEPRECIABLE GROUP</u>		<u>ACCRUAL RATE</u>
<u>STRUCTURES & IMPROVEMENTS</u>		
304 10	SOURCE OF SUPPLY	3 03
304.20	POWER & PUMPING STRUCTURES	1 94
304.30	WATER TREATMENT	1.91
304 40	TRANSMISSION & DISTRIBUTION	4 34
304 60	OFFICE BUILDINGS	2 01
304 70	STORE, SHOP & GARAGE STRUCTURES	2 33
304 80	MISCELLANEOUS STRUCTURES	4 19
305 00	COLLECTING AND IMPOUNDING RESERVOIRS	1 50
306 00	LAKE, RIVER AND OTHER INTAKES	2.29
309 00	SUPPLY MAINS	1 82
310 10	OTHER POWER GENERATION EQUIPMENT	3 16
<u>PUMPING EQUIPMENT</u>		
311 20	ELECTRIC	2.45
311.30	DIESEL	2.47
311 40	HYDRAULIC	2.31
320 10	PURIFICATION SYSTEM - EQUIPMENT	2.21
330 10	DISTRIBUTION RESERVOIRS AND STANDPIPES	2 25
331 00	MAINS & ACCESSORIES	1 66
333 00	SERVICES	3 24
<u>METERS</u>		
334 10	METERS	2 78
334 11	BRONZE CASE	2 86
334 12	PLASTIC CASE	2 87
334 13	OTHER	2 81
334 20	METER INSTALLATIONS	2 92
335 00	FIRE HYDRANTS	1 72
339 10	OTHER SOURCE OF SUPPLY PLANT	19 96
<u>OFFICE FURNITURE & EQUIPMENT</u>		
340 10	FURNITURE	7 48
340 21	MAINFRAME	8 04
340 22	PERSONAL COMPUTERS	9 52
340 23	PERIPHERAL-OTHER	17 49
340 30	COMPUTER SOFTWARE	6 87
340 32	COMPUTER SOFTWARE-PERSONAL	-
340 33	COMPUTER SOFTWARE-OTHER	18 00
340 50	OTHER	7 17

Exhibit B
Page 2 of 2

<u>TRANSPORTATION EQUIPMENT</u>		
341 10	LIGHT DUTY TRUCKS	7 22
341.20	HEAVY DUTY TRUCKS	6 48
341 30	AUTOS	10 90
341.40	OTHER	6 39
342 00	STORES EQUIPMENT	5 18
343 00	TOOLS, SHOP AND GARAGE EQUIPMENT	5 67
344 00	LABORATORY EQUIPMENT	7 10
345 00	POWER OPERATED EQUIPMENT	4 46
346 10	COMMUNICATION EQUIPMENT - NON-TELEPHONE	6 12
347 00	MISCELLANEOUS EQUIPMENT	5 23
348 00	OTHER TANGIBLE PROPERTY	5 55
	Composite Depreciation Rate	2 39

* The accrual rate for new additions in Account 340 32 will be 20%

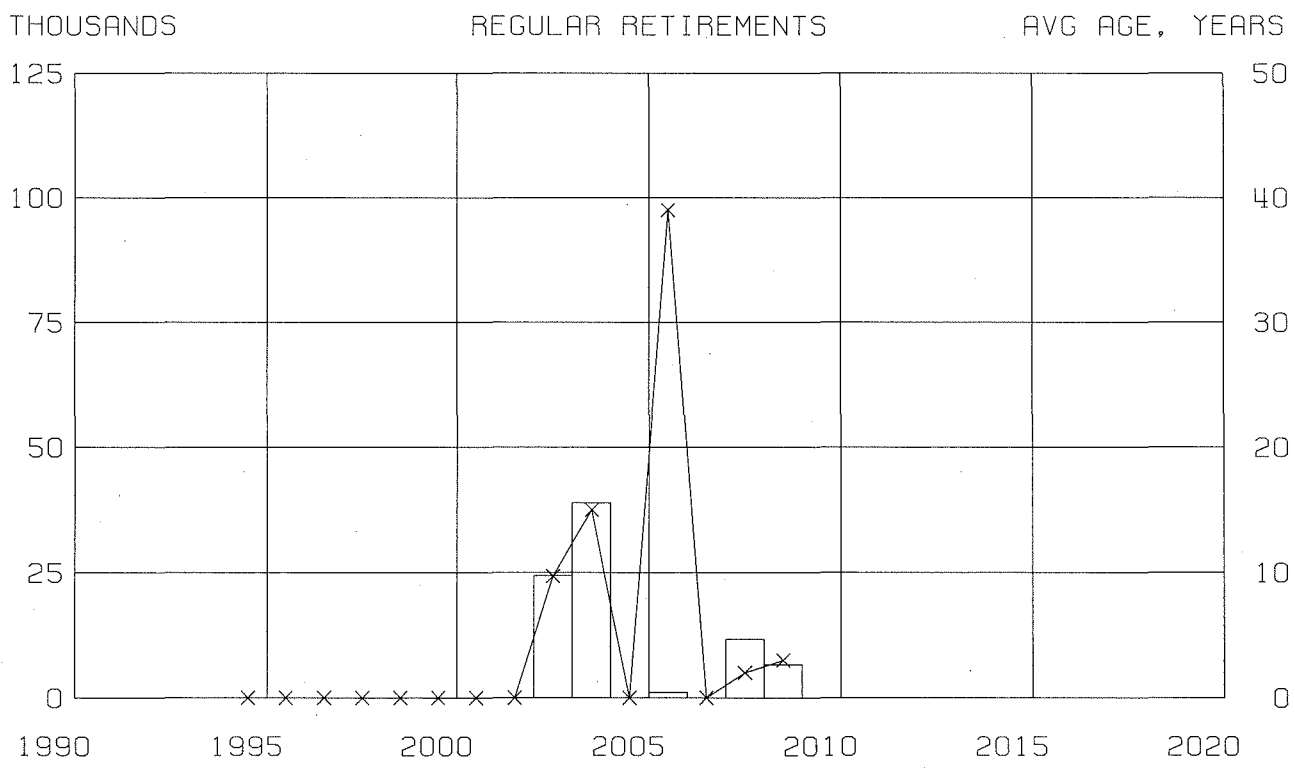
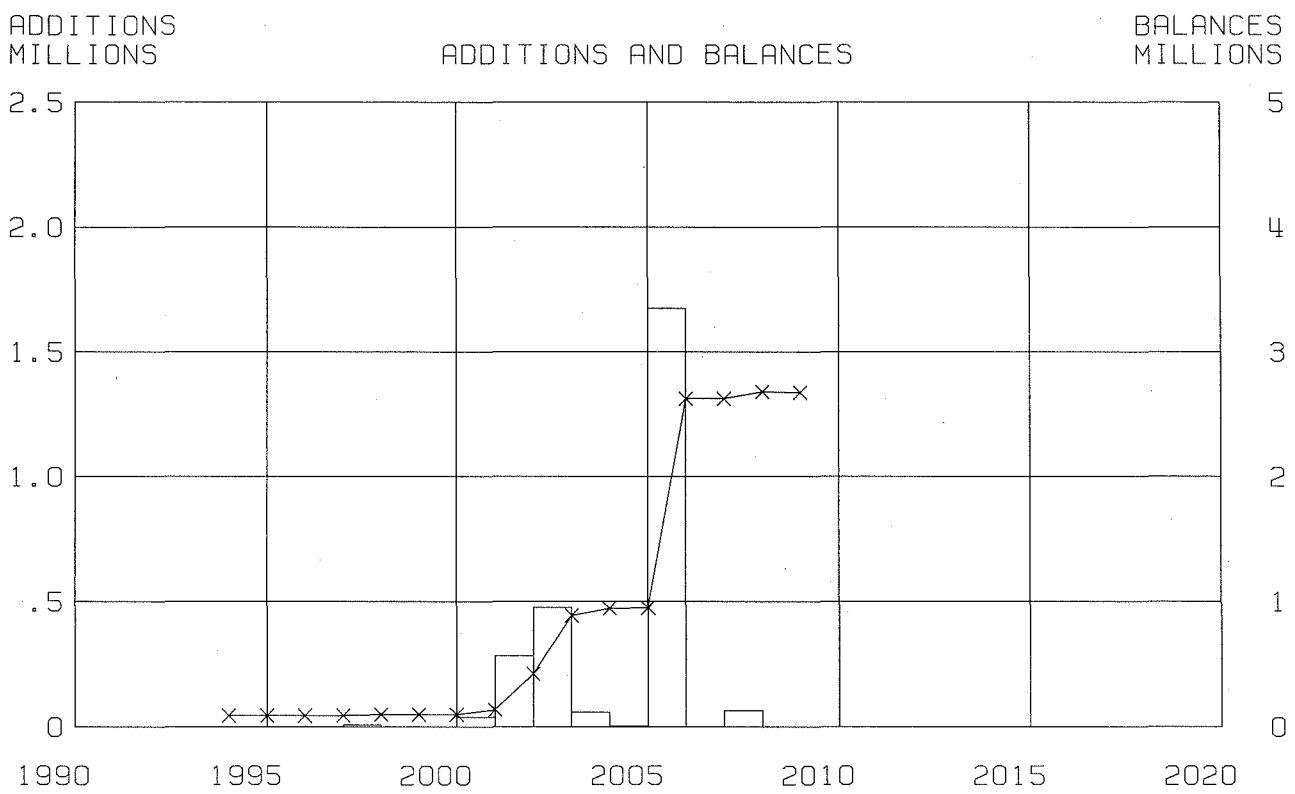
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		balance

		CIAC Bal

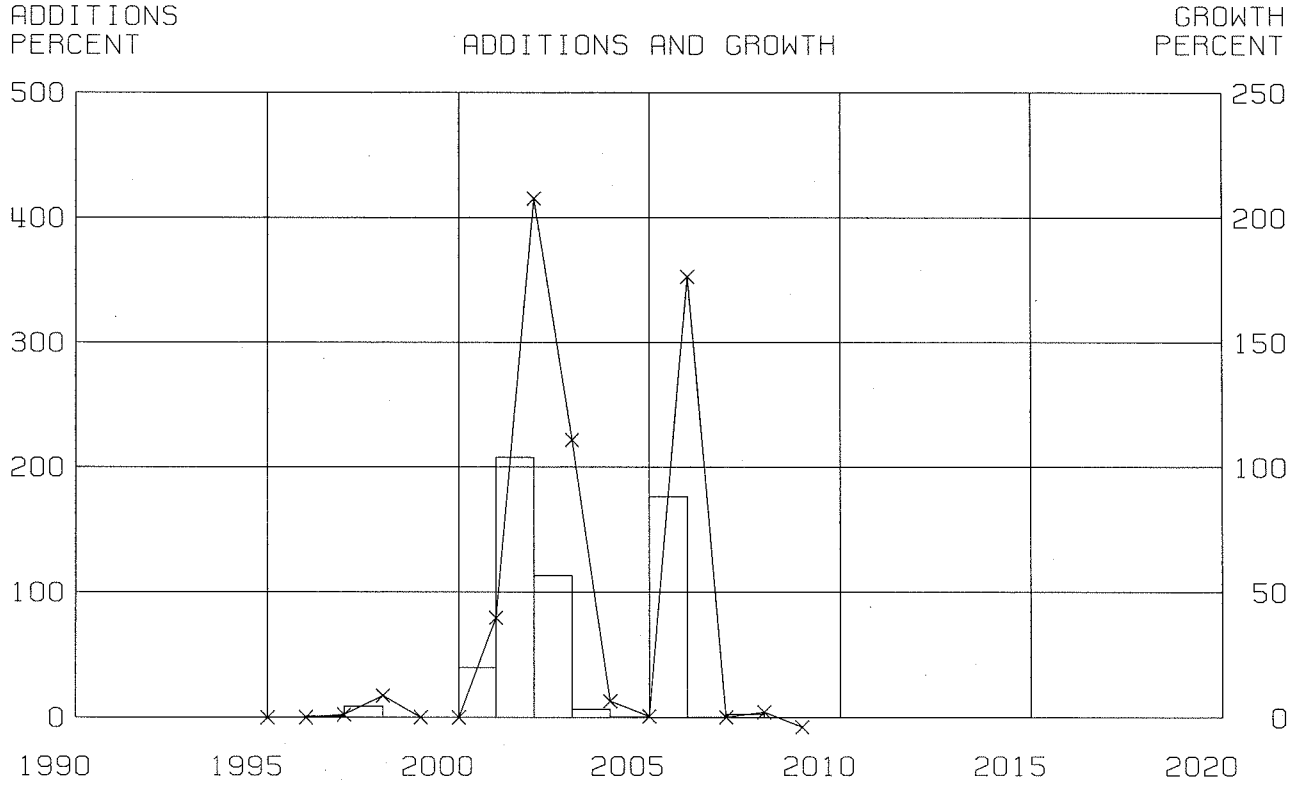
00012	Kentucky-American Water Co.	
271110	CIAC-NT Mains	16,336,190.94-
271120	CIAC-NT Ext Dep	10,975,642.85-
271130	CIAC-NT Services	16,321,358.80-
271140	CIAC-NT Meters	615,754.91-
271150	CIAC-NT Hydrants	1,562,404.30-
271160	CIAC-NT Other	3,499,034.16-
271170	CIAC-NT WIP	327,884.22-
271180	CIAC-NT Non-Util Prop	249,724.86-
271210	CIAC-Tax Mains	1,998,493.38-
271220	CIAC-Tax Ext Dep	766,585.92-
271230	CIAC-Tax Services	6,713,984.01-
271240	CIAC-Tax Meters	3,299.01-
271250	CIAC-Tax Hydrants	487,486.50-
271260	CIAC-Tax Other	440,902.80-
271270	CIAC-Tax WIP	
272010	Accum Amort CIAC-Mains	
272060	Accum Amort CIAC-Other	13,022,120
272100	Accum Amort CIAC-Taxable	754,315

00012	Kentucky-American Water Co.	60,298,746.66- 13,776,435

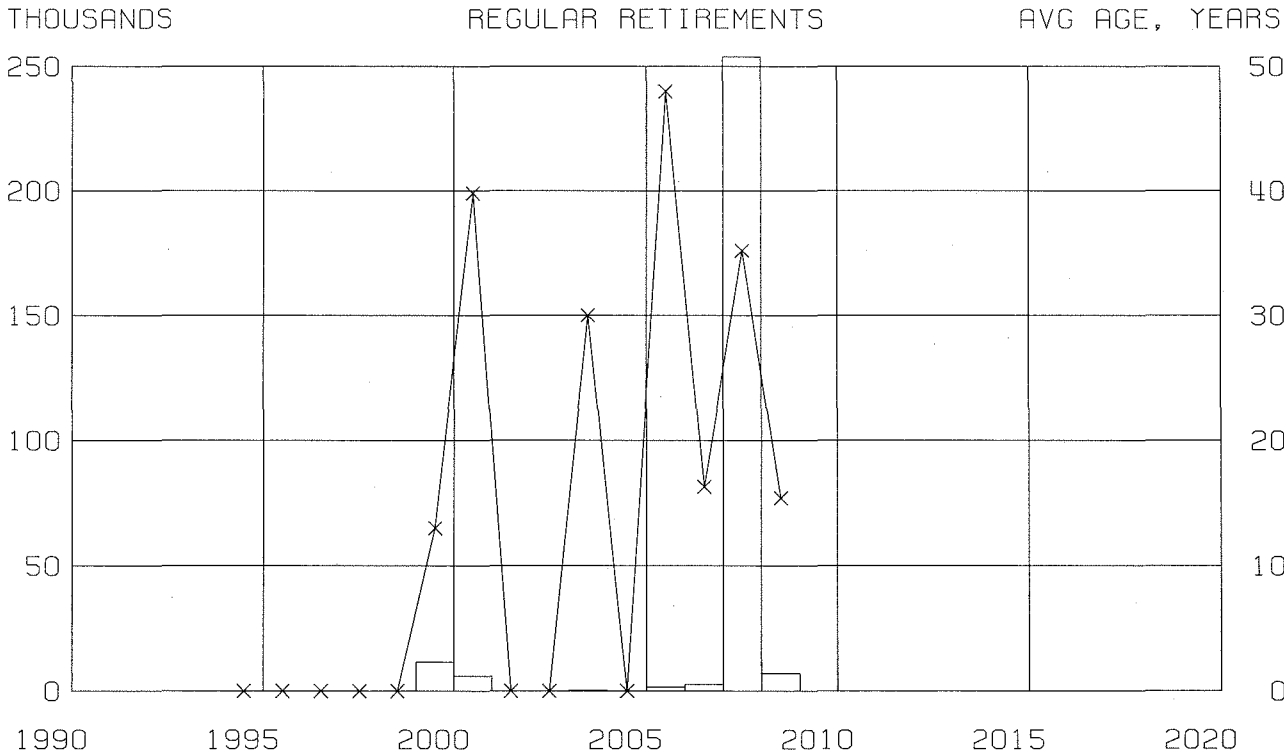
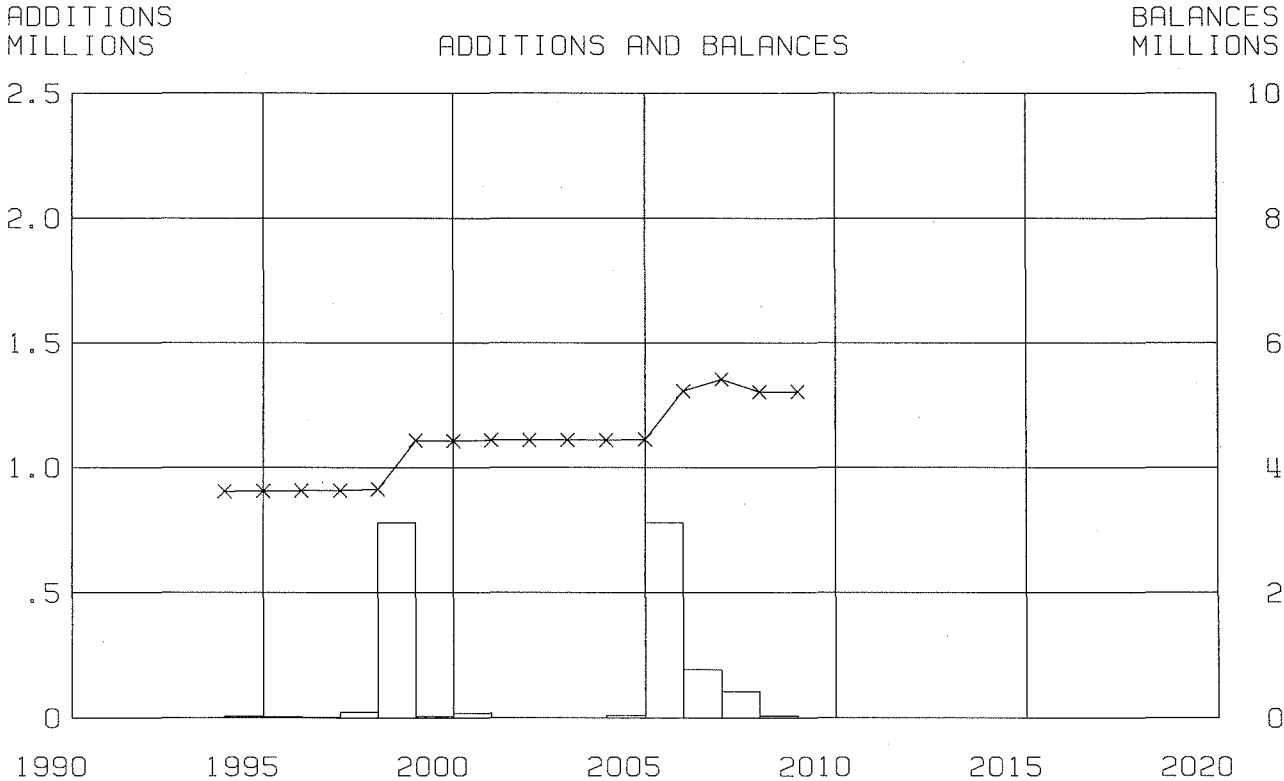
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 ANNUAL STATISTICS, DOLLARS



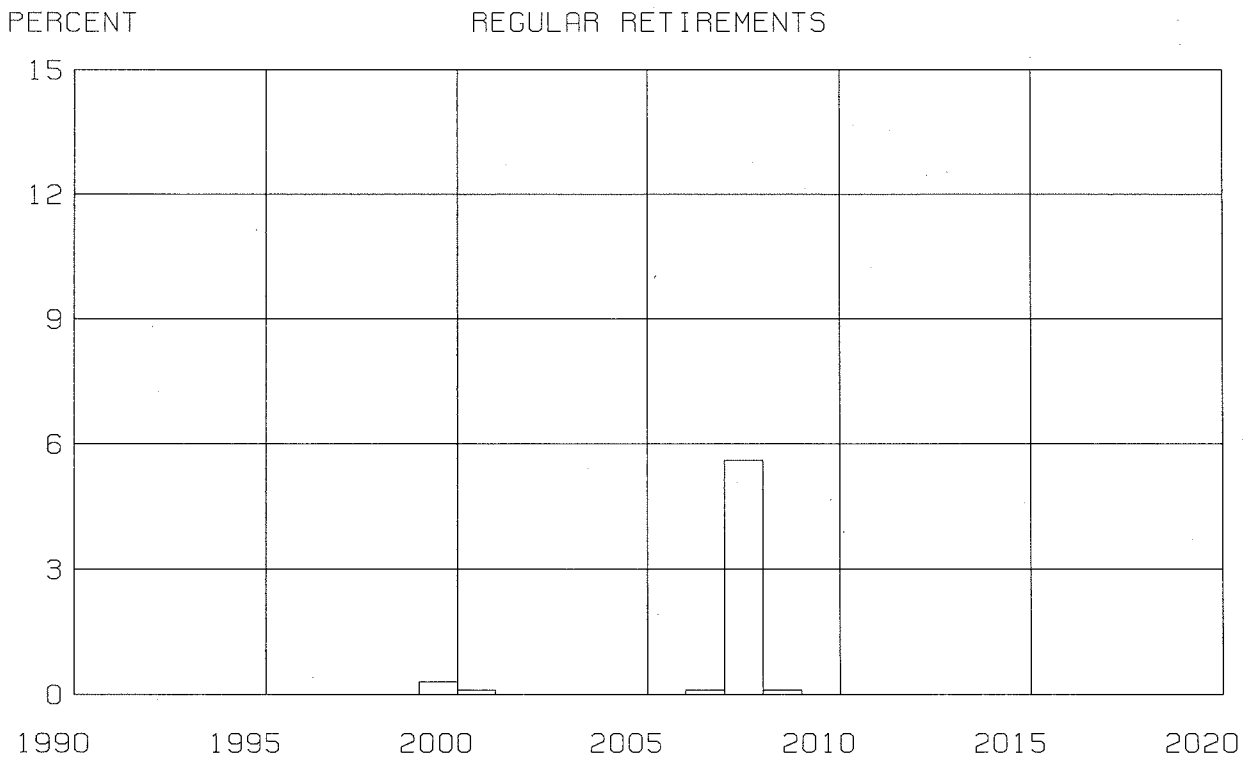
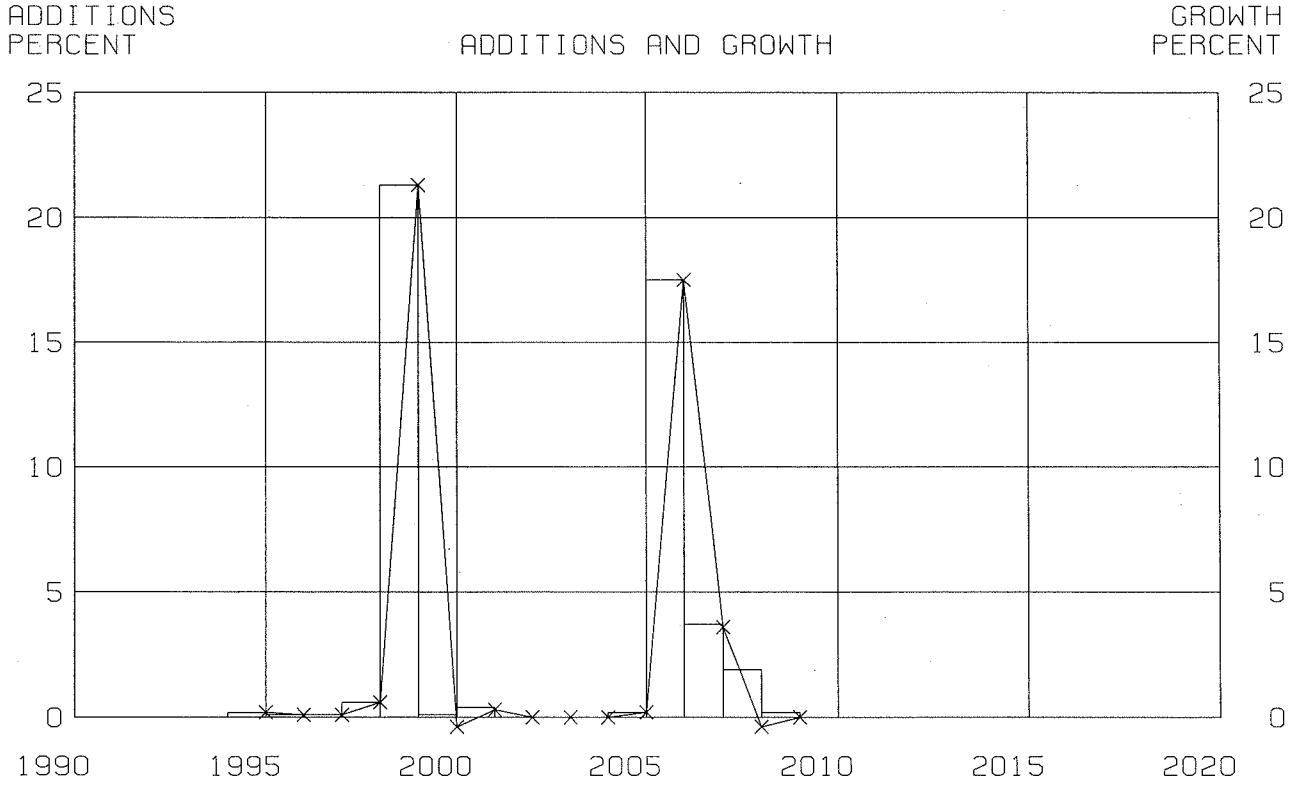
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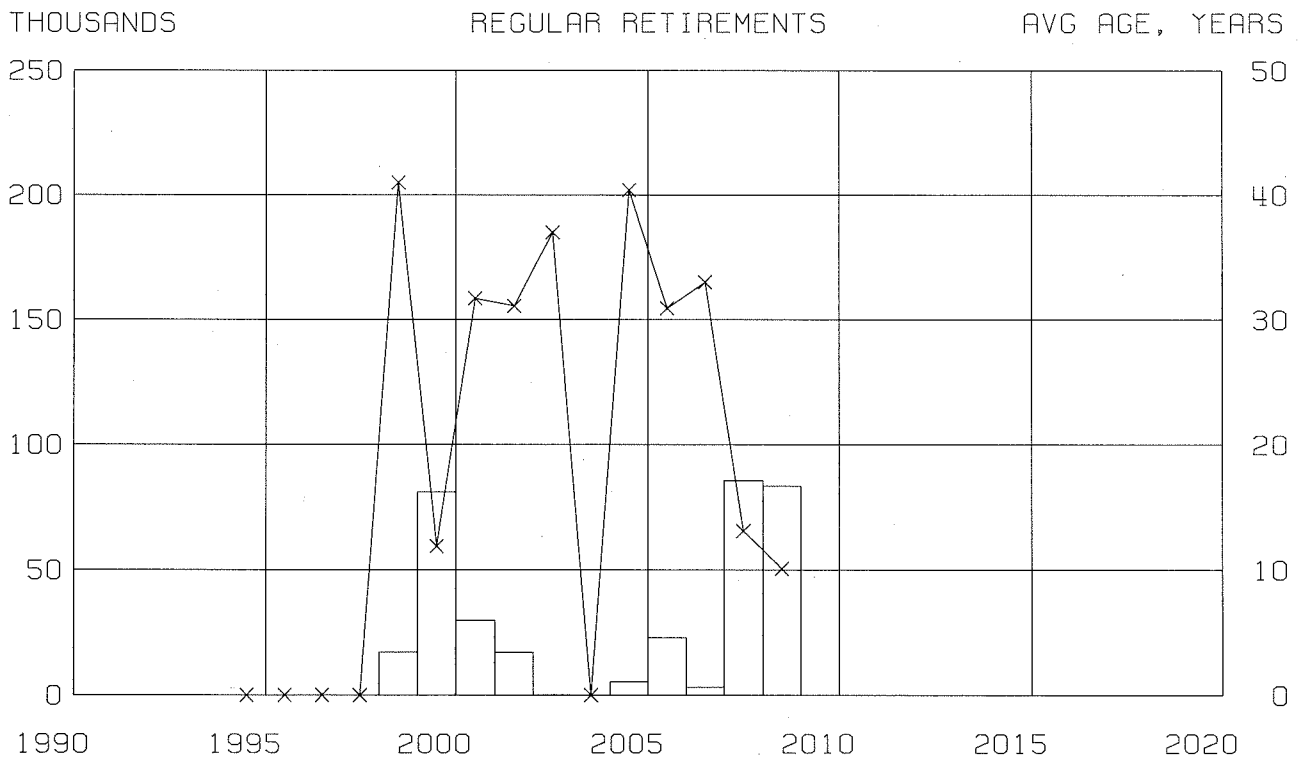
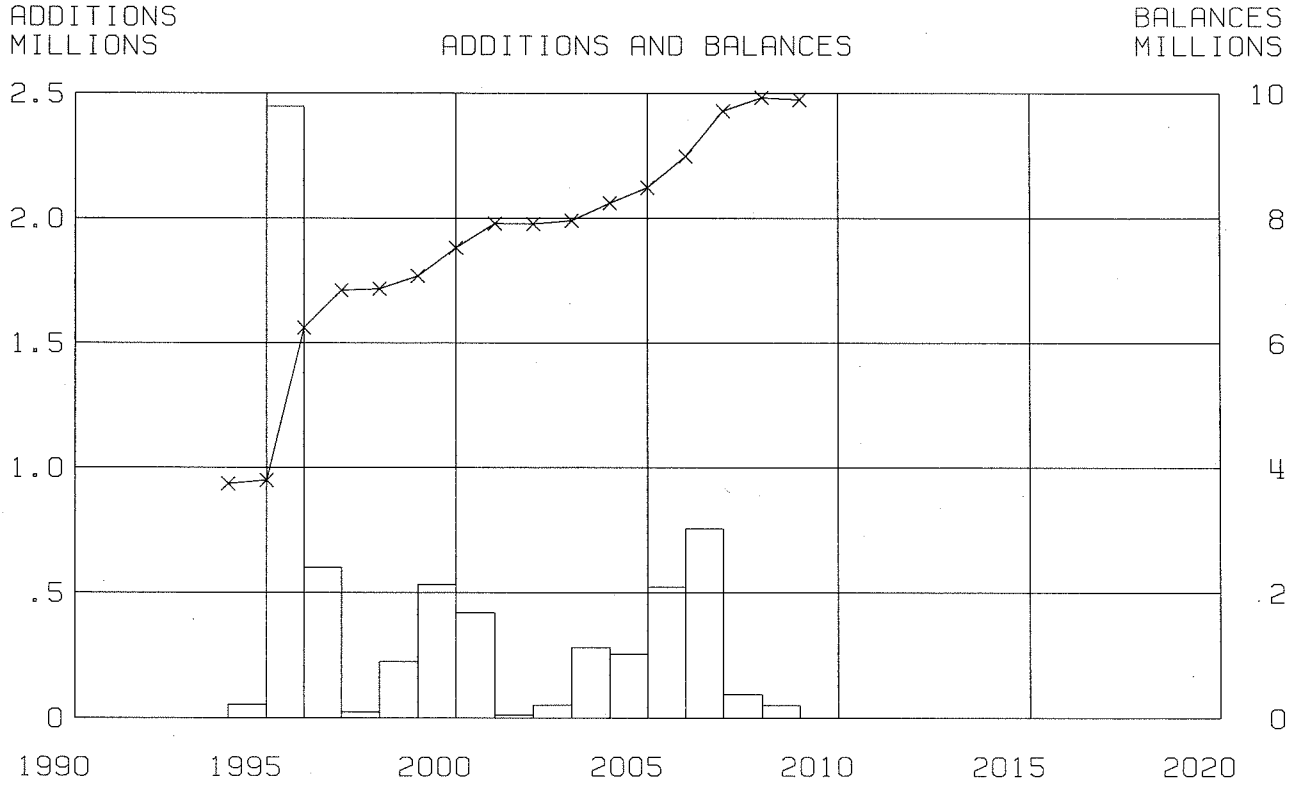
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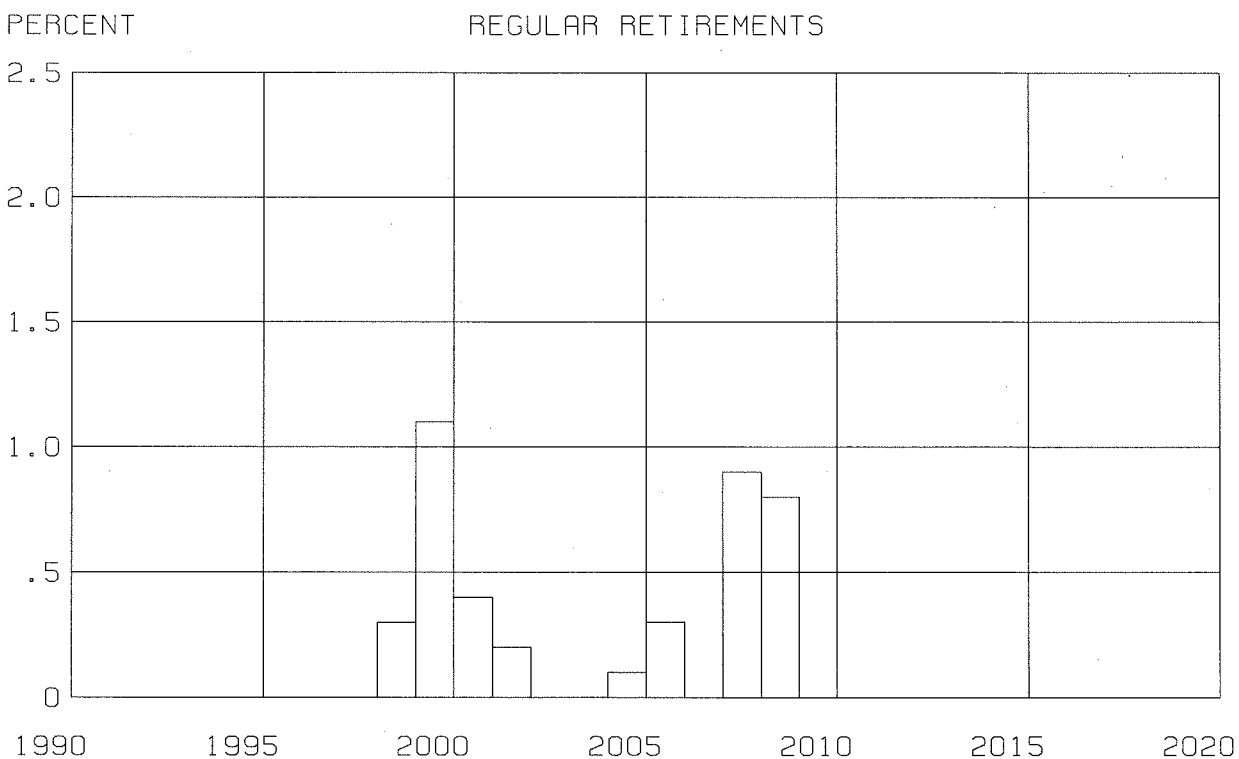
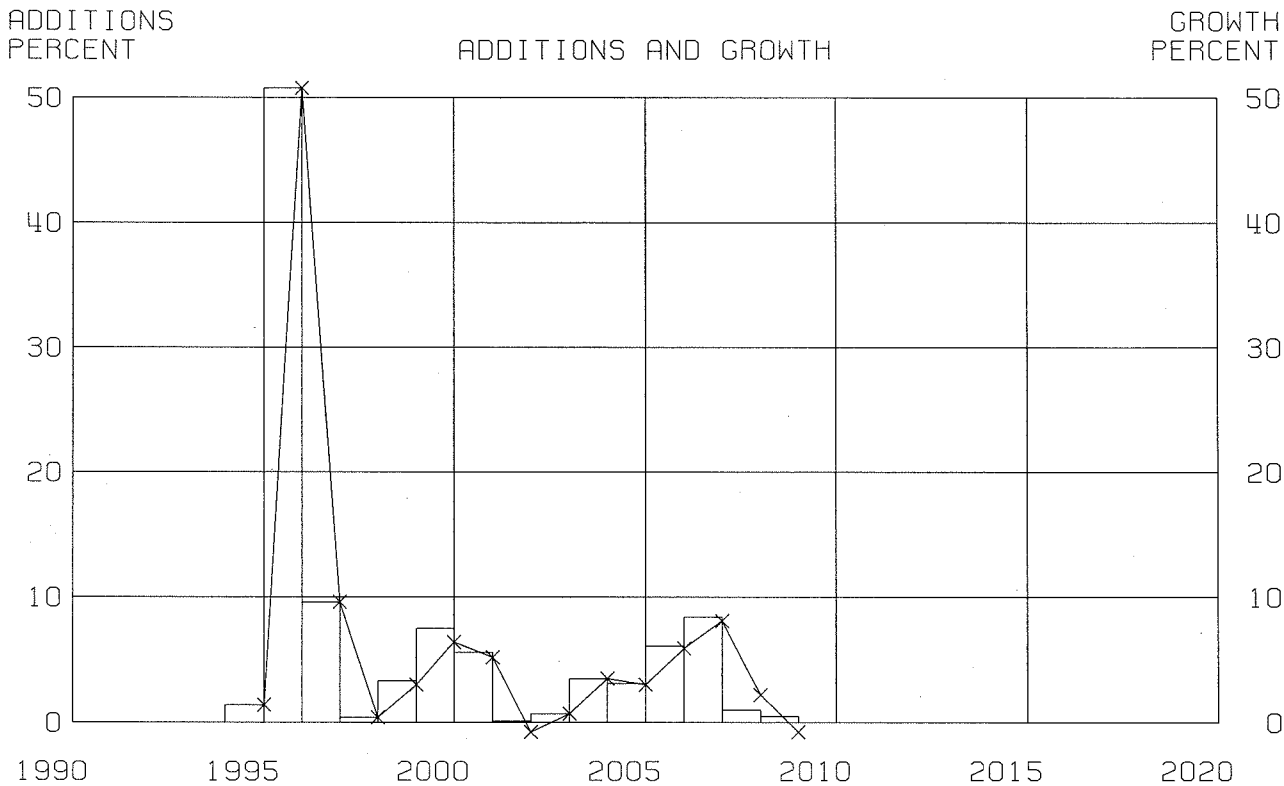
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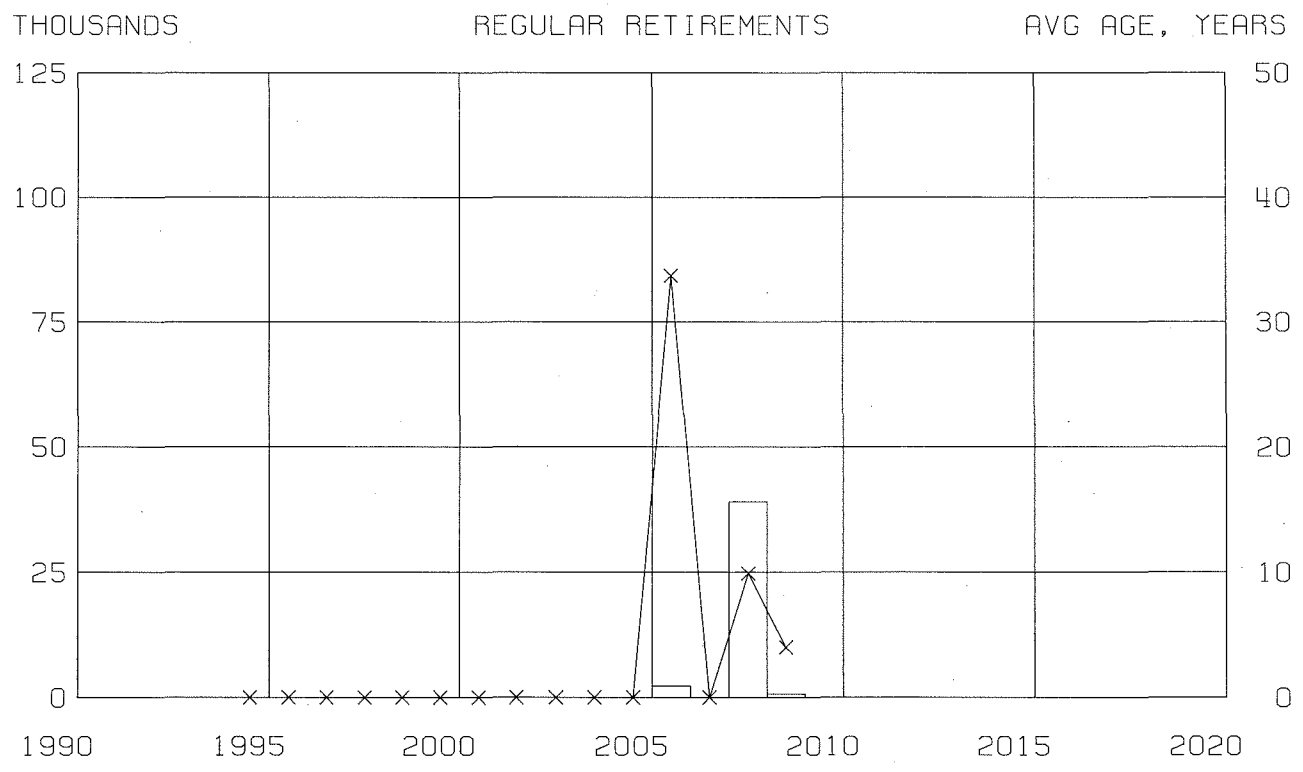
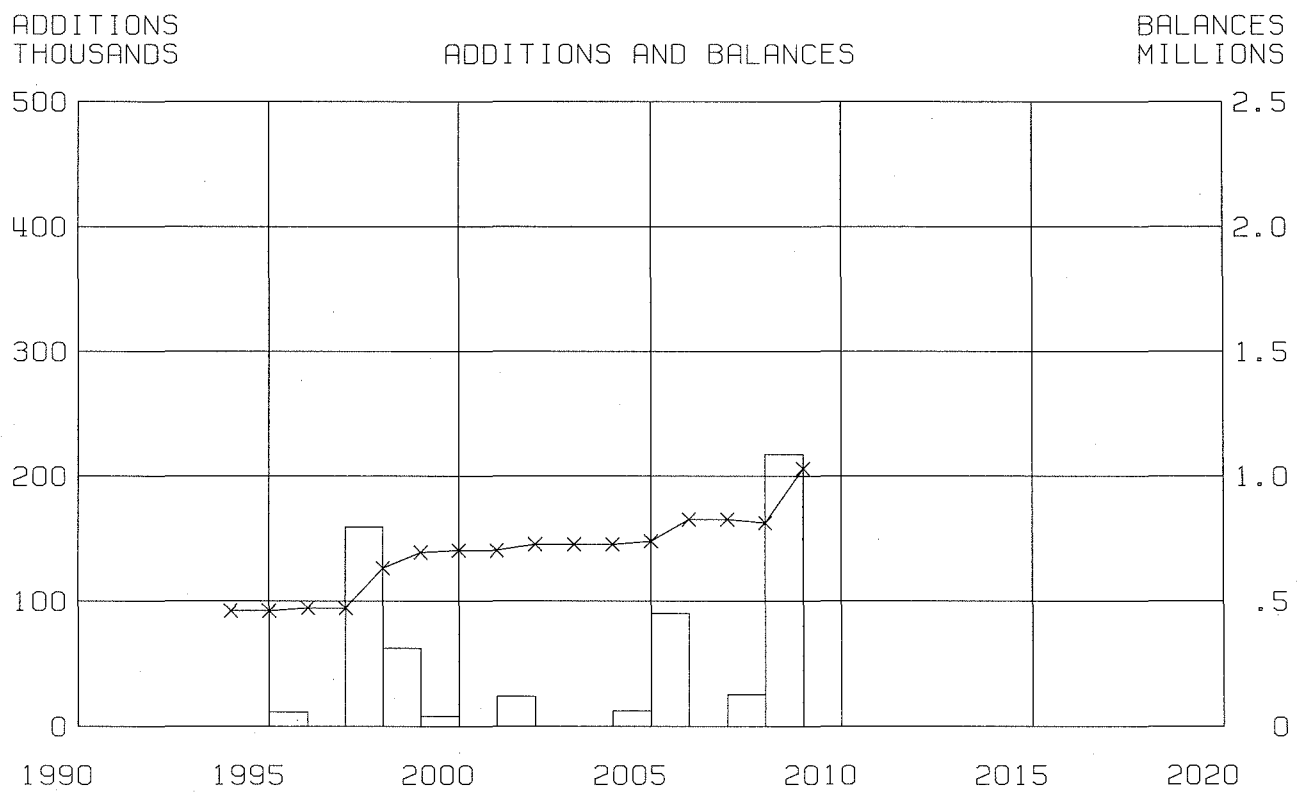
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 ANNUAL STATISTICS, DOLLARS



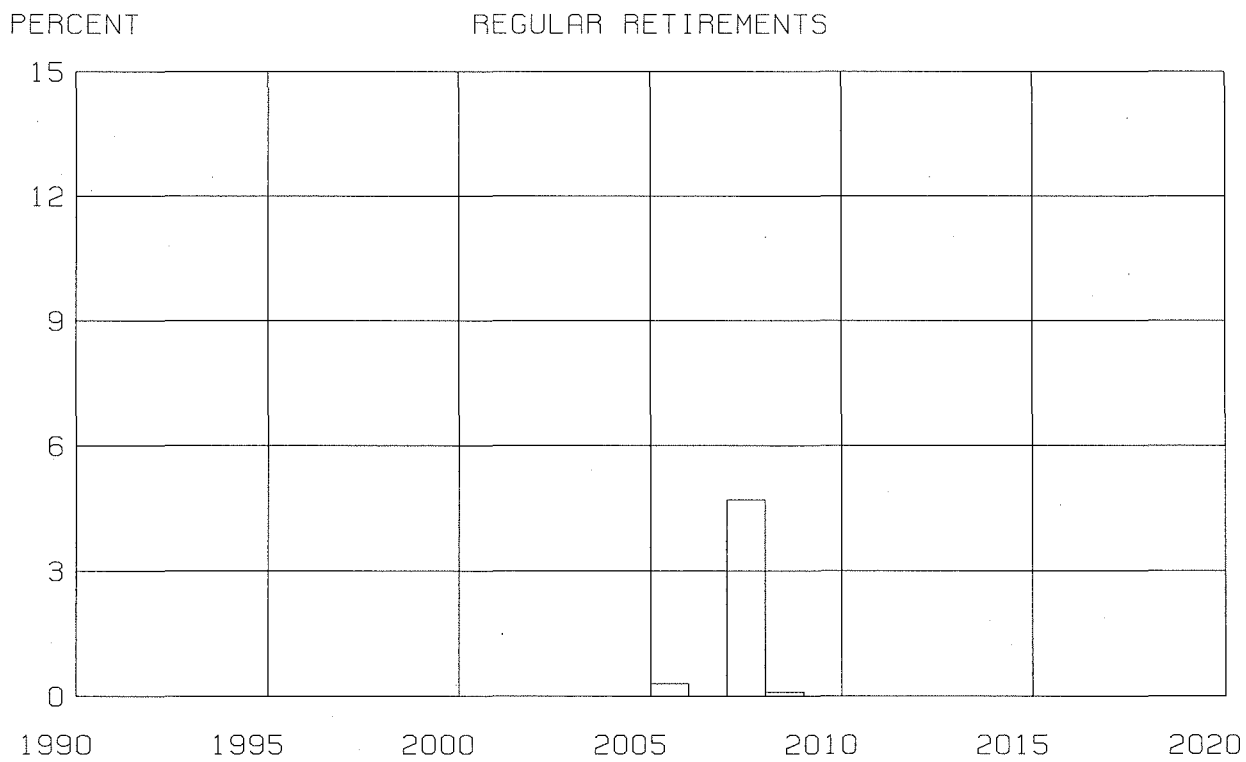
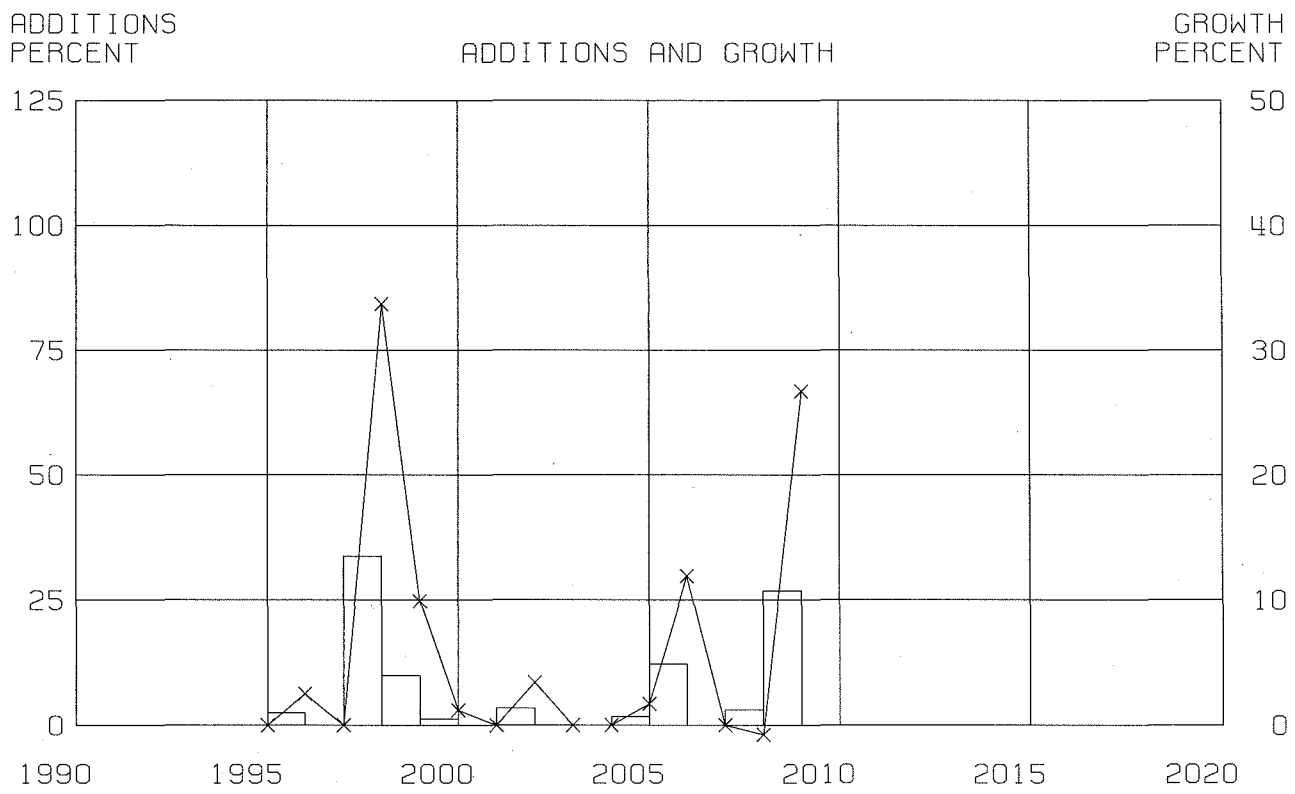
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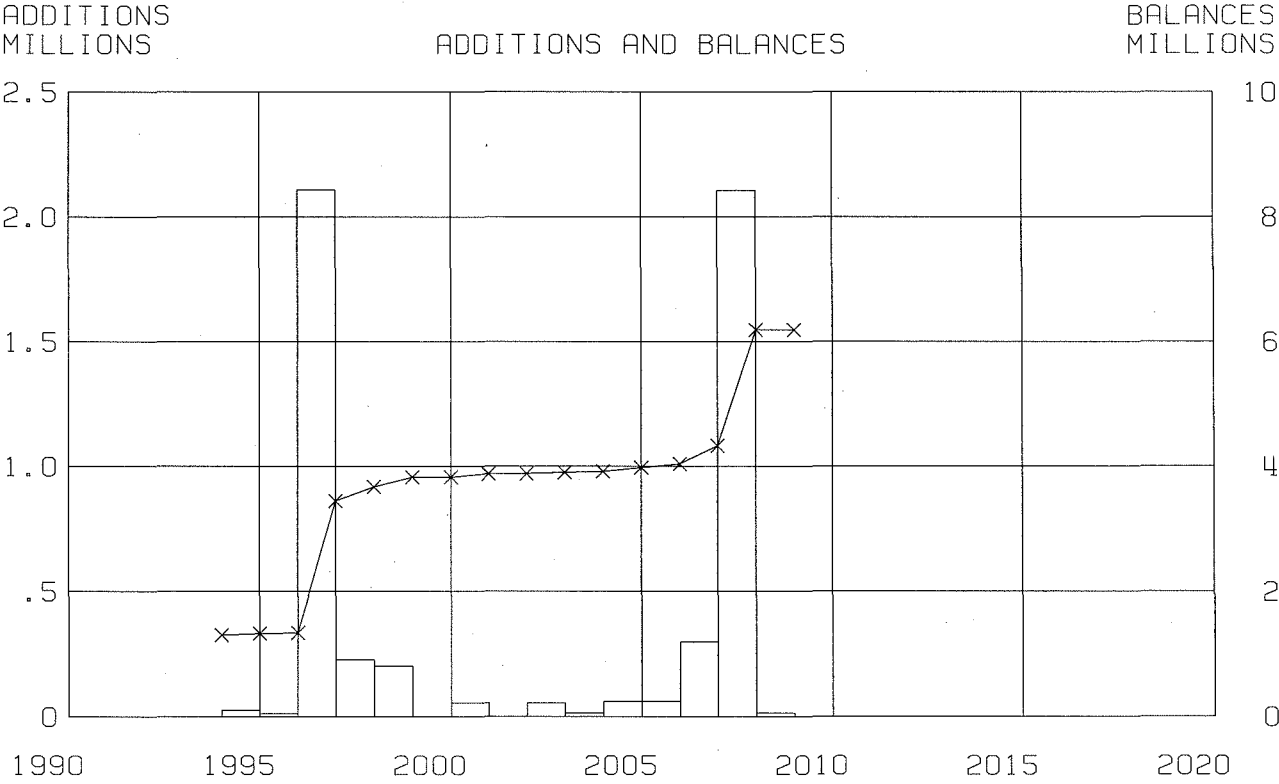
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 ANNUAL STATISTICS, DOLLARS



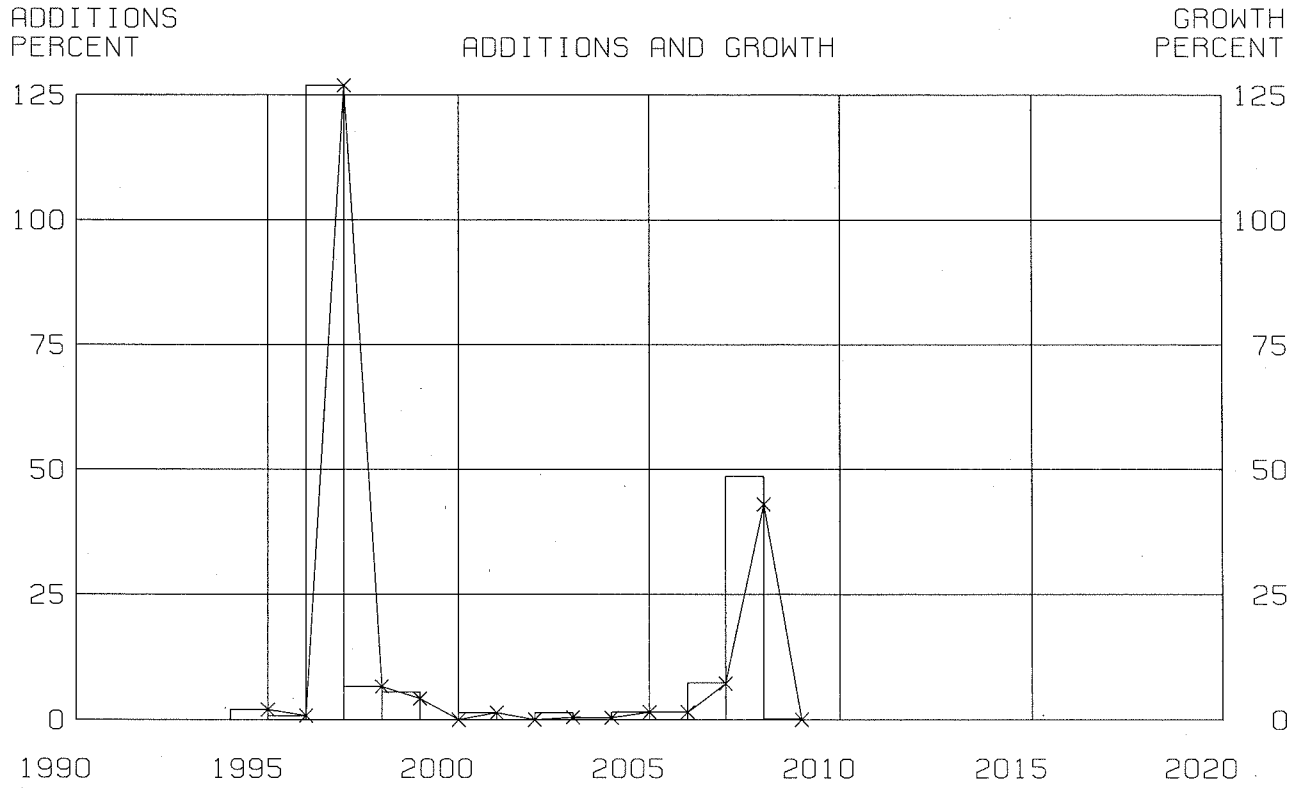
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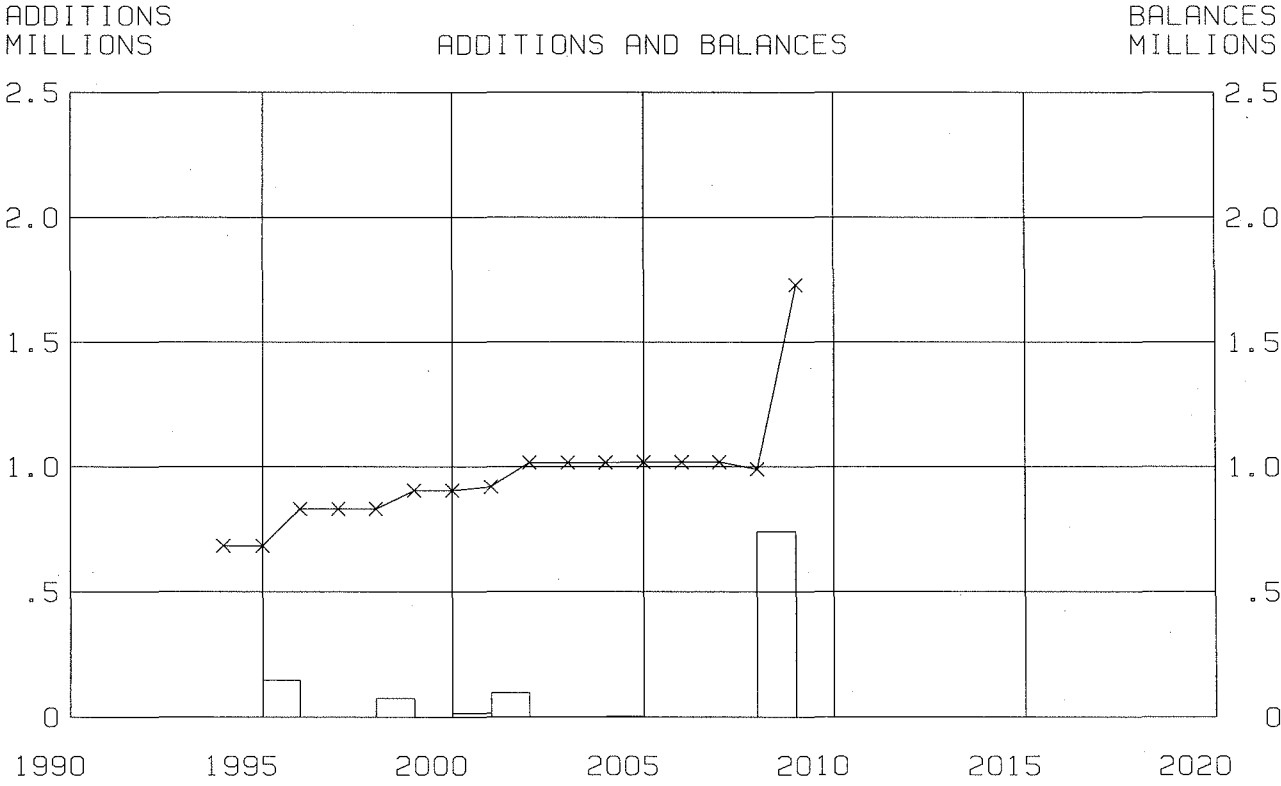
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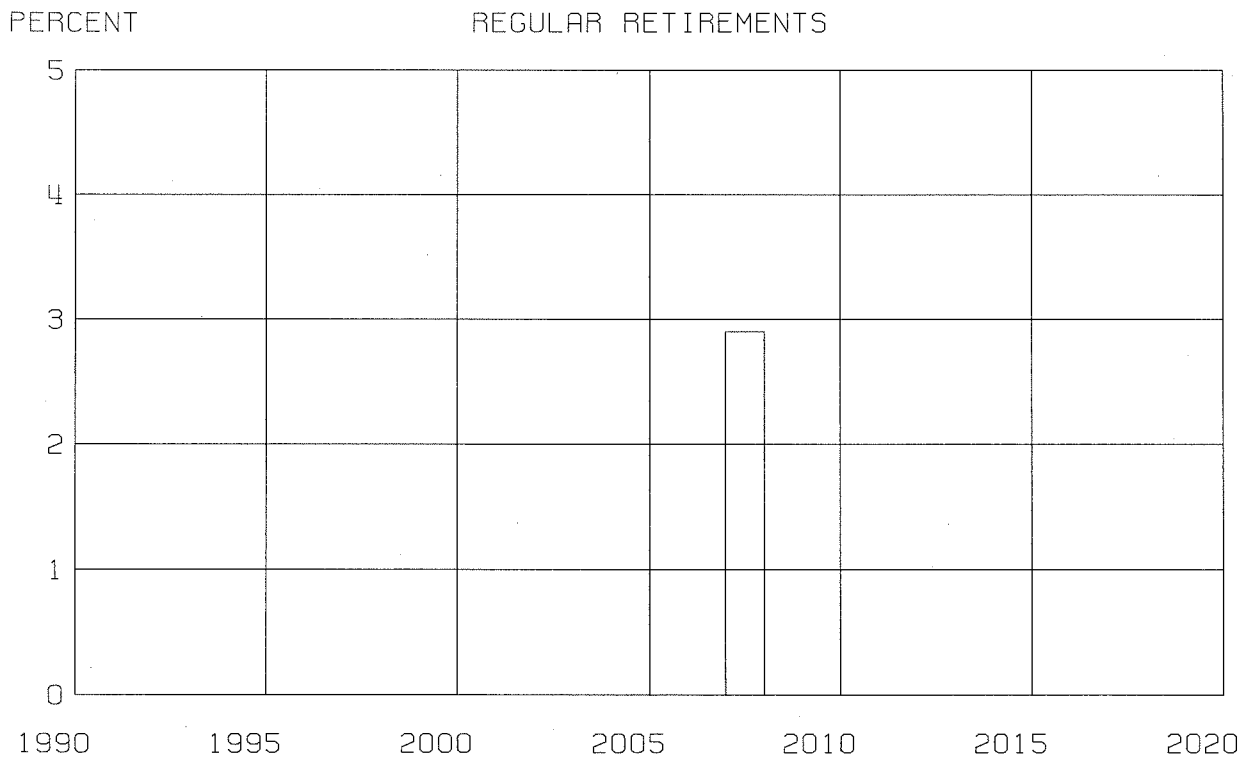
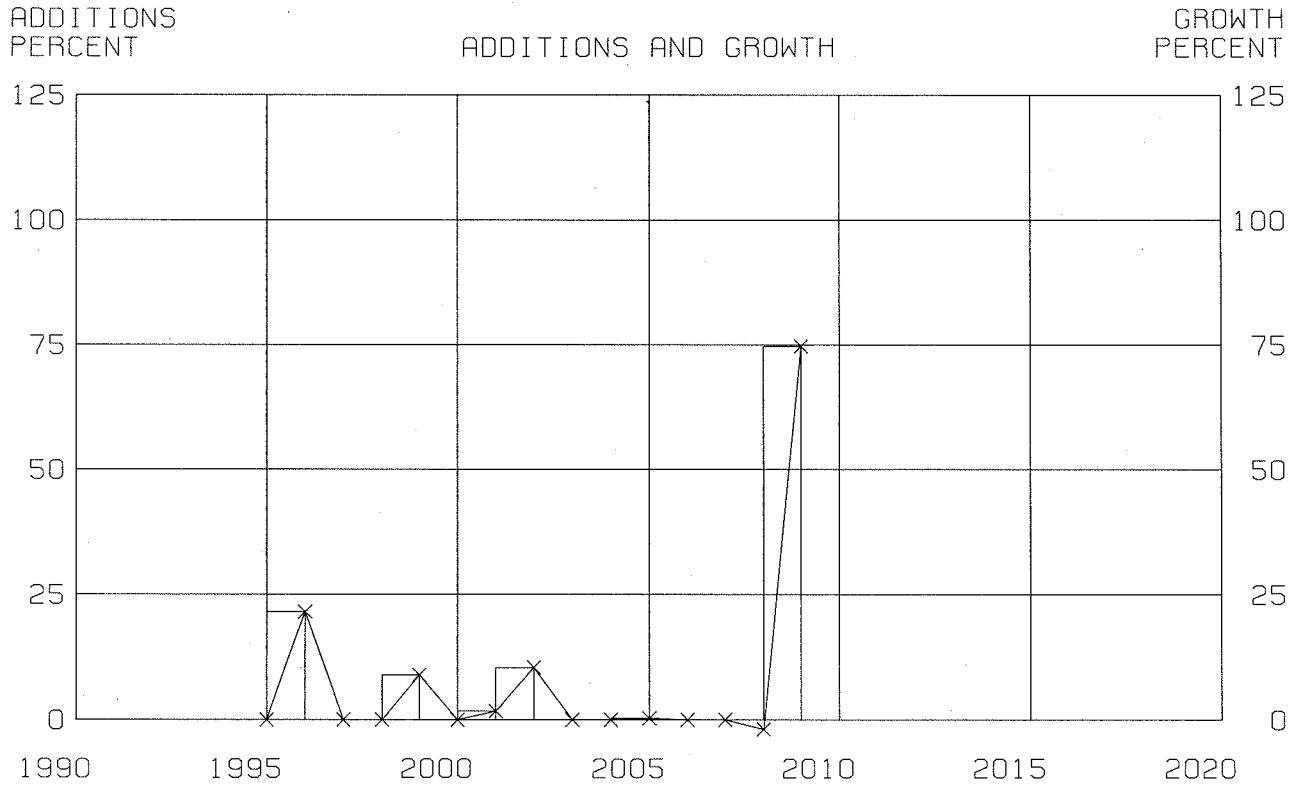
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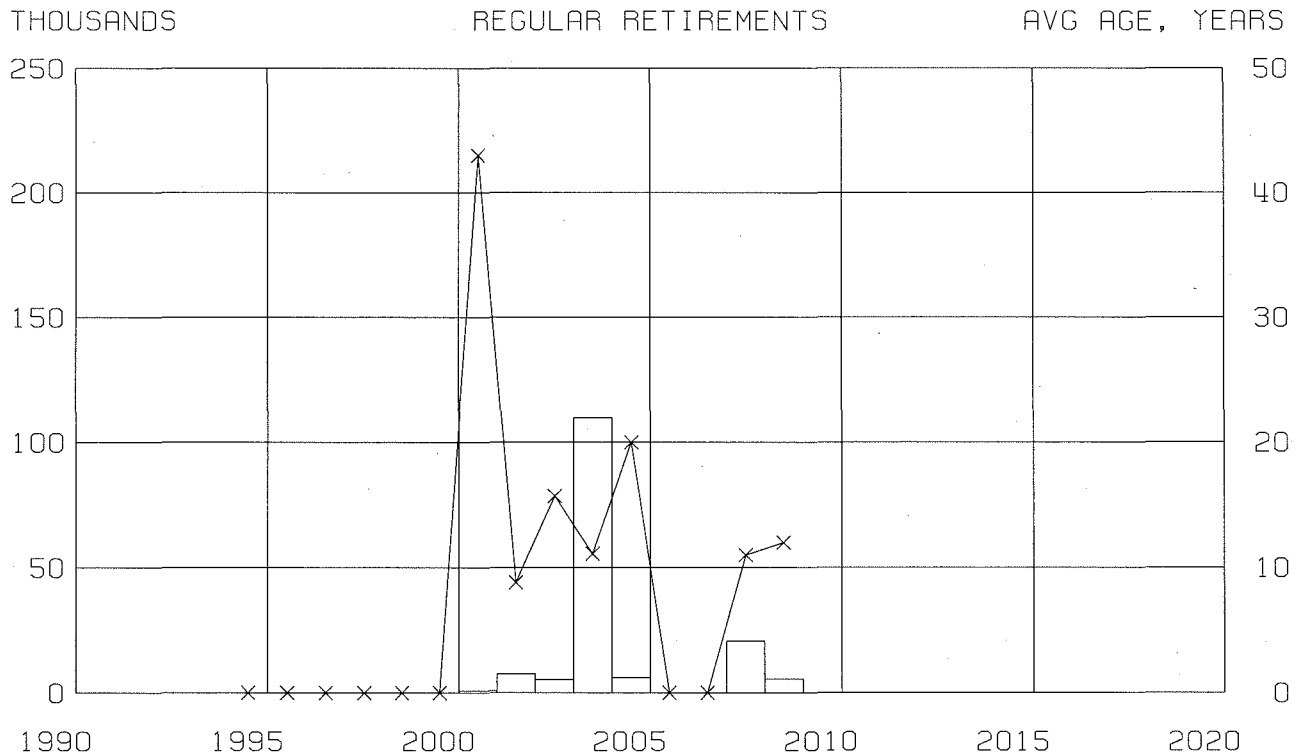
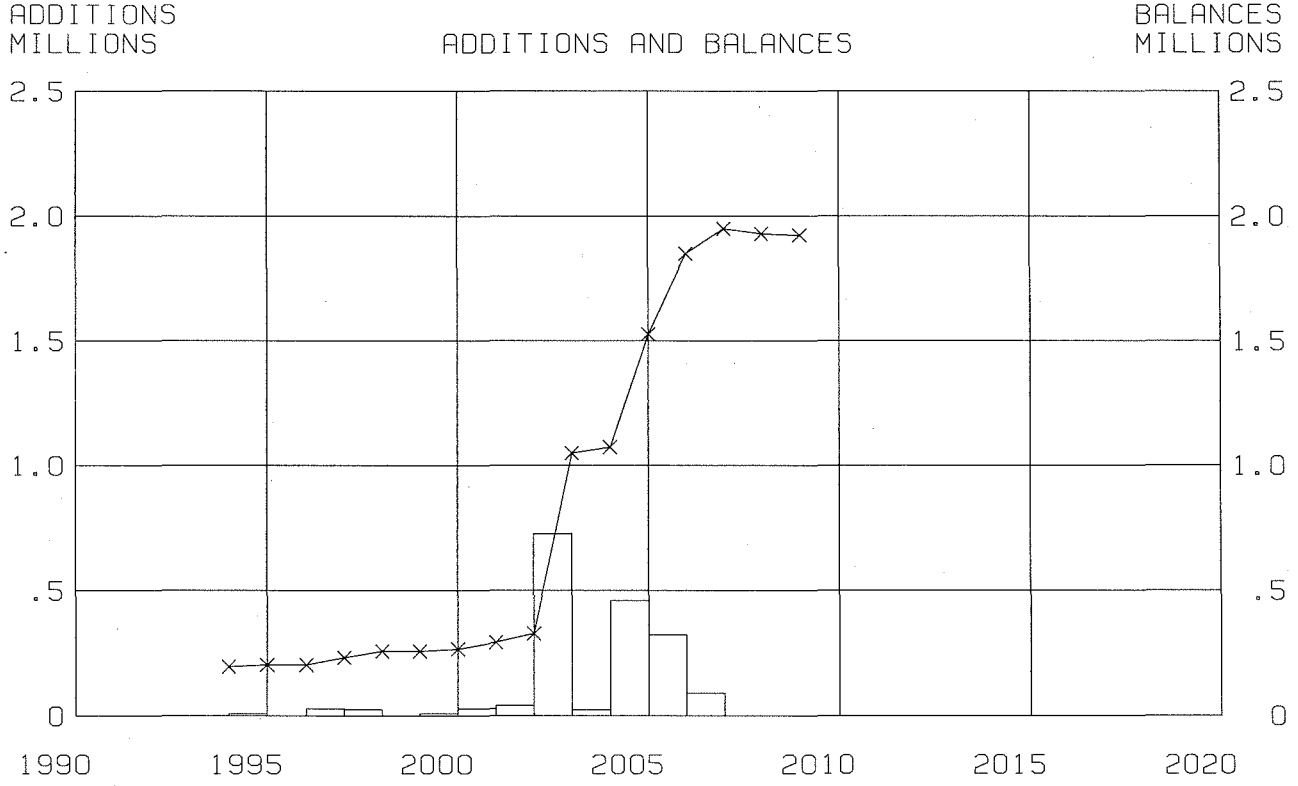
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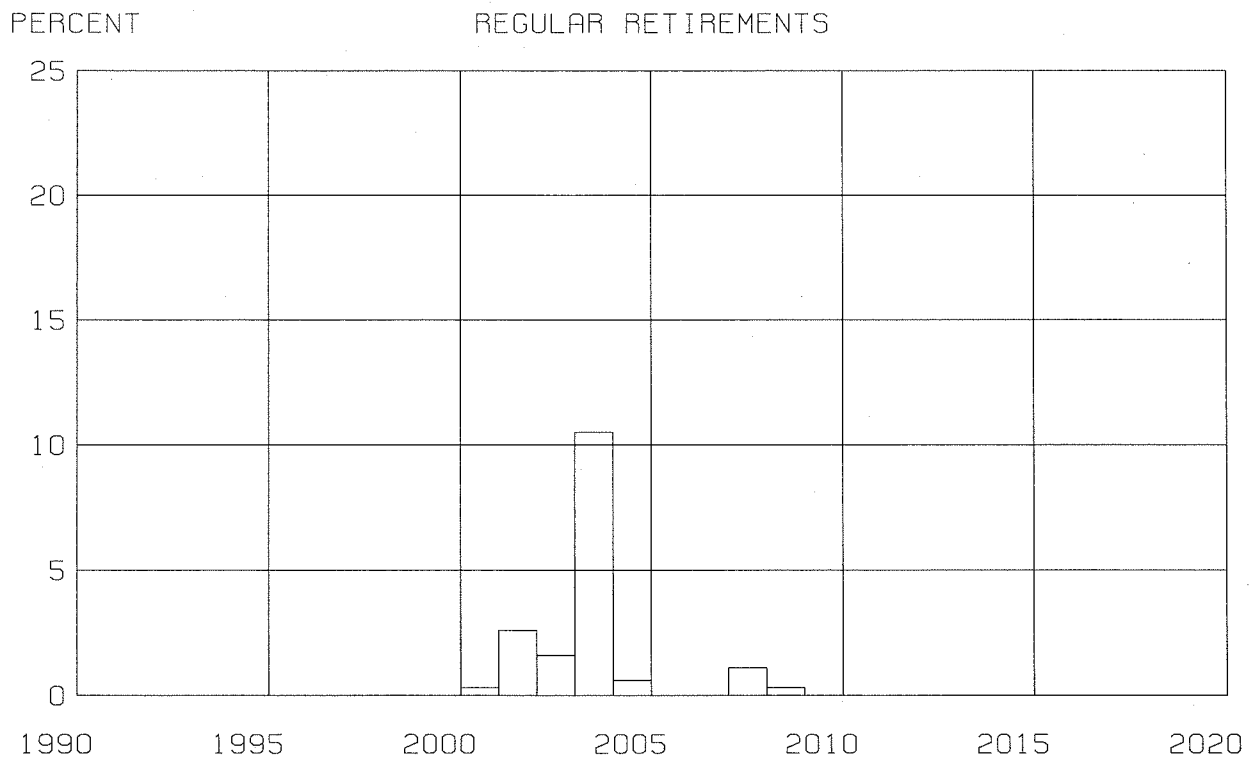
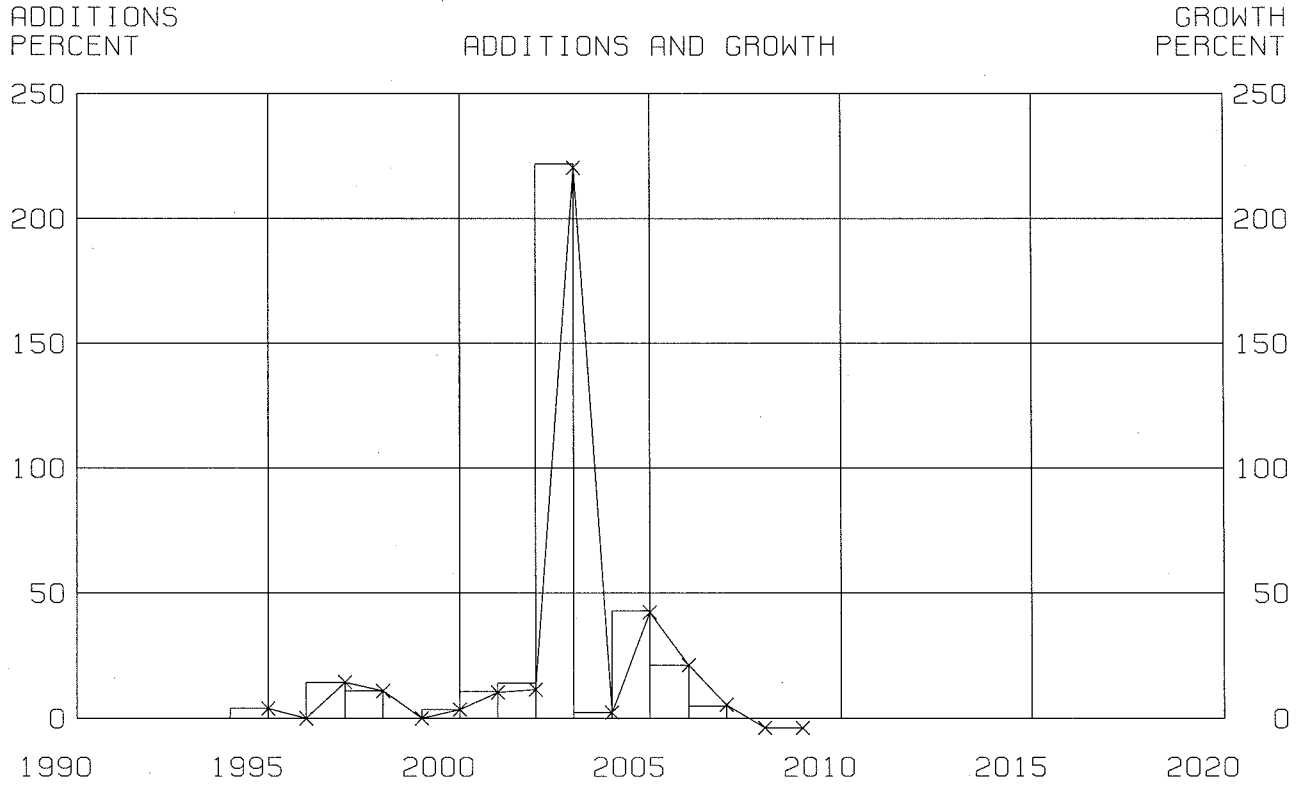
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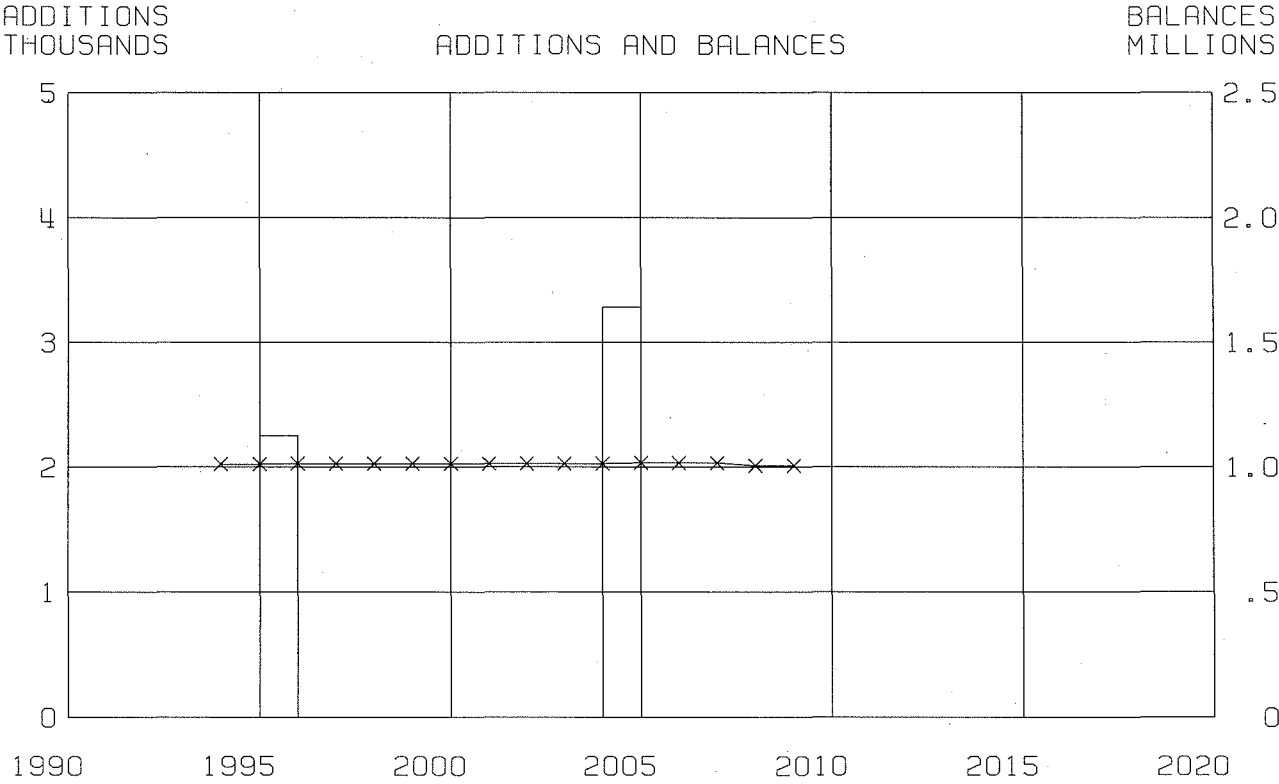
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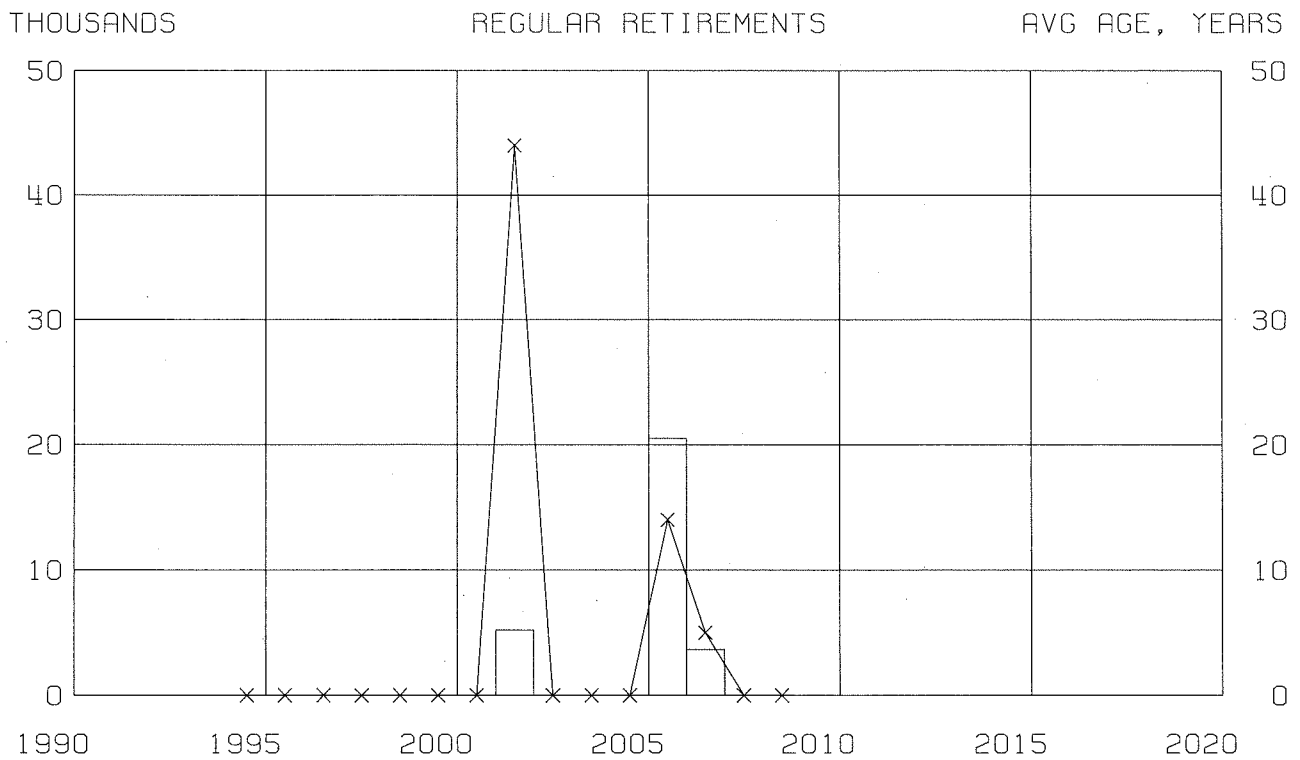
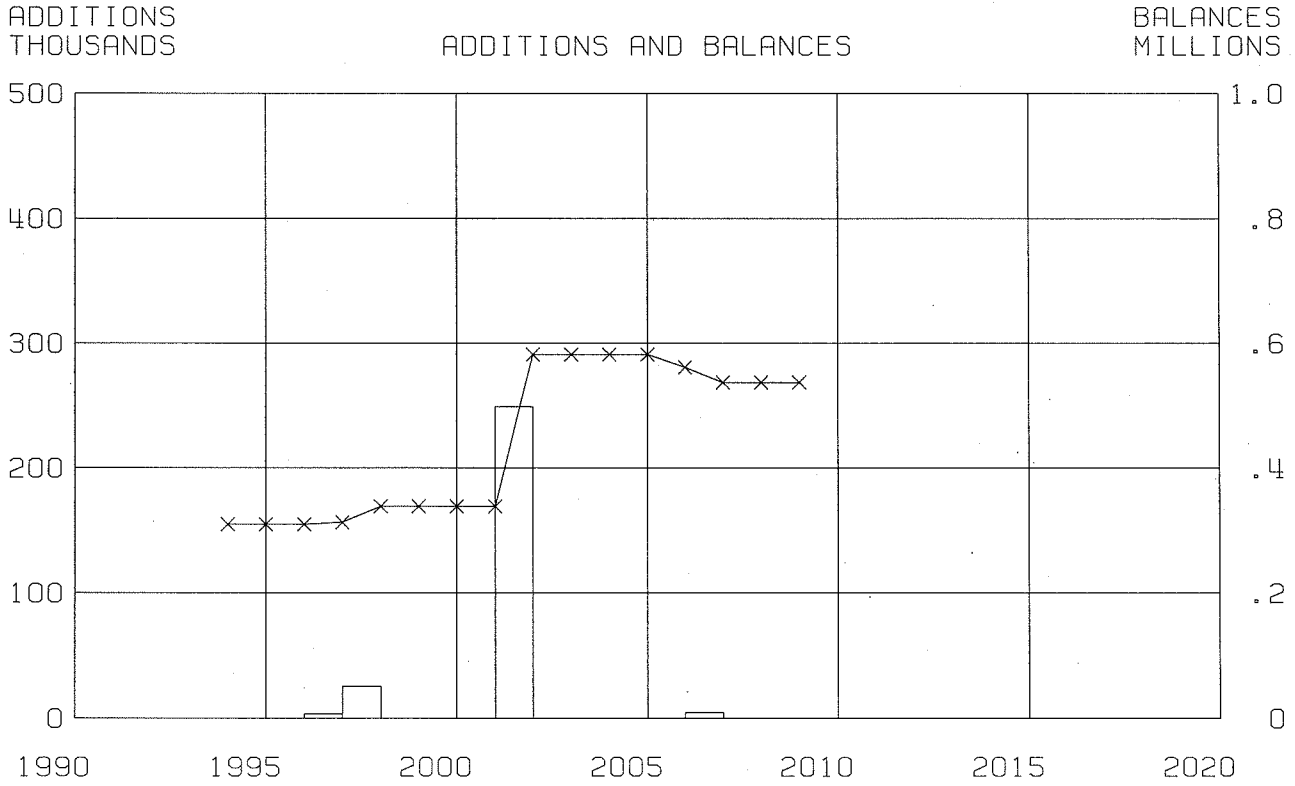
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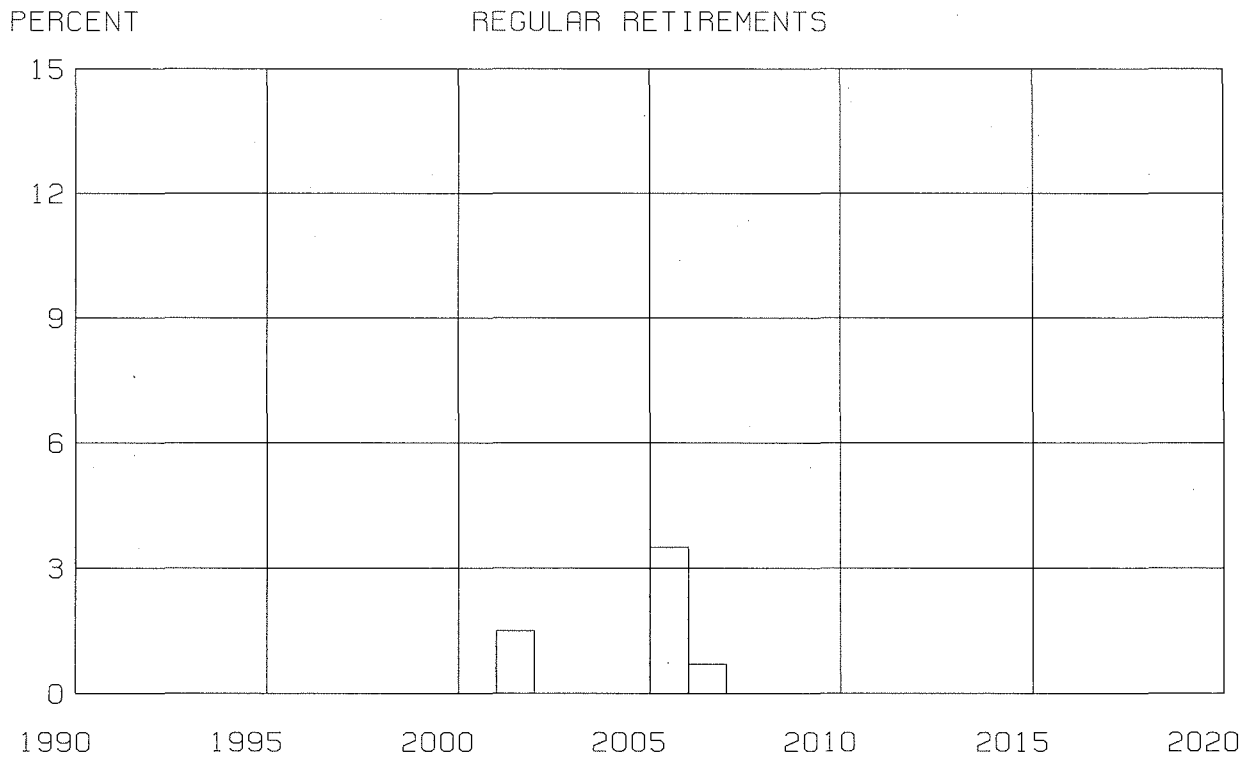
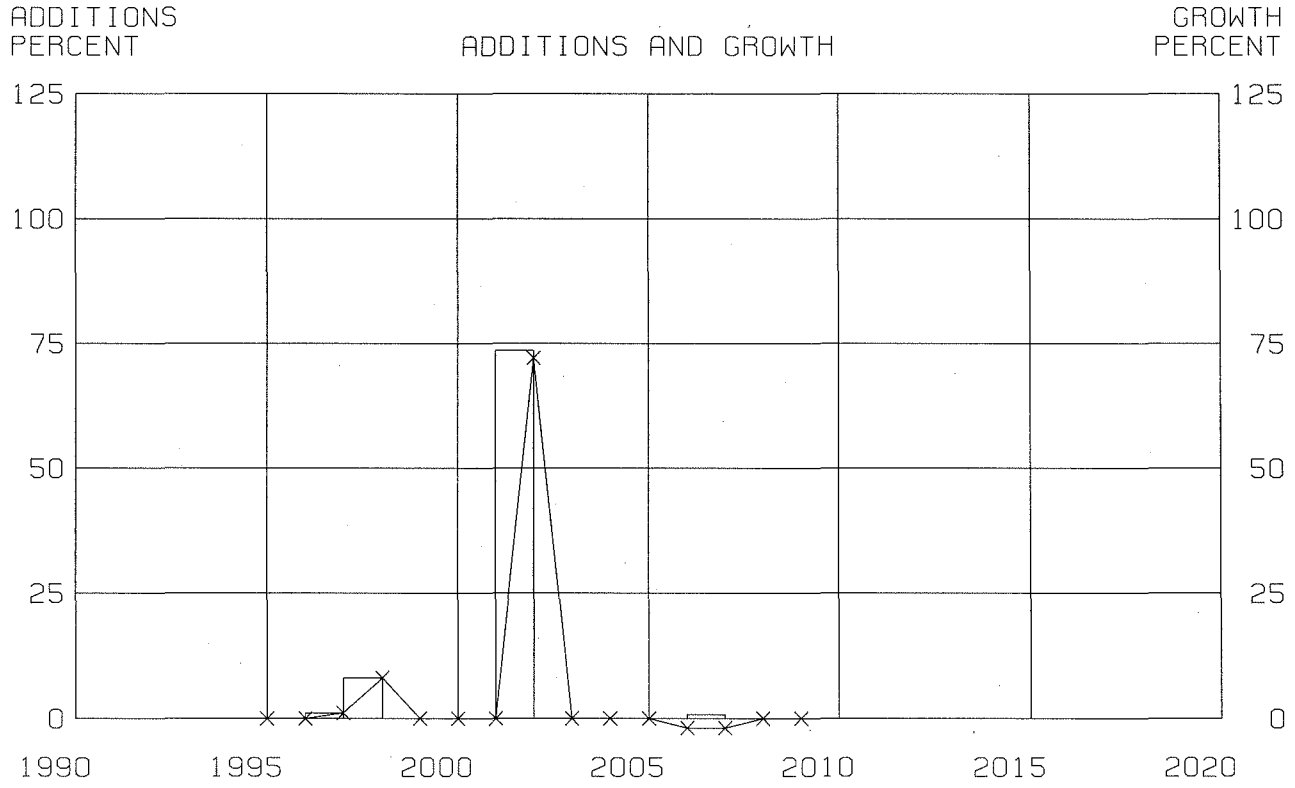
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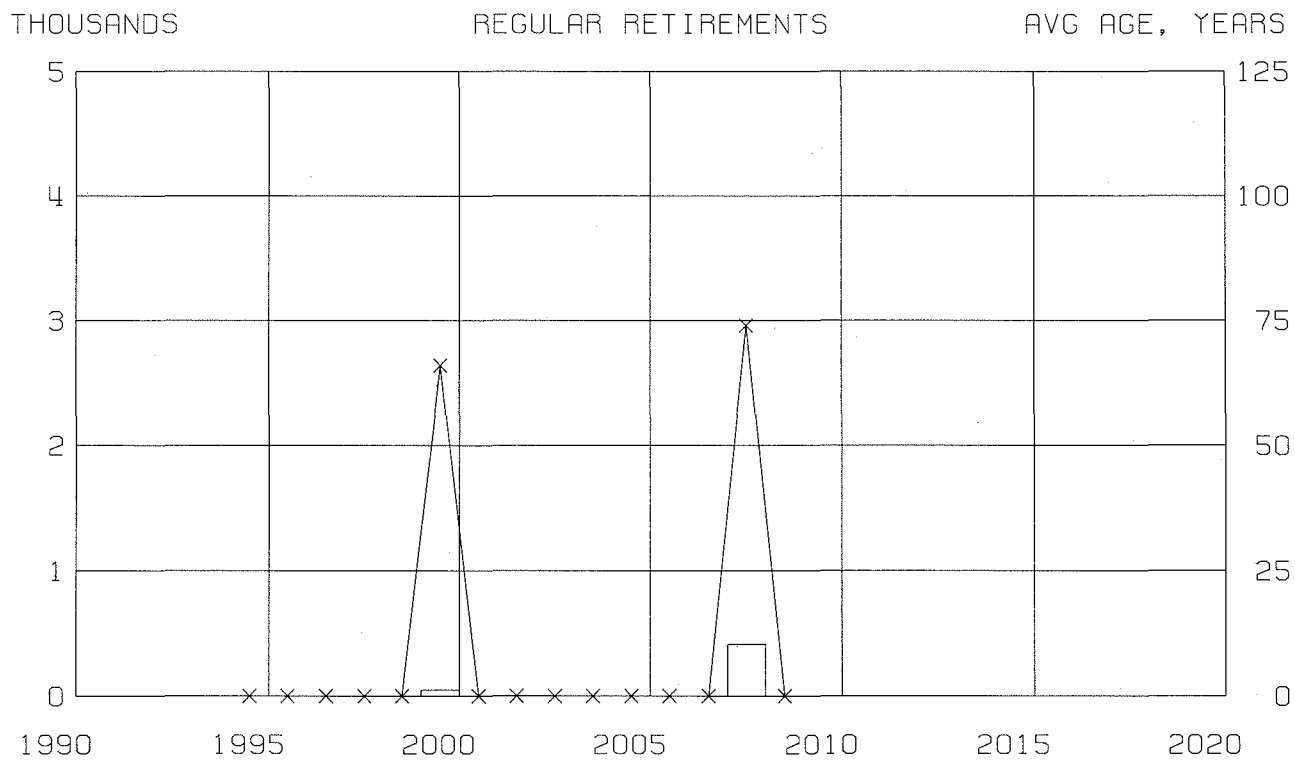
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 ANNUAL STATISTICS, DOLLARS



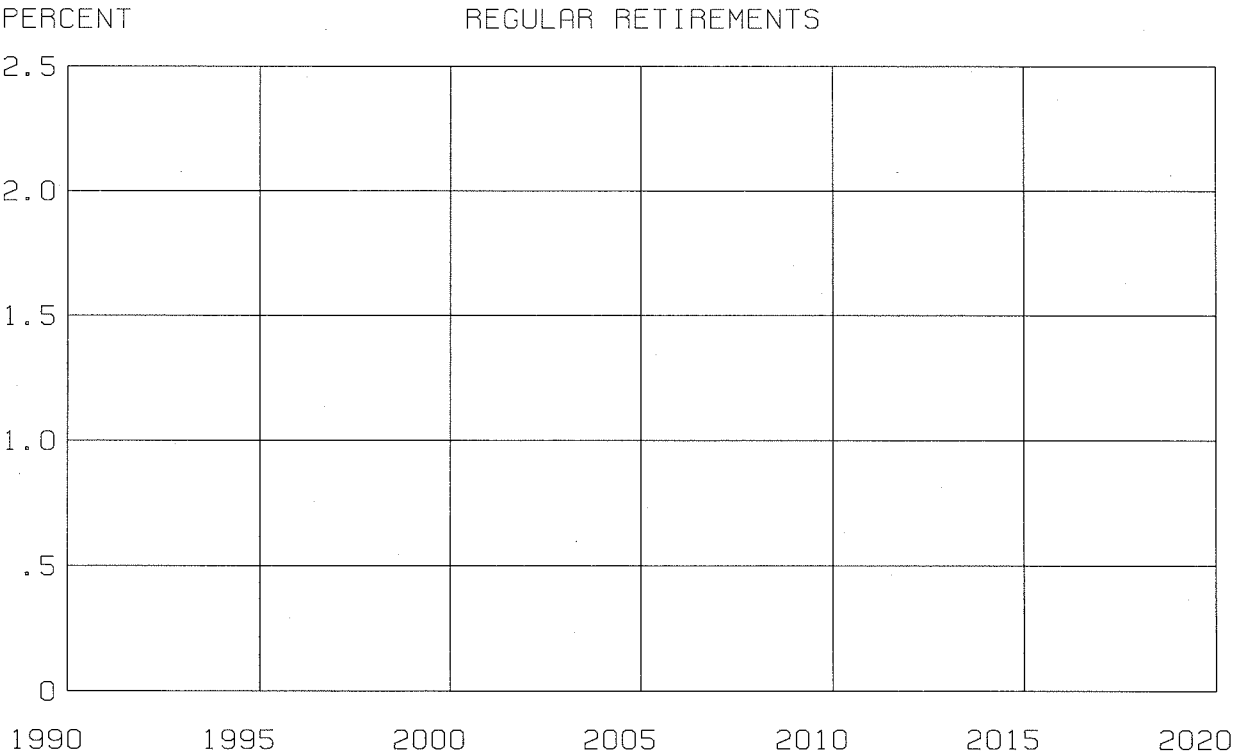
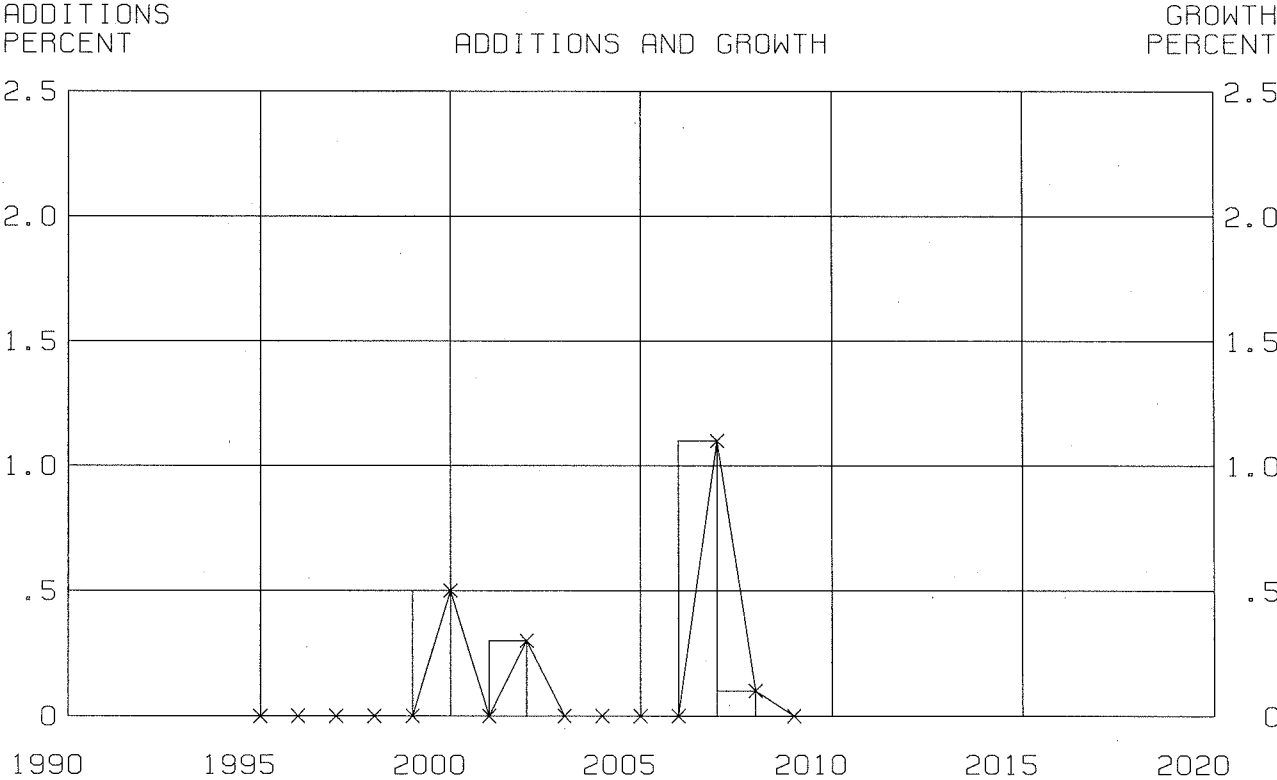
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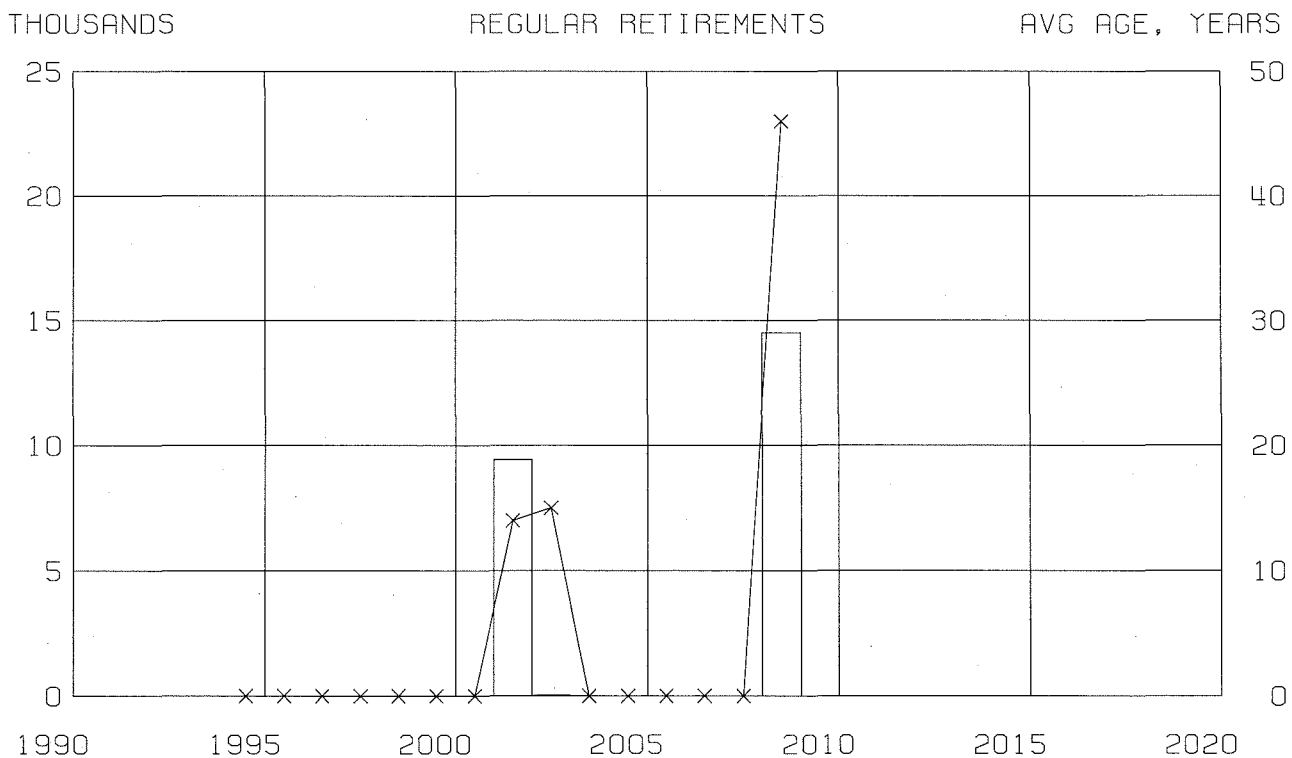
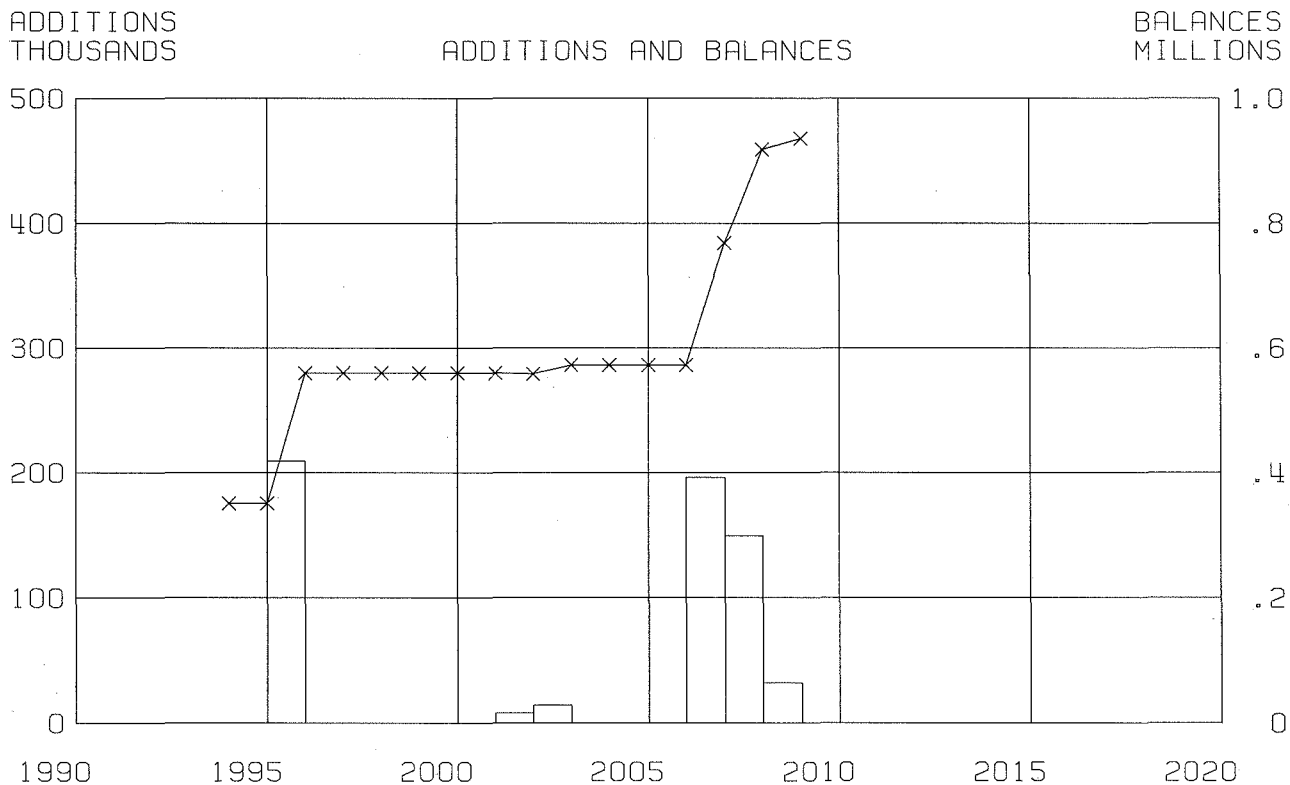
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 ACCOUNT 309.00 SUPPLY MAINS
 ANNUAL STATISTICS, DOLLARS



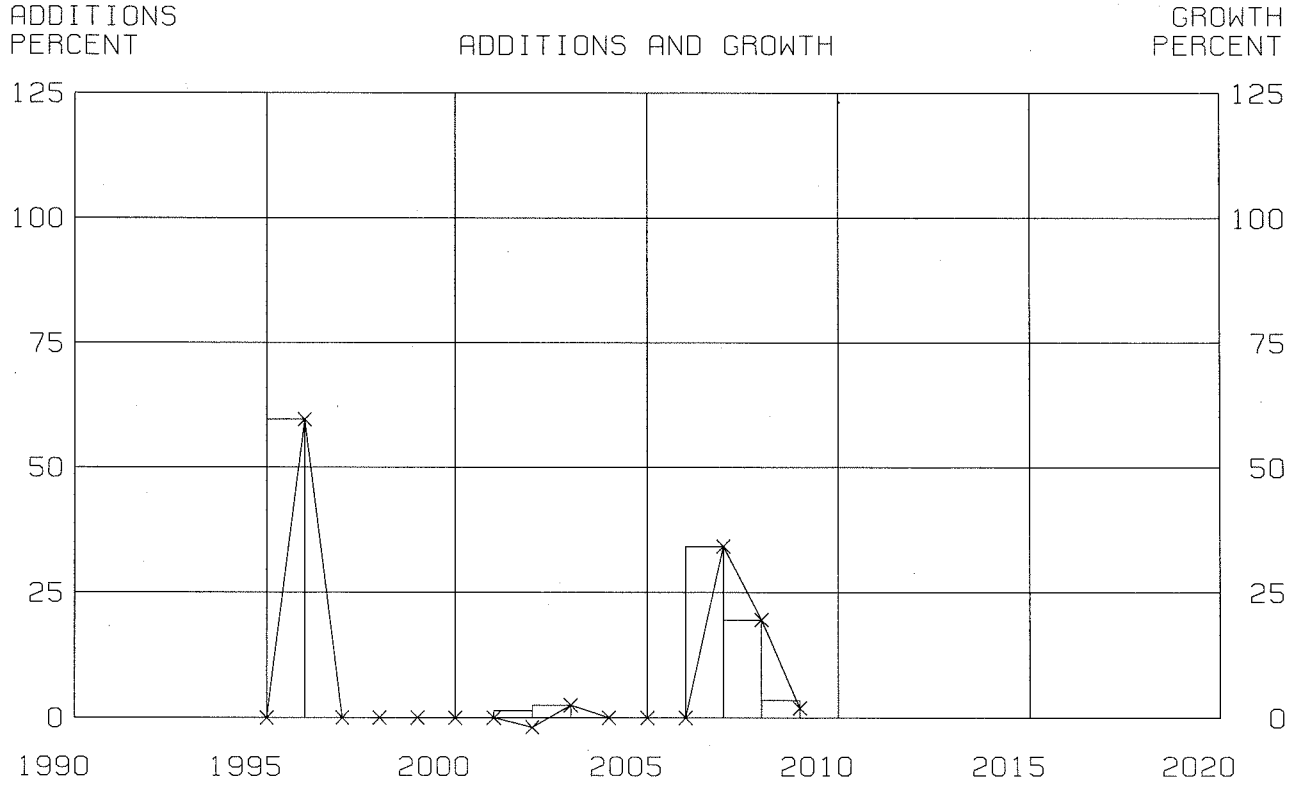
KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 309.00 SUPPLY MAINS
ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



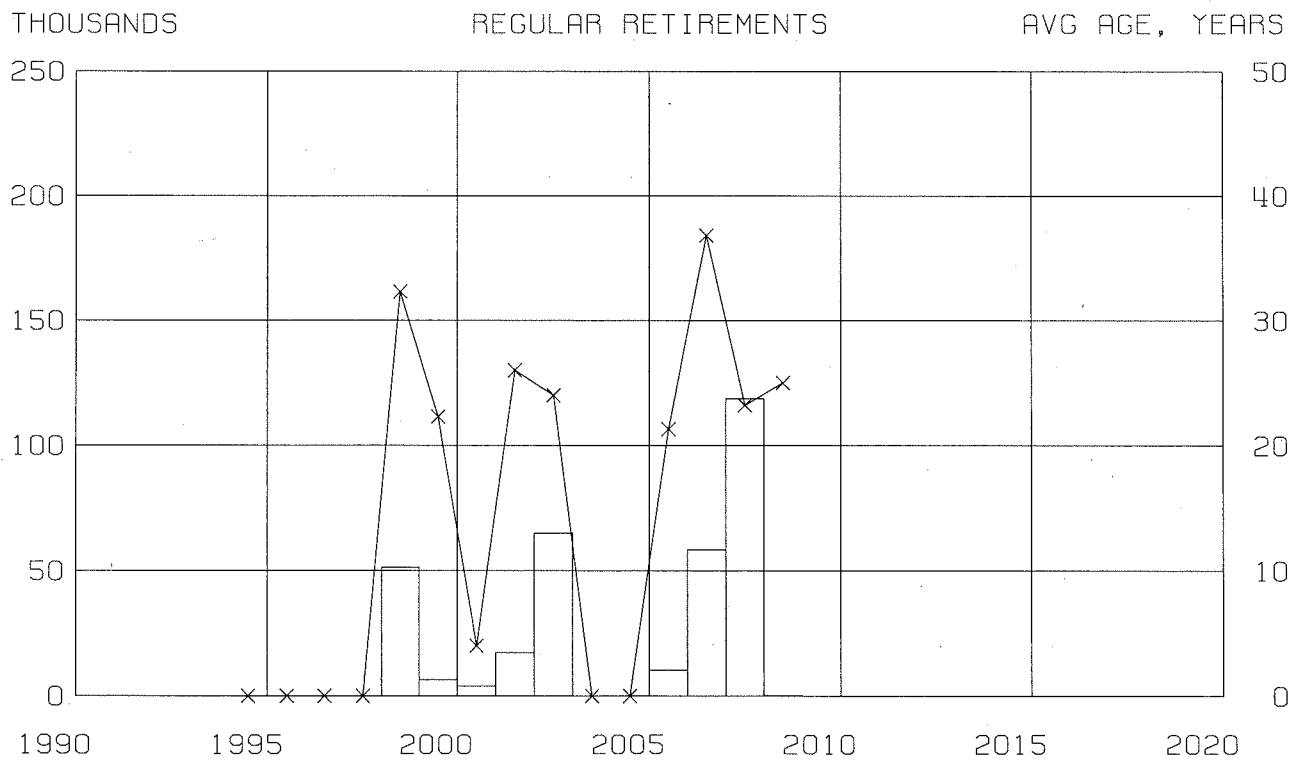
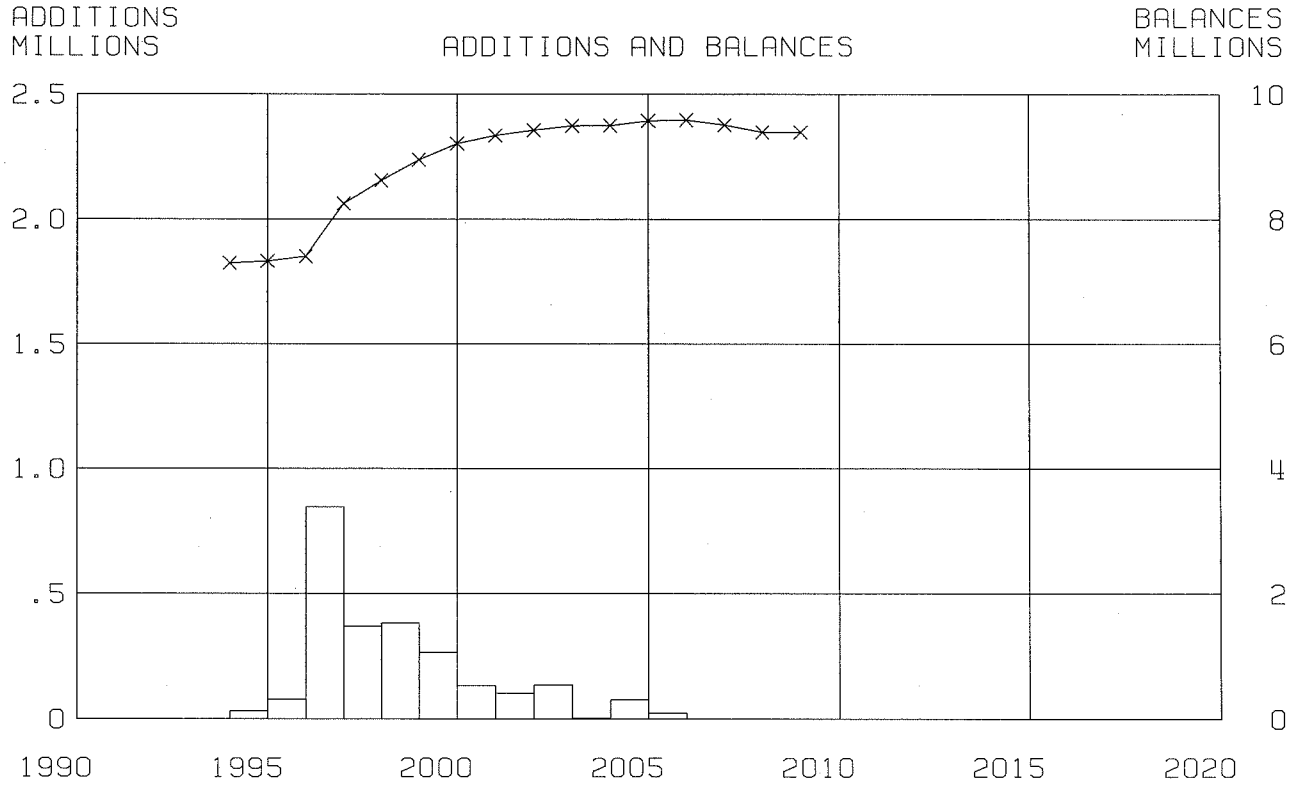
KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 310.10 OTHER POWER GENERATION EQUIPMENT
ANNUAL STATISTICS, DOLLARS



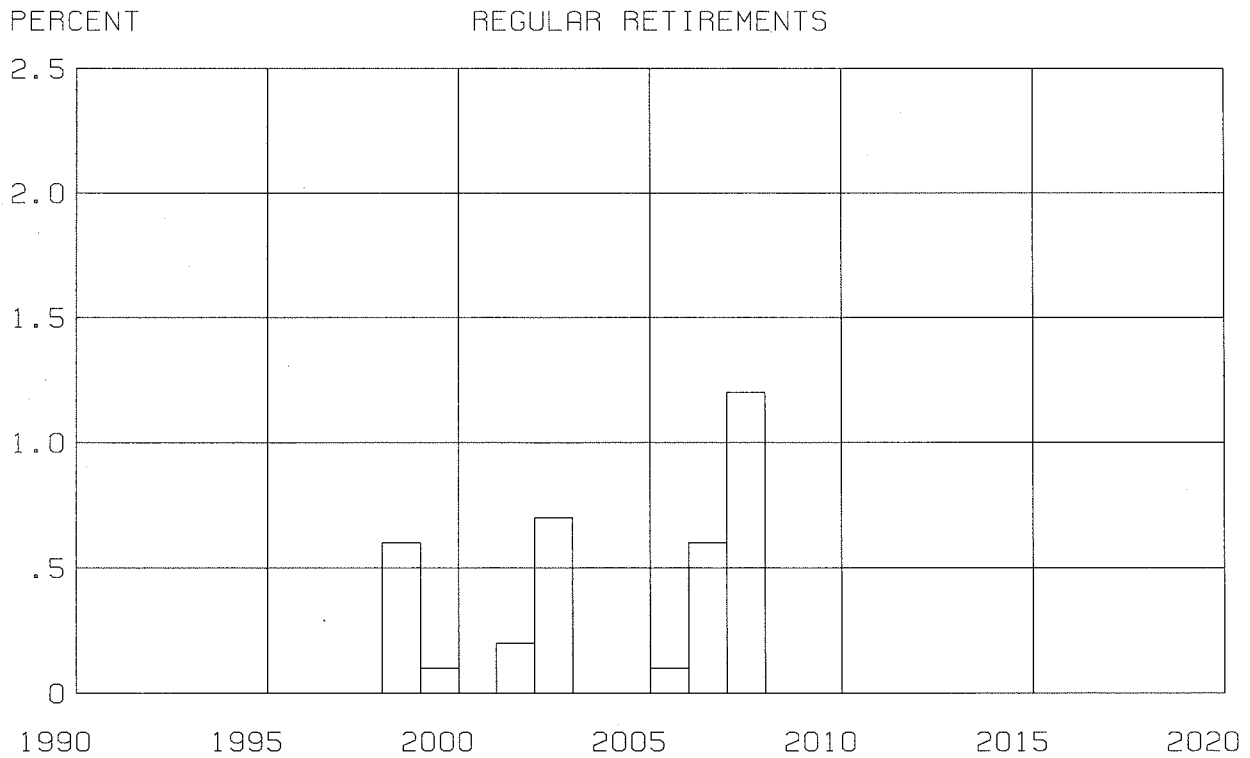
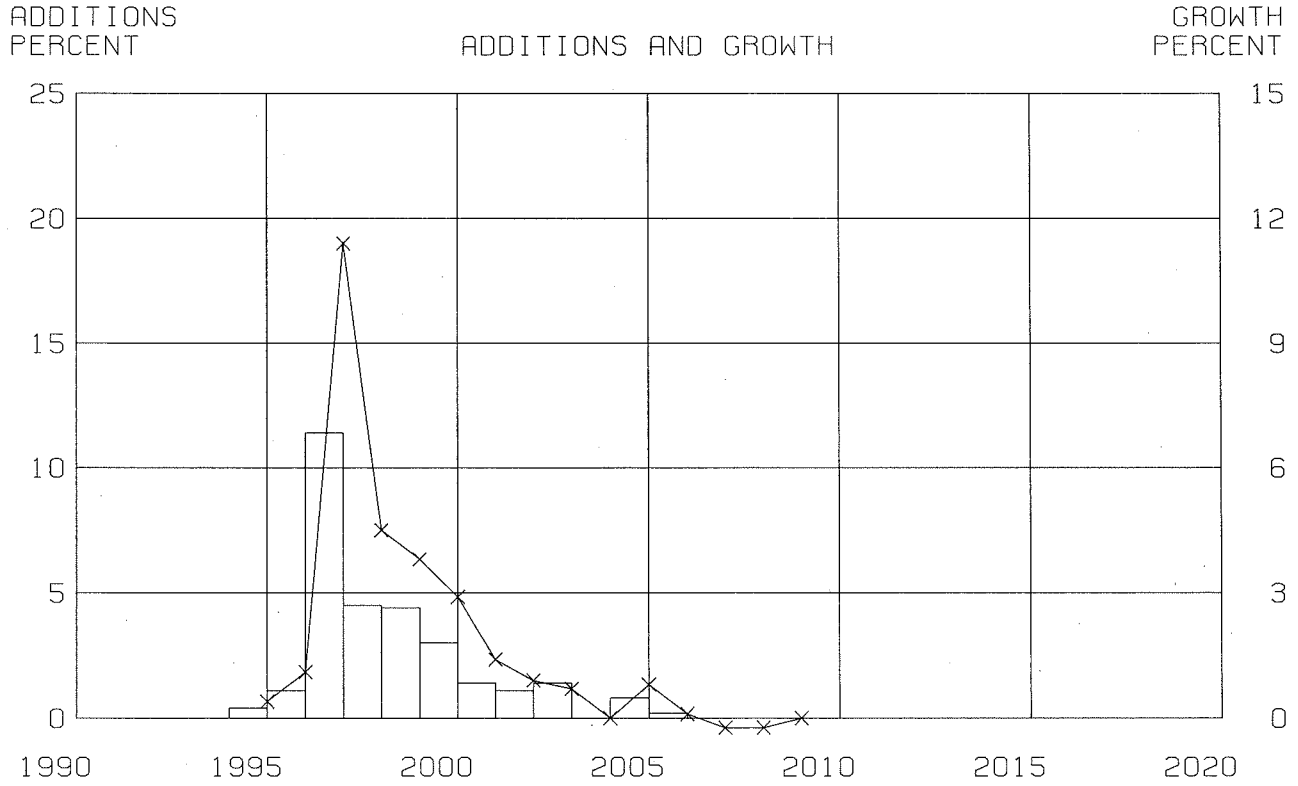
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 310.10 OTHER POWER GENERATION EQUIPMENT
 ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



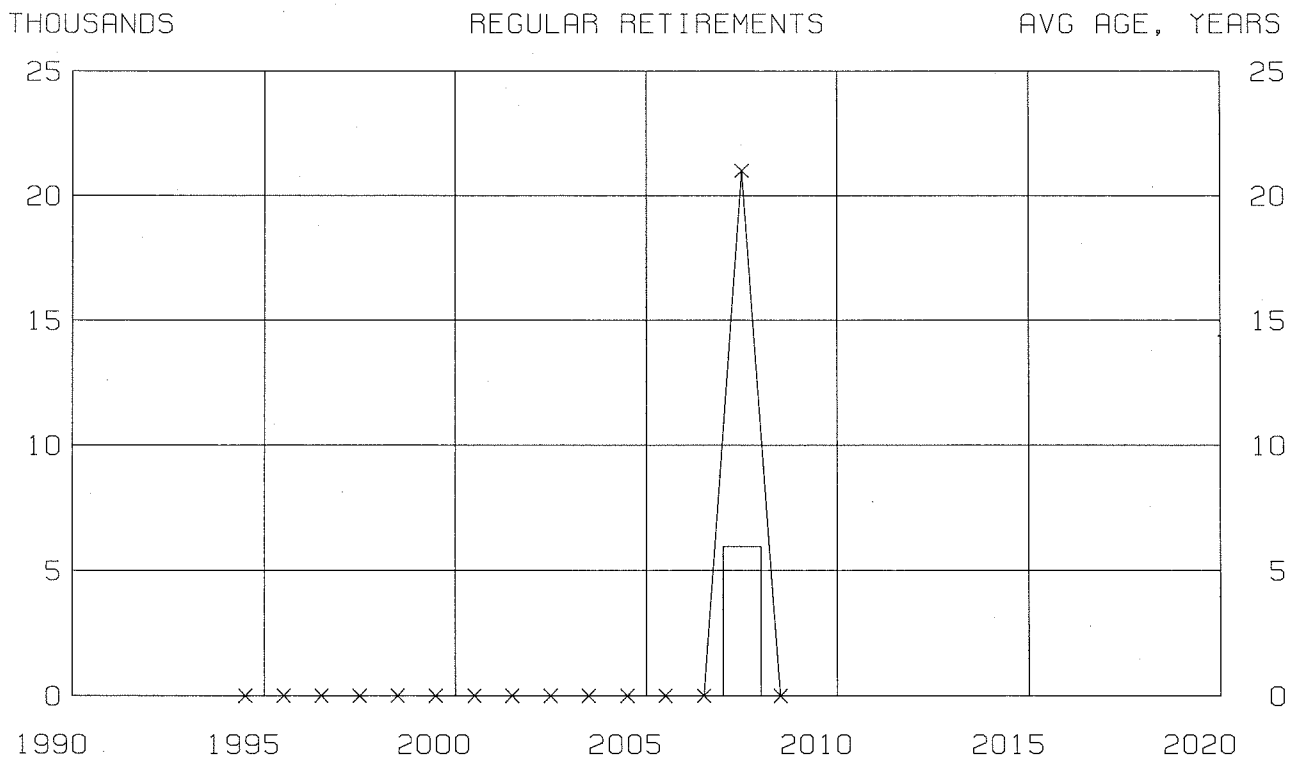
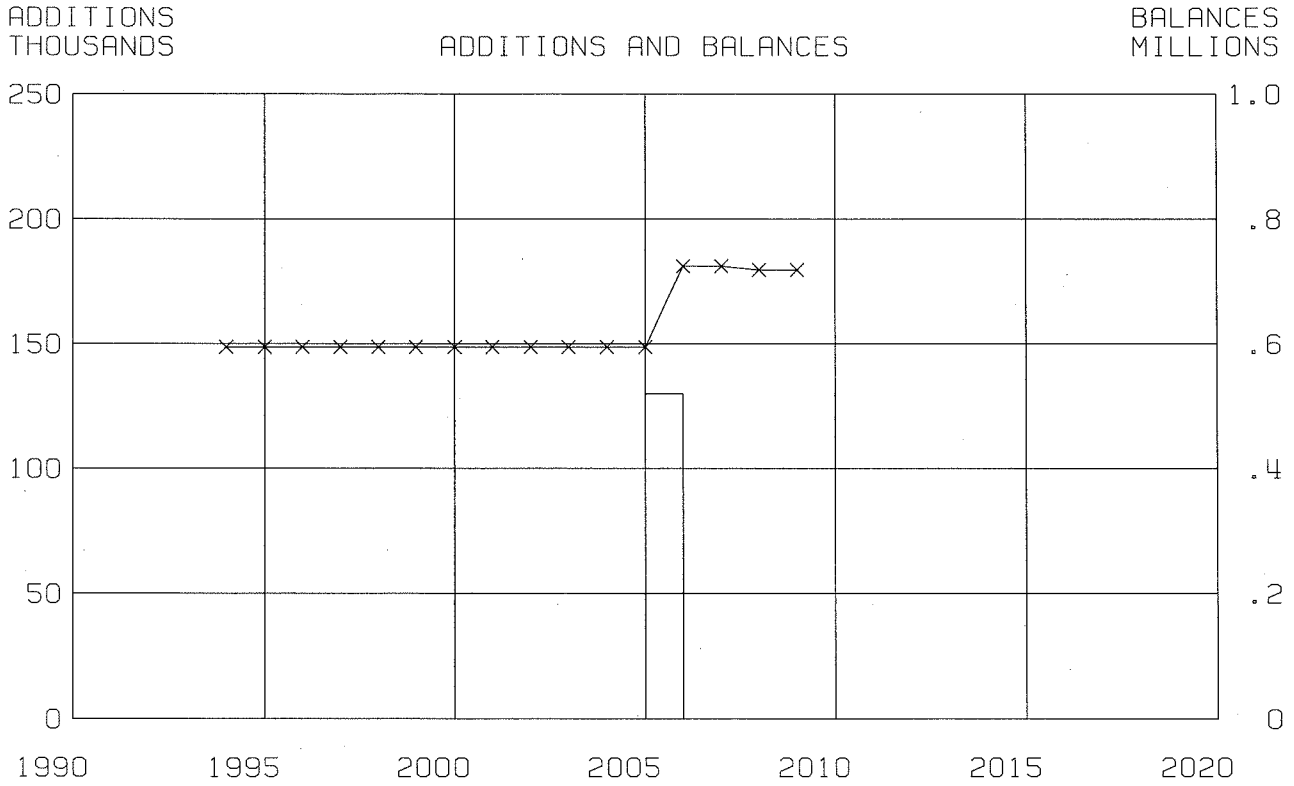
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 311.20 ELECTRIC PUMPING EQUIPMENT
 ANNUAL STATISTICS, DOLLARS



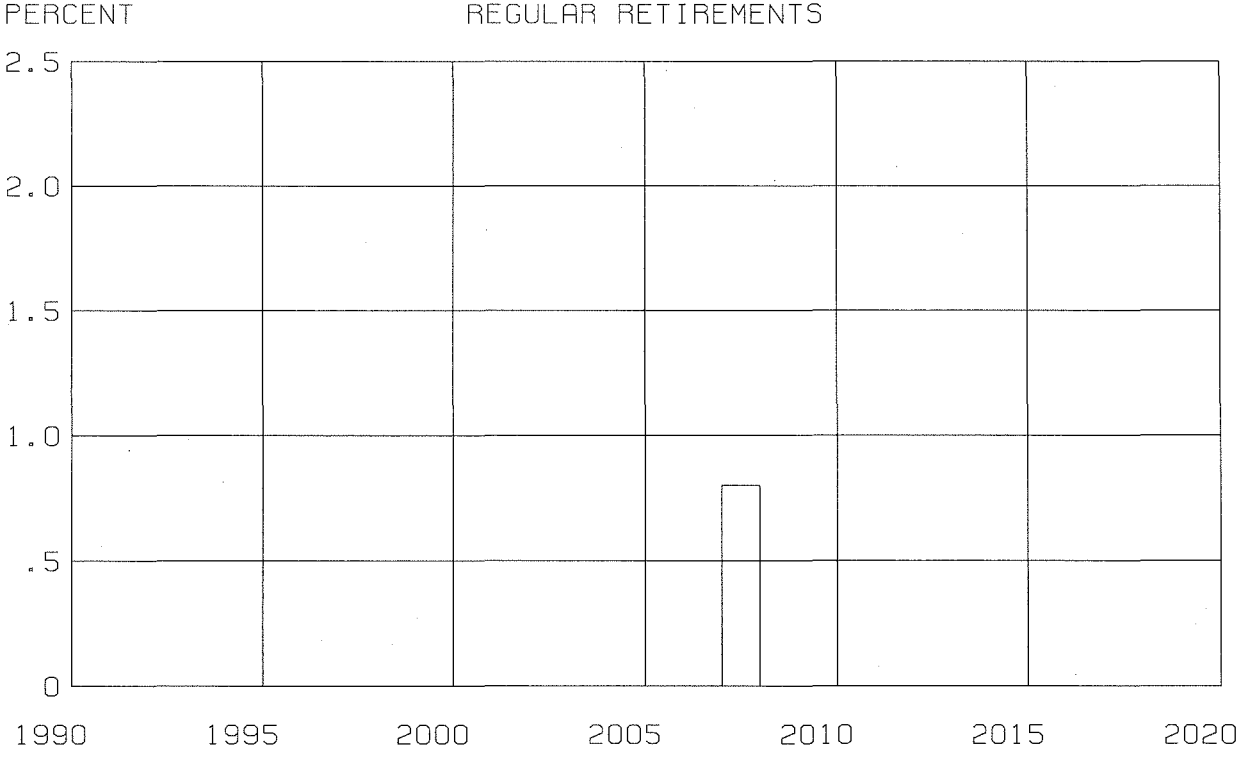
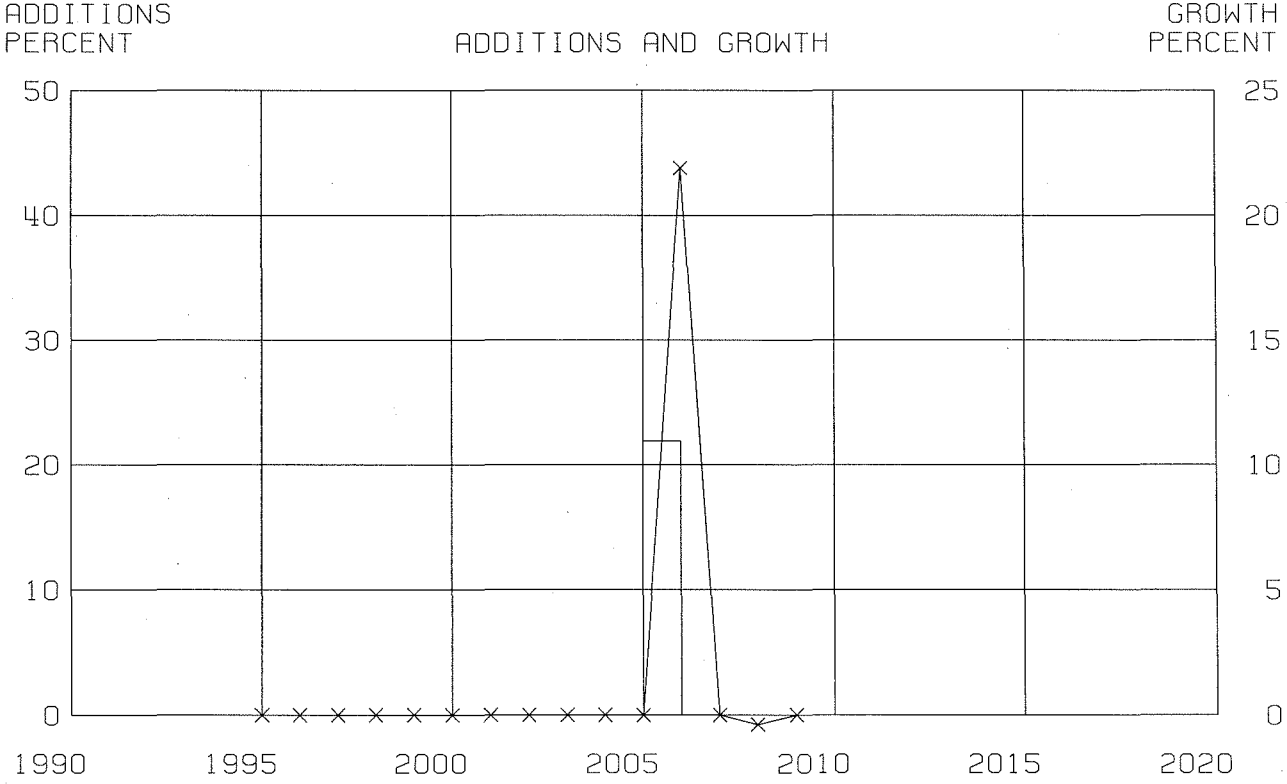
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 ACCOUNT 311.20 ELECTRIC PUMPING EQUIPMENT
 ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



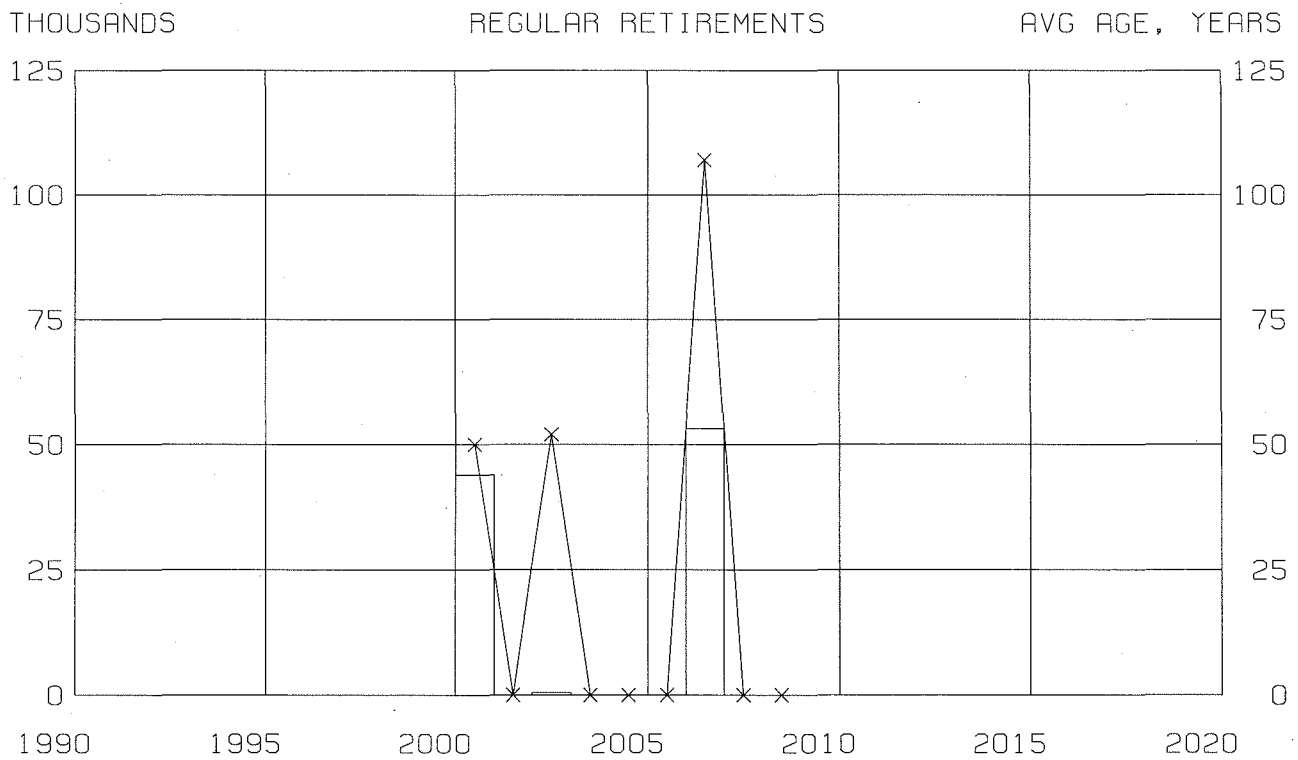
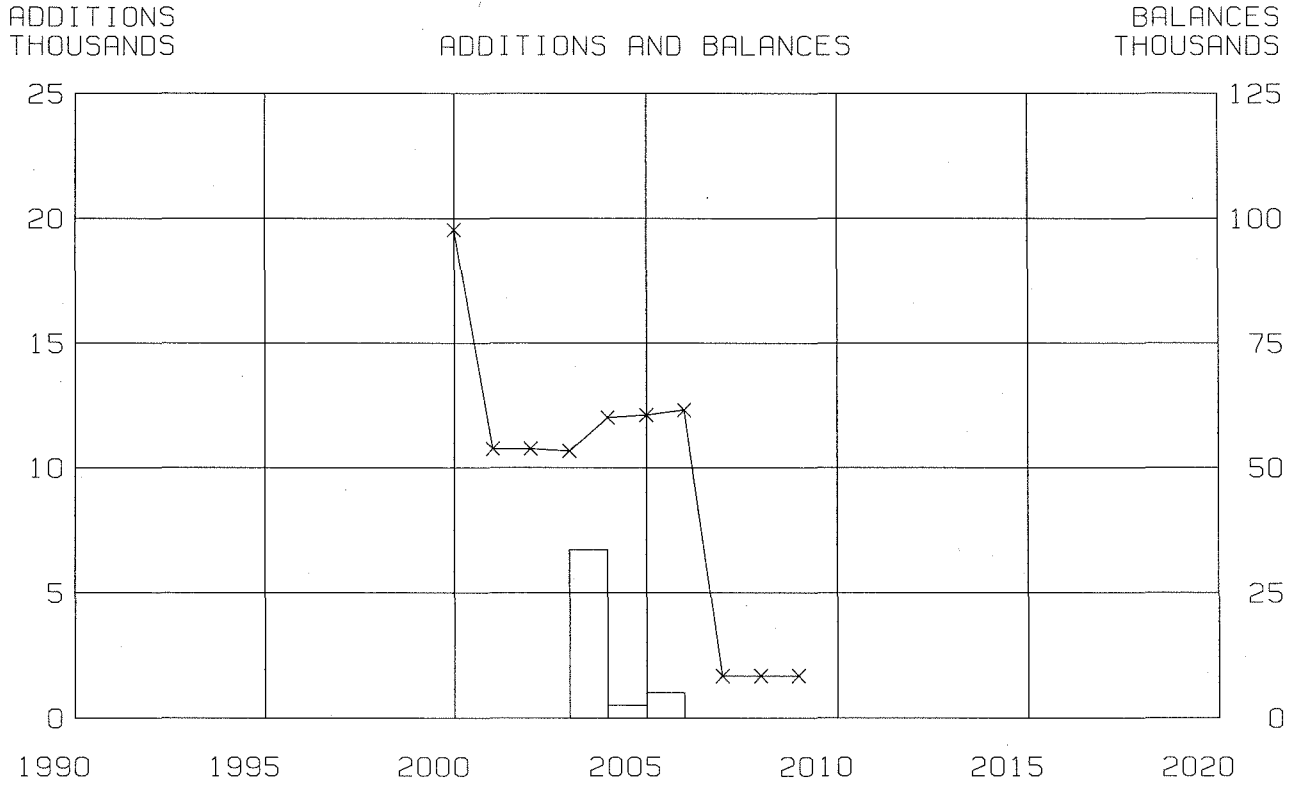
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 311.30 DIESEL PUMPING EQUIPMENT
 ANNUAL STATISTICS, DOLLARS



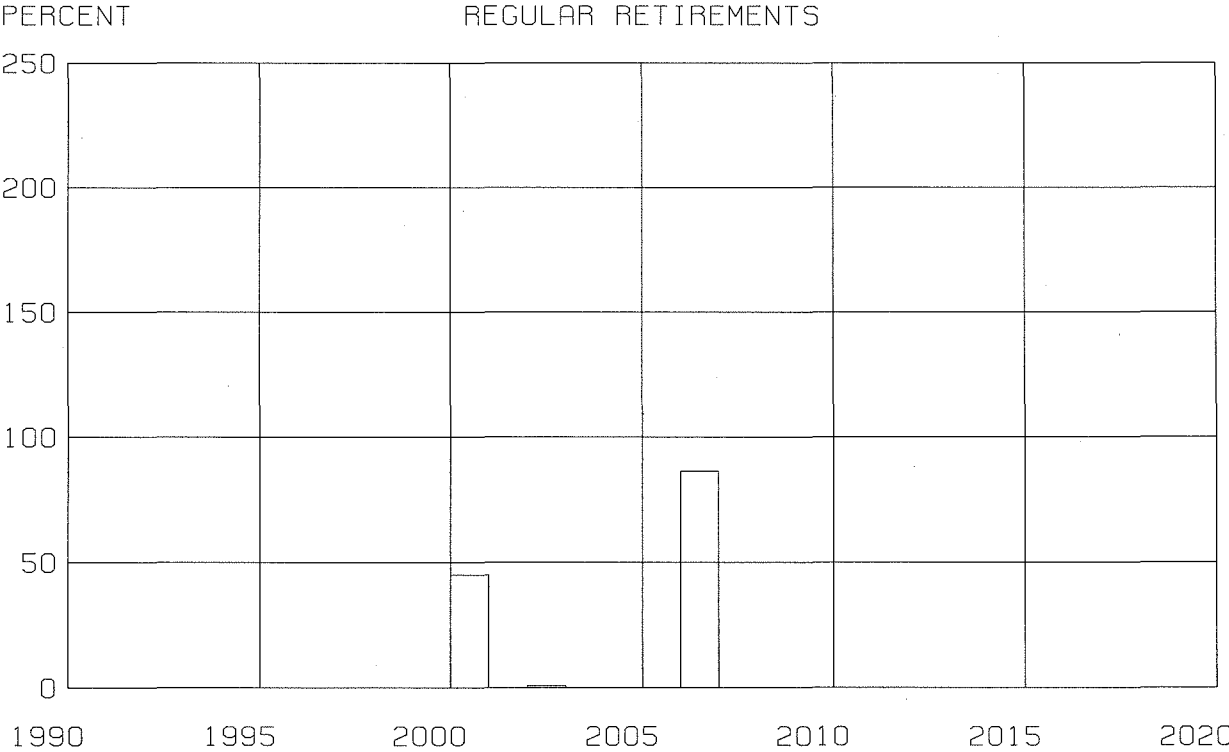
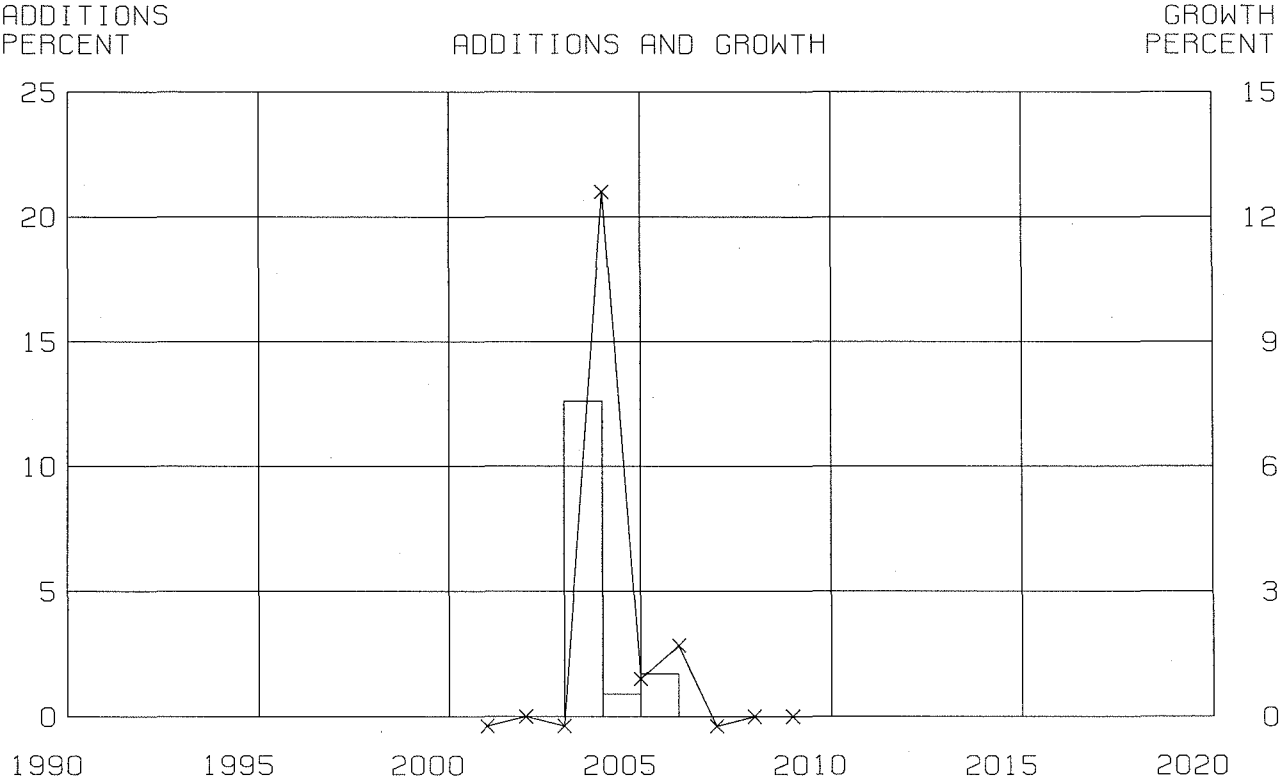
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ACCOUNT 311.30 DIESEL PUMPING EQUIPMENT
ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



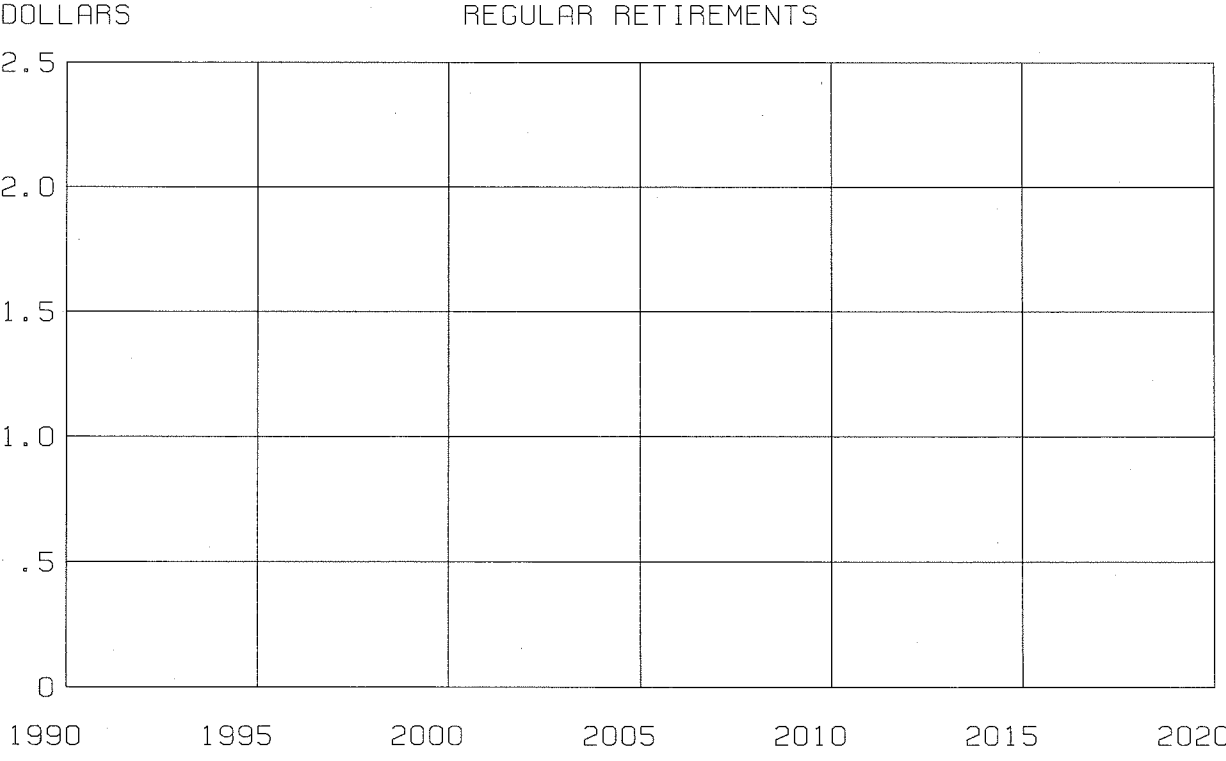
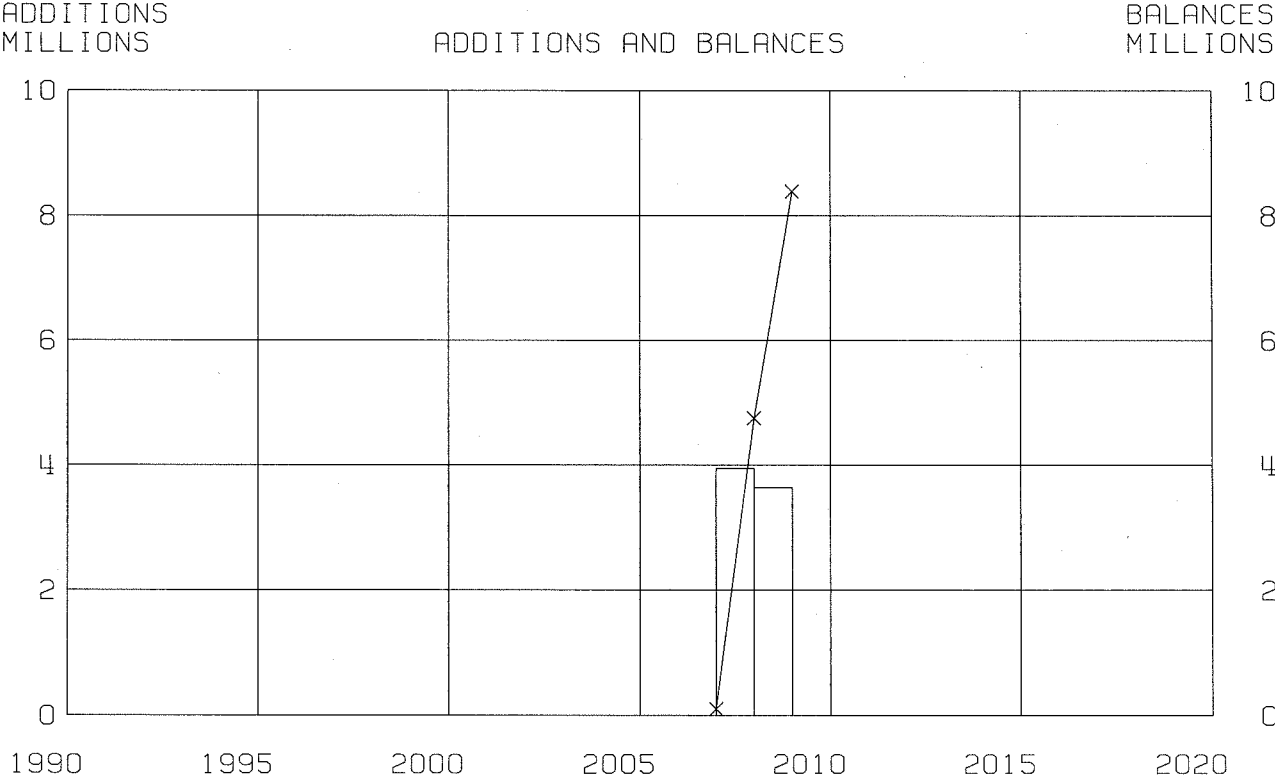
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 ACCOUNT 311.40 HYDRAULIC PUMPING EQUIPMENT
 ANNUAL STATISTICS, DOLLARS



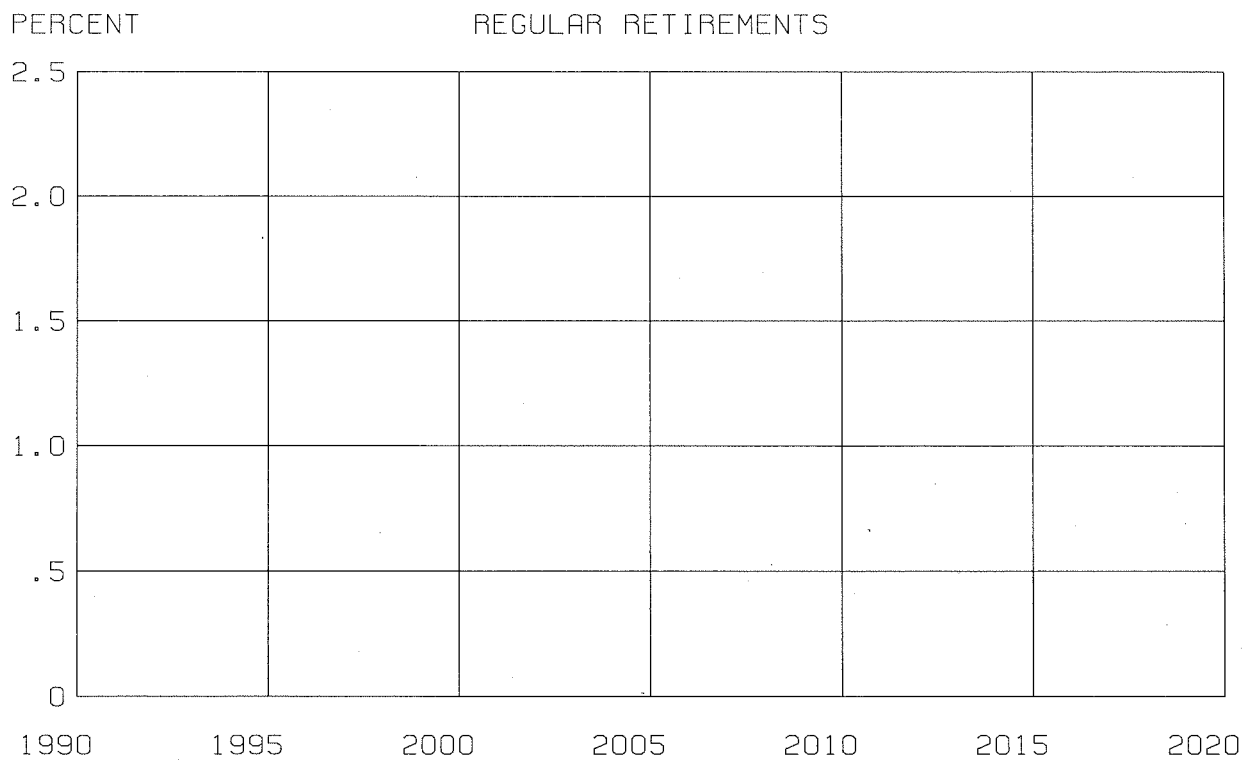
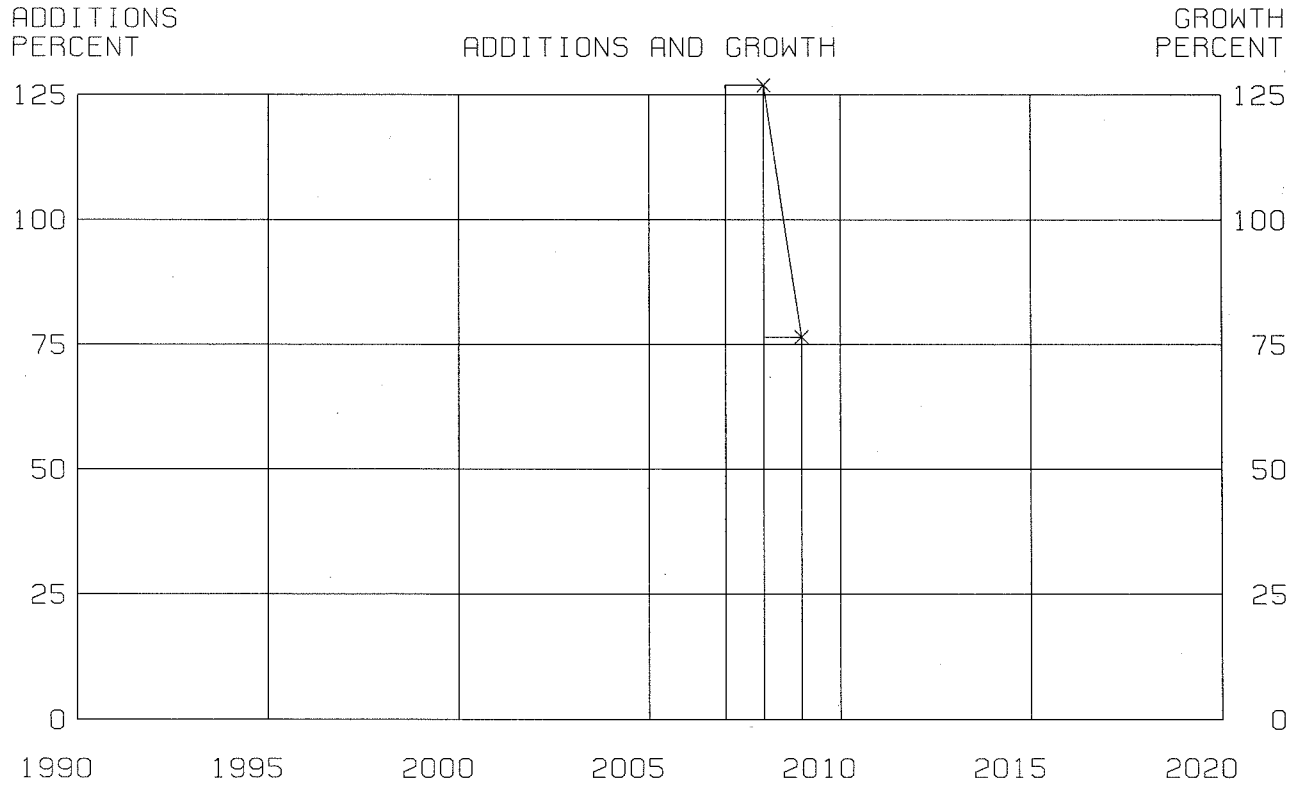
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 ACCOUNT 311.40 HYDRAULIC PUMPING EQUIPMENT
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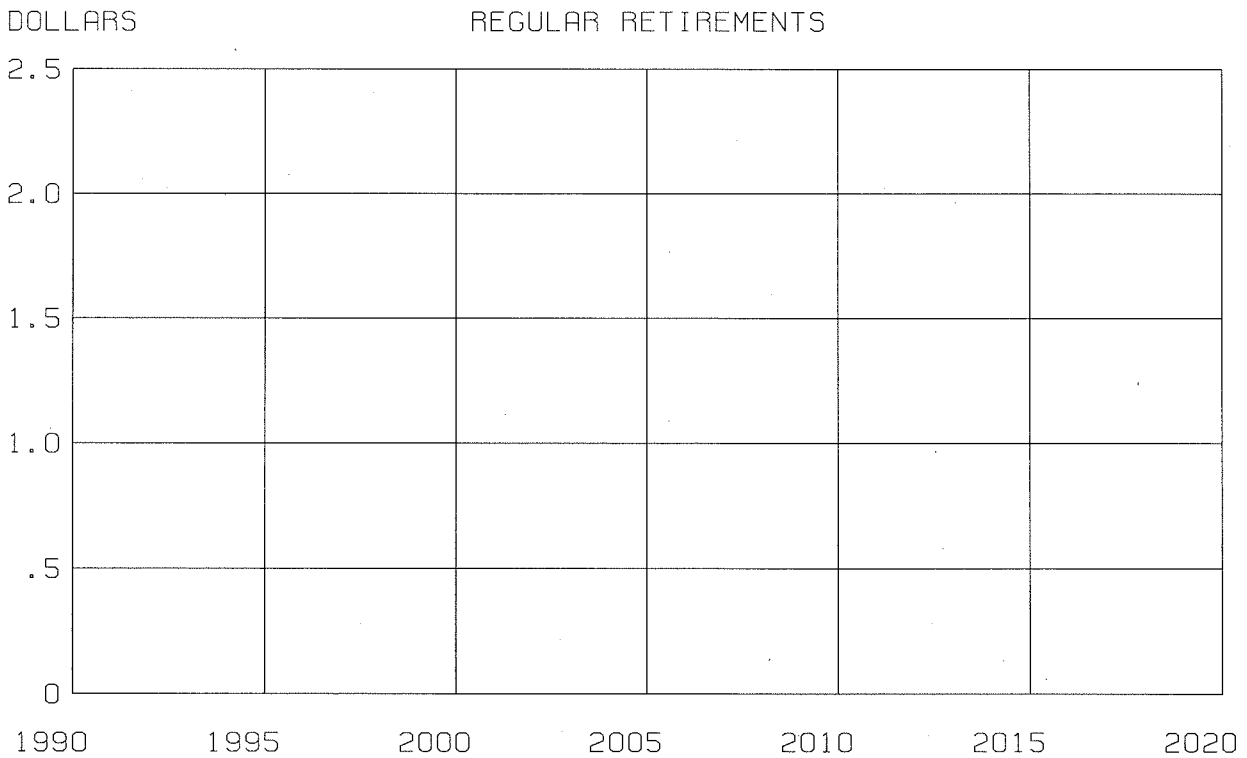
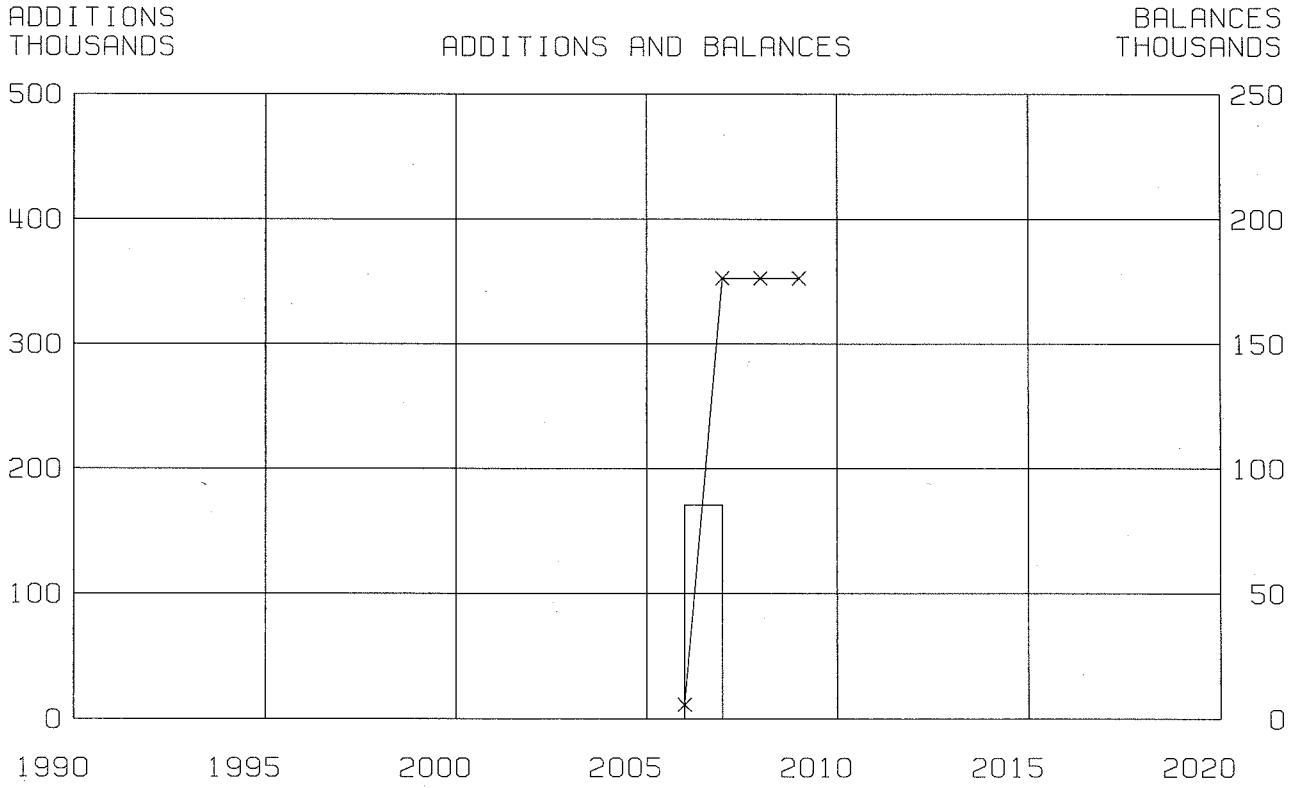
KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 311.52 SOURCE OF SUPPLY PUMPING EQUIPMENT
ANNUAL STATISTICS, DOLLARS



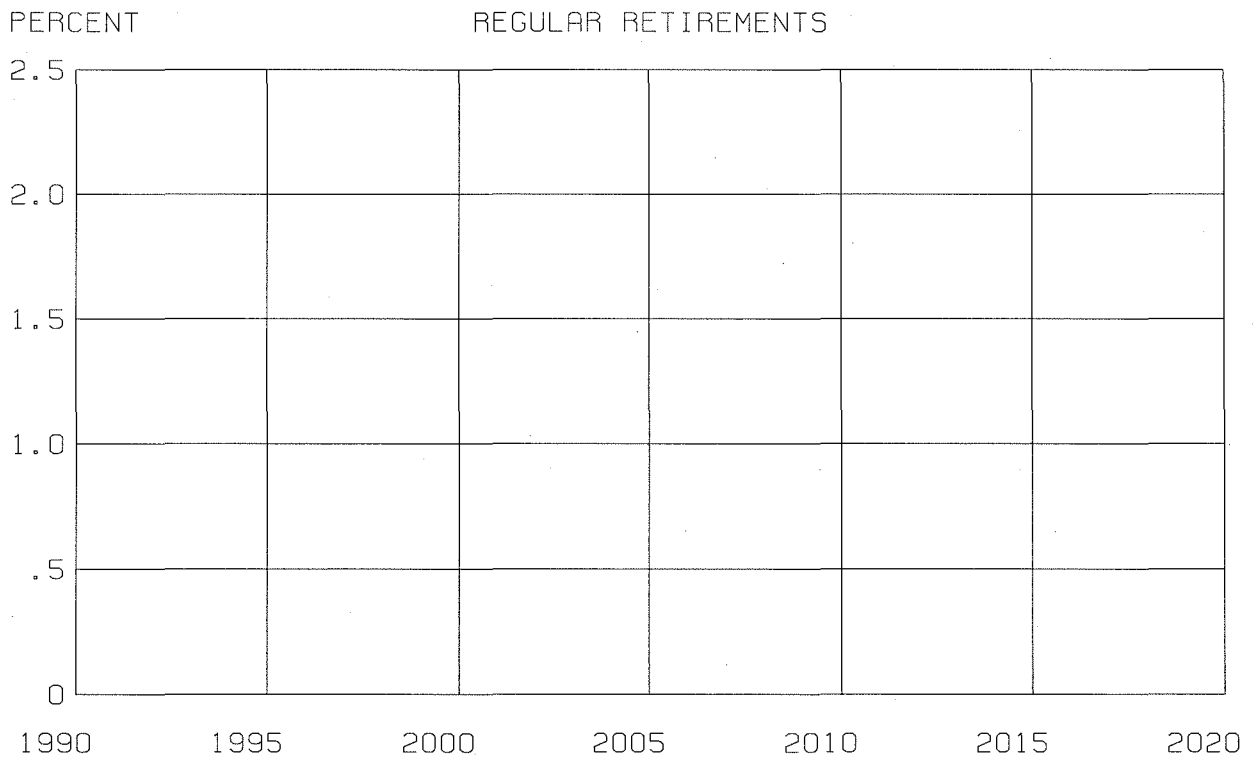
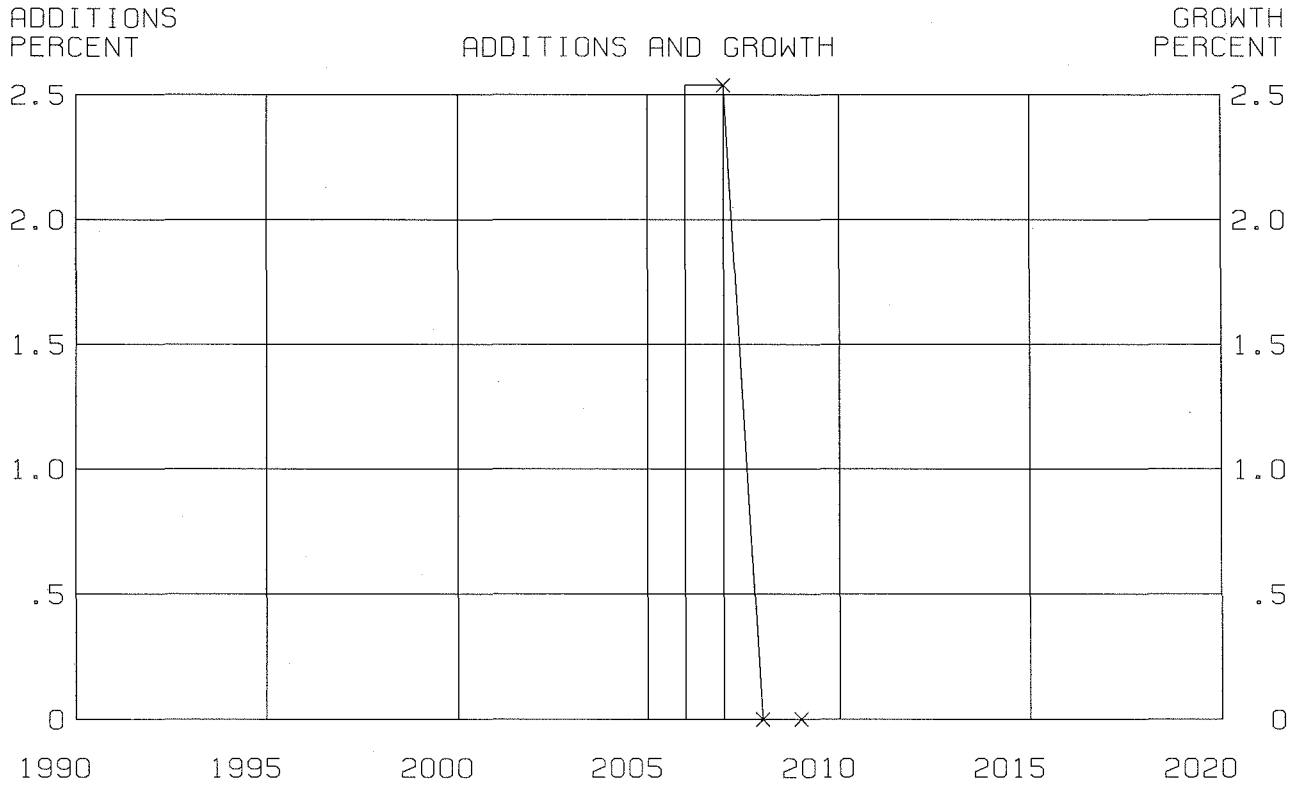
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ACCOUNT 311.52 SOURCE OF SUPPLY PUMPING EQUIPMENT
ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



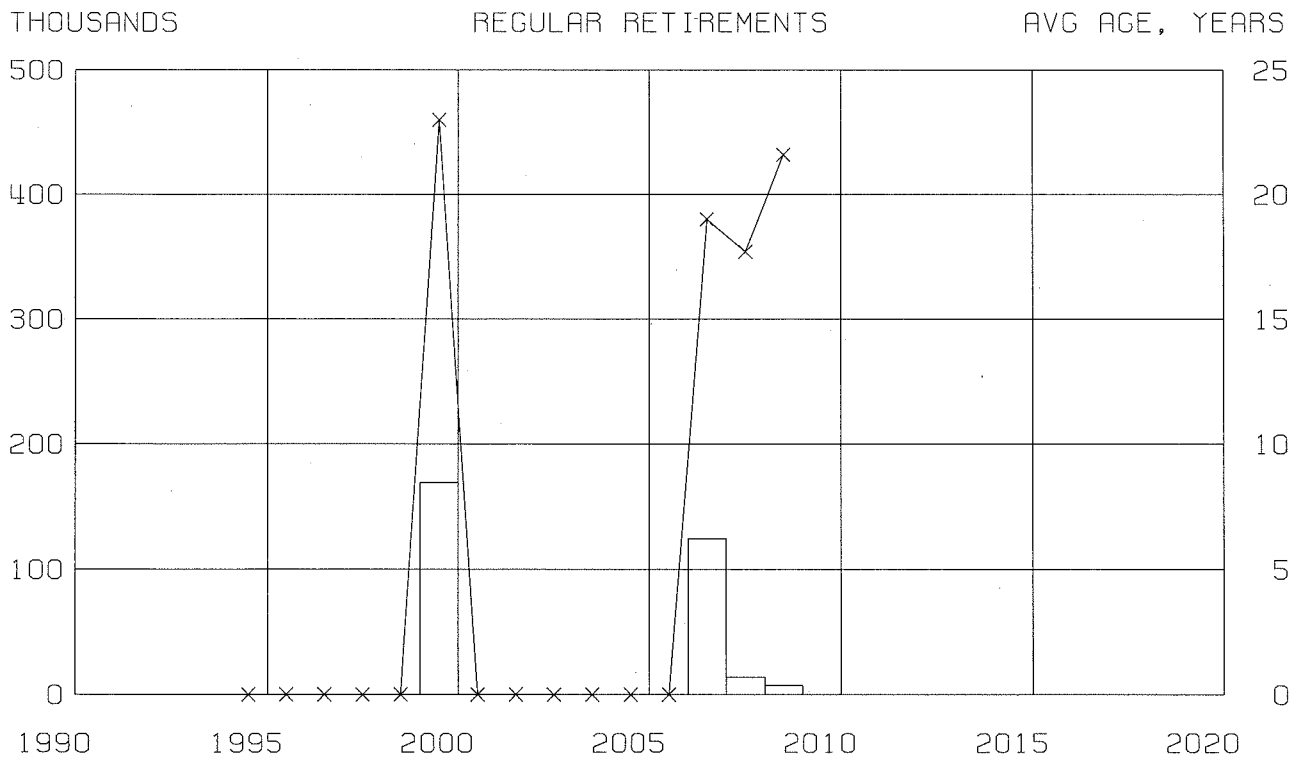
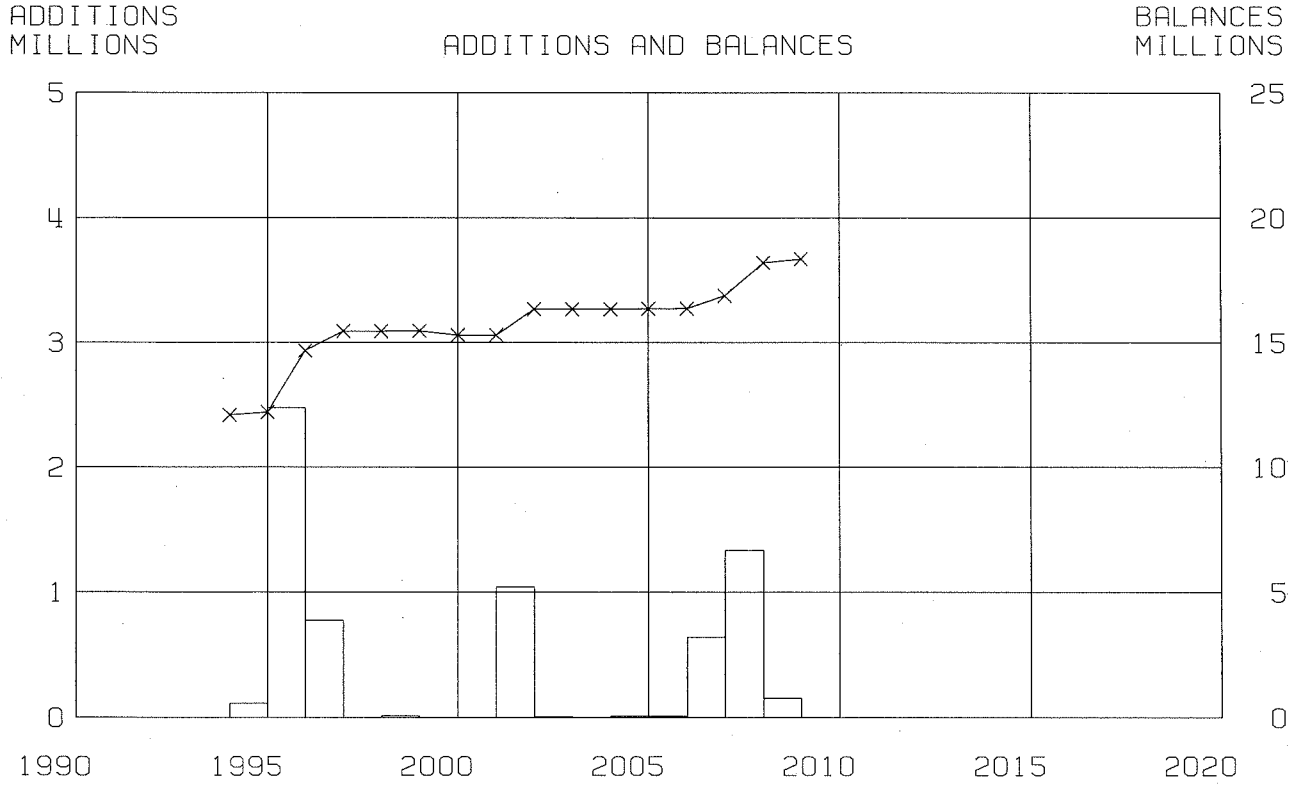
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 ANNUAL STATISTICS, DOLLARS



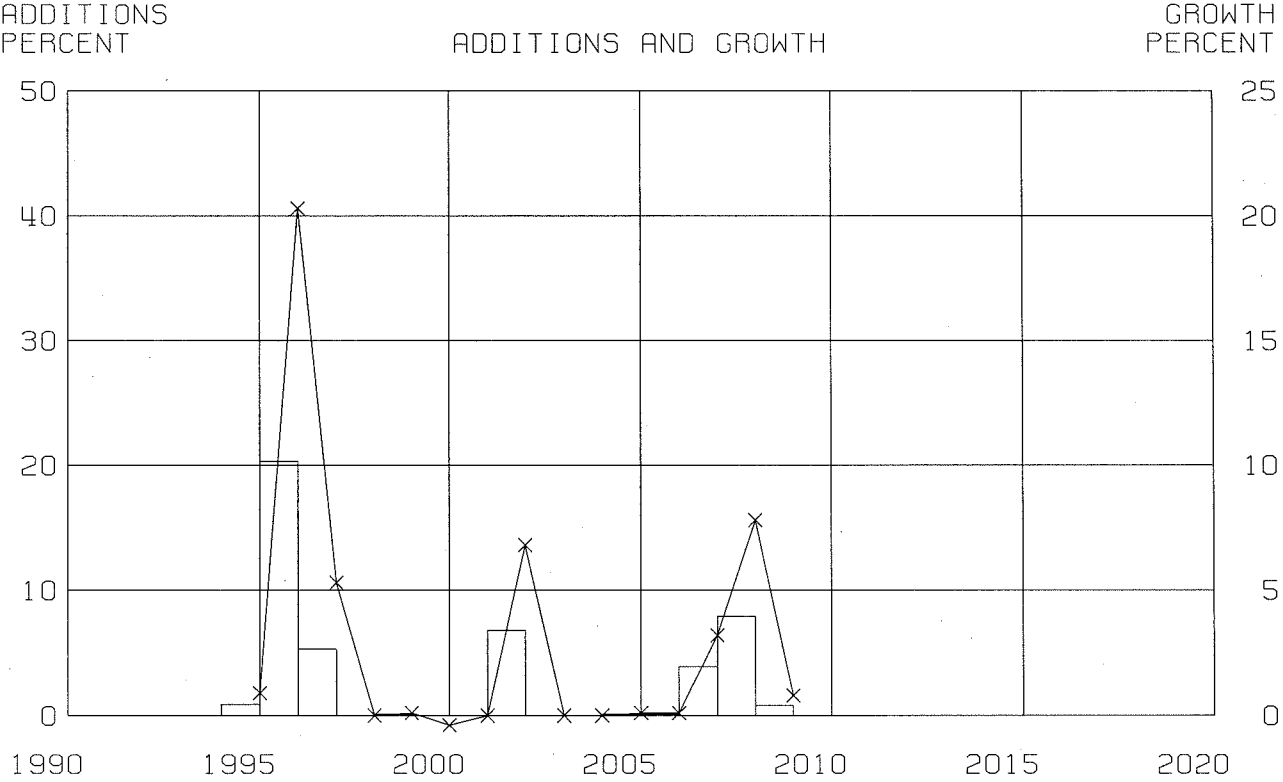
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ACCOUNT 311.54 TRANS. AND DISTR. PUMPING EQUIPMENT
ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



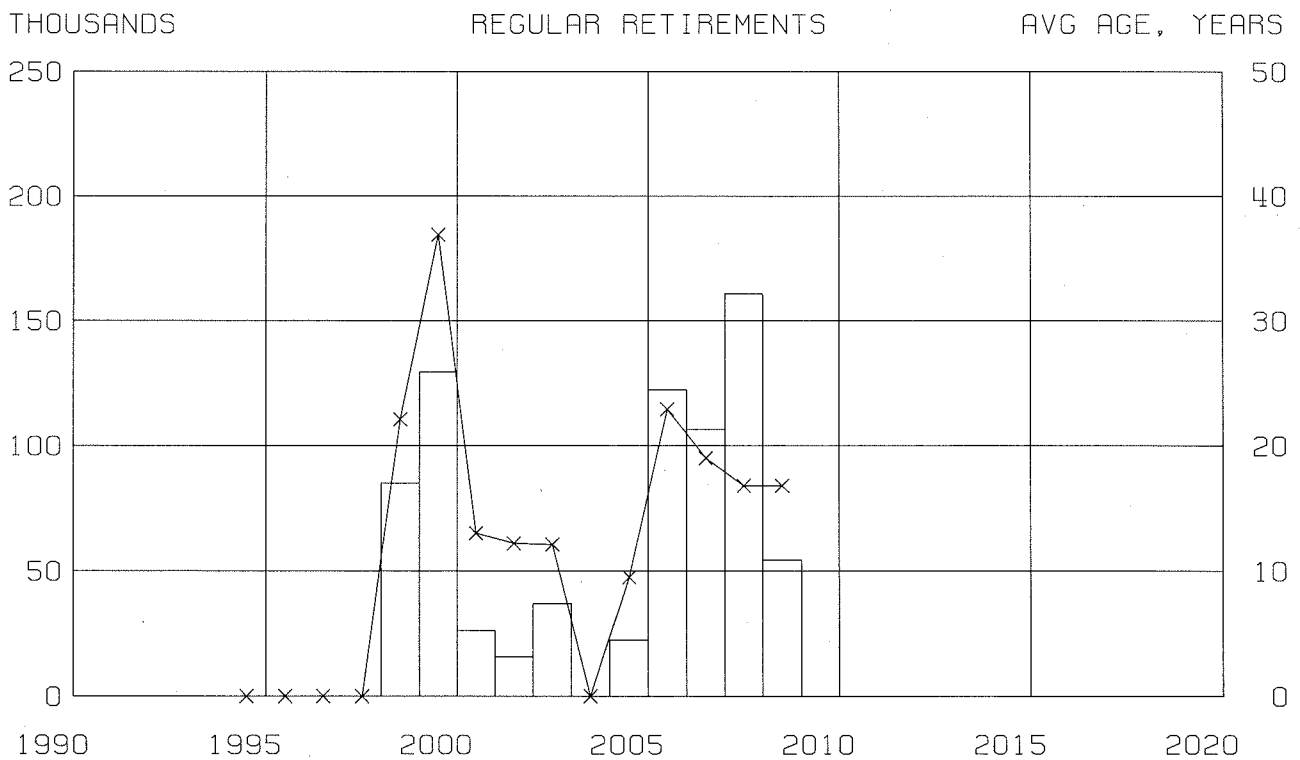
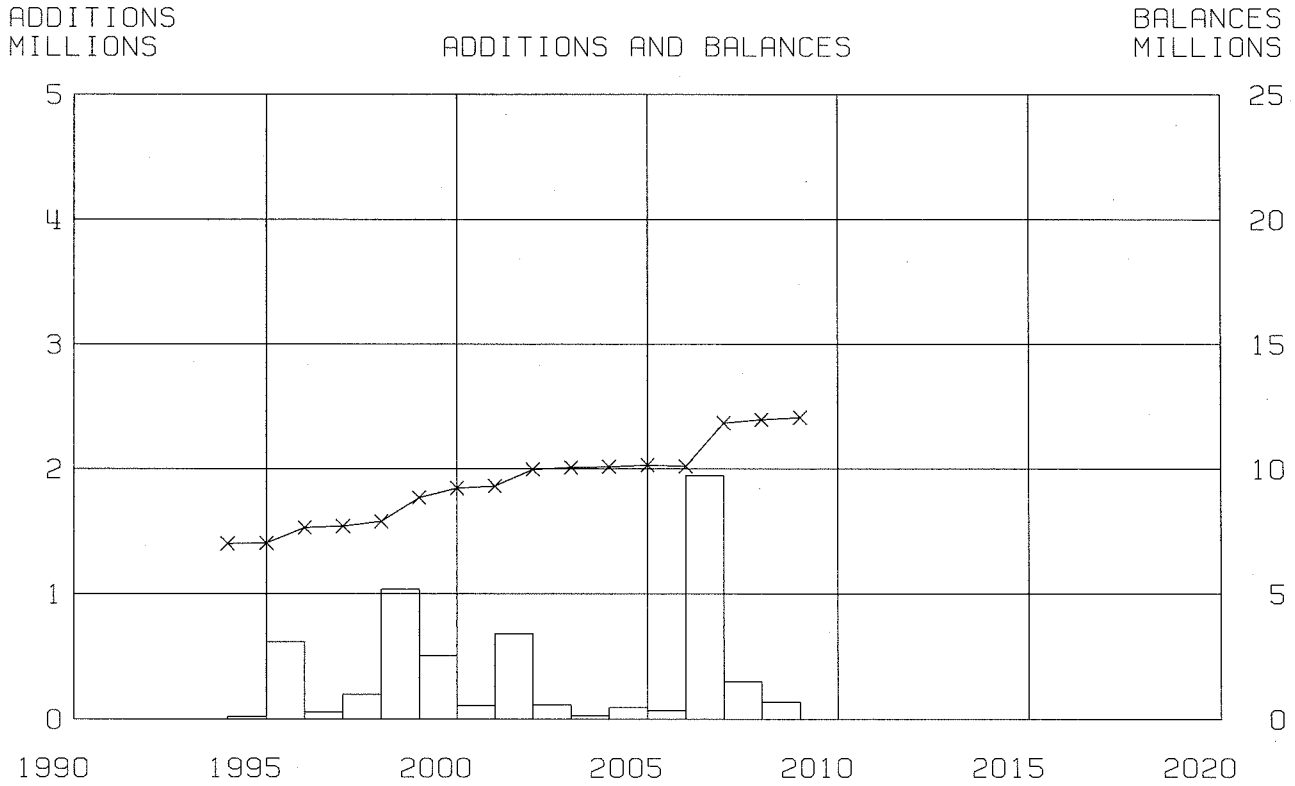
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 320.10 PURIFICATION SYSTEM - STRUCTURES
 ANNUAL STATISTICS, DOLLARS



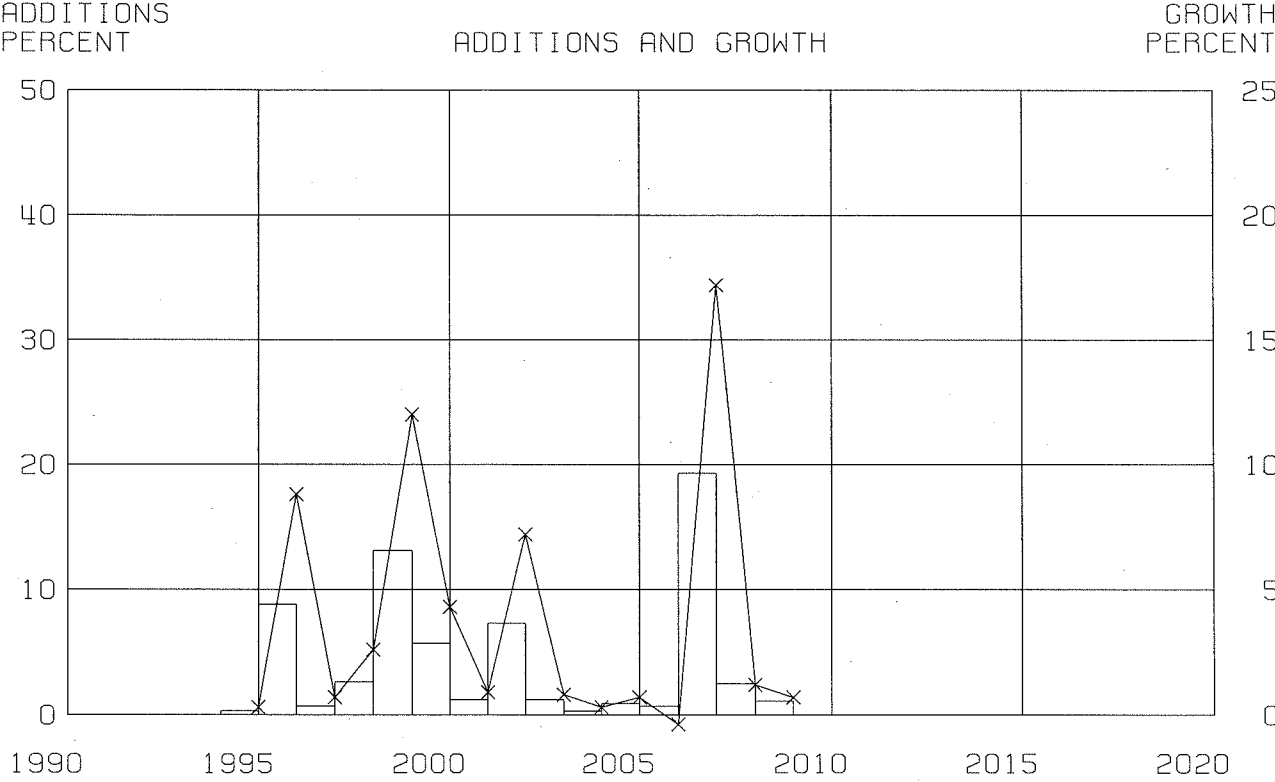
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 320.10 PURIFICATION SYSTEM - STRUCTURES
 ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



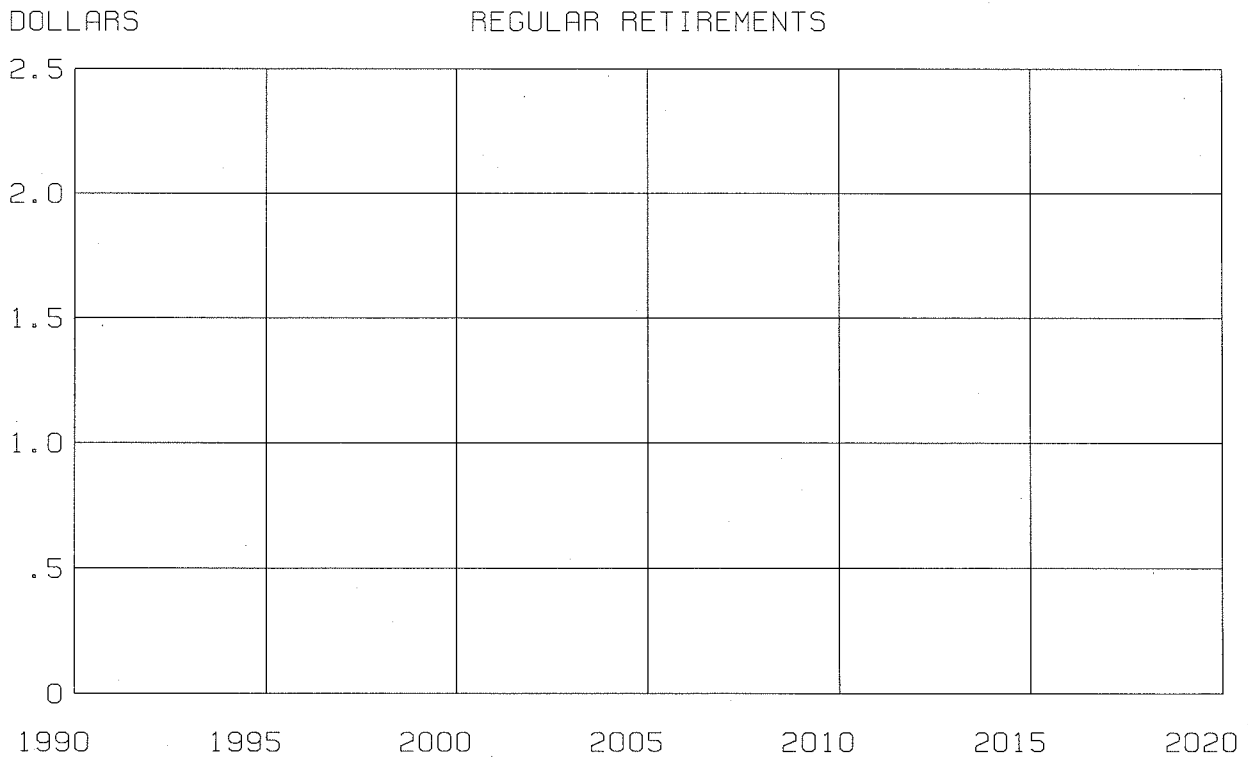
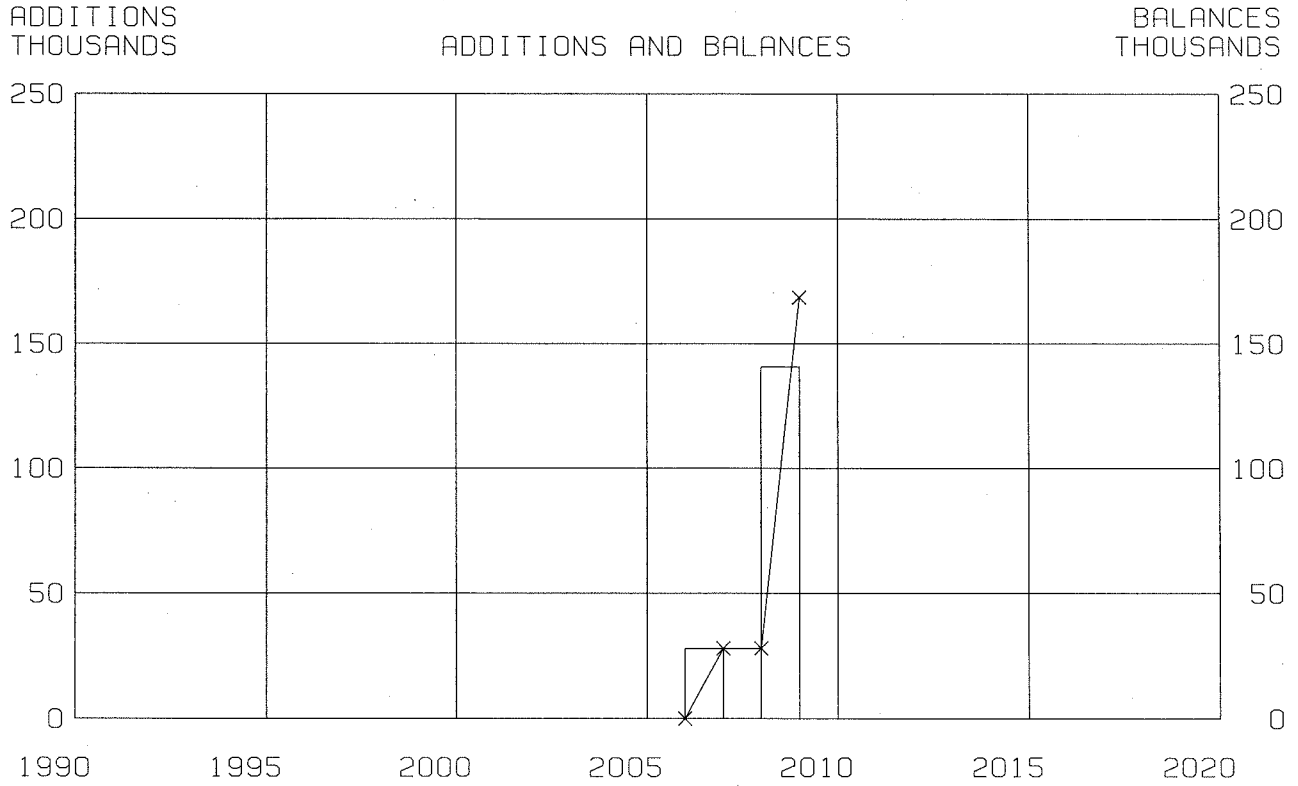
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 ACCOUNT 320.11 PURIFICATION SYSTEM - EQUIPMENT
 ANNUAL STATISTICS, DOLLARS



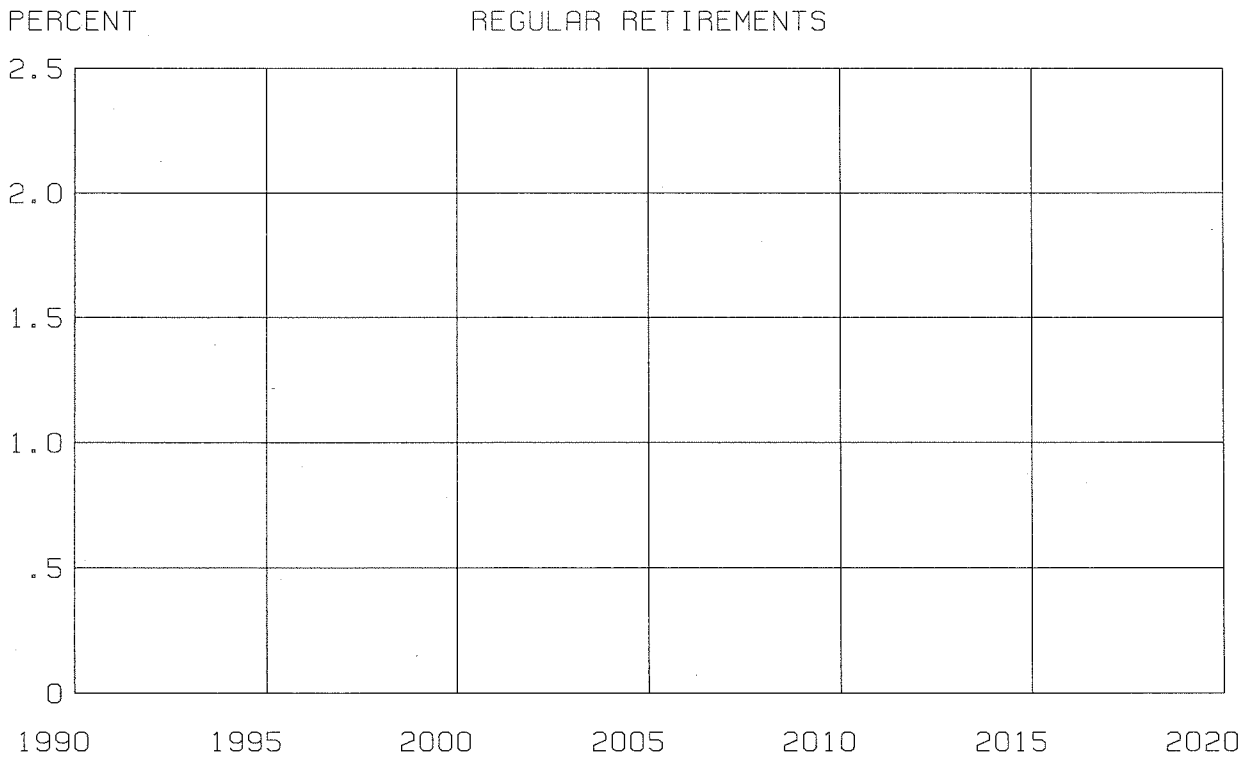
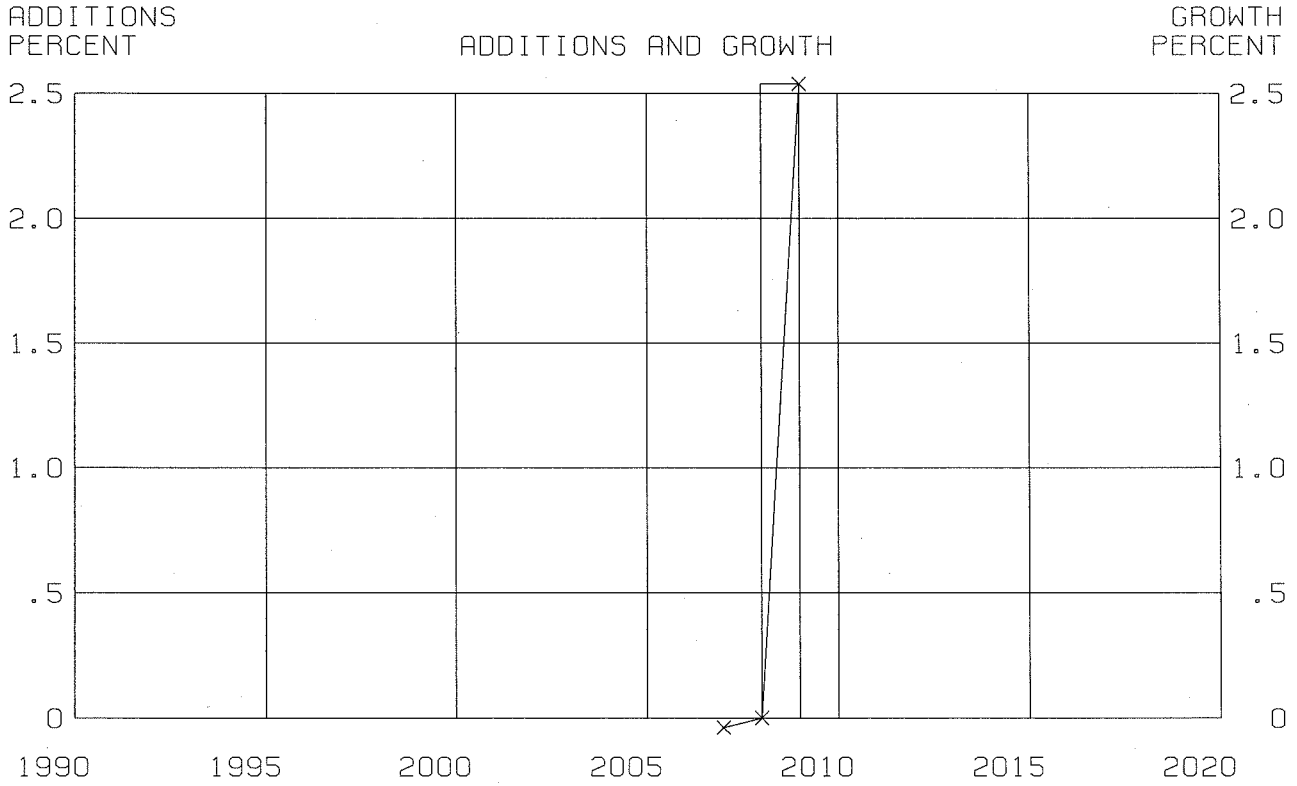
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 ACCOUNT 320.11 PURIFICATION SYSTEM - EQUIPMENT
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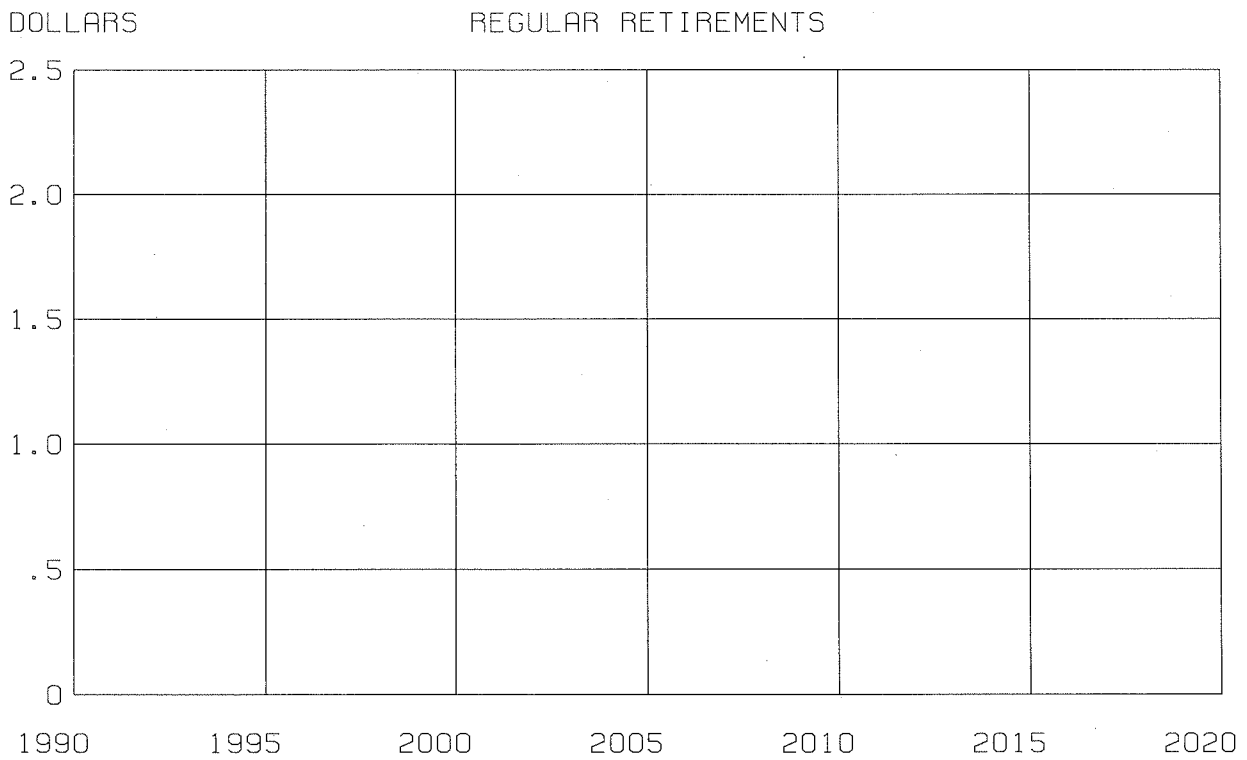
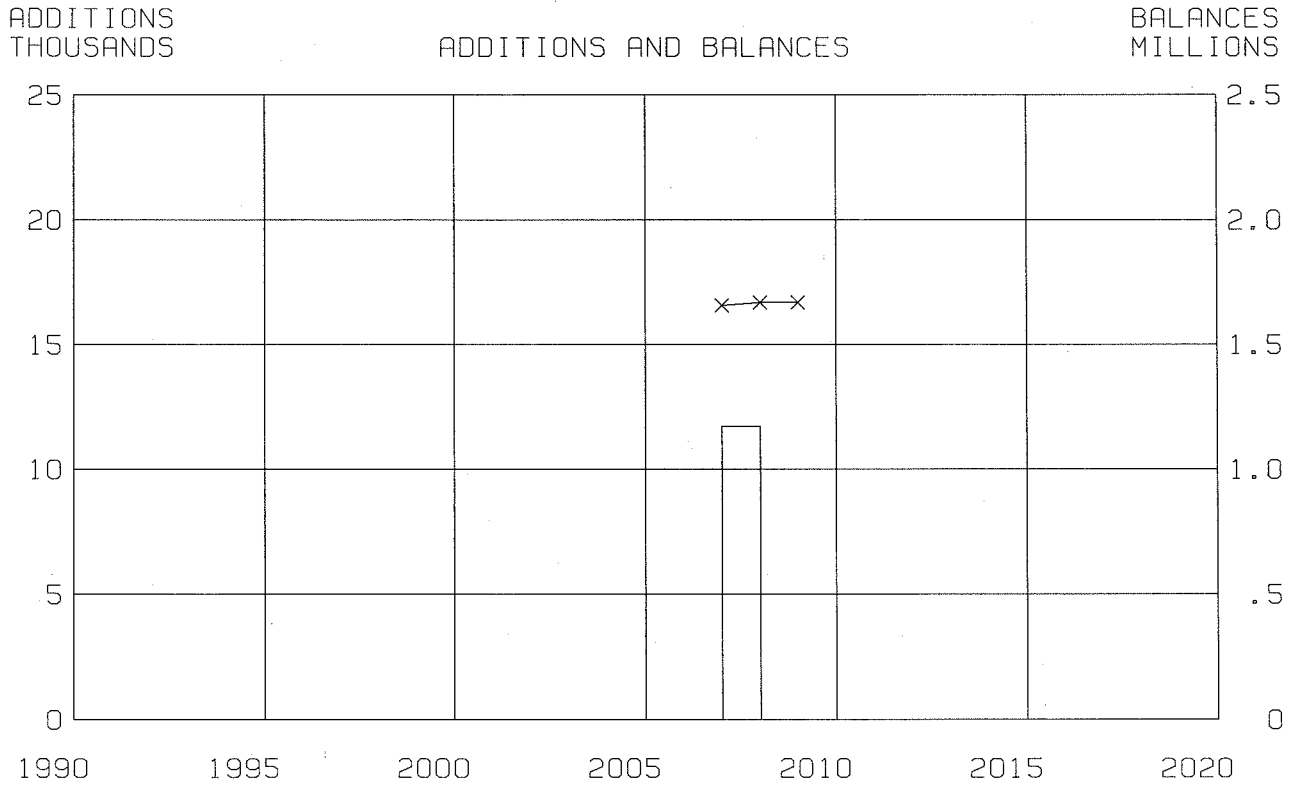
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 ACCOUNT 320.20 PURIFICATION SYSTEM - FILTER MEDIA
 ANNUAL STATISTICS, DOLLARS



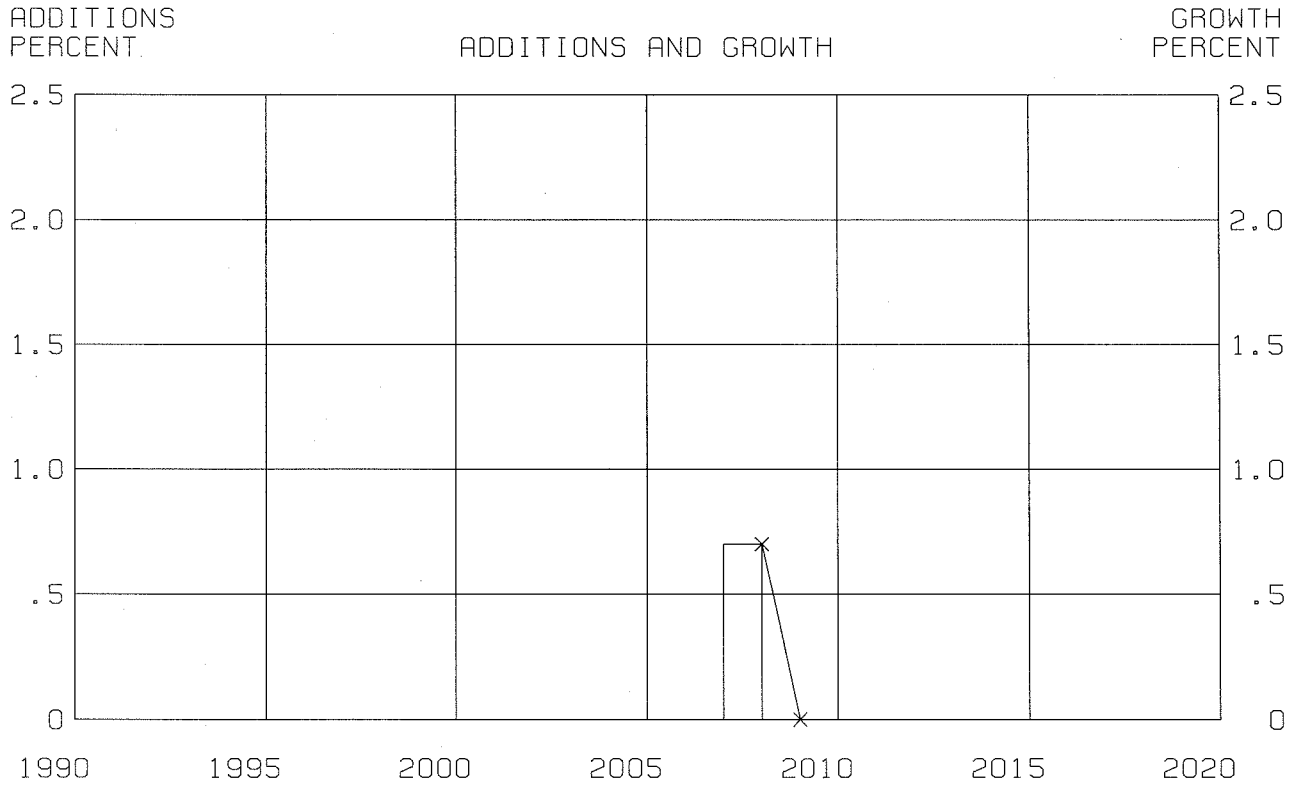
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ACCOUNT 320.20 PURIFICATION SYSTEM - FILTER MEDIA
ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



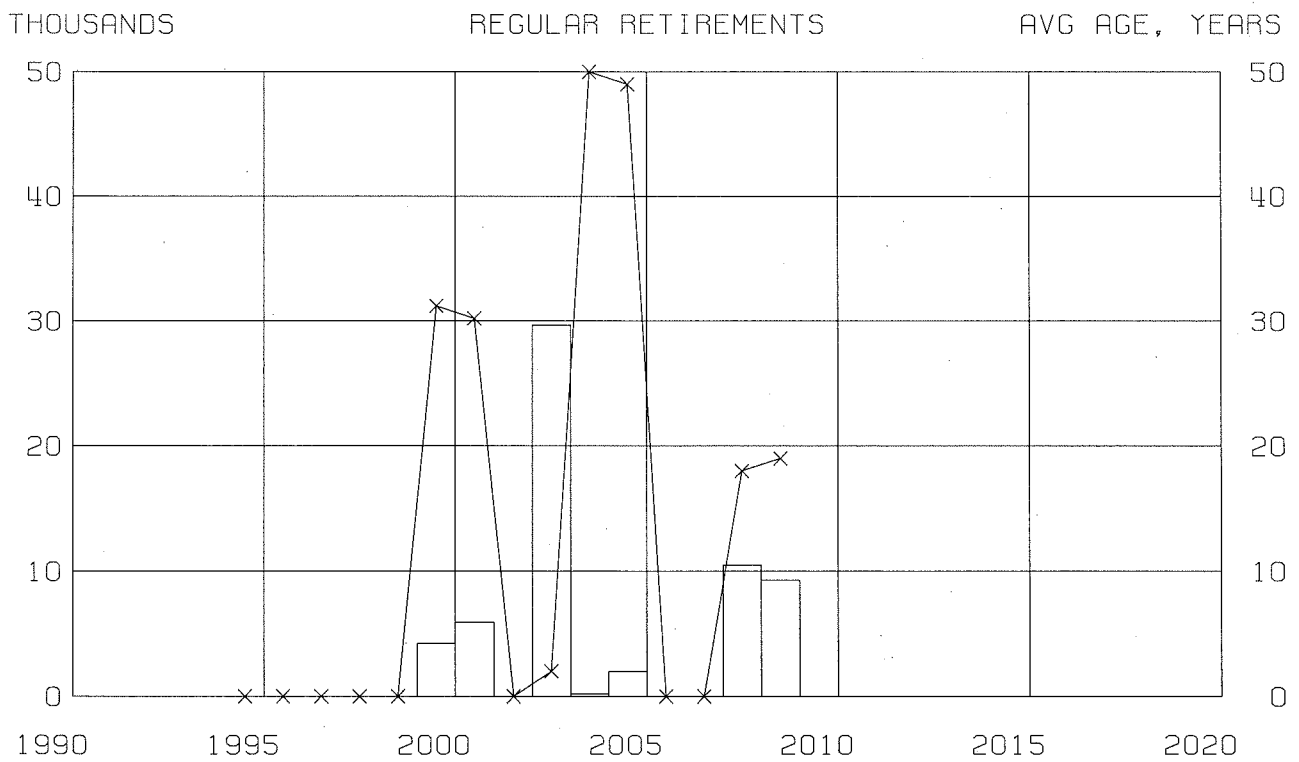
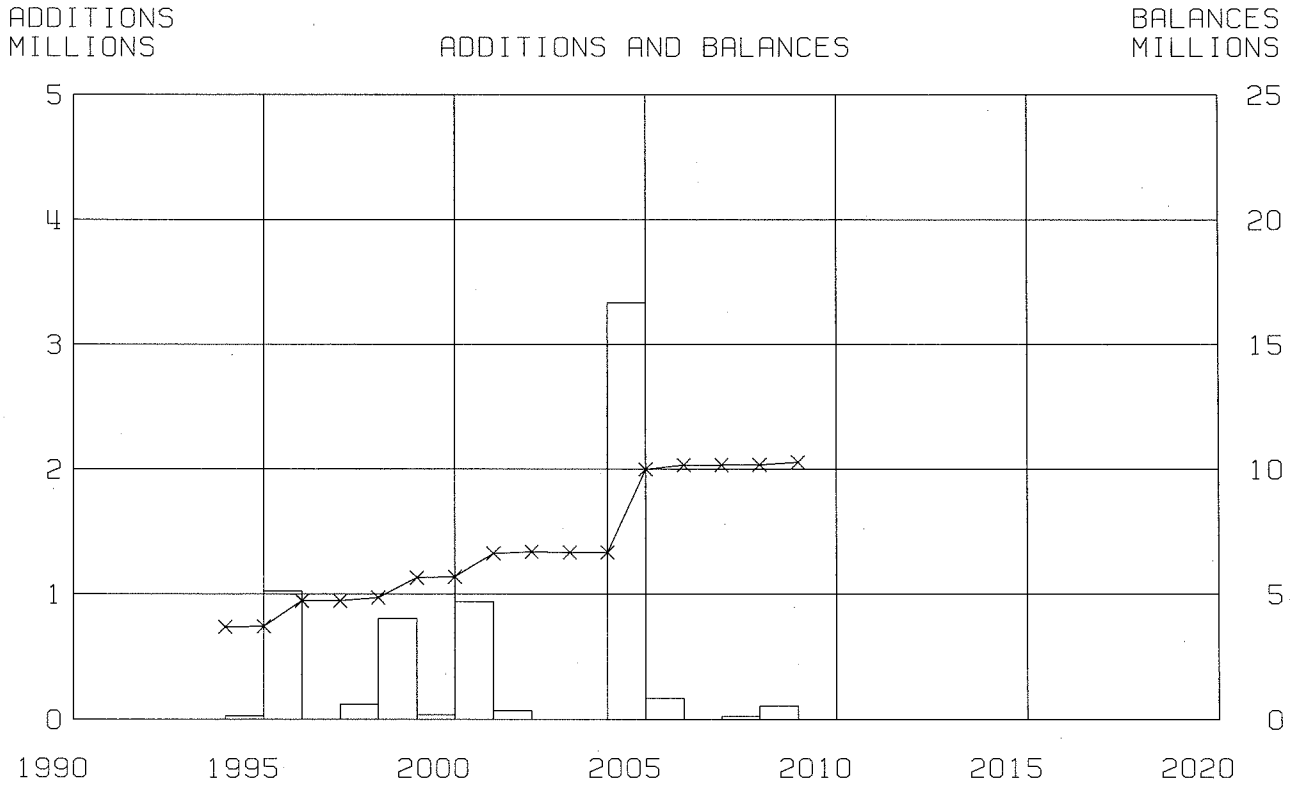
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES
 ANNUAL STATISTICS, DOLLARS



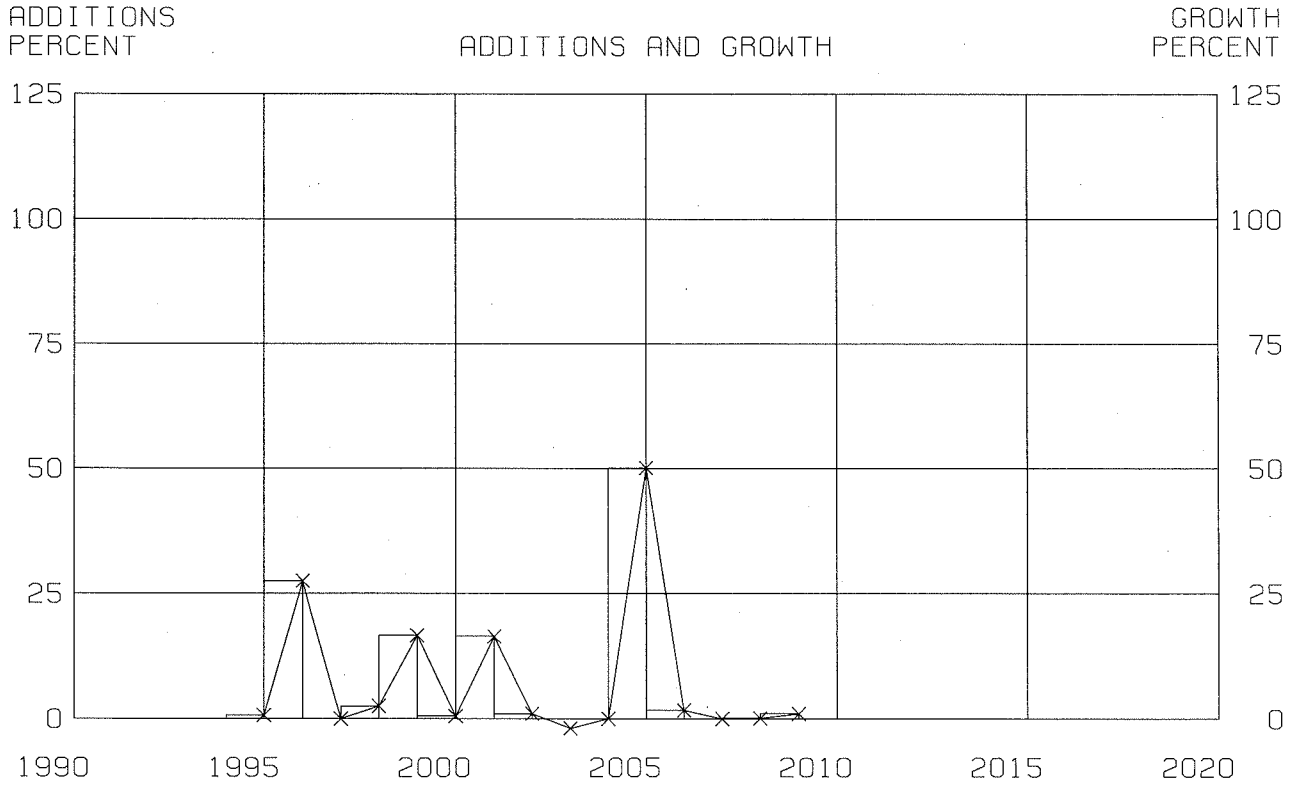
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ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES
ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



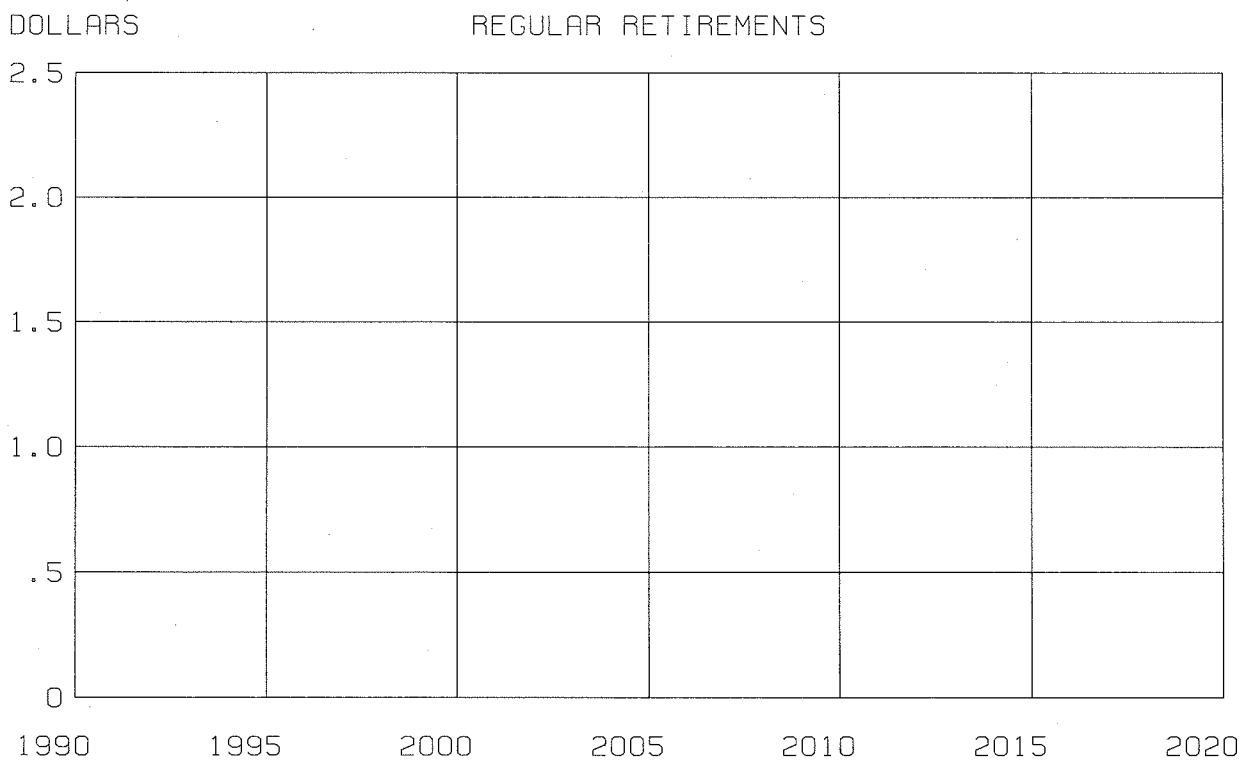
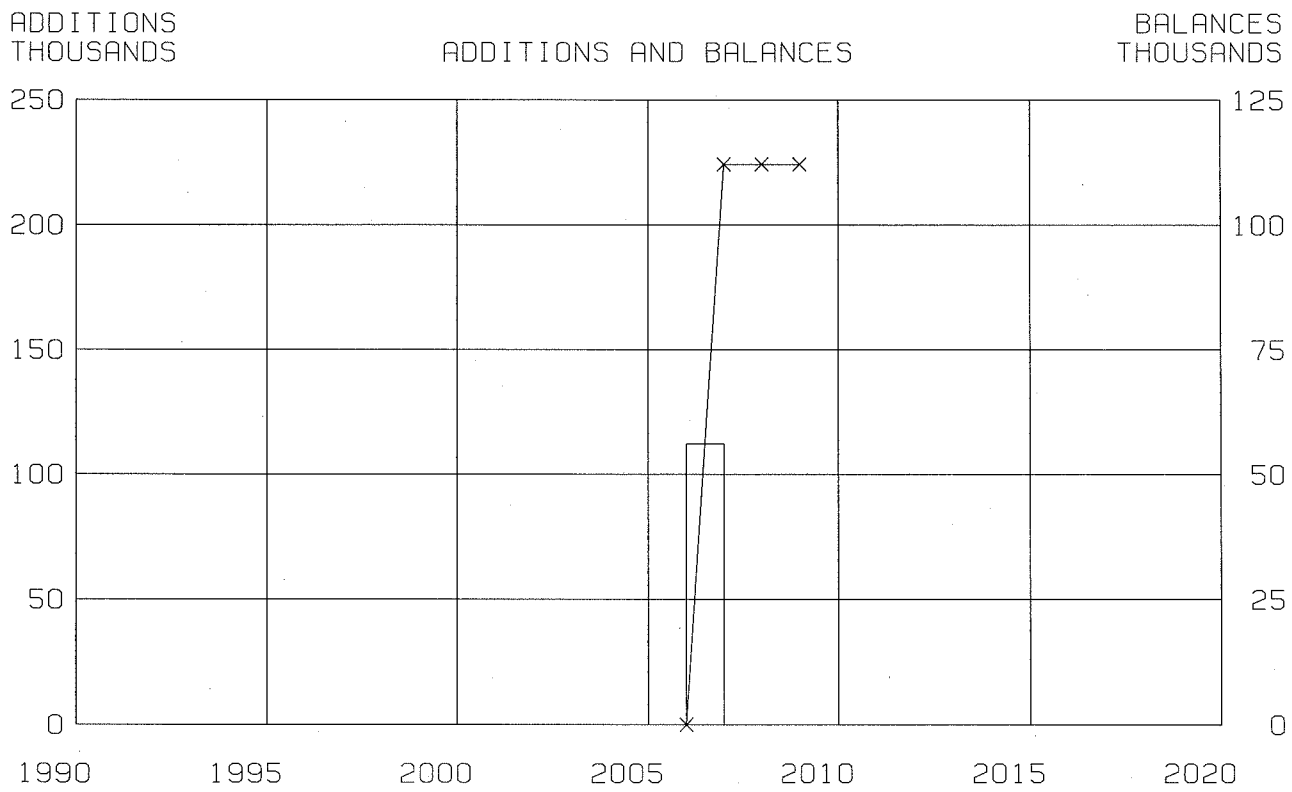
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 ACCOUNT 330.10 ELEVATED TANKS AND STANDPIPES
 ANNUAL STATISTICS, DOLLARS



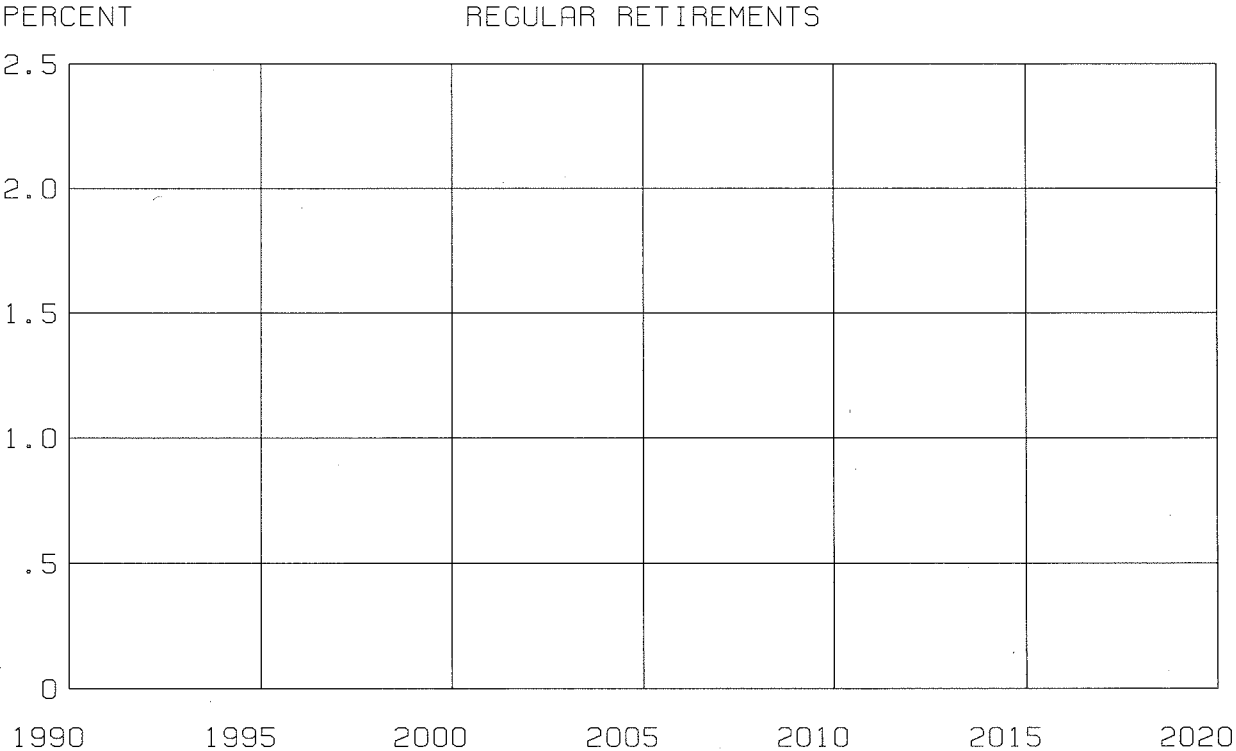
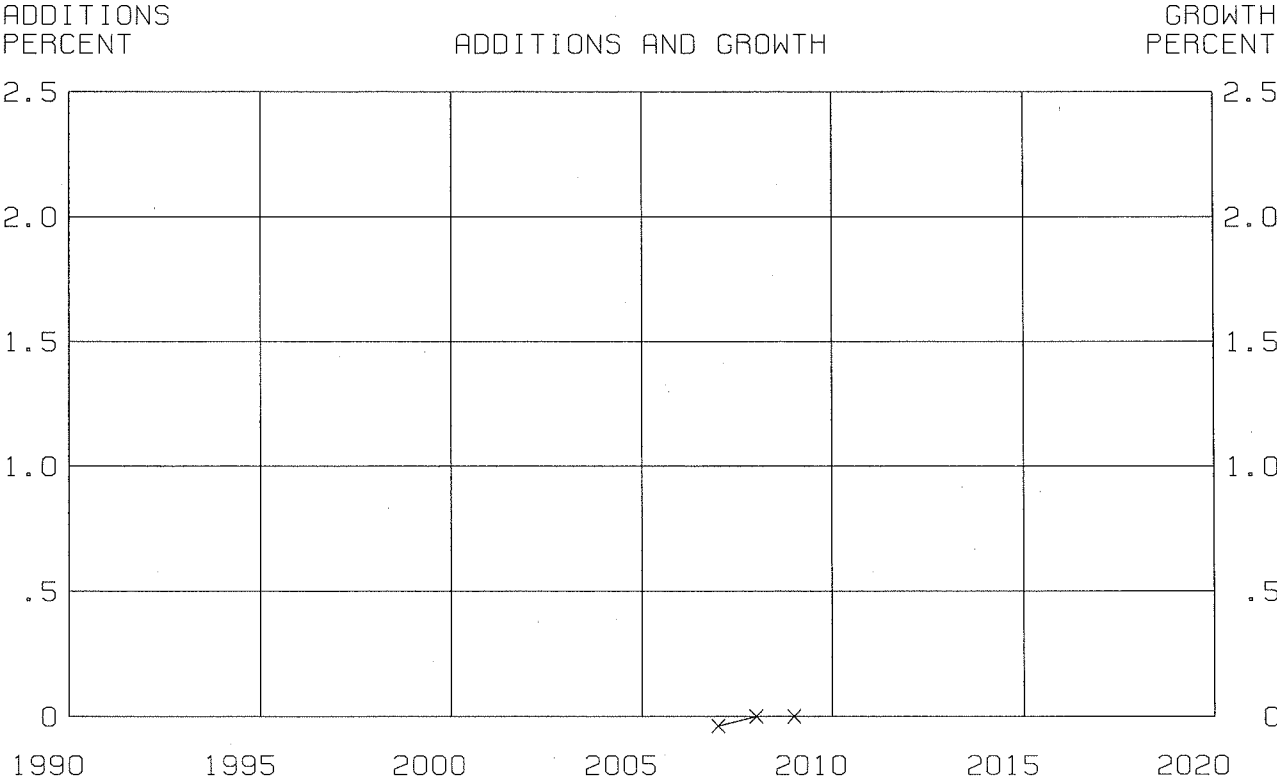
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 ACCOUNT 330.10 ELEVATED TANKS AND STANDPIPES
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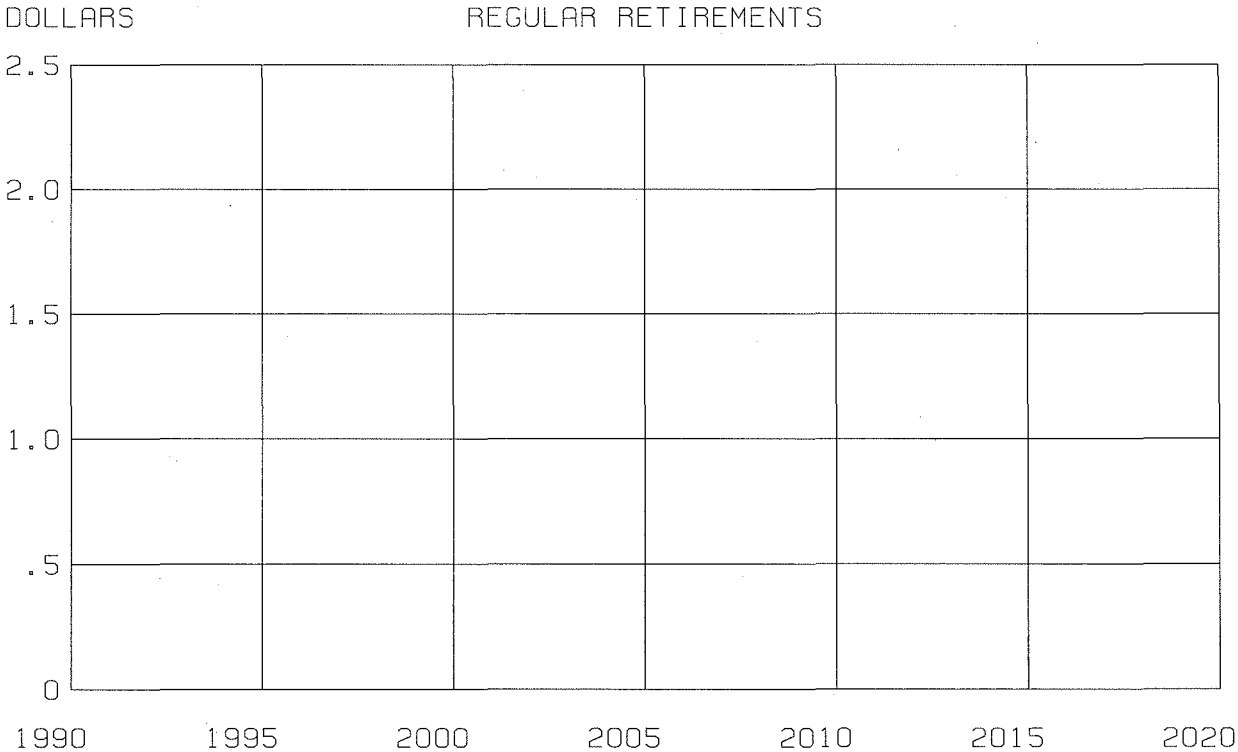
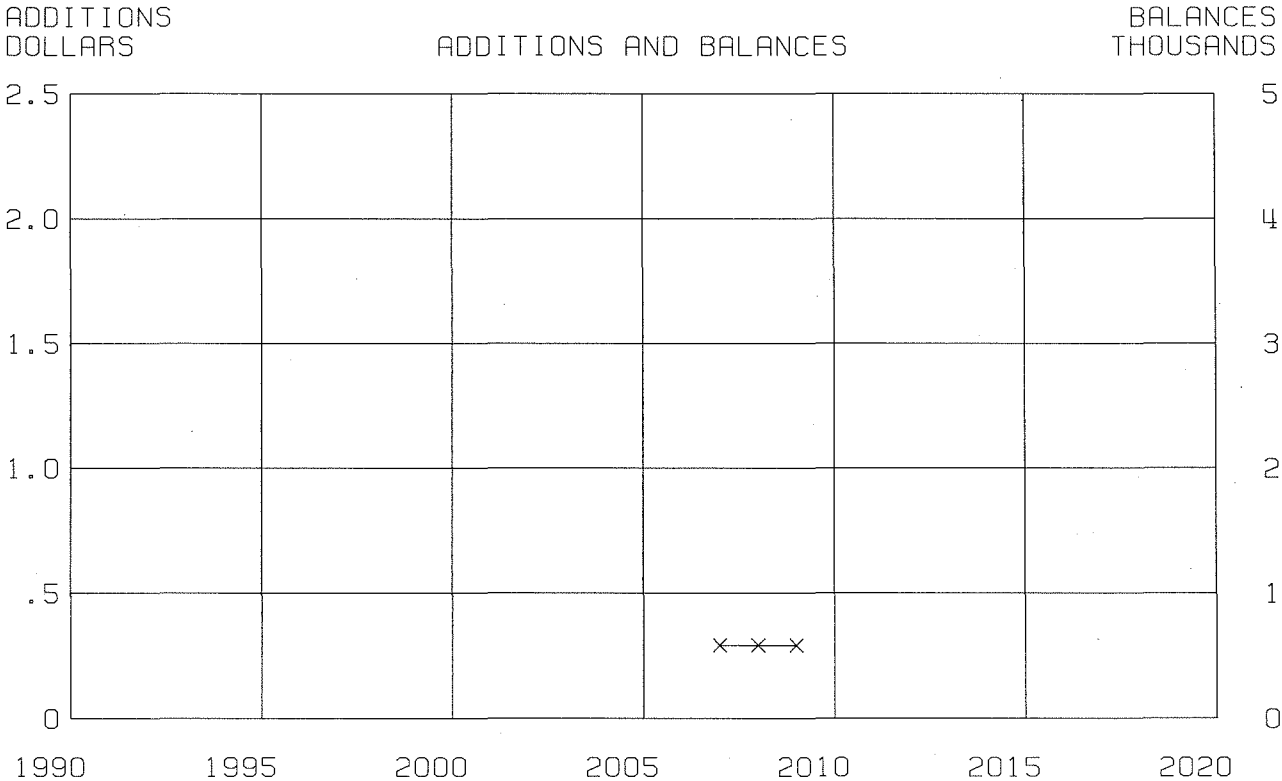
KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 330.20 GROUND LEVEL FACILITIES
ANNUAL STATISTICS, DOLLARS



KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 330.20 GROUND LEVEL FACILITIES
ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE

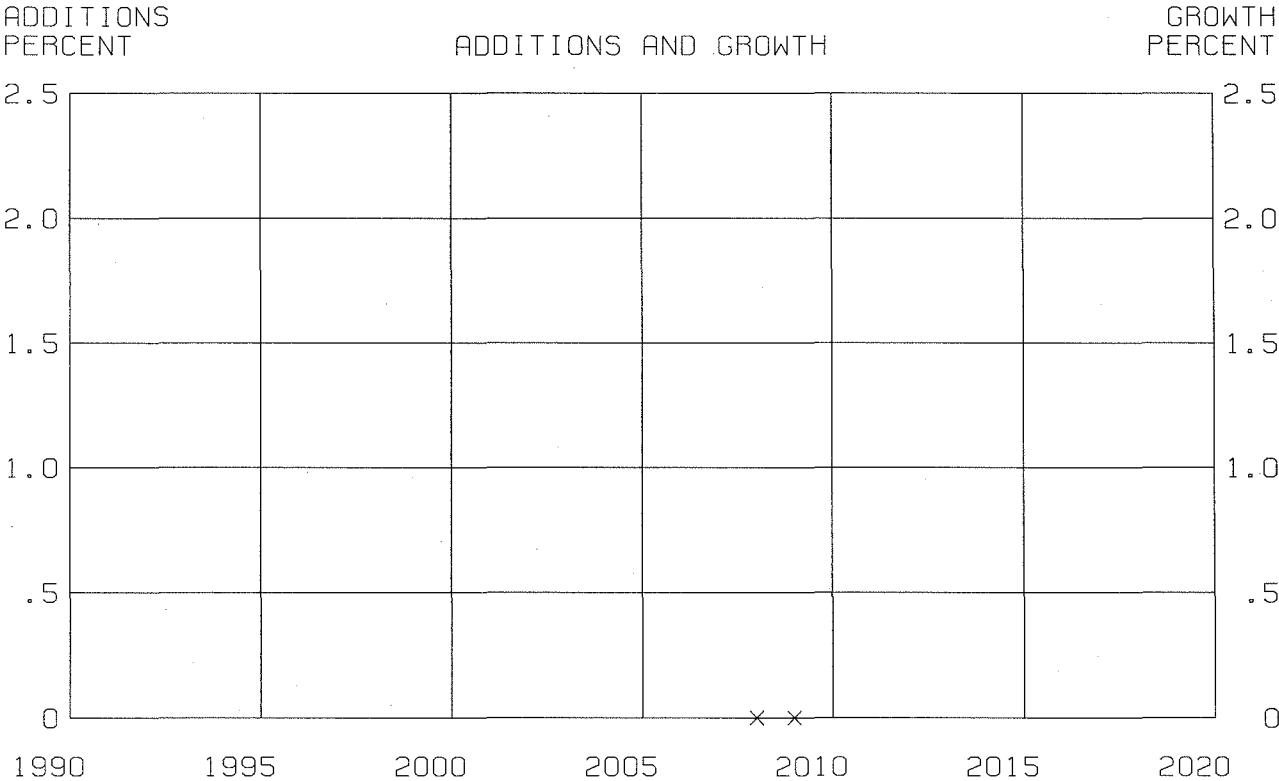


KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 330.40 CLEARWELLS
ANNUAL STATISTICS, DOLLARS

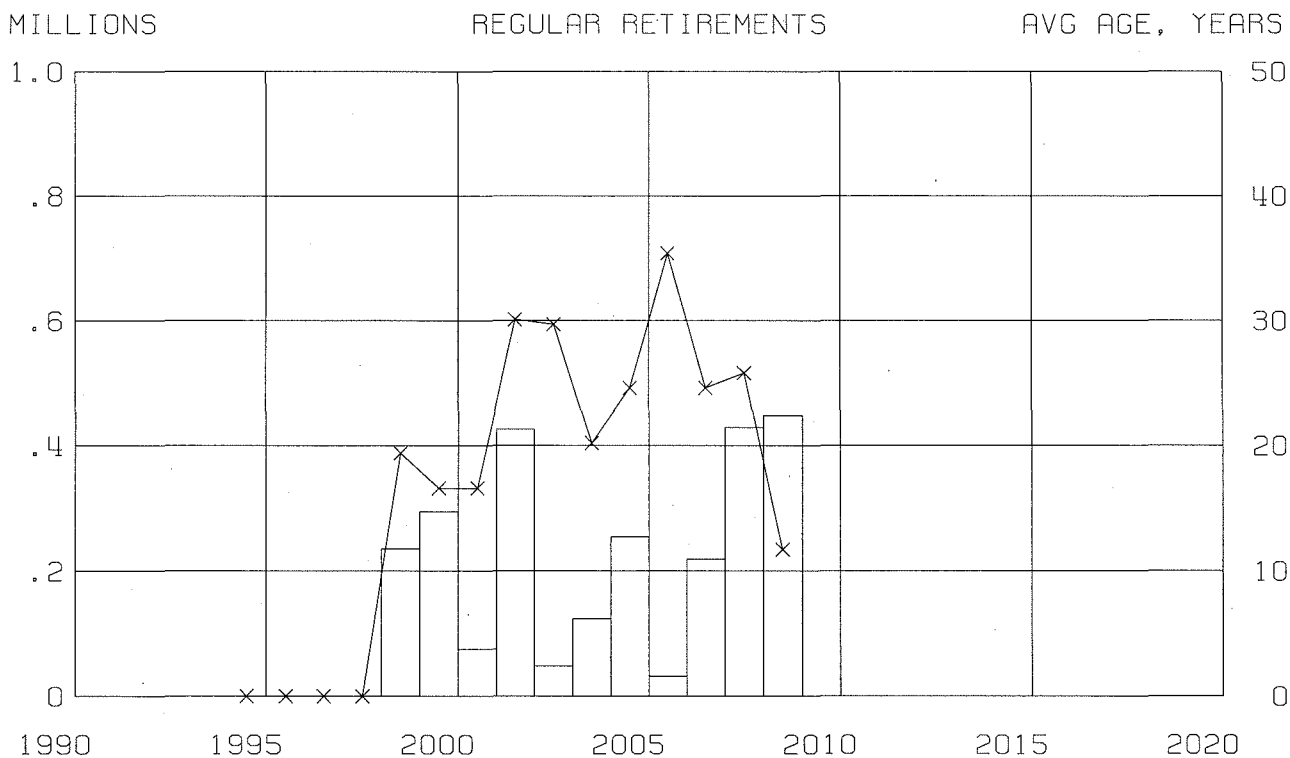
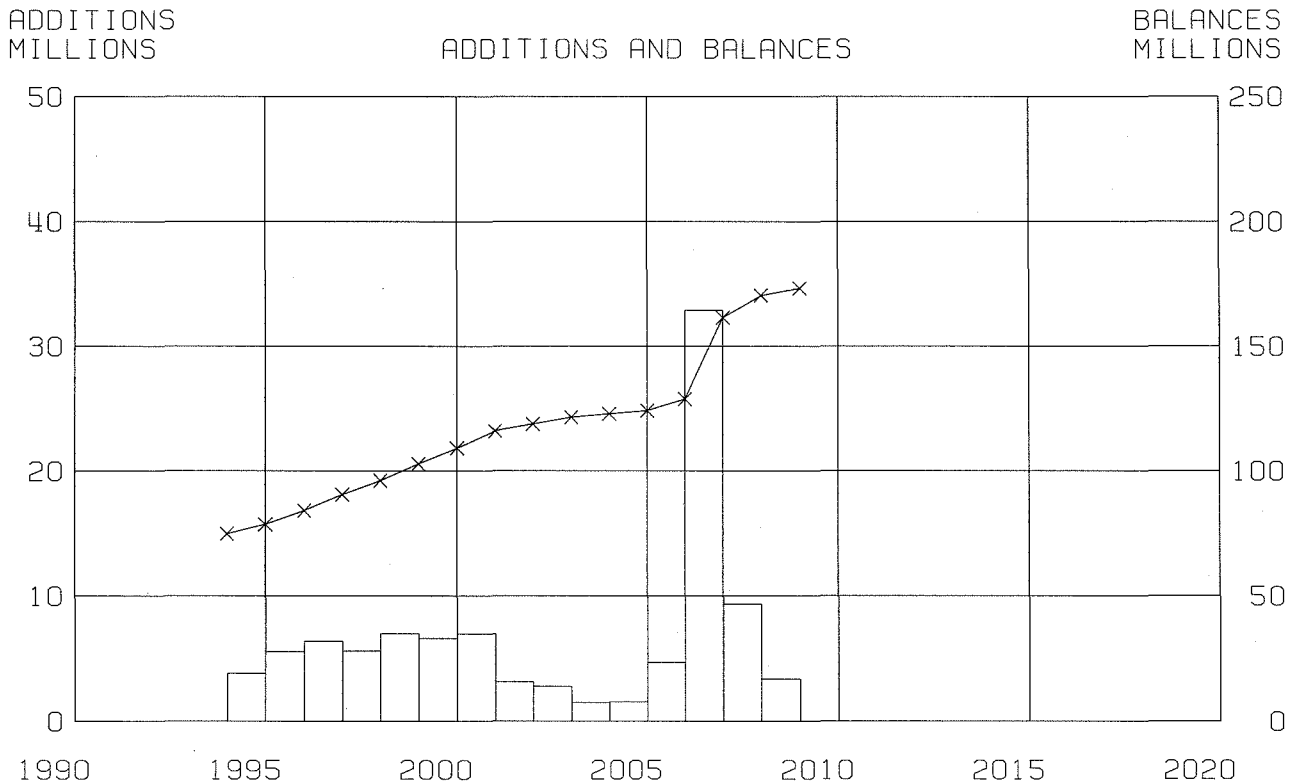


KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 330.40 CLEARWELLS

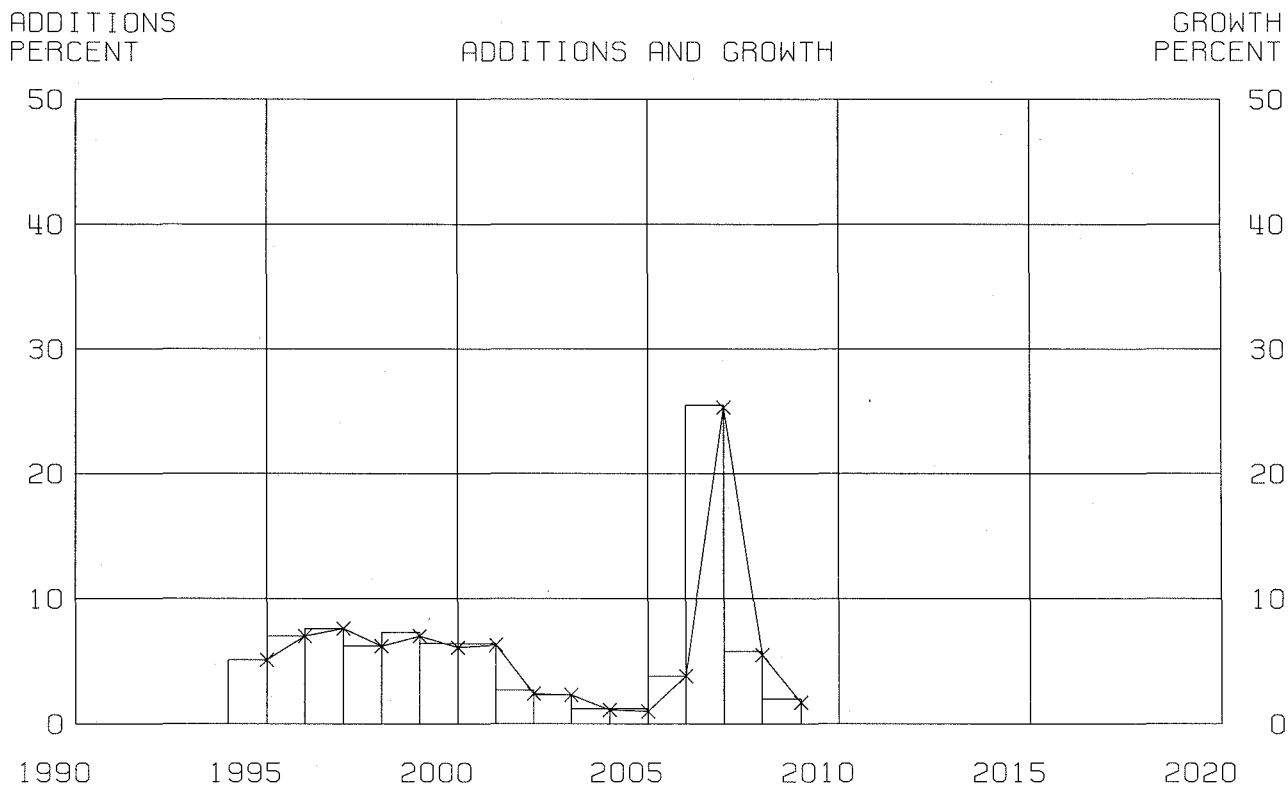
ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



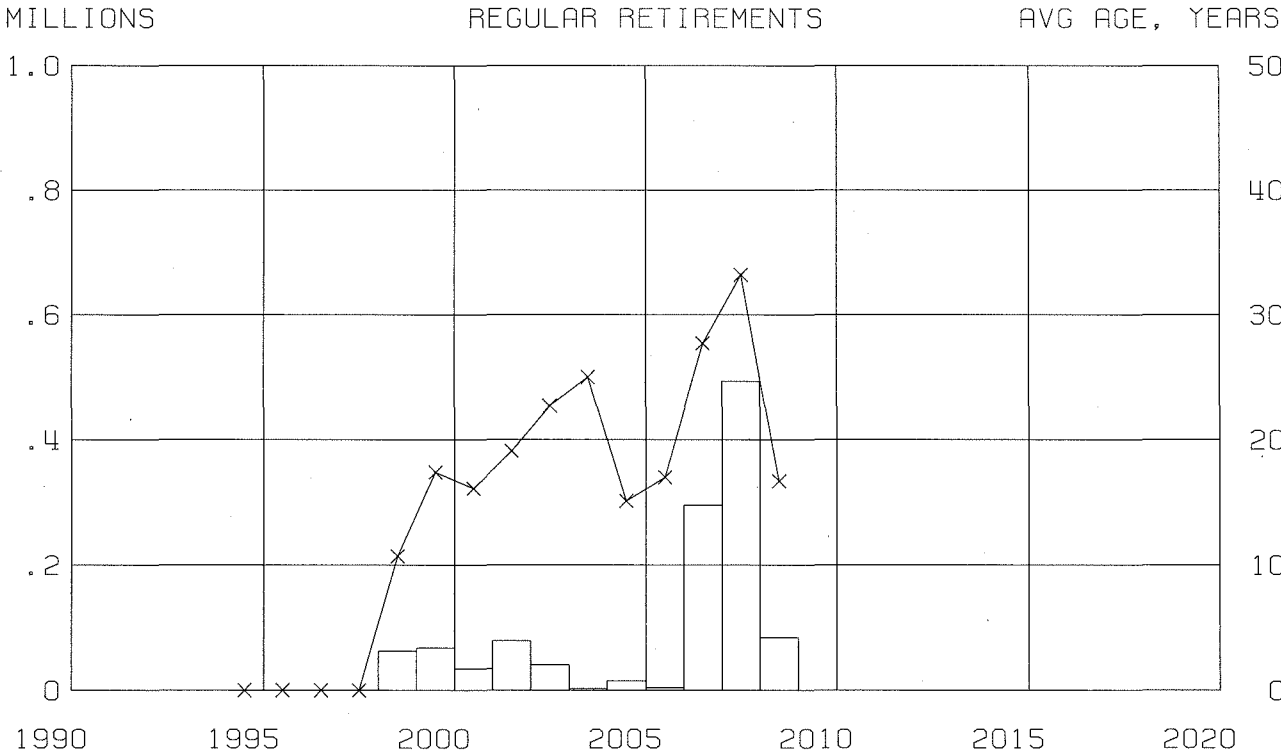
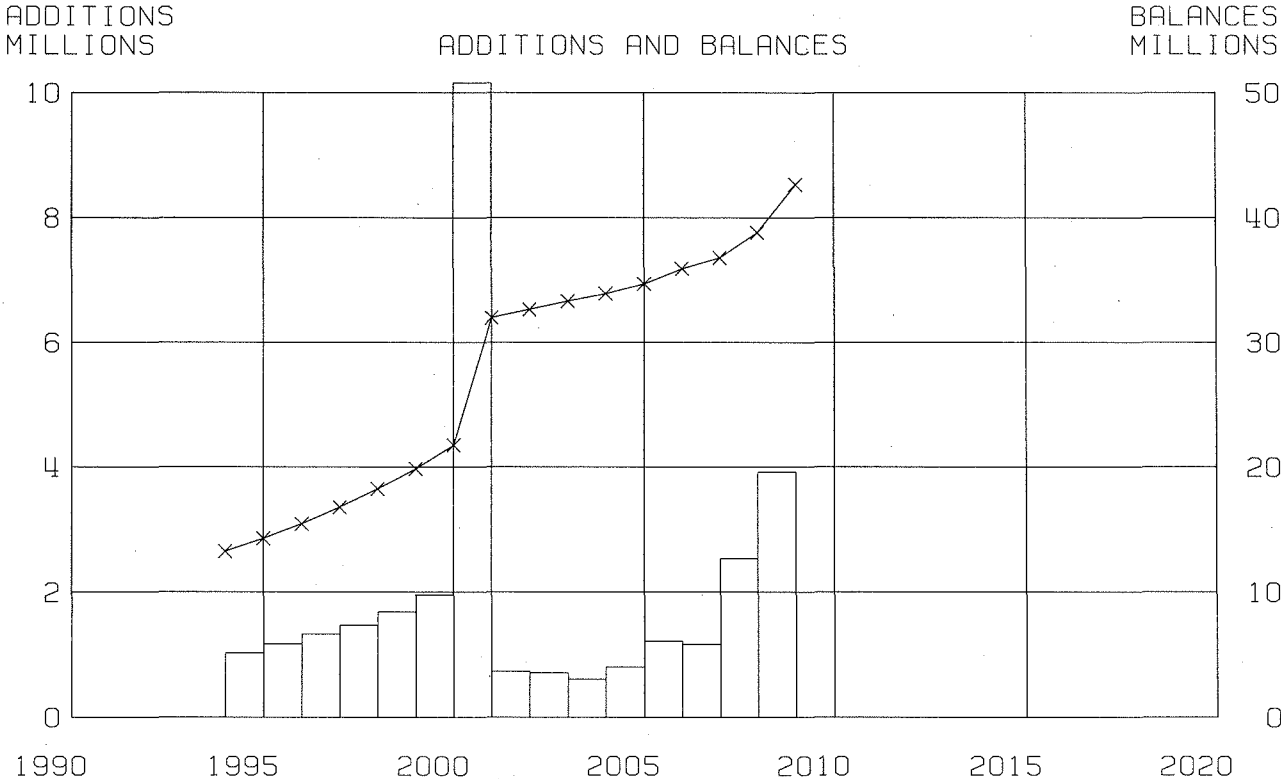
KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 331.00 MAINS AND ACCESSORIES - ALL MAINS
ANNUAL STATISTICS, DOLLARS



KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 331.00 MAINS AND ACCESSORIES - ALL MAINS
ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE

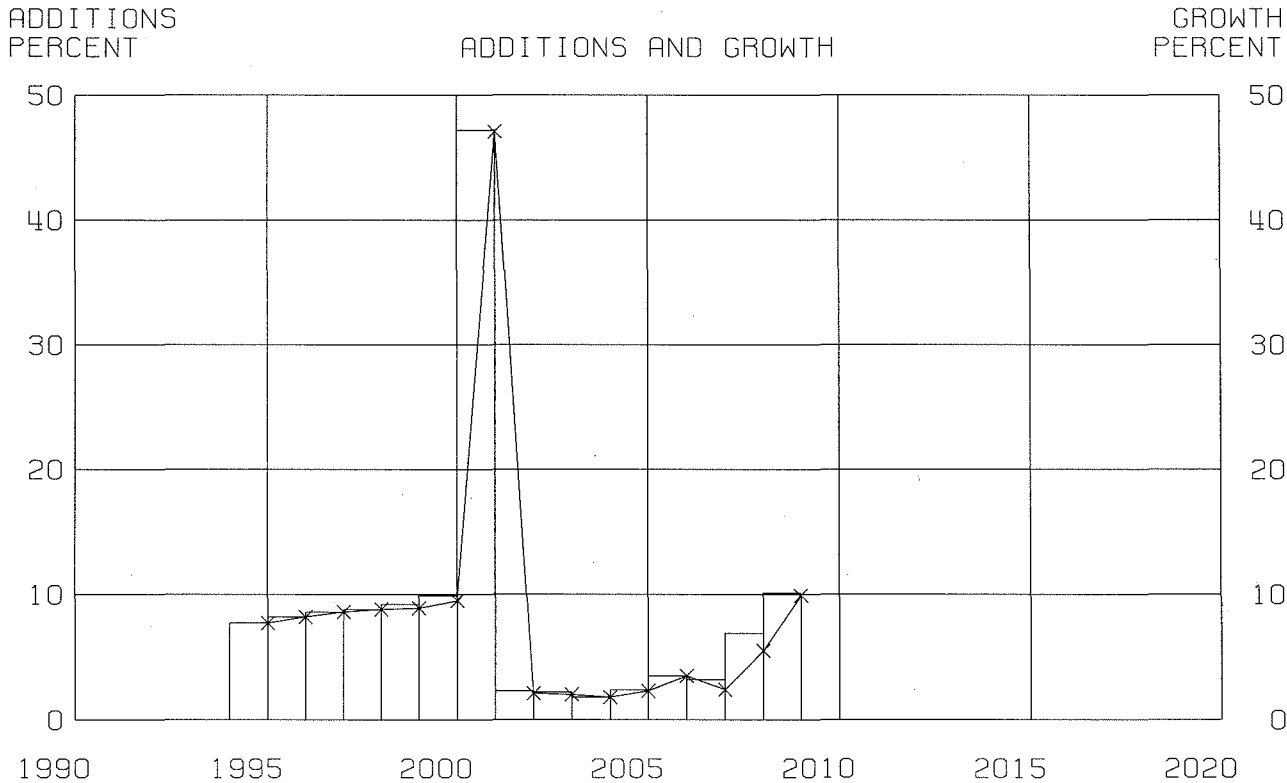


KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 333.00 SERVICES
ANNUAL STATISTICS, DOLLARS

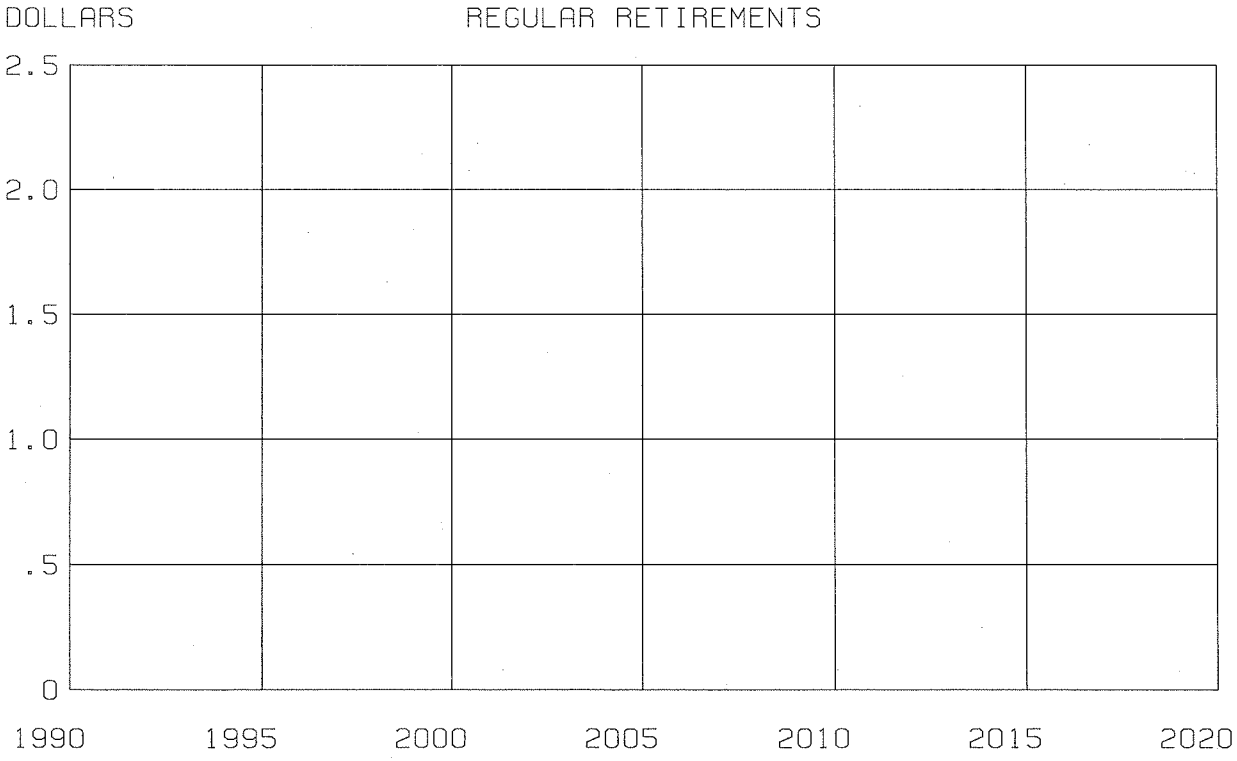
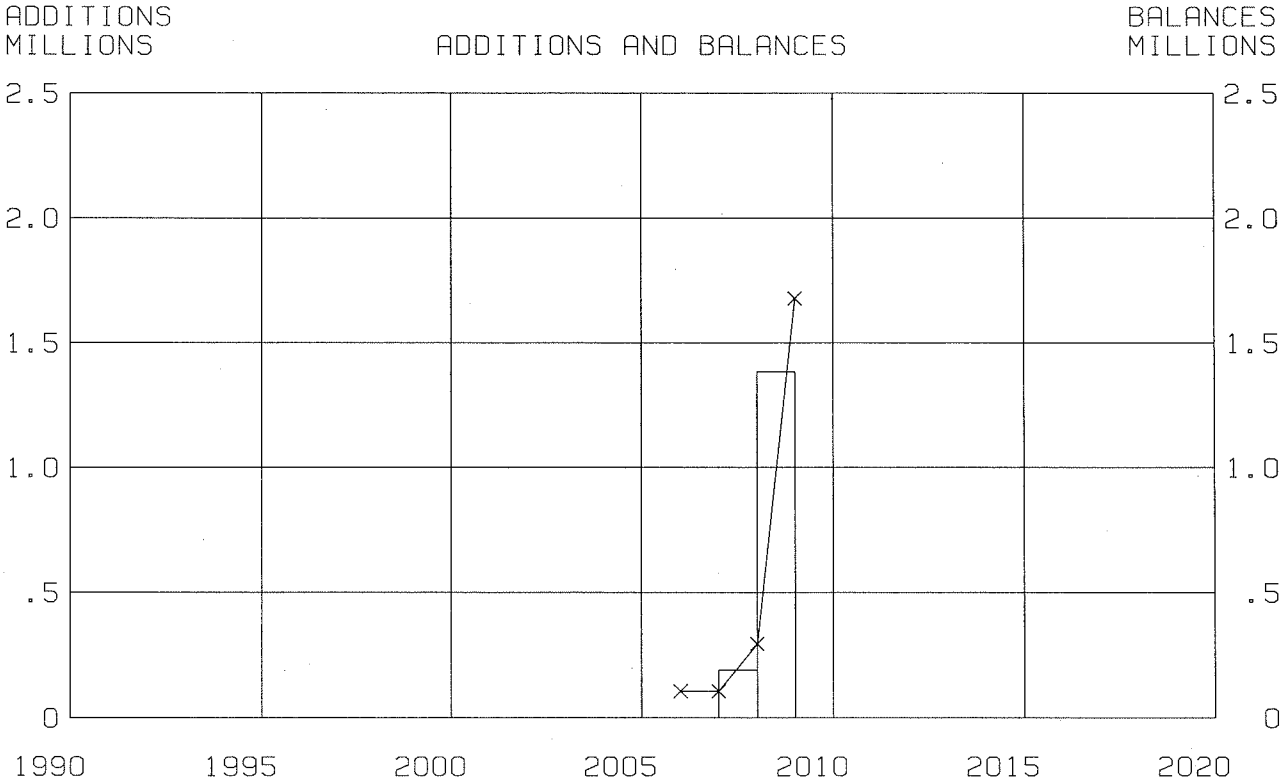


KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 333.00 SERVICES

ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE

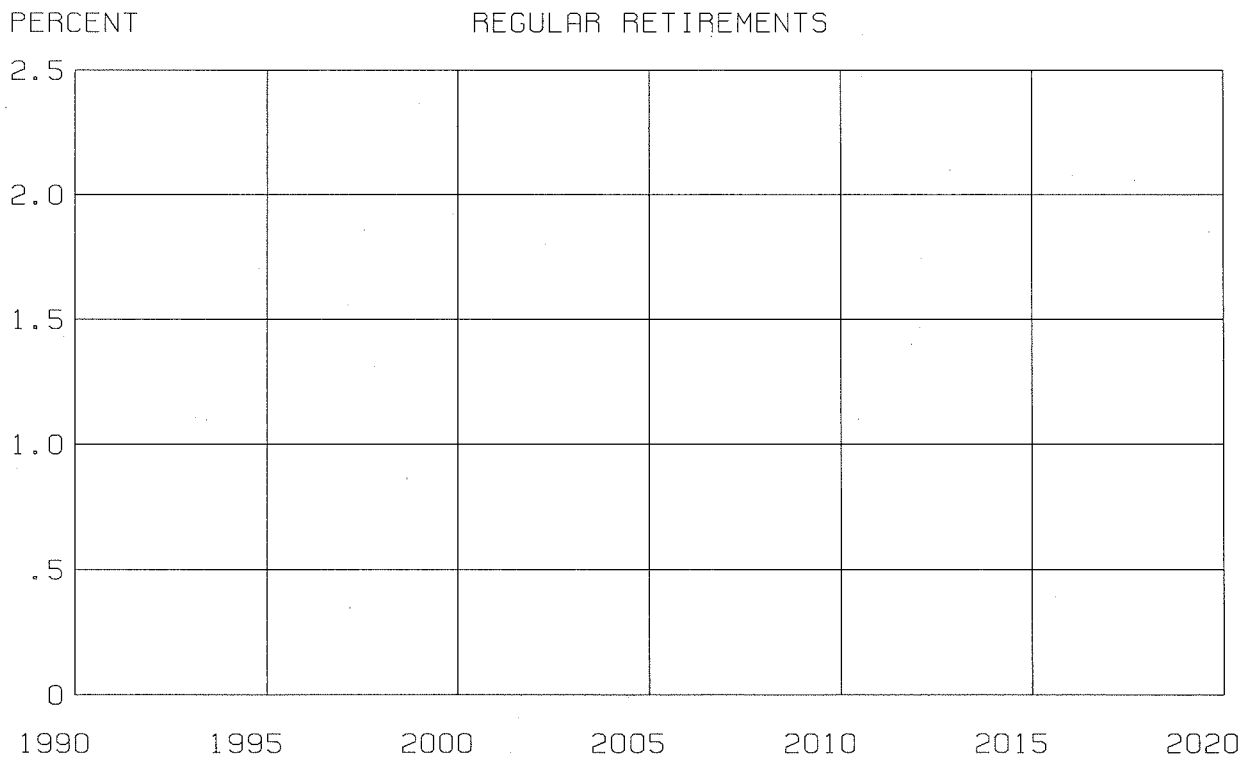
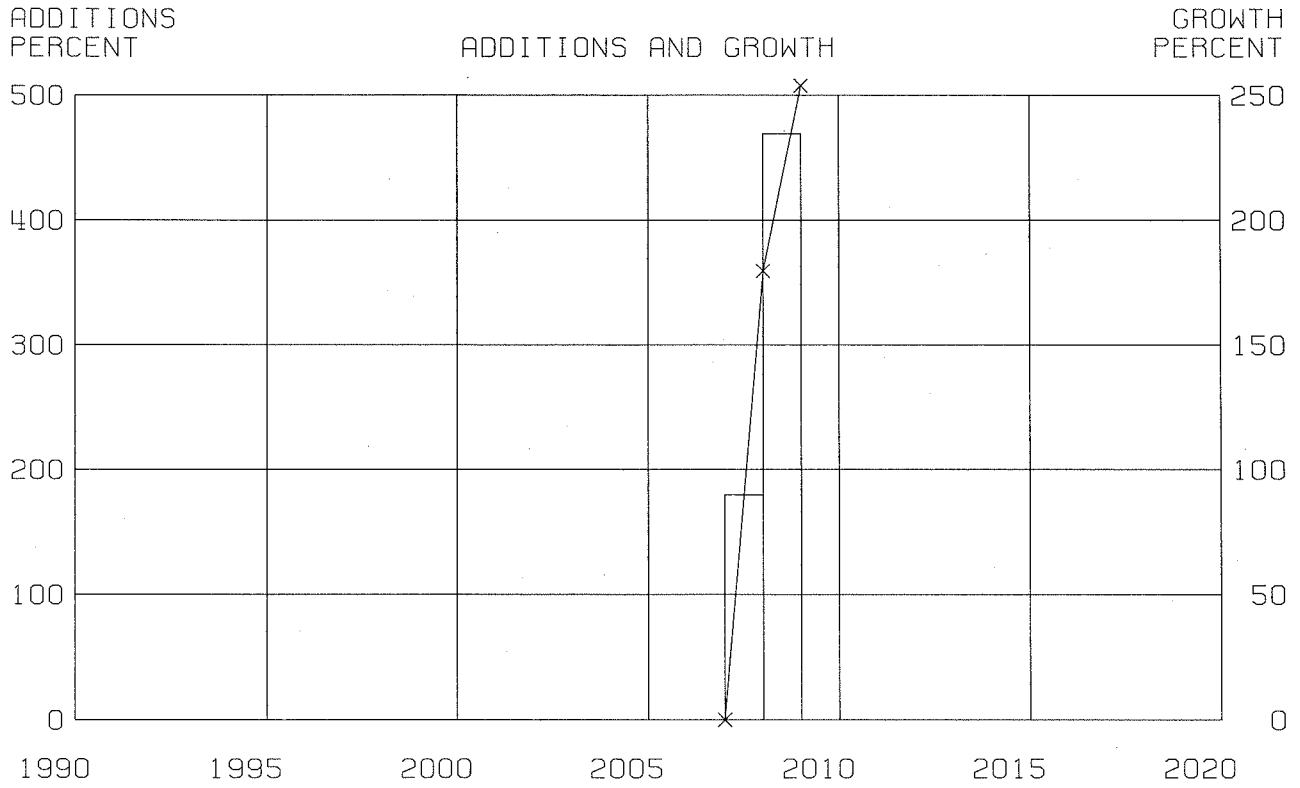


KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 334.10 METERS
ANNUAL STATISTICS, DOLLARS

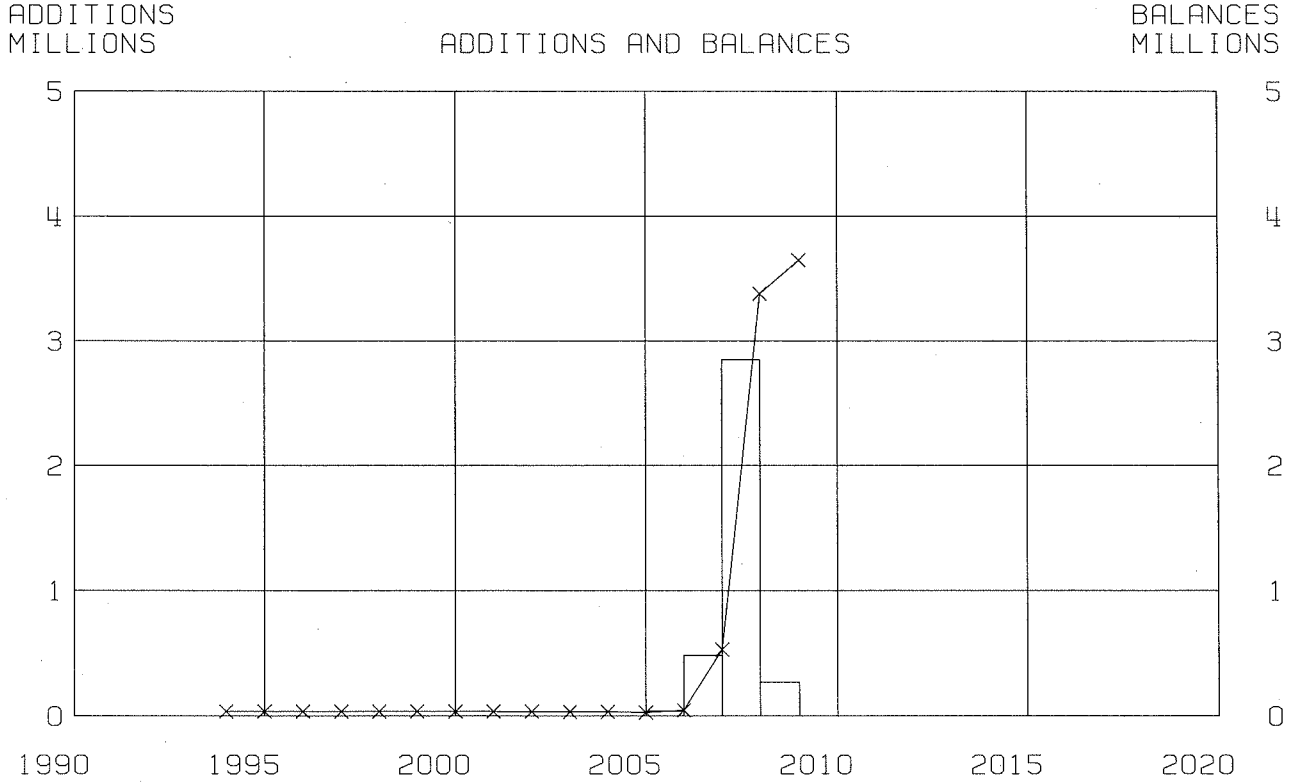


KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 334.10 METERS

ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE

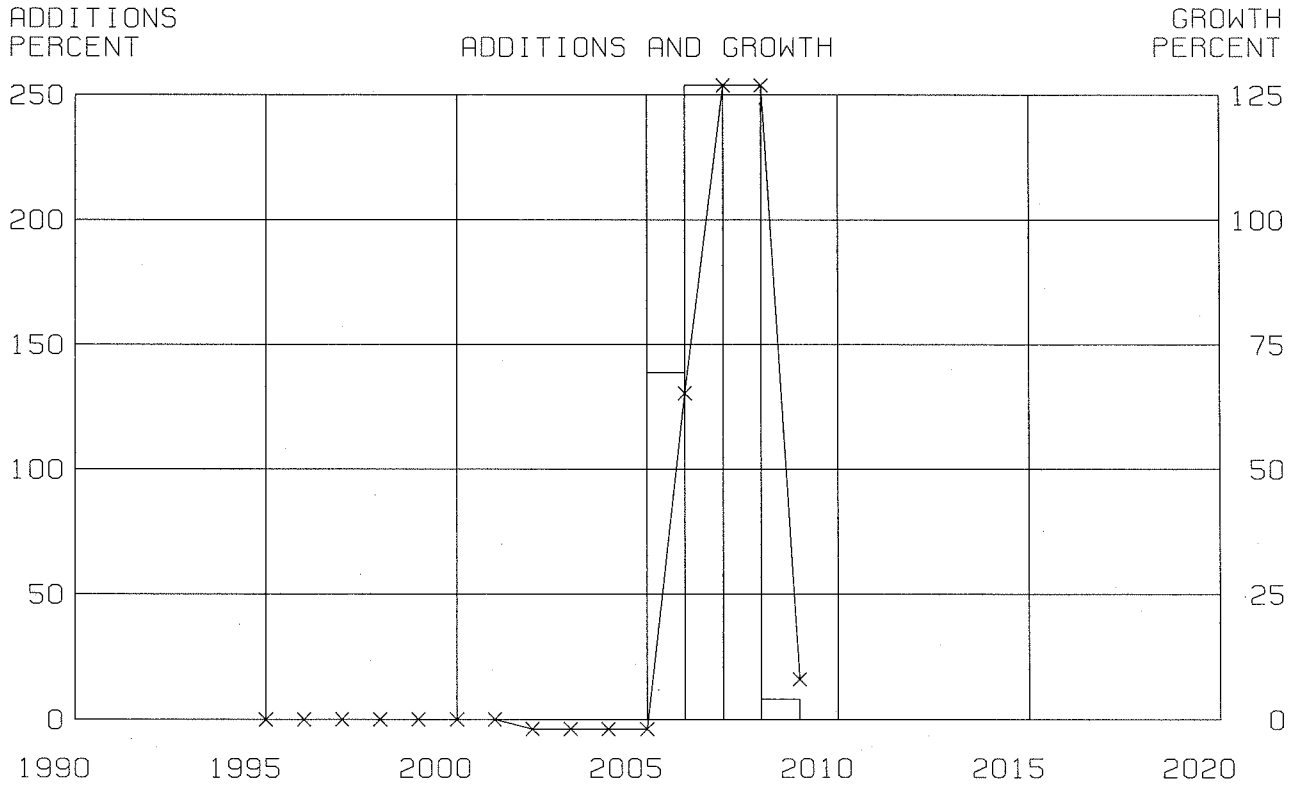


KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 334.11 METERS - BRONZE CASE
 ANNUAL STATISTICS, DOLLARS



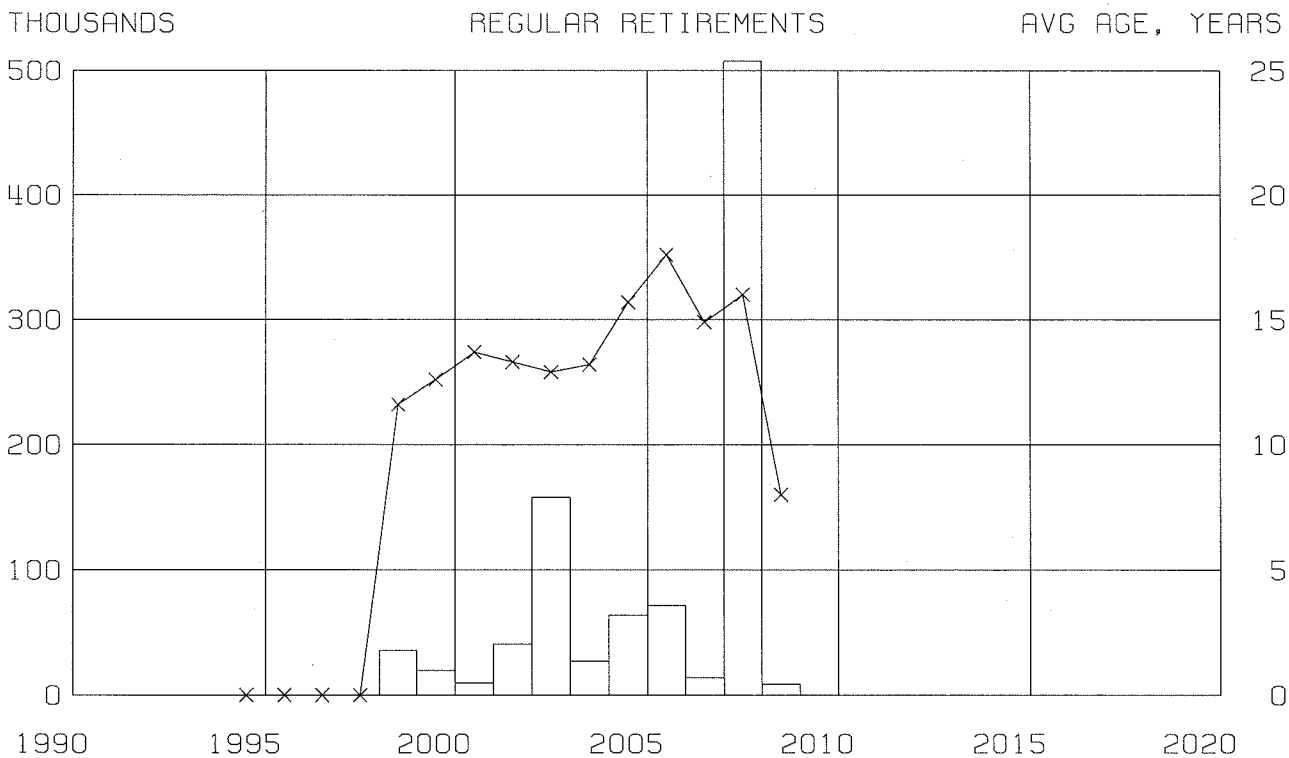
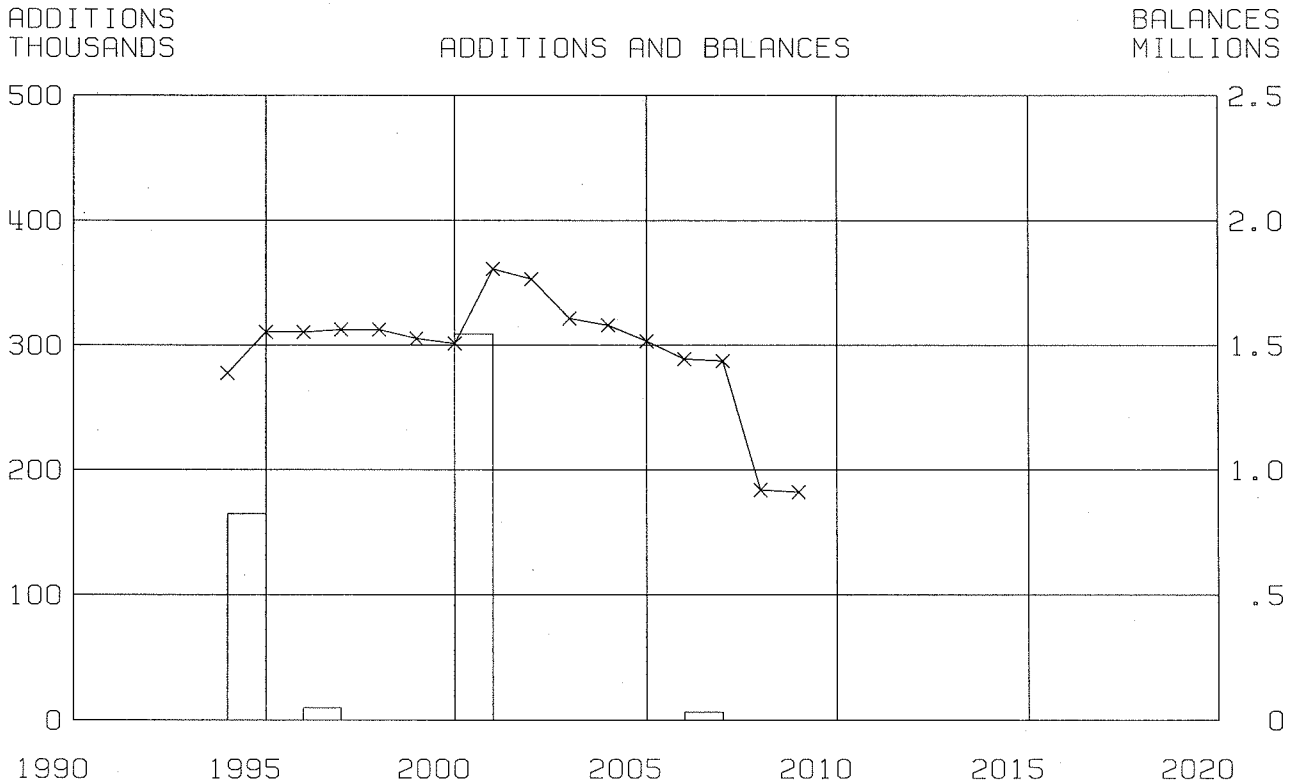
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 334.11 METERS - BRONZE CASE

ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE

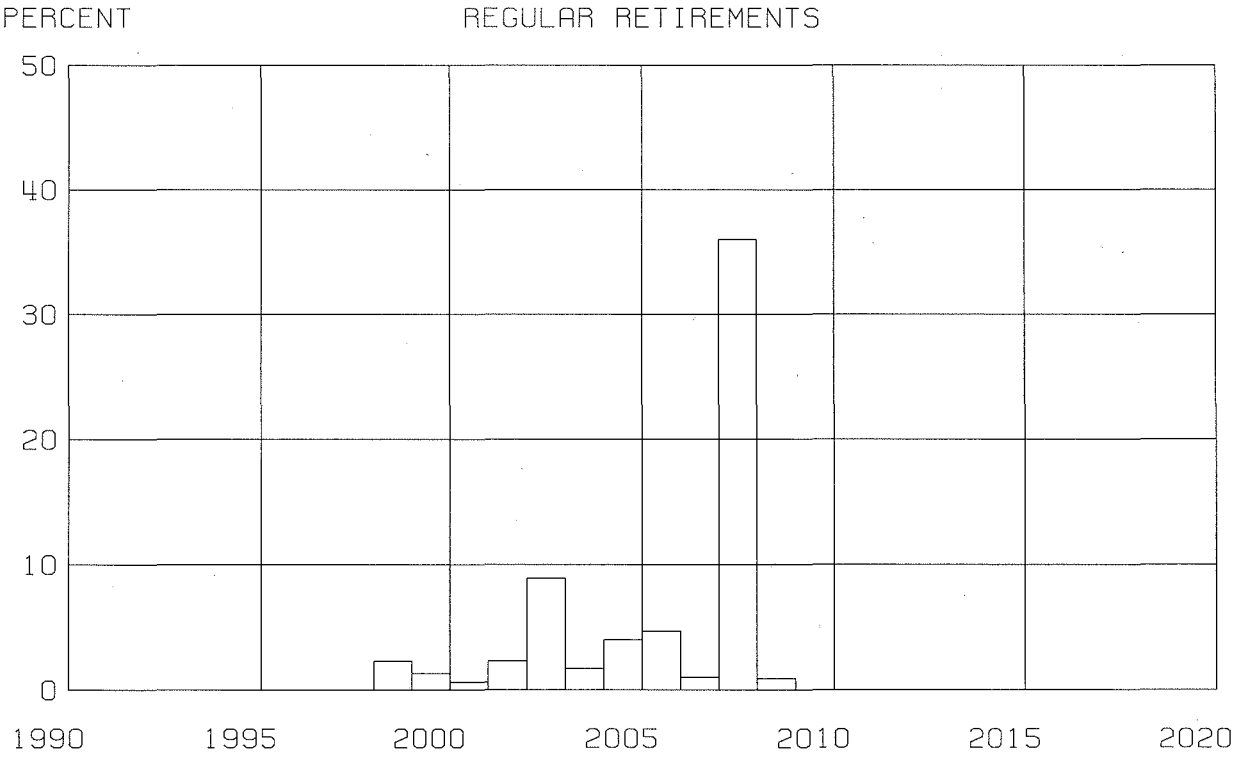
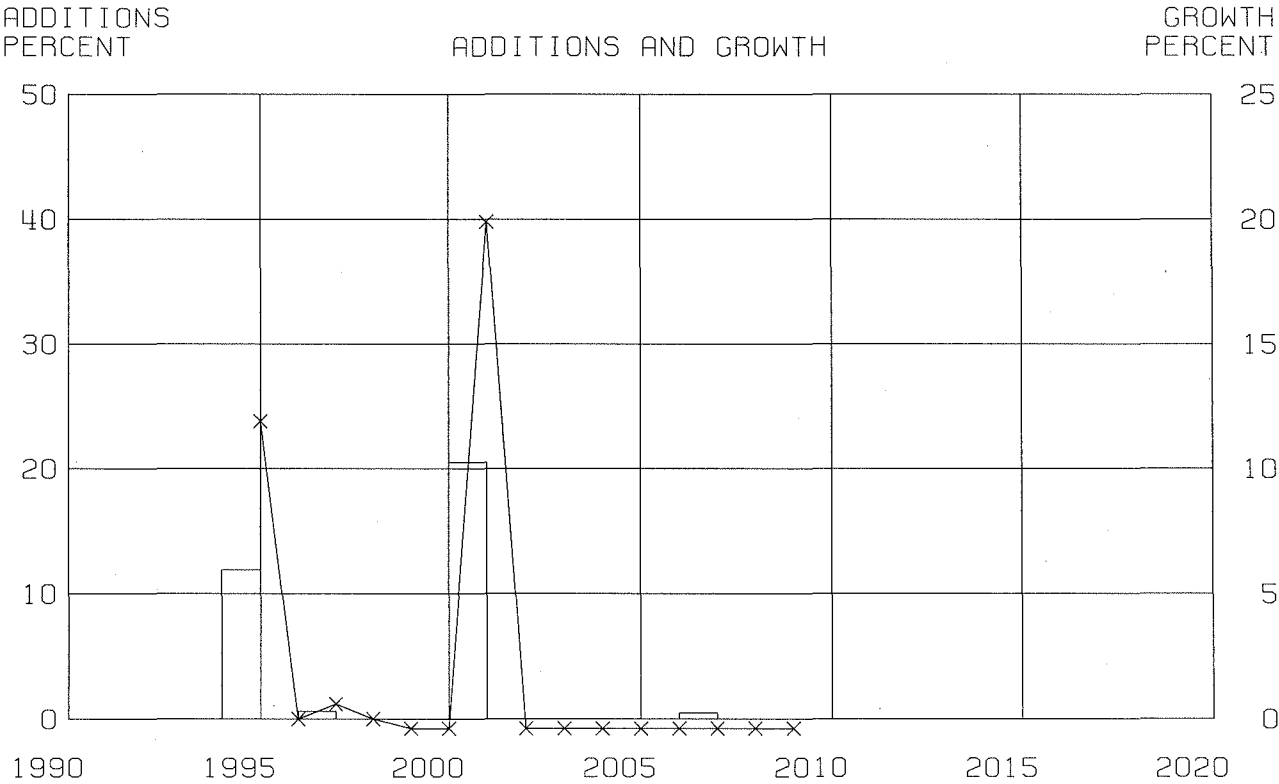


KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 334.12 METERS - PLASTIC CASE

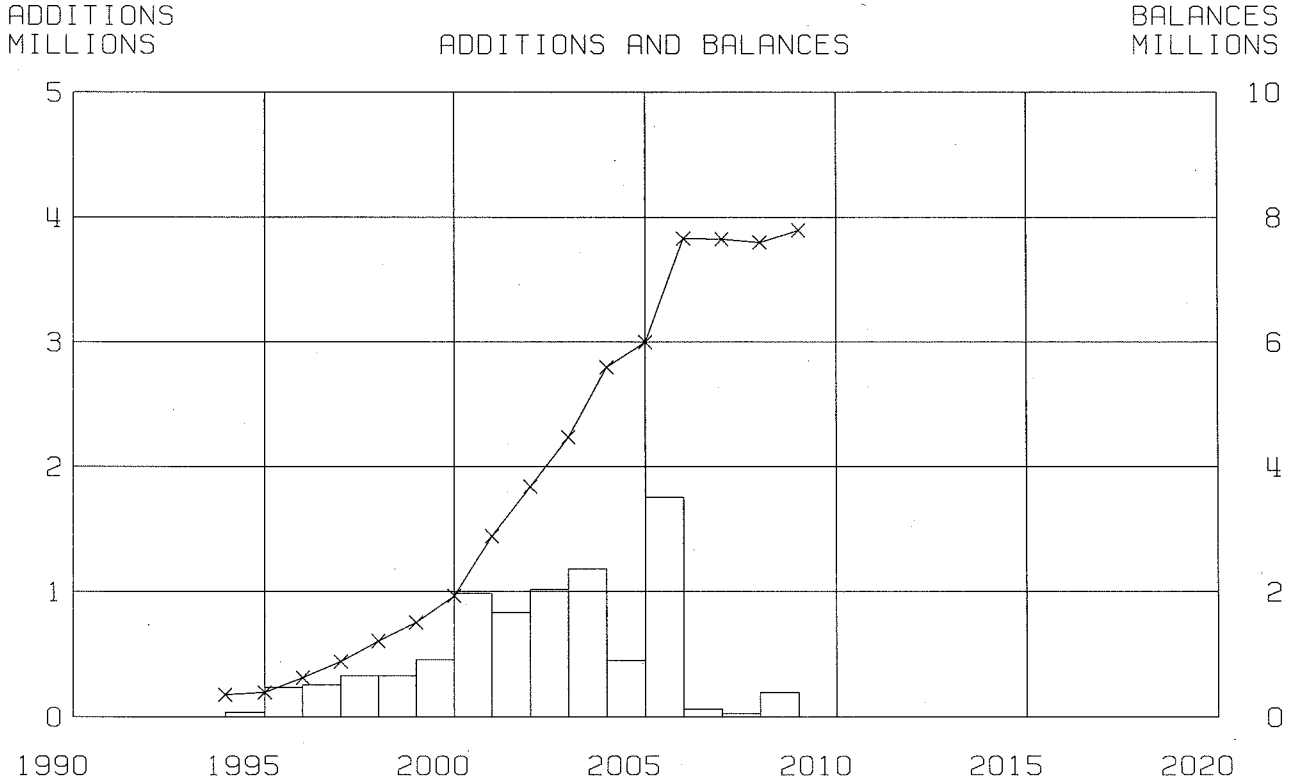
ANNUAL STATISTICS, DOLLARS



KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 334.12 METERS - PLASTIC CASE
ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE

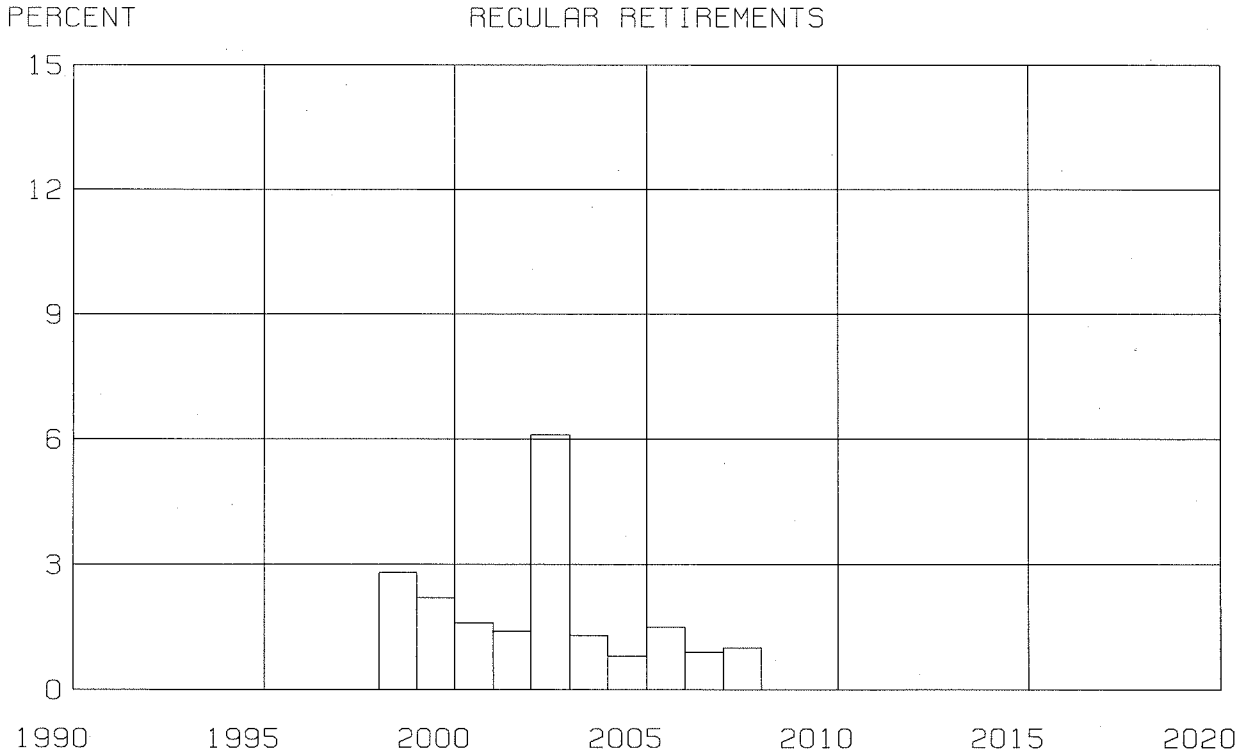
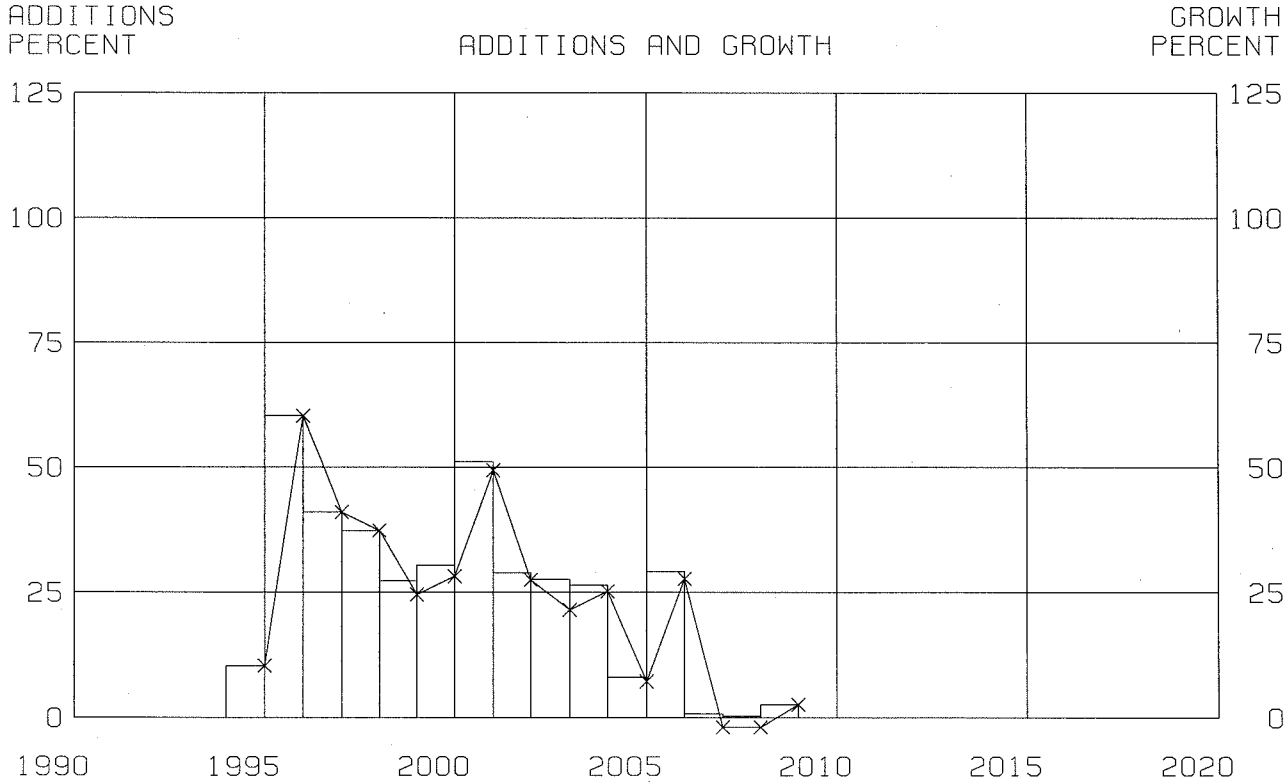


KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 334.13 METERS - OTHER
ANNUAL STATISTICS, DOLLARS

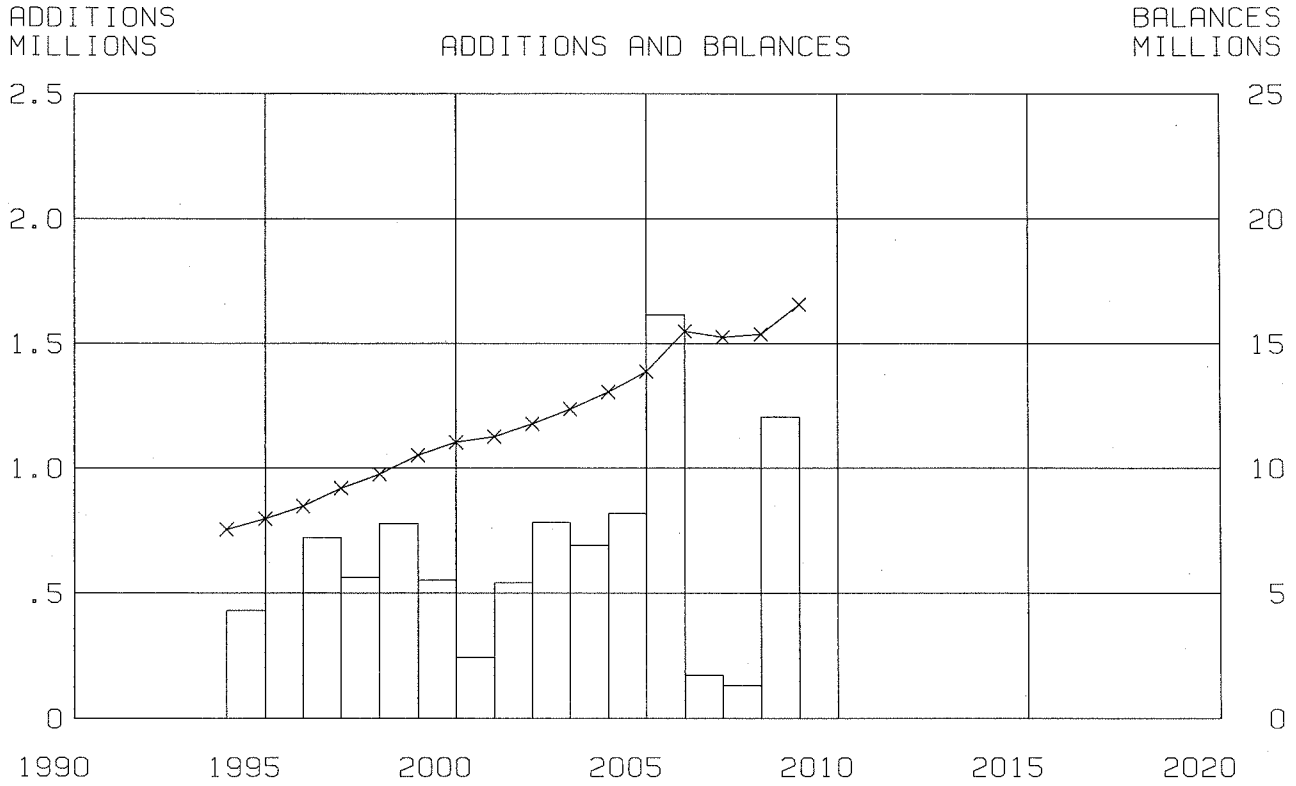


KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 334.13 METERS - OTHER

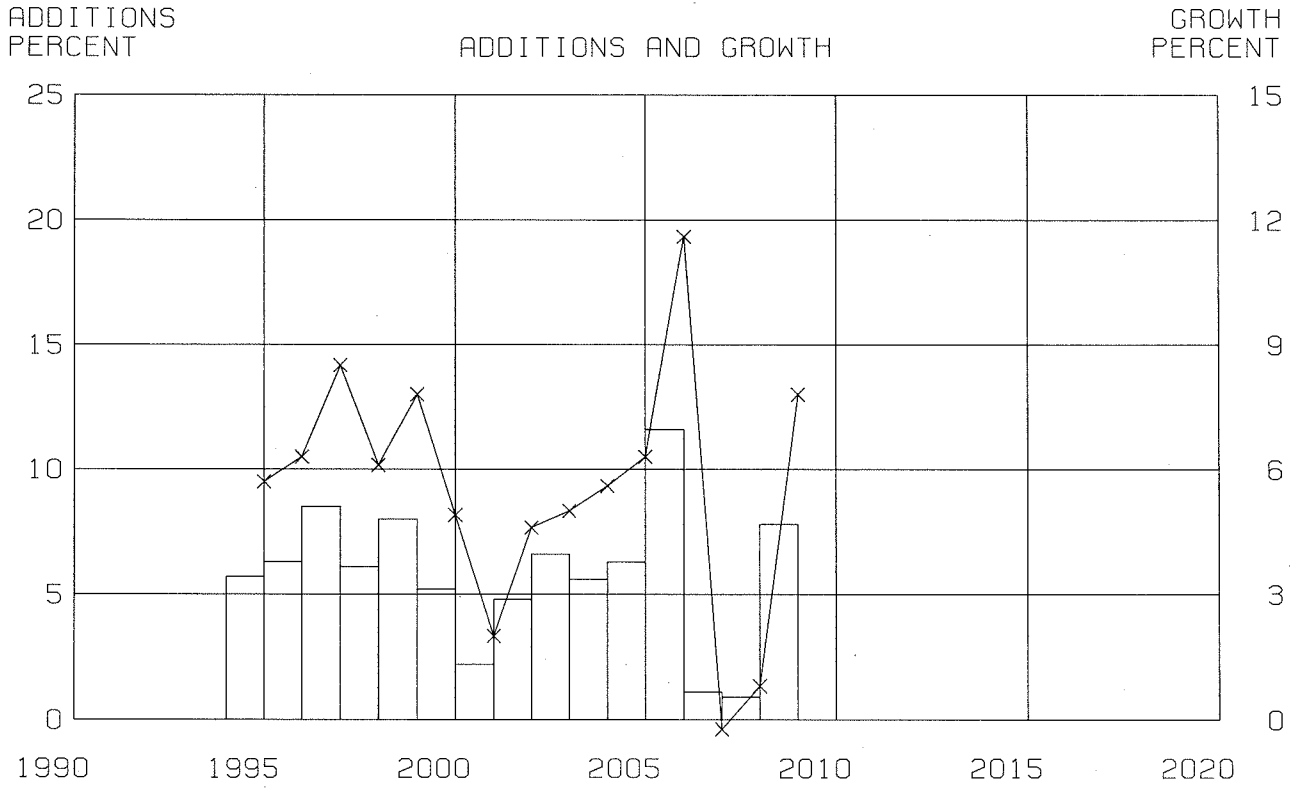
ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



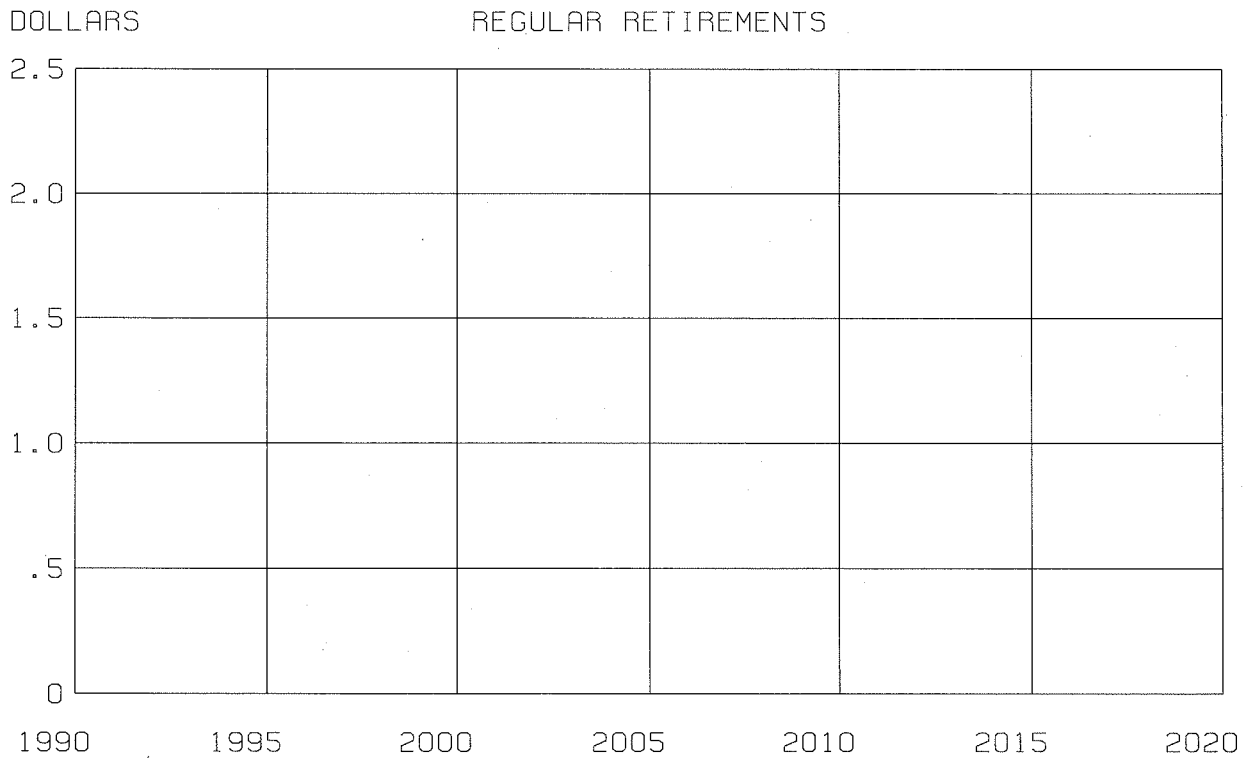
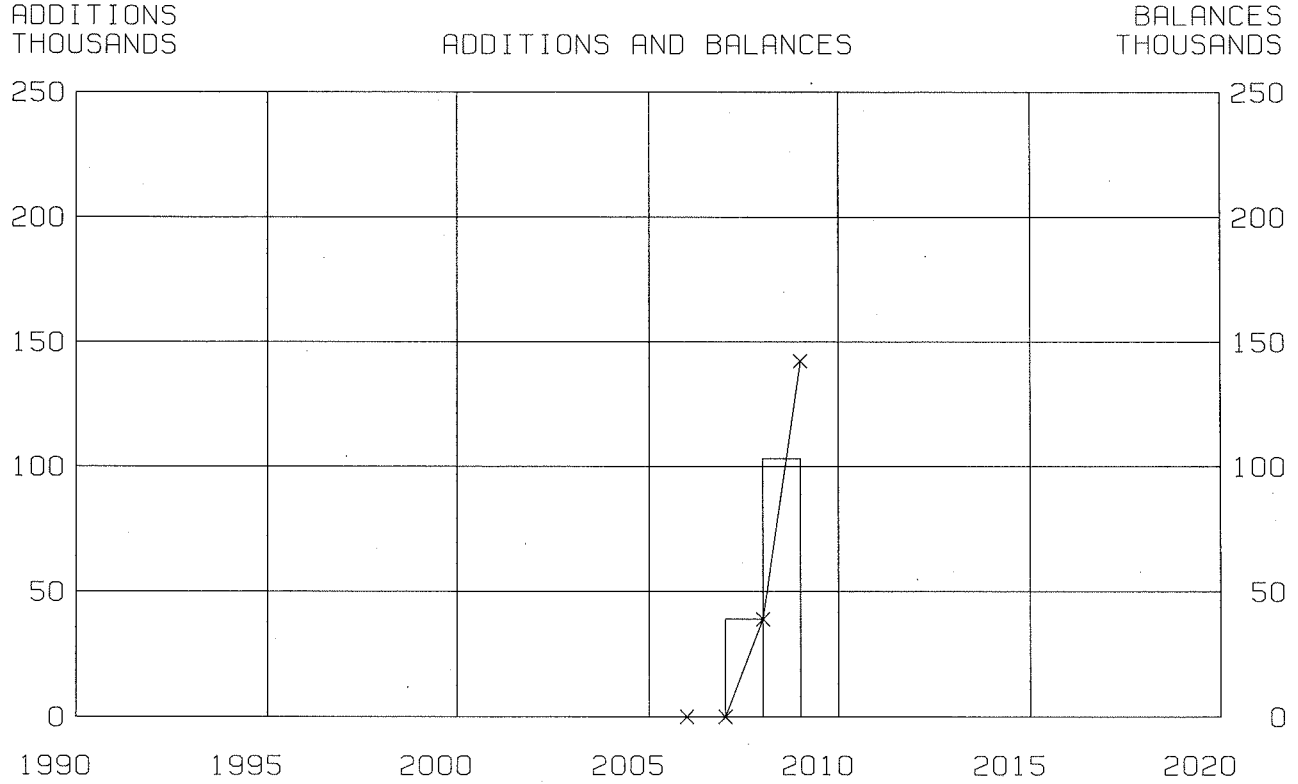
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 334.20 METER INSTALLATIONS
 ANNUAL STATISTICS, DOLLARS



KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 334.20 METER INSTALLATIONS
 ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE

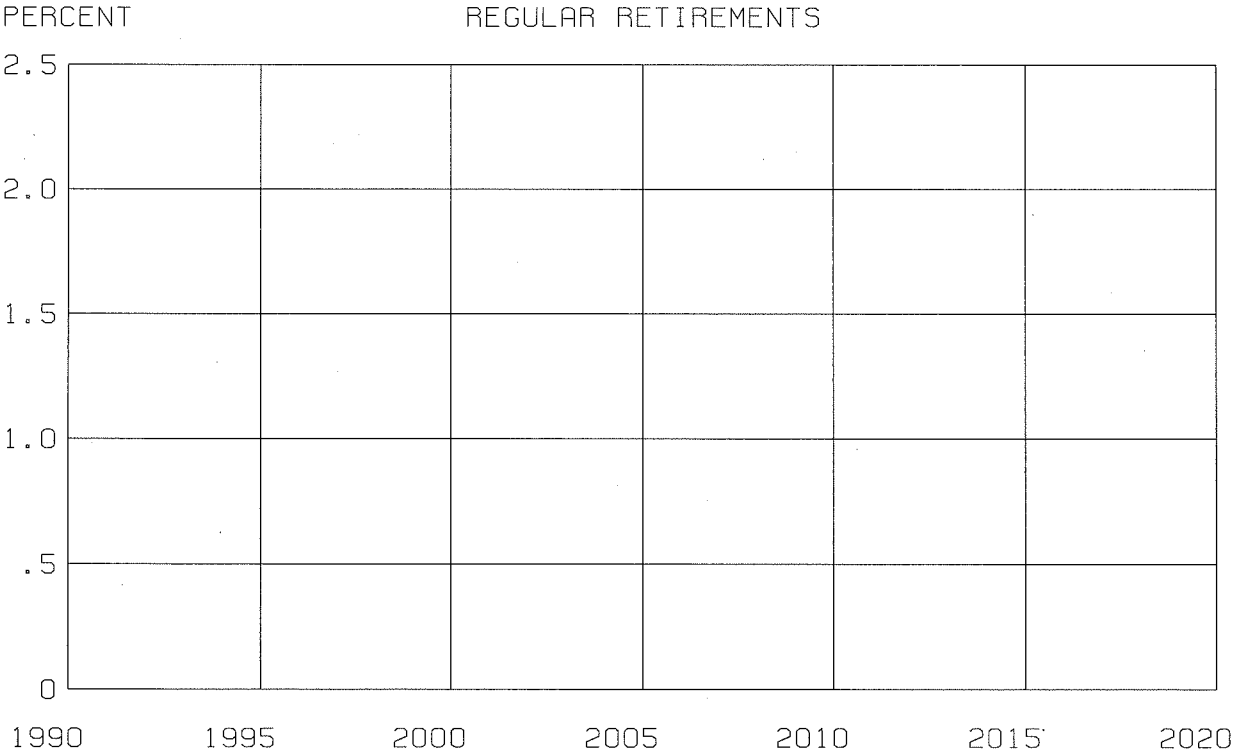
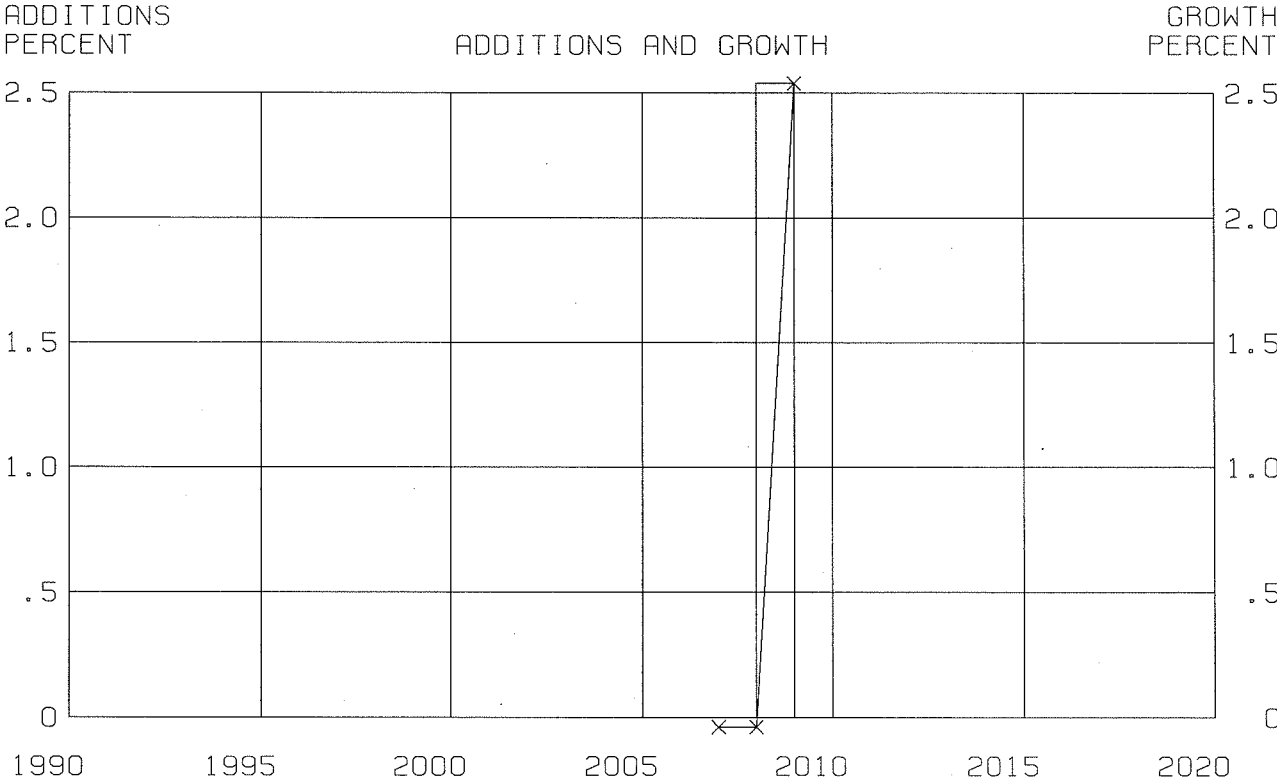


KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 334.30 METER VAULTS
ANNUAL STATISTICS, DOLLARS

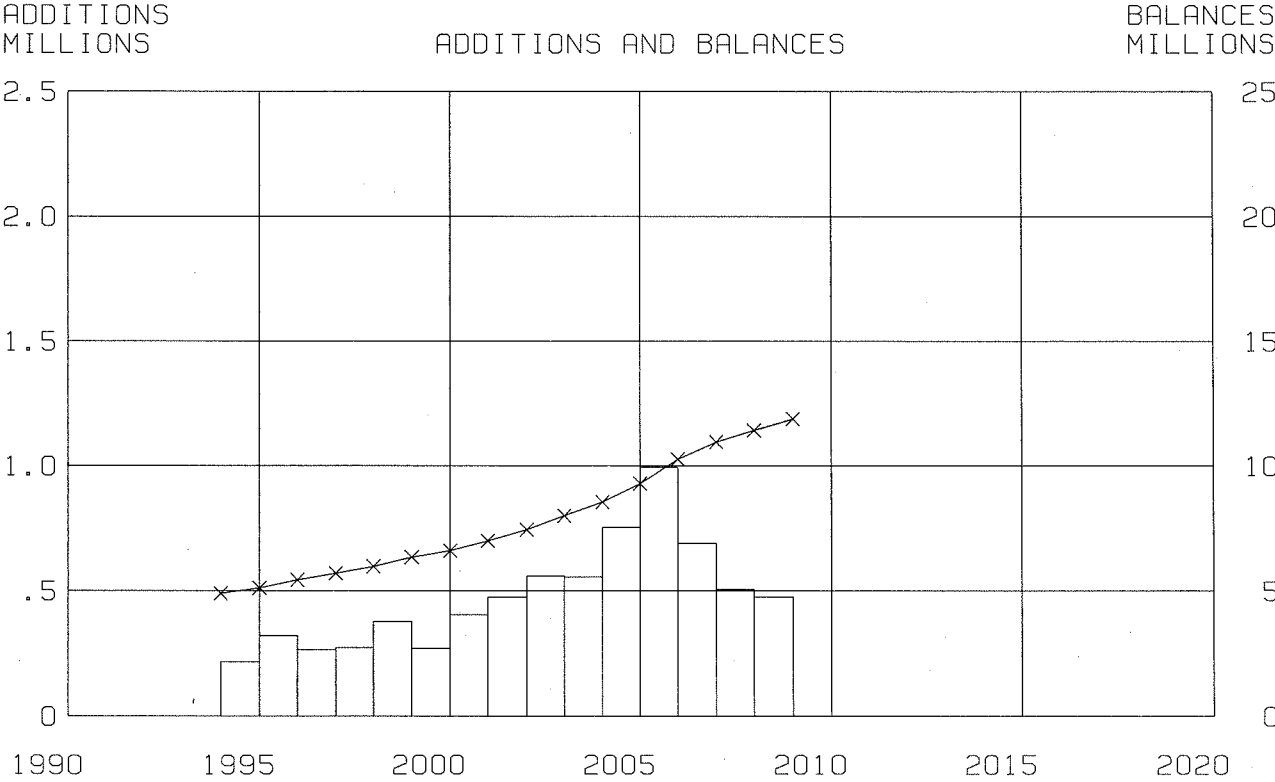


KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 334.30 METER VAULTS

ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE

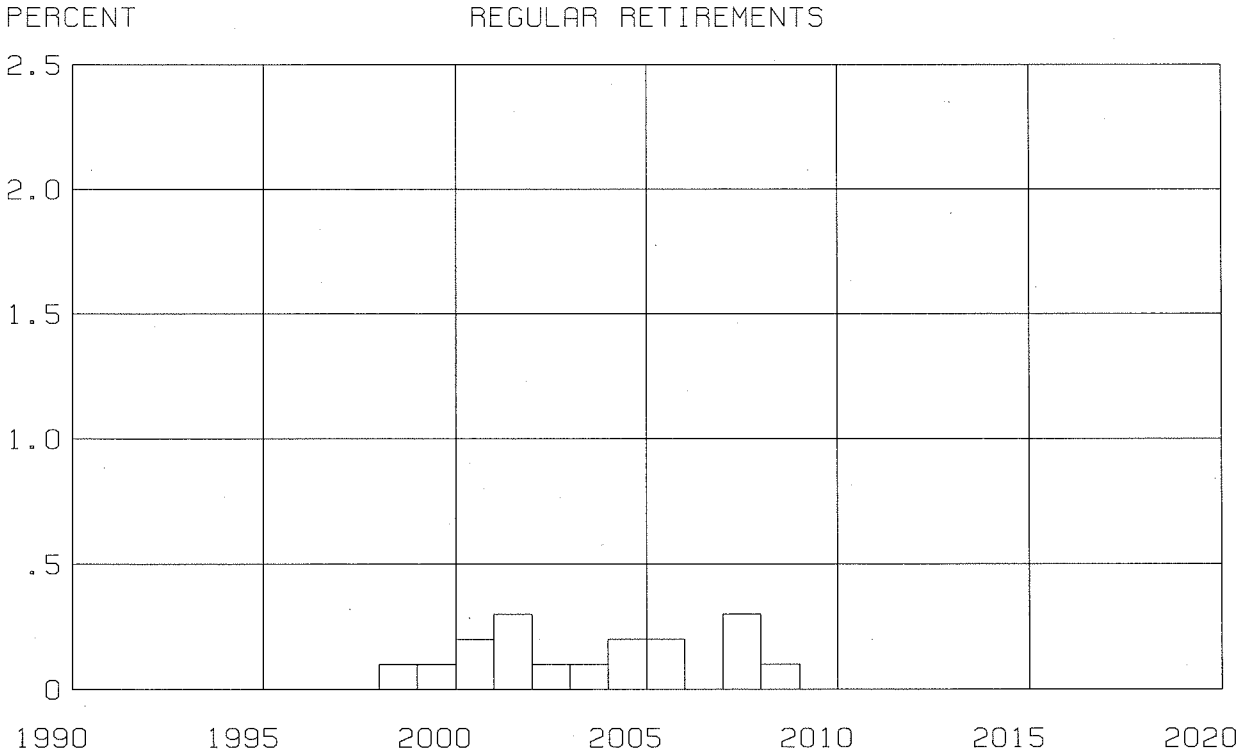
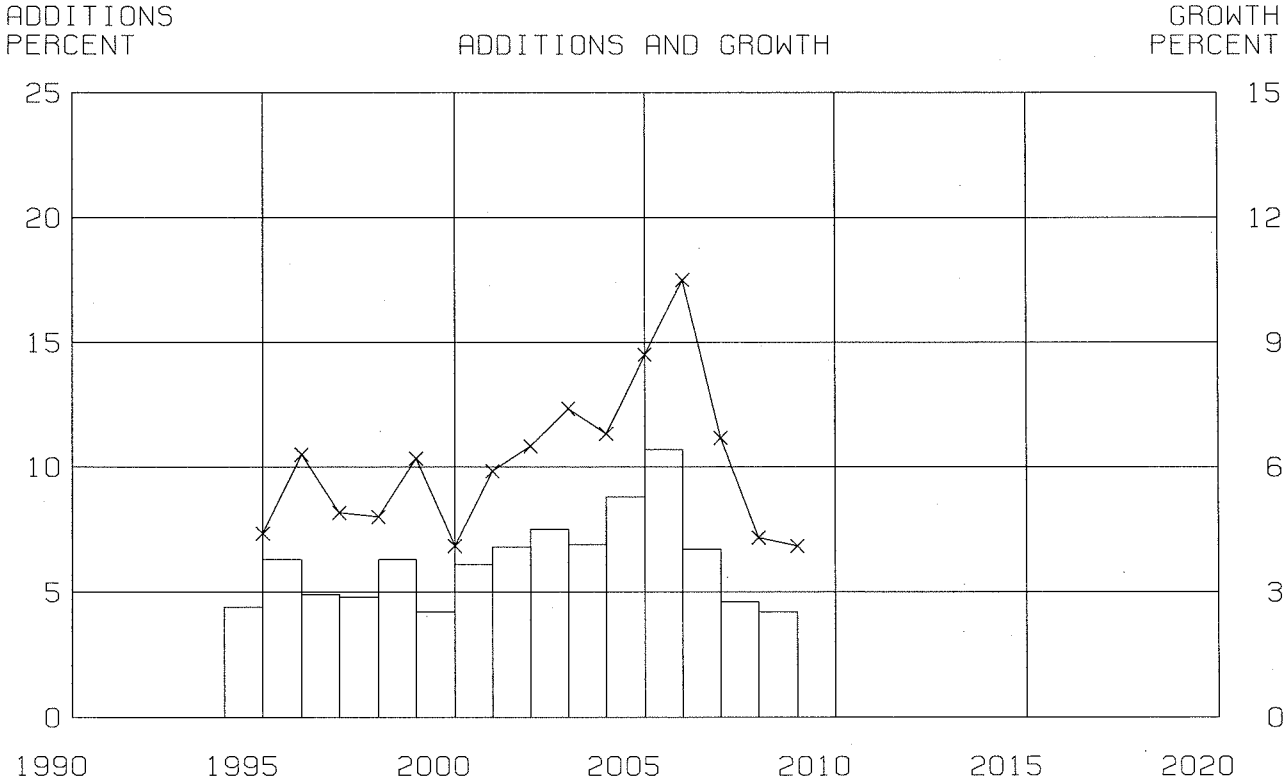


KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 335.00 FIRE HYDRANTS
 ANNUAL STATISTICS, DOLLARS

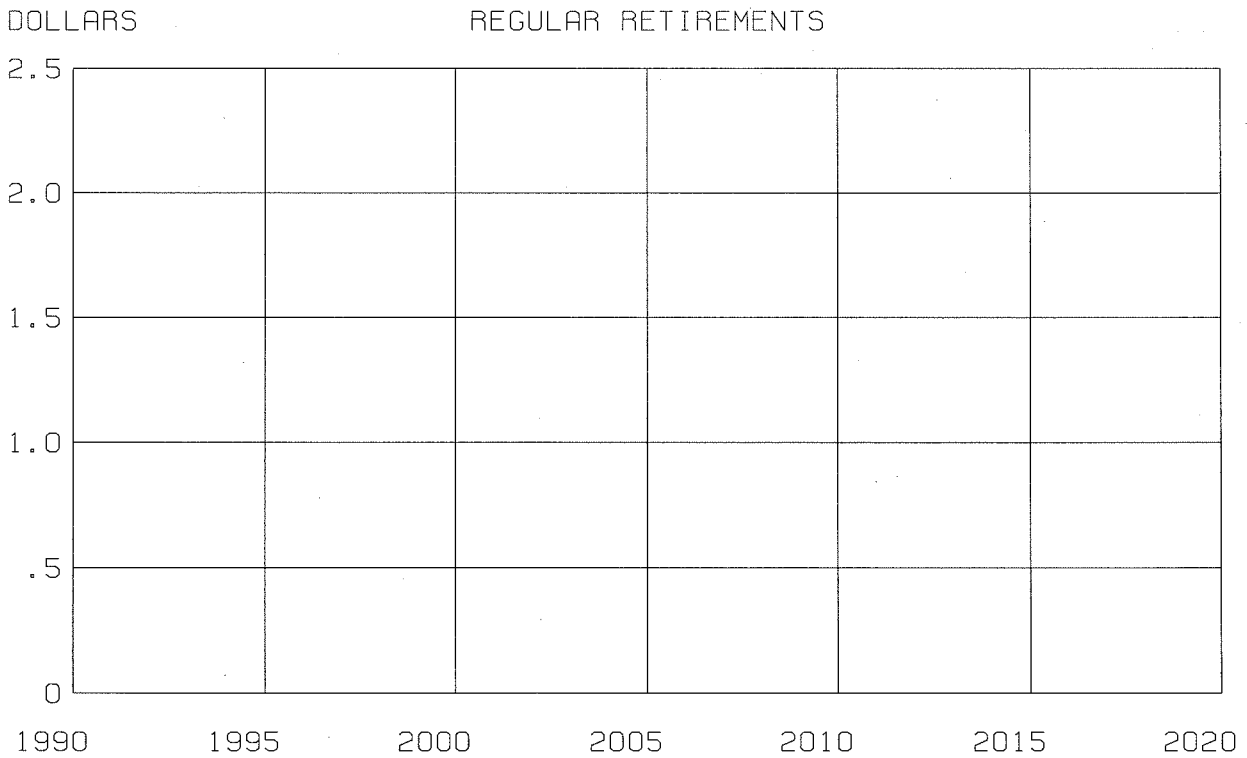
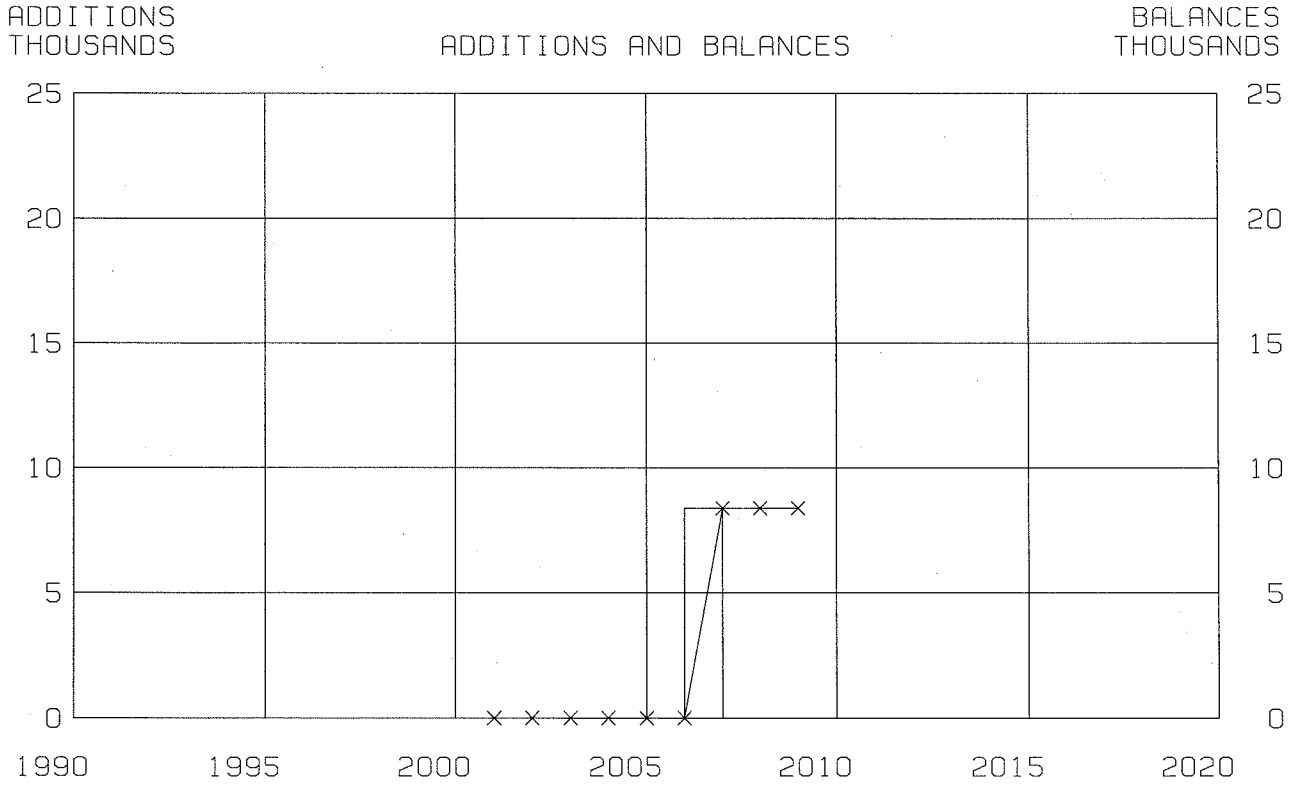


KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 335.00 FIRE HYDRANTS

ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE

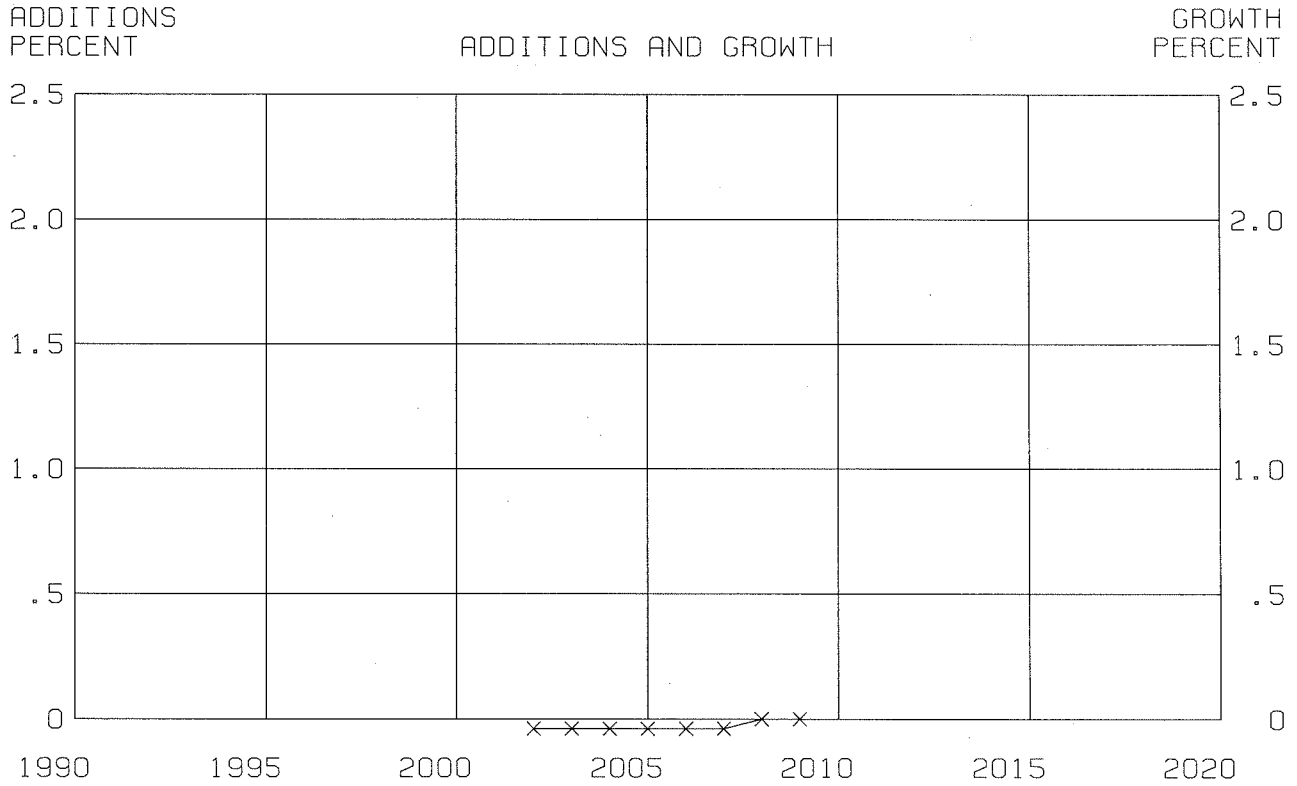


KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 339.10 OTHER P/E INTANGIBLE
 ANNUAL STATISTICS, DOLLARS

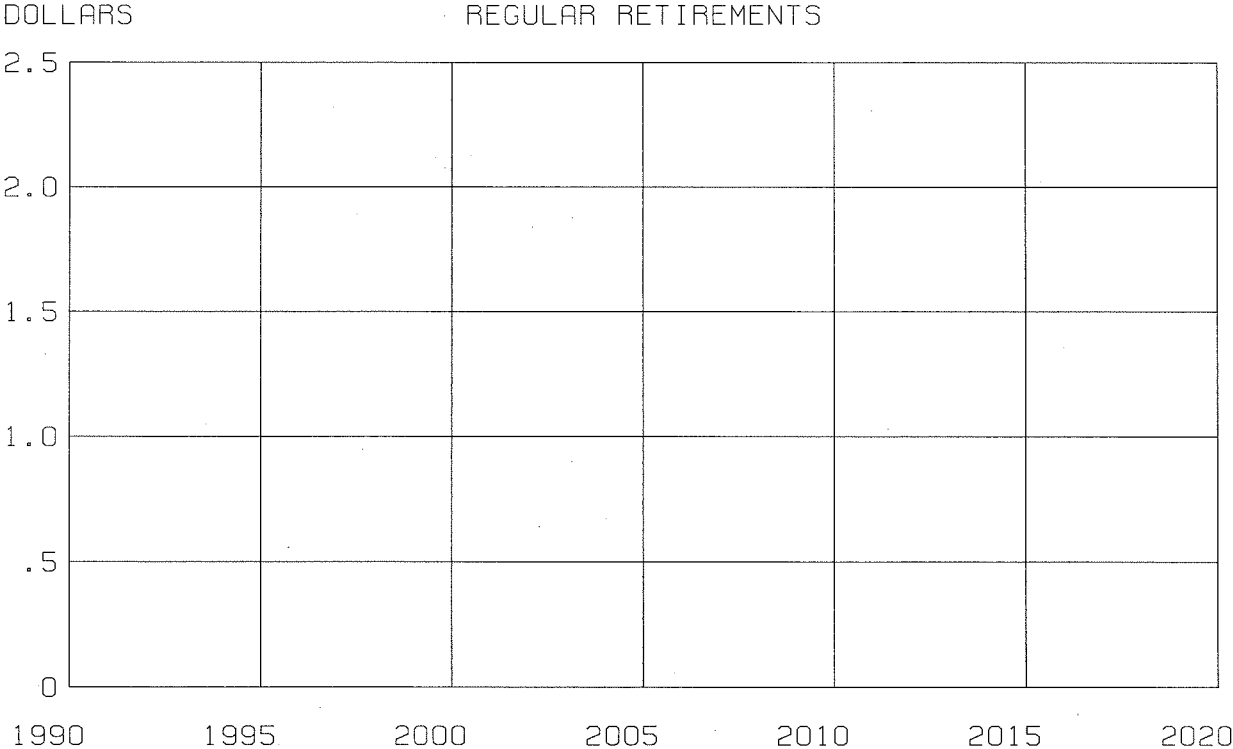
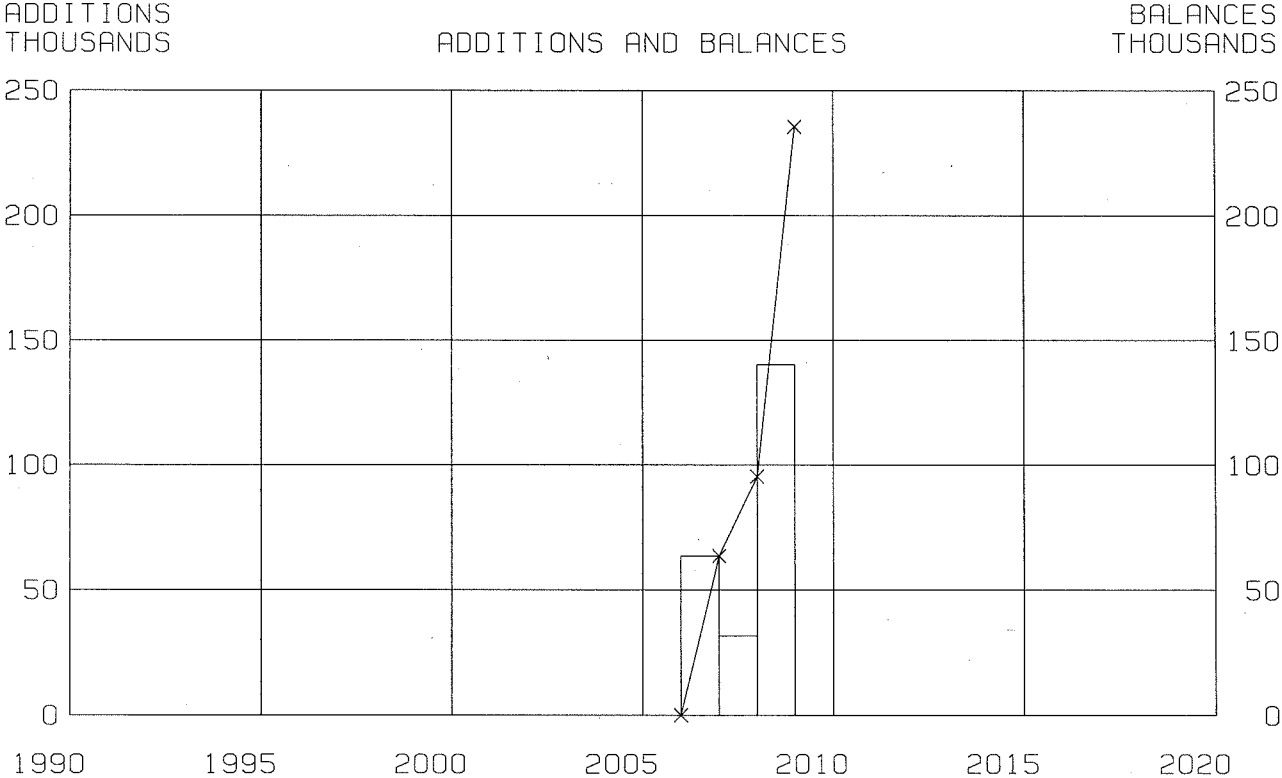


KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 339.10 OTHER P/E INTANGIBLE

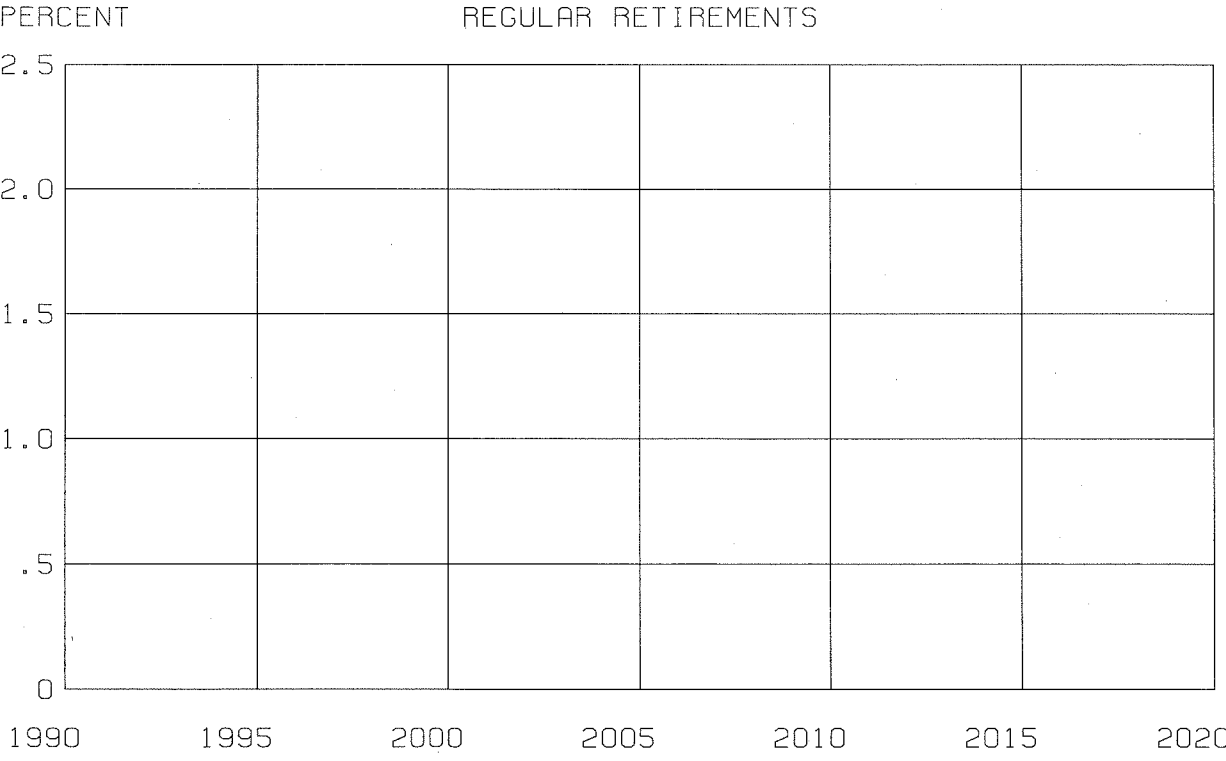
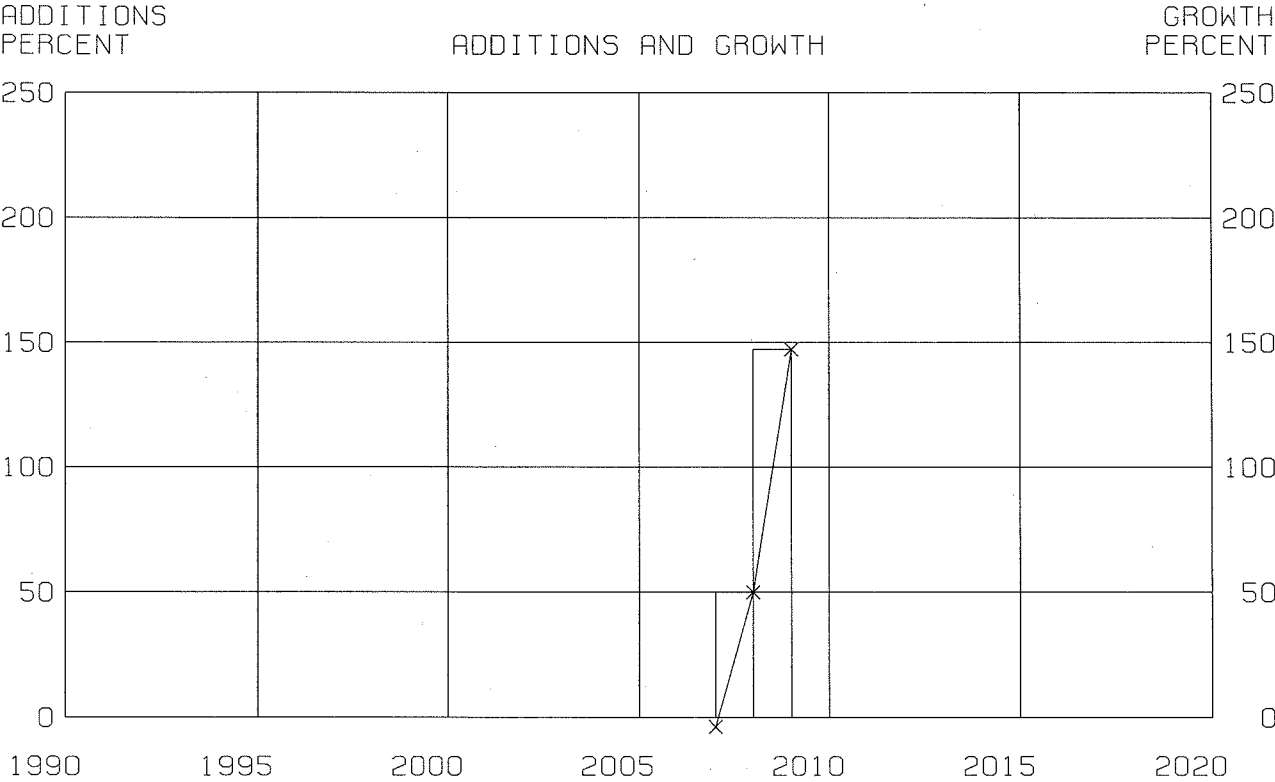
ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



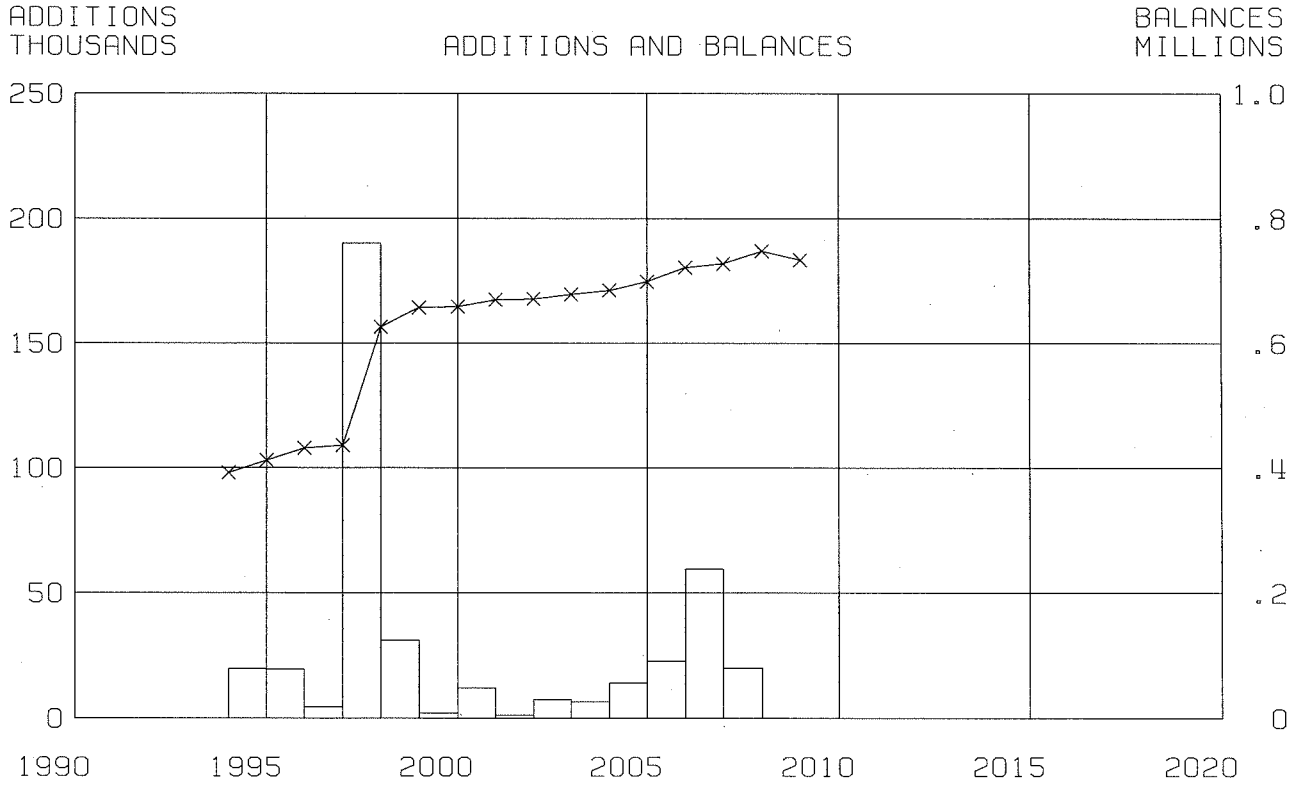
KENTUCKY AMERICAN WATER COMPANY
ACCOUTN 339.60 OTHER P/E COMPANY PLANNING STUDY
ANNUAL STATISTICS, DOLLARS



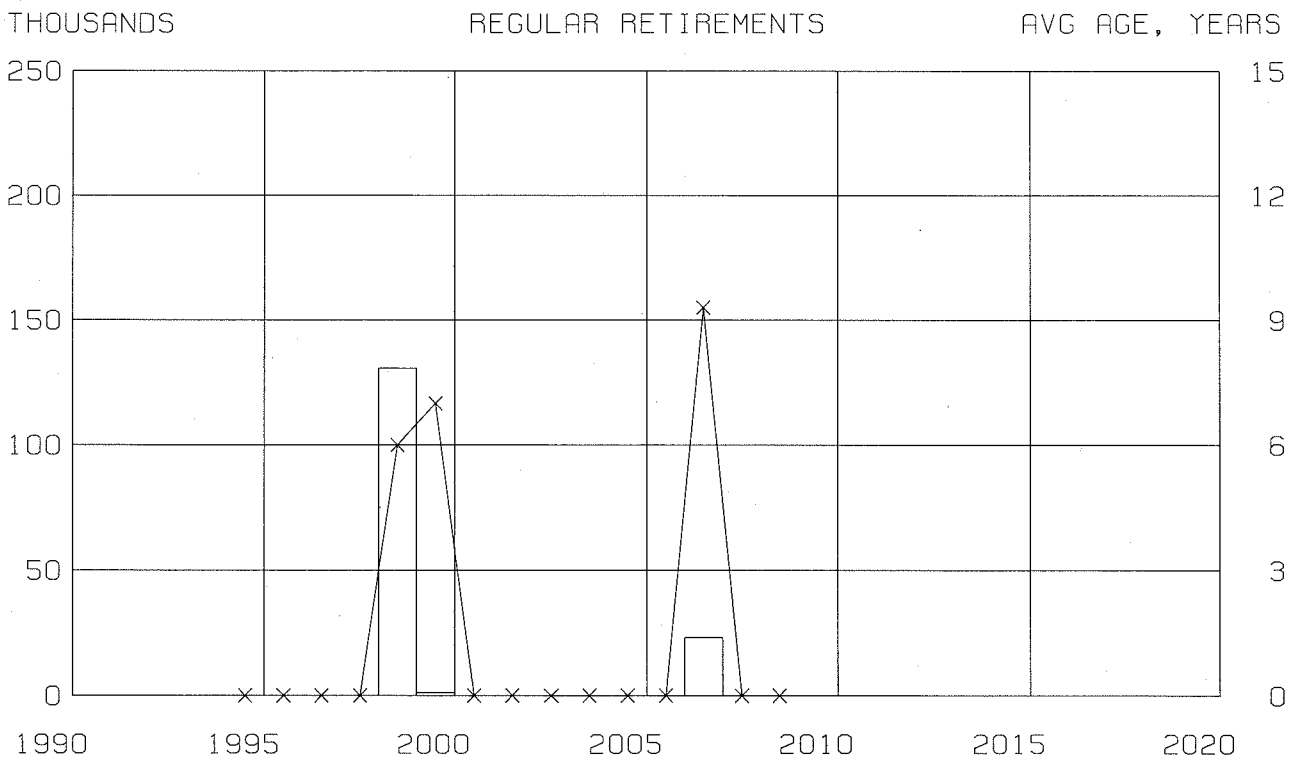
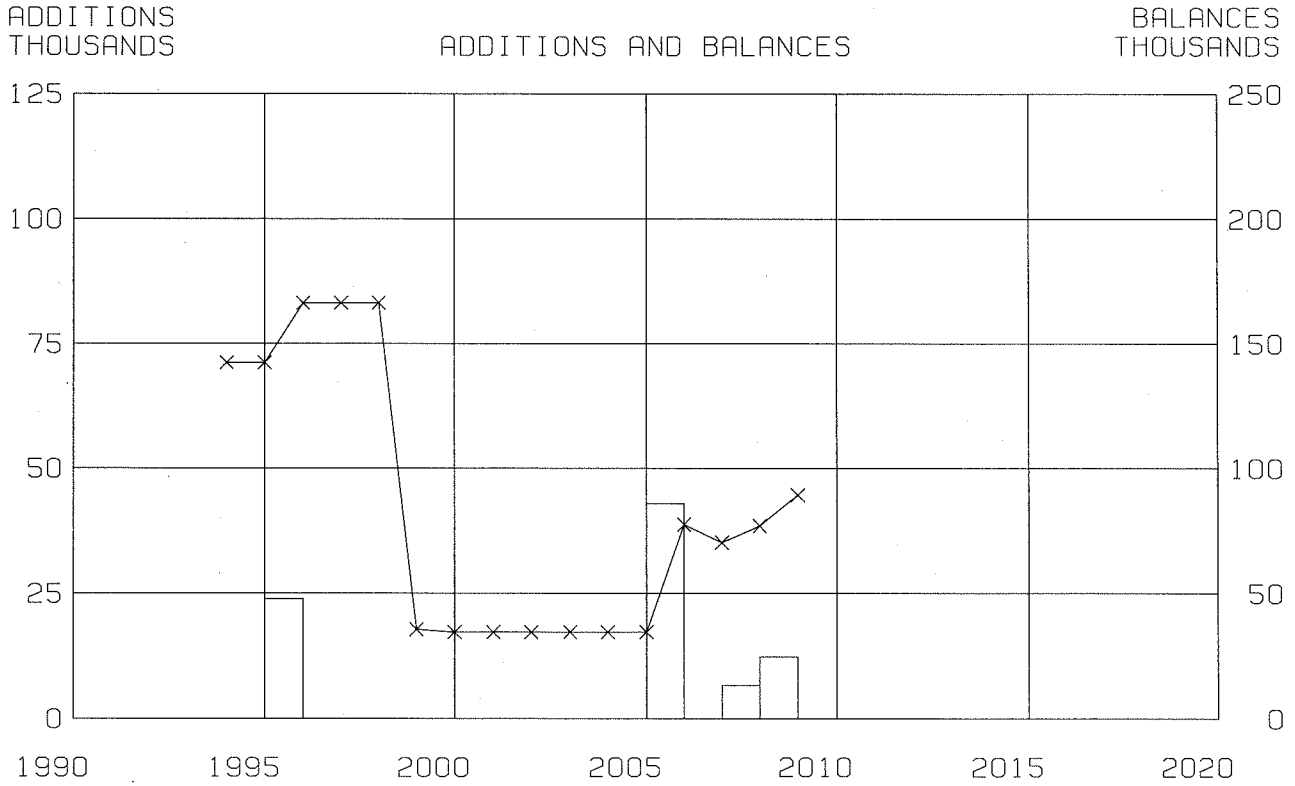
KENTUCKY AMERICAN WATER COMPANY
 ACCOUTN 339.60 OTHER P/E COMPANY PLANNING STUDY
 ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



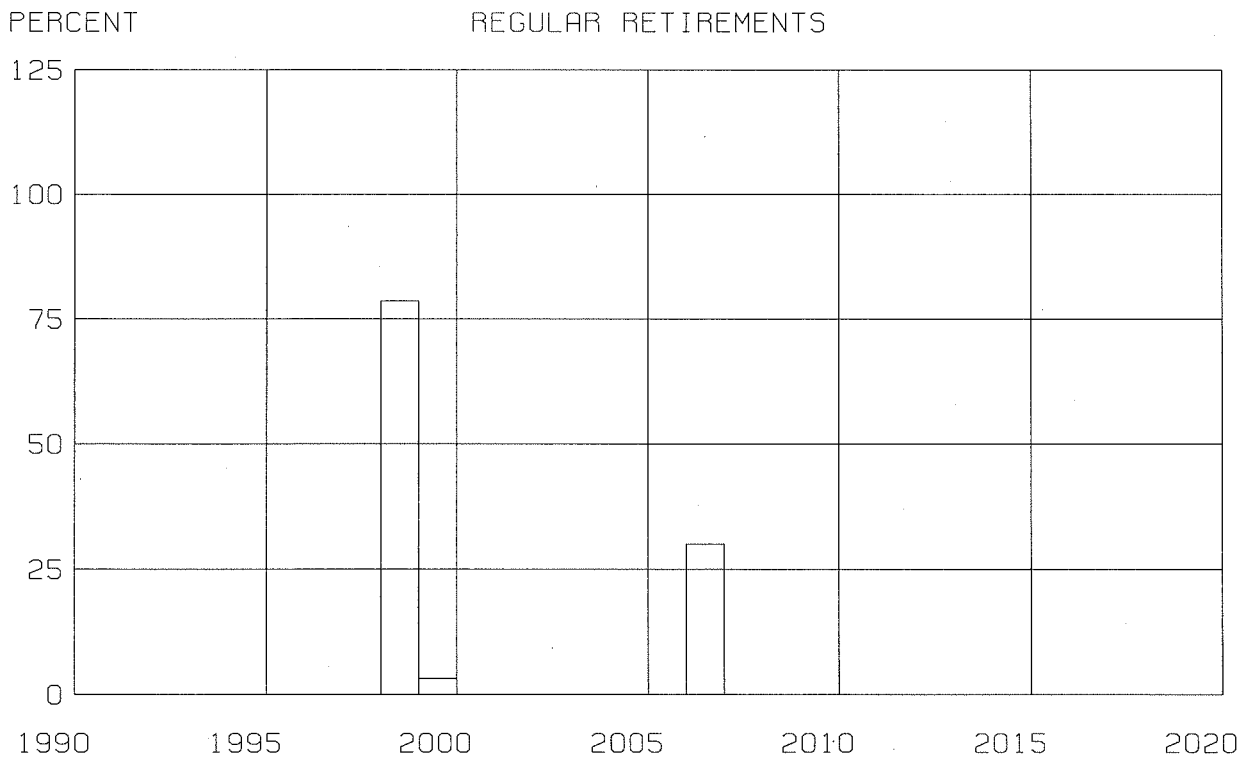
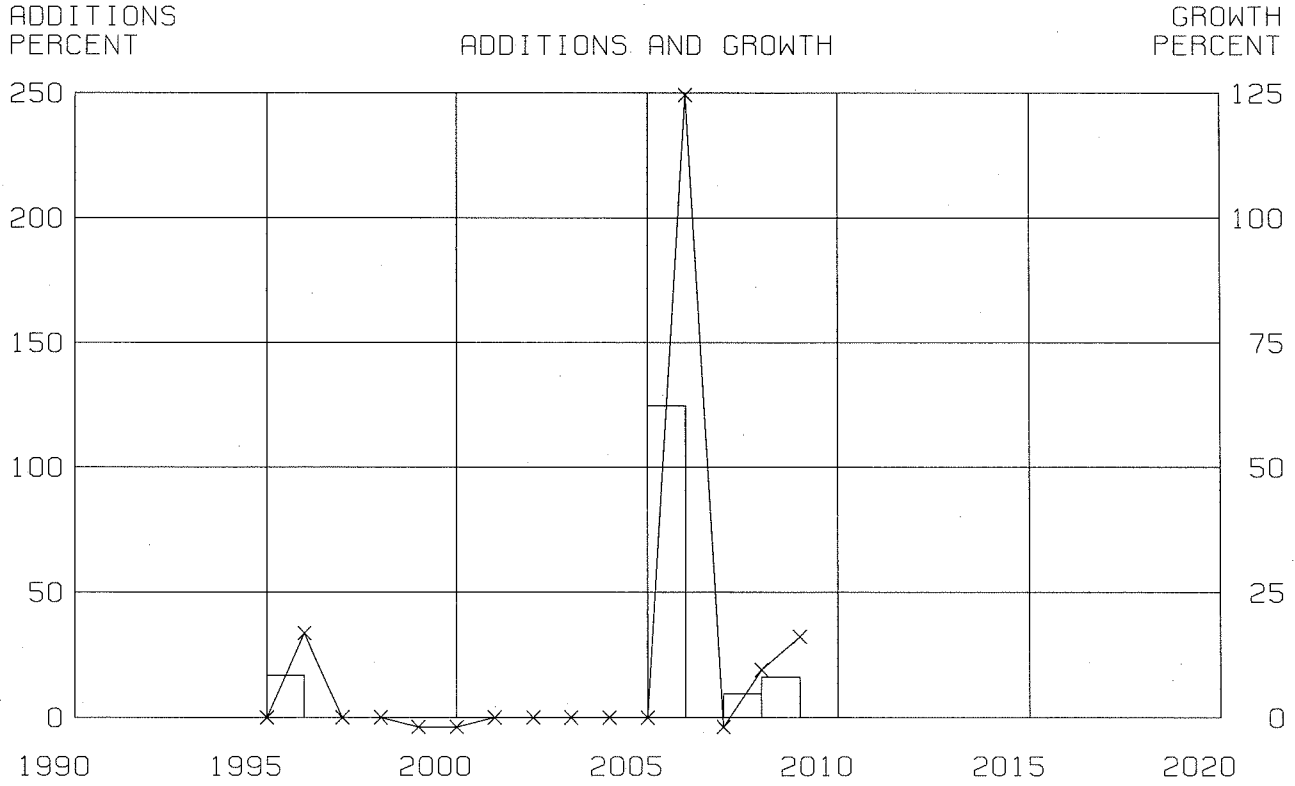
KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 340.10 OFF FURN & EQUIP - FURNITURE
ANNUAL STATISTICS, DOLLARS



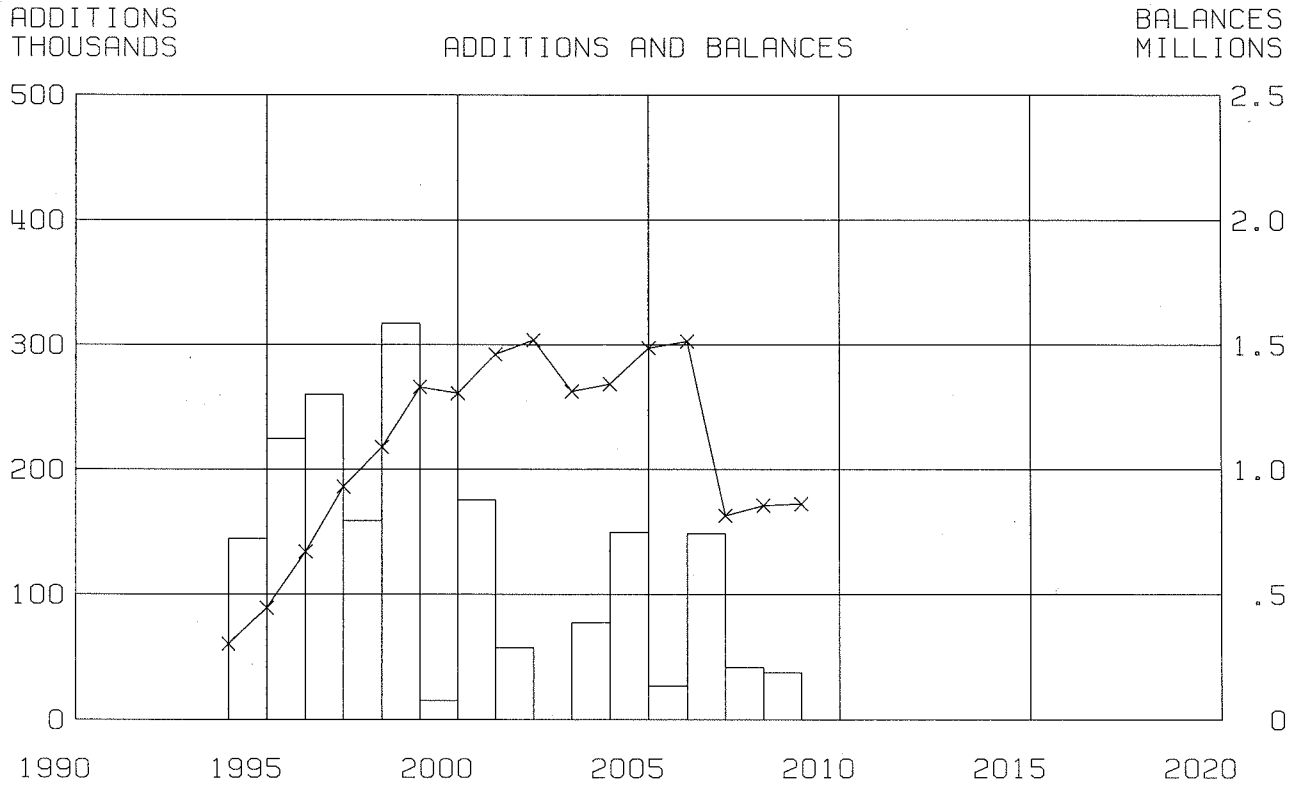
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 340.21 OFF FURN & EQUIP - MAINFRAME
 ANNUAL STATISTICS, DOLLARS



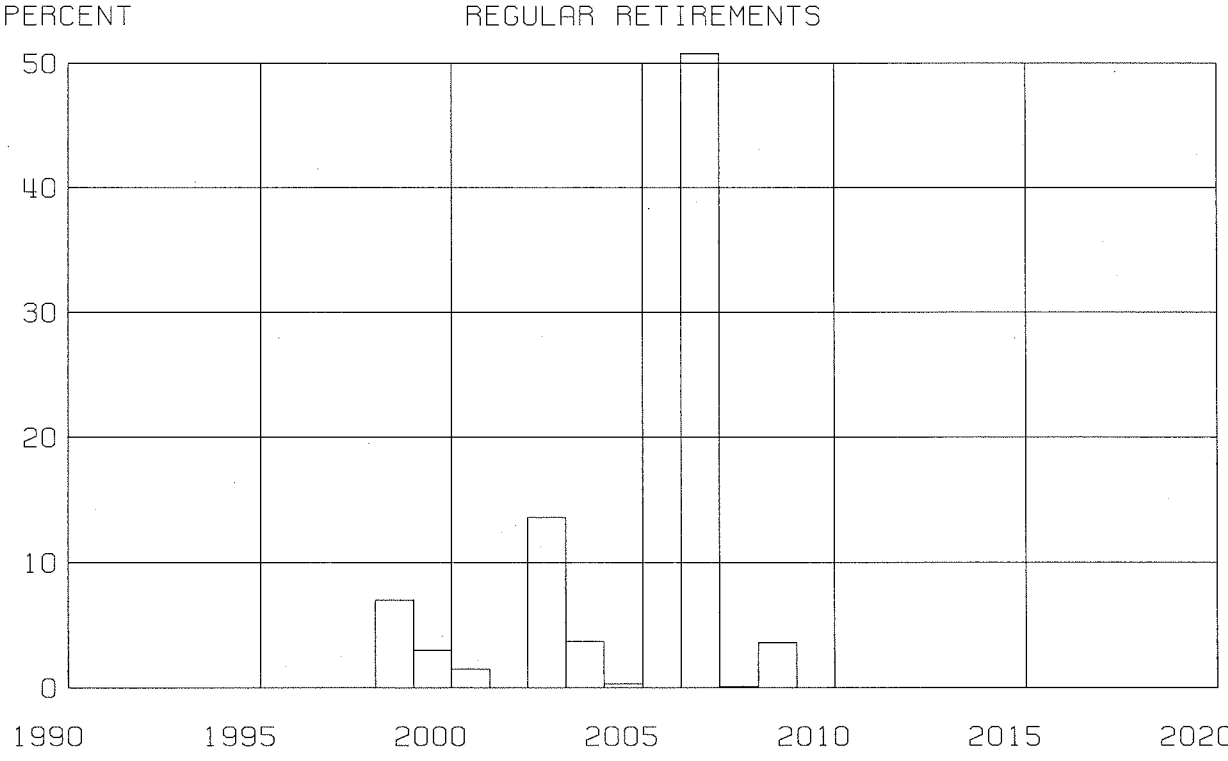
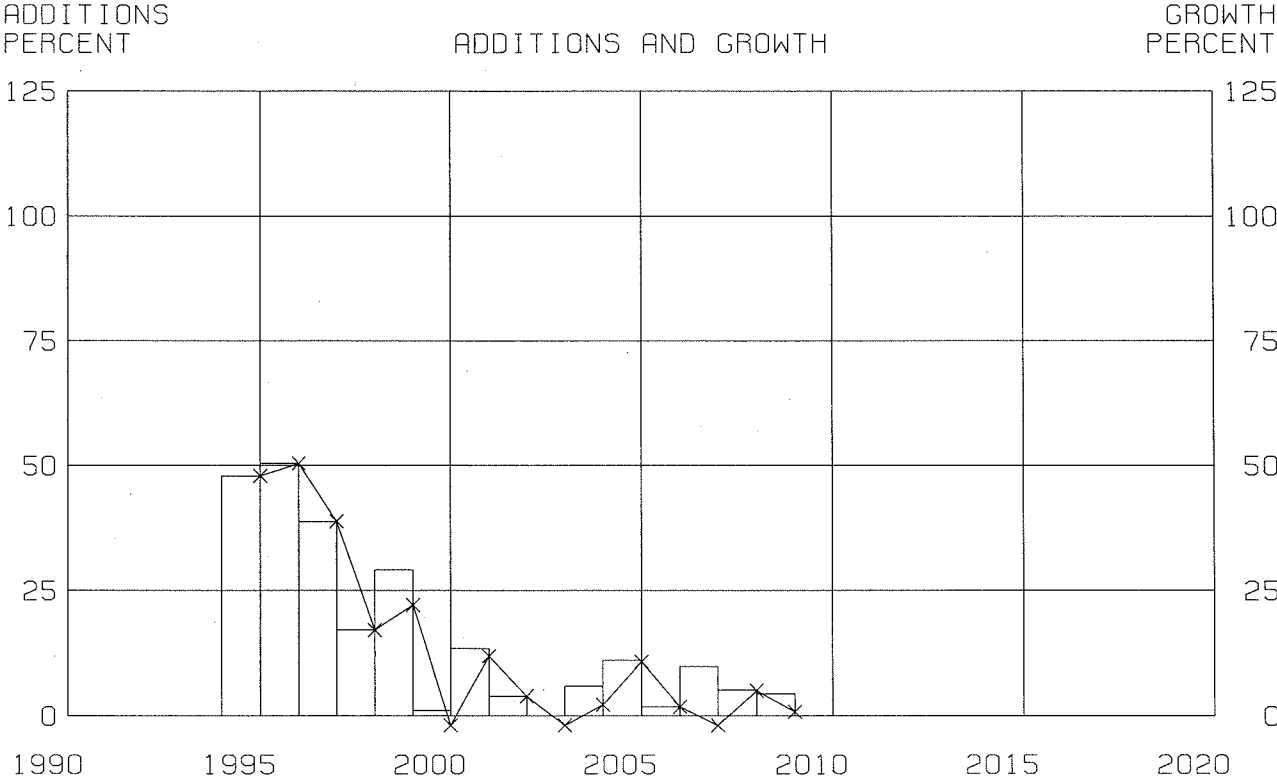
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 340.21 OFF FURN & EQUIP - MAINFRAME
 ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



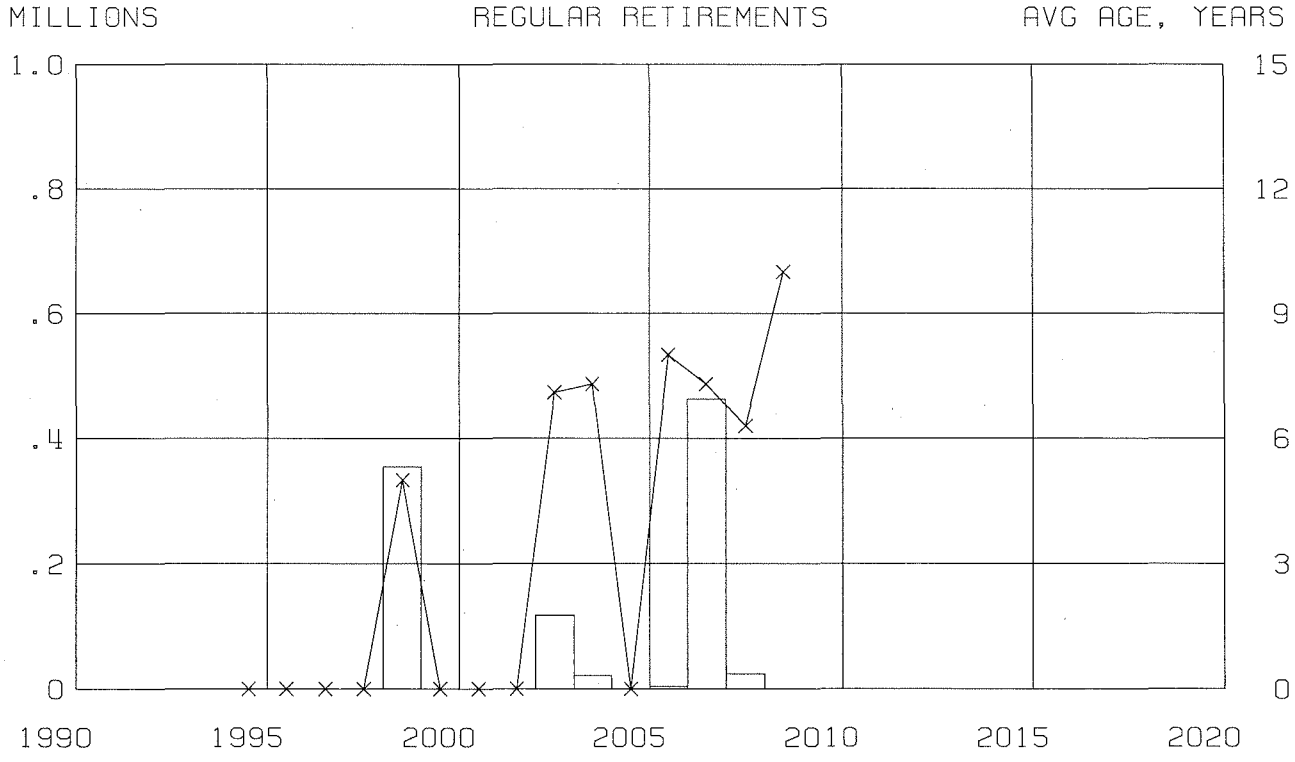
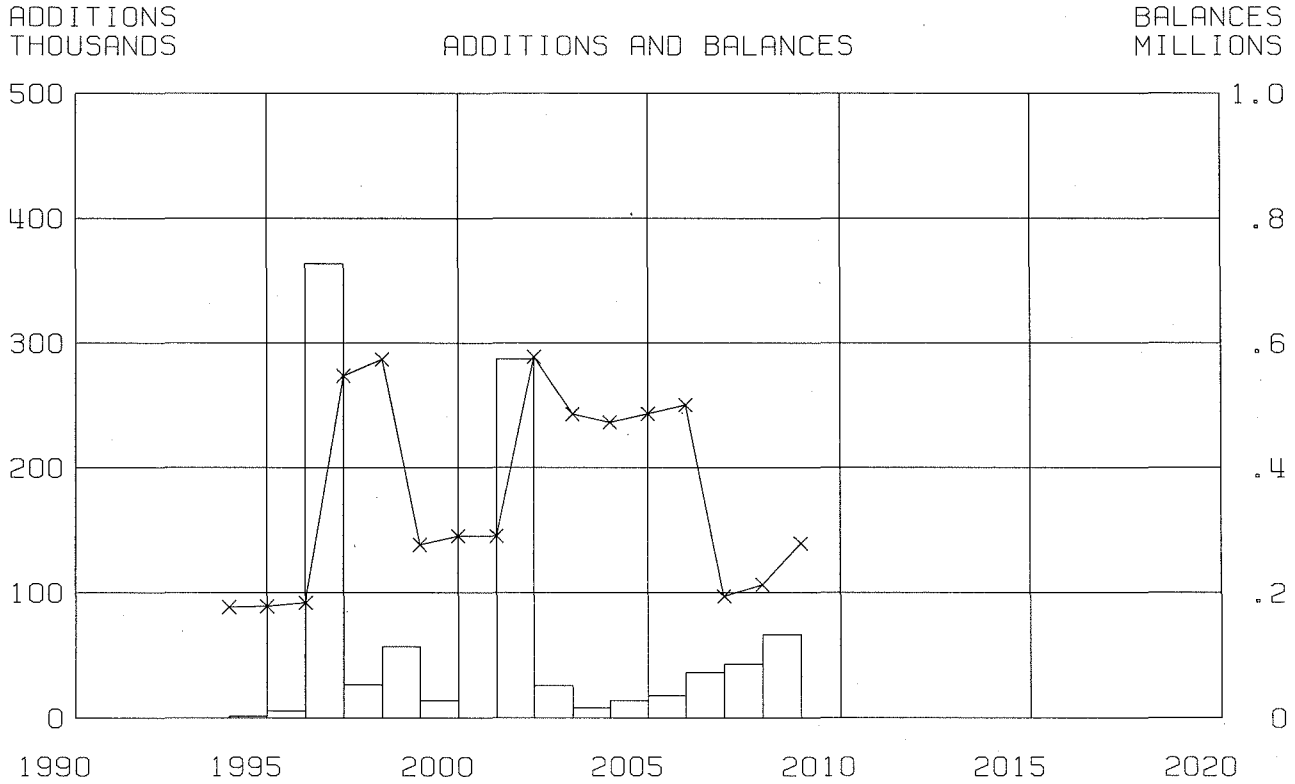
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 340.22 OFF FURN & EQUIP - PERSONAL
 ANNUAL STATISTICS, DOLLARS



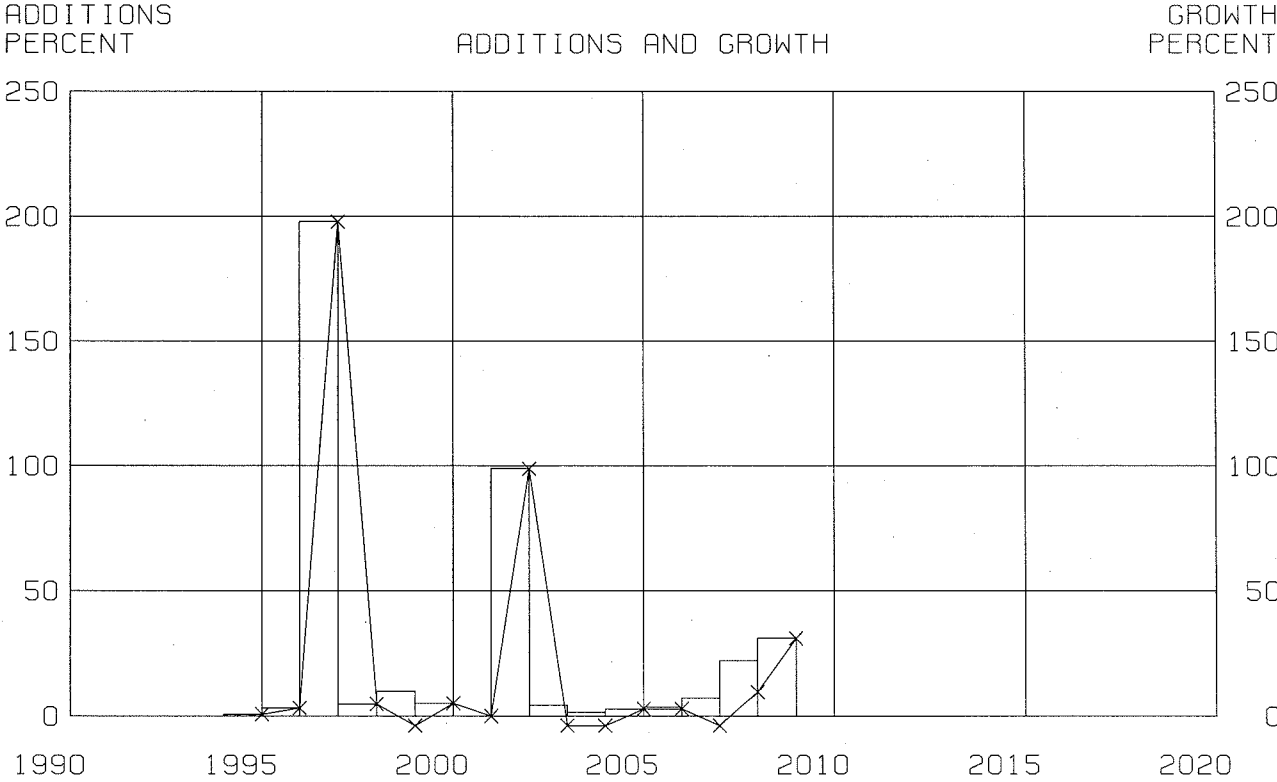
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 340.22 OFF FURN & EQUIP - PERSONAL
 ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



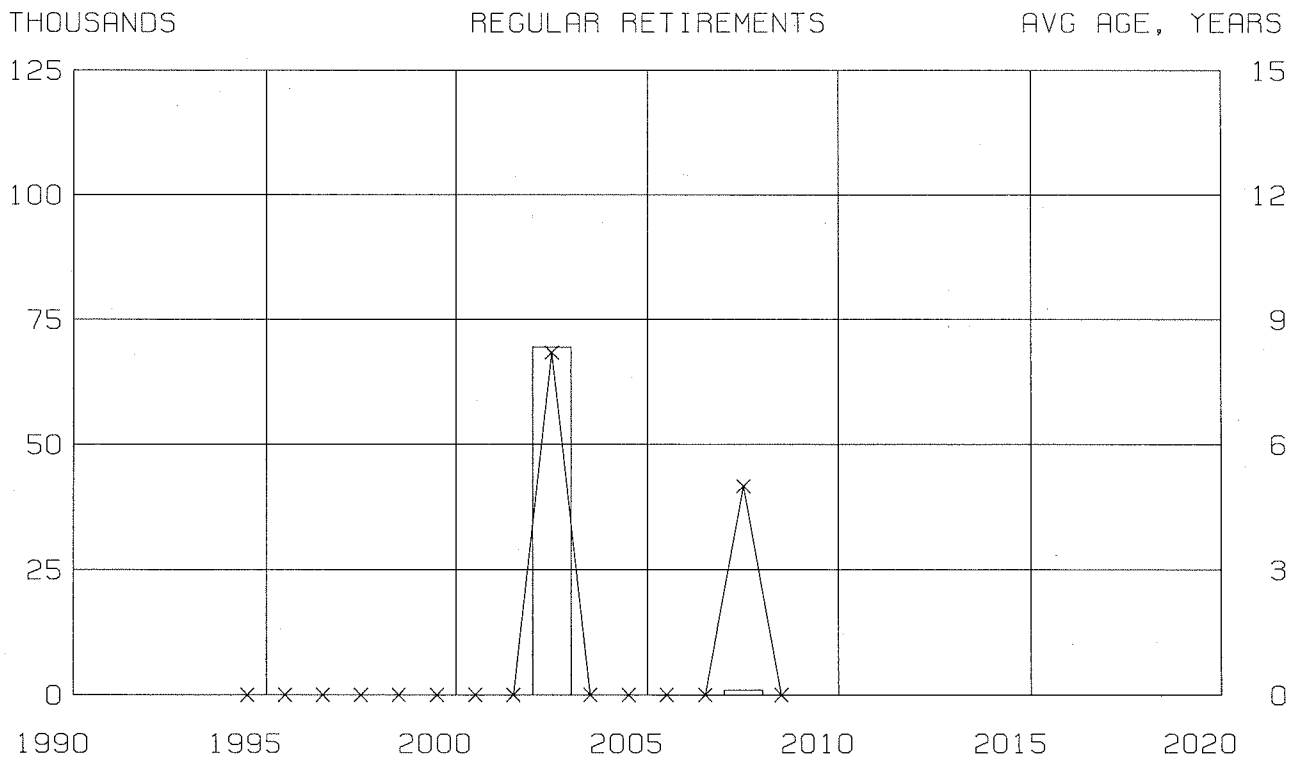
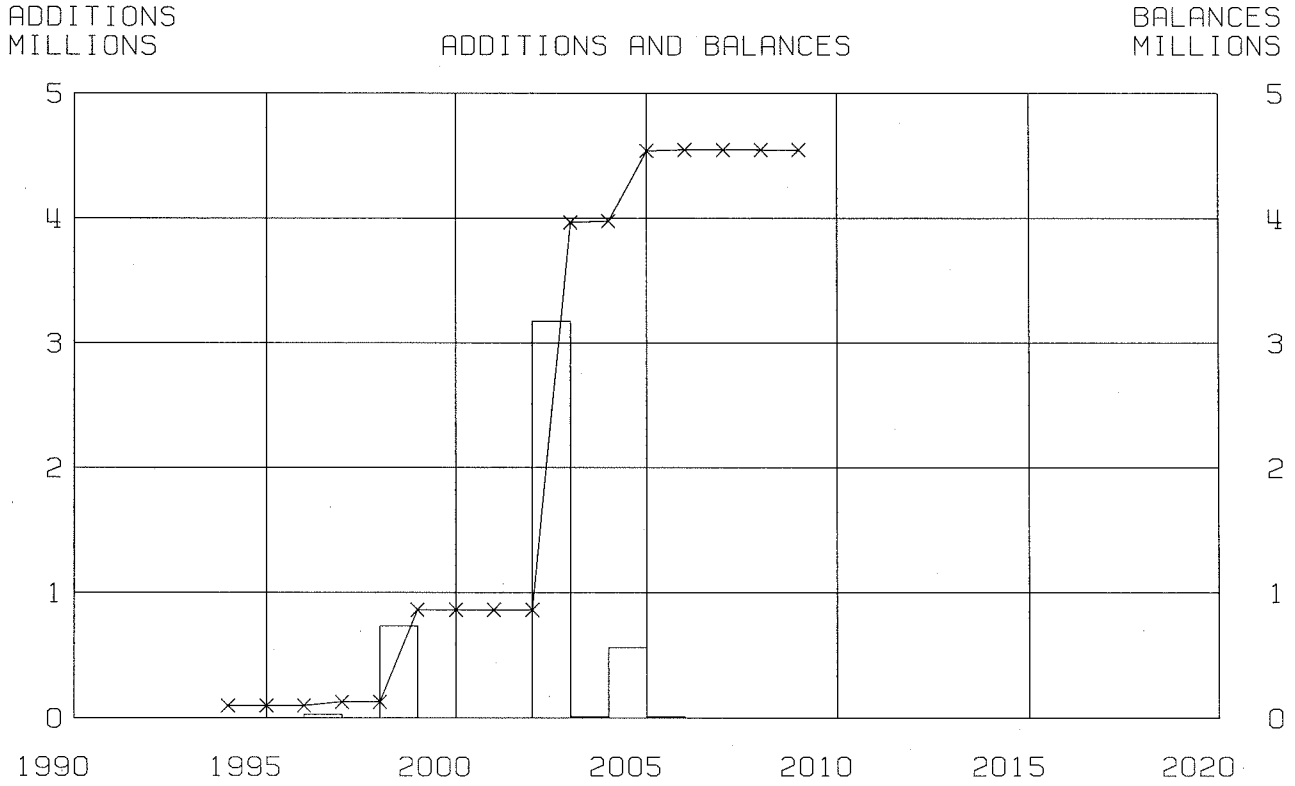
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 ACCOUNT 340.23 OFF FURN & EQUIP - PERIPHERAL OTHER
 ANNUAL STATISTICS, DOLLARS



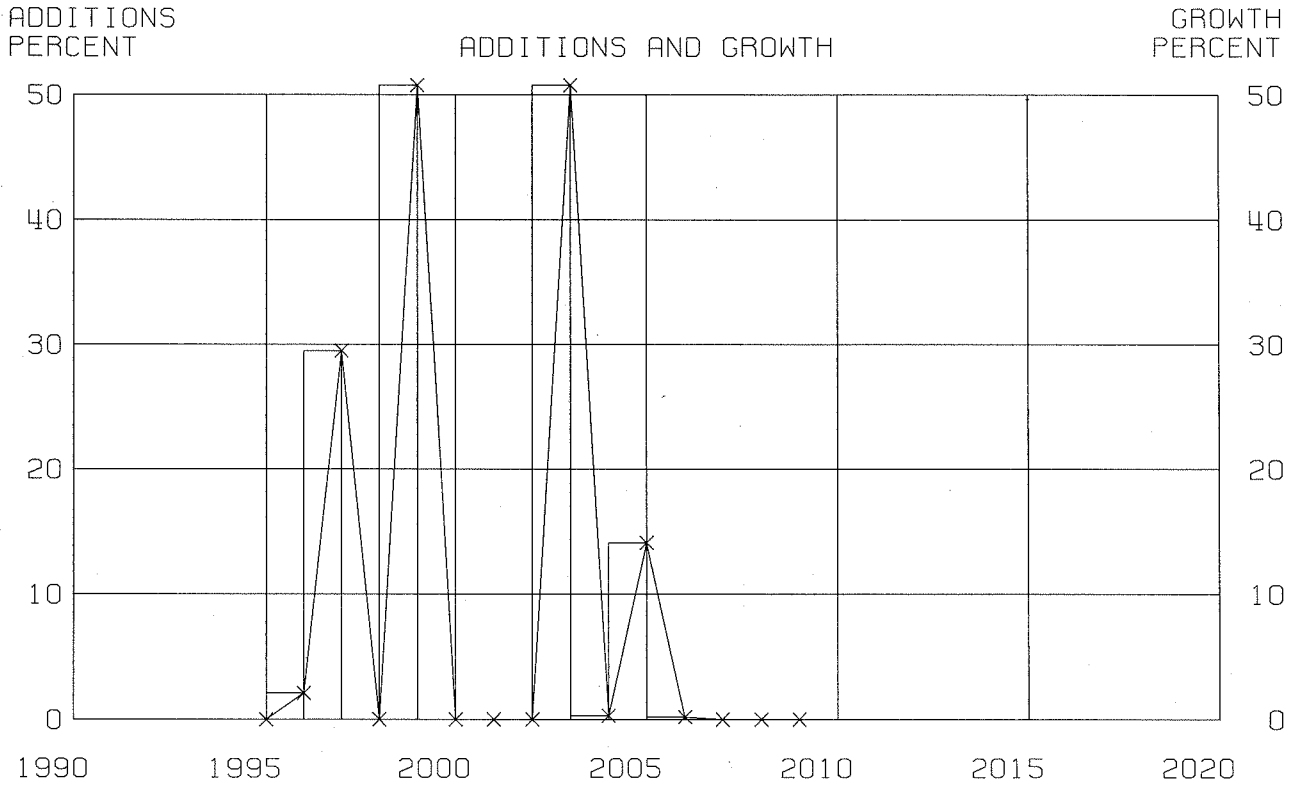
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 340.23 OFF FURN & EQUIP - PERIPHERAL OTHER
 ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



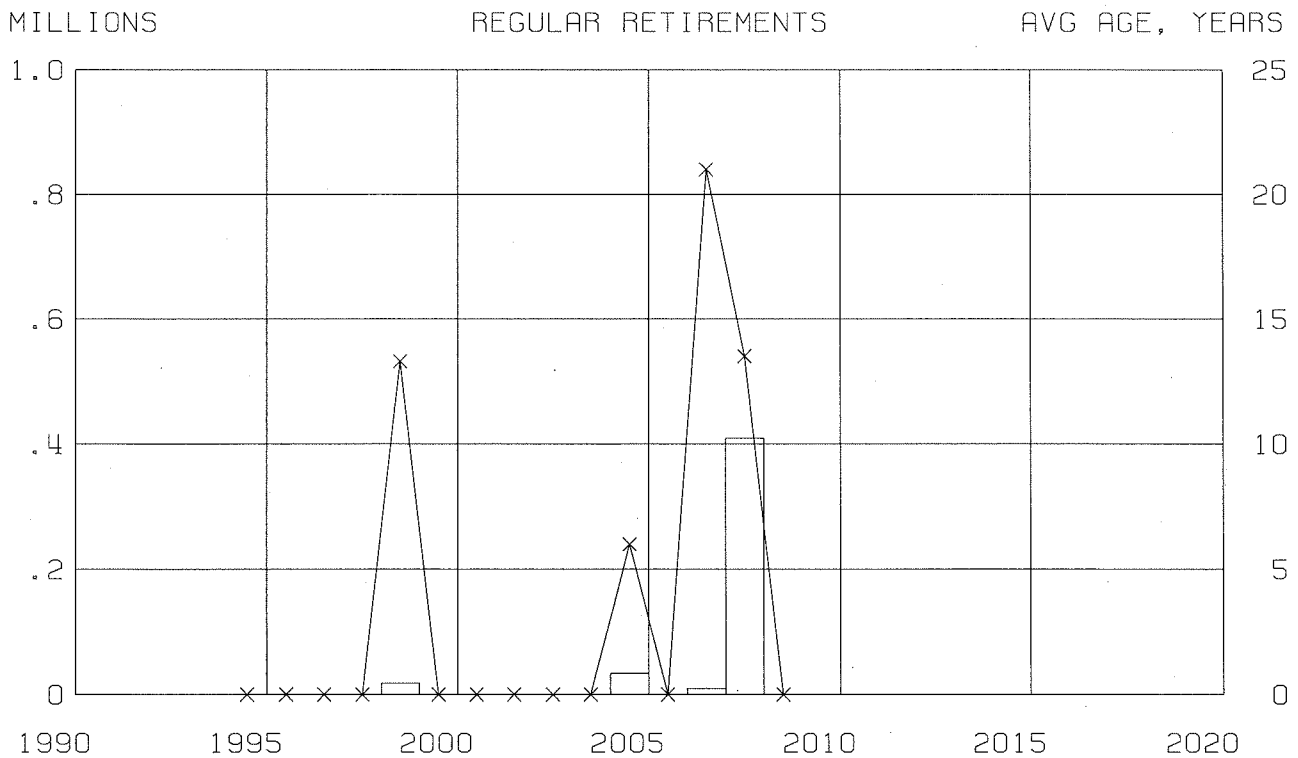
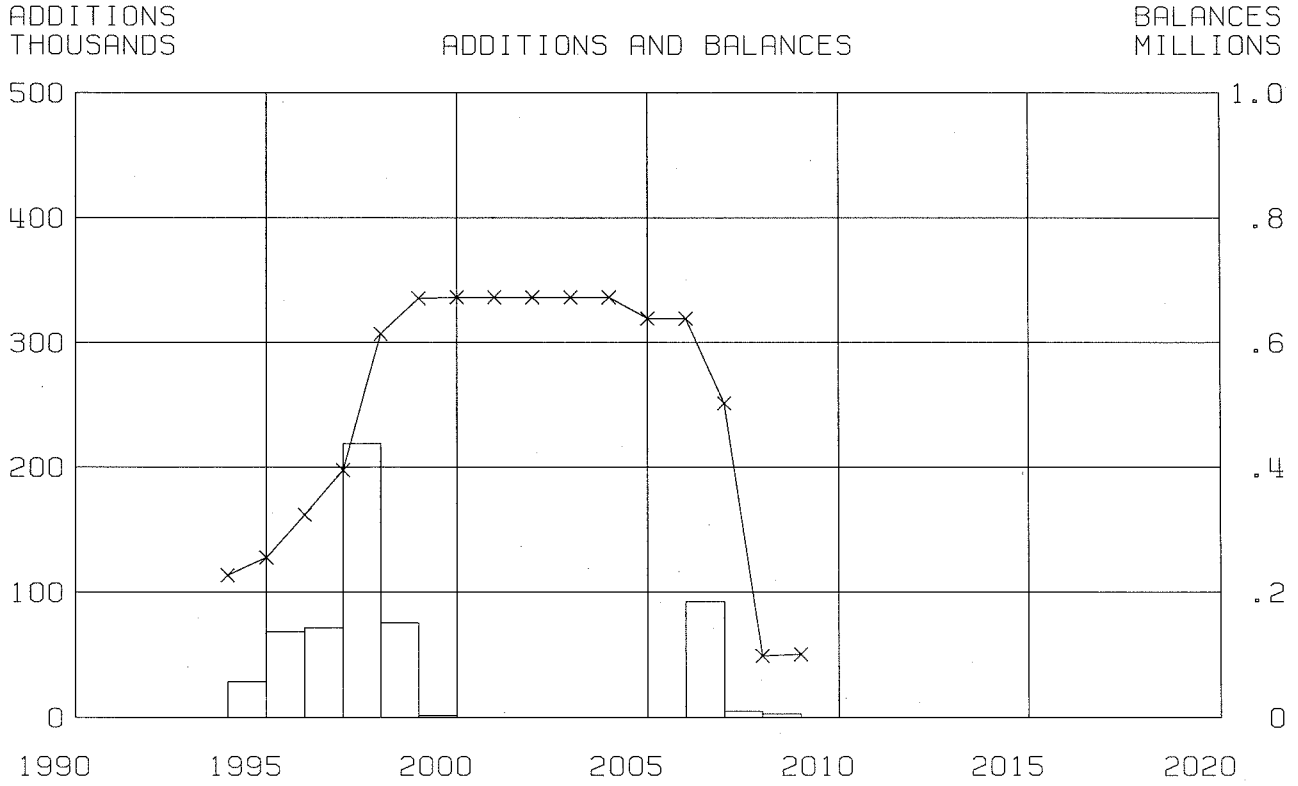
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 340.30 OFF FURN & EQUIP - COMPUTER SOFTWARE
 ANNUAL STATISTICS, DOLLARS



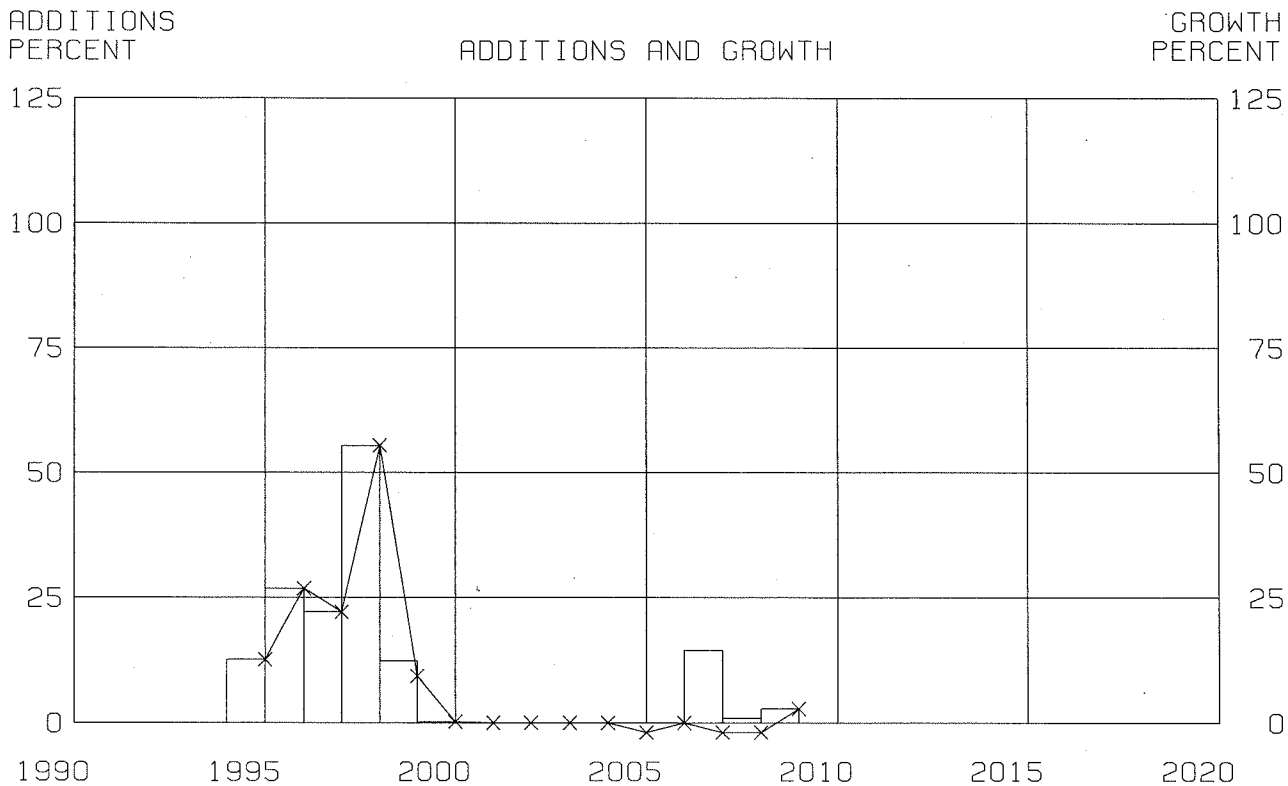
KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 340.30 OFF FURN & EQUIP - COMPUTER SOFTWARE
ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



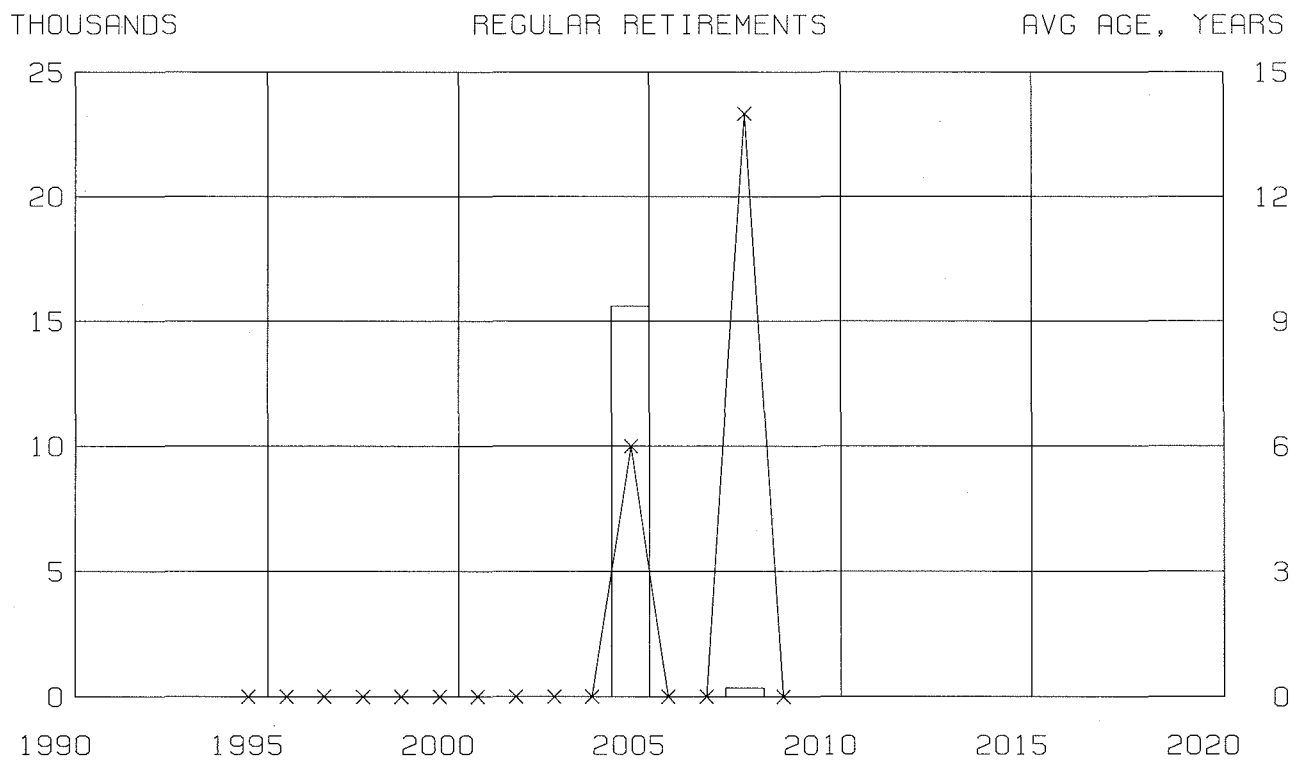
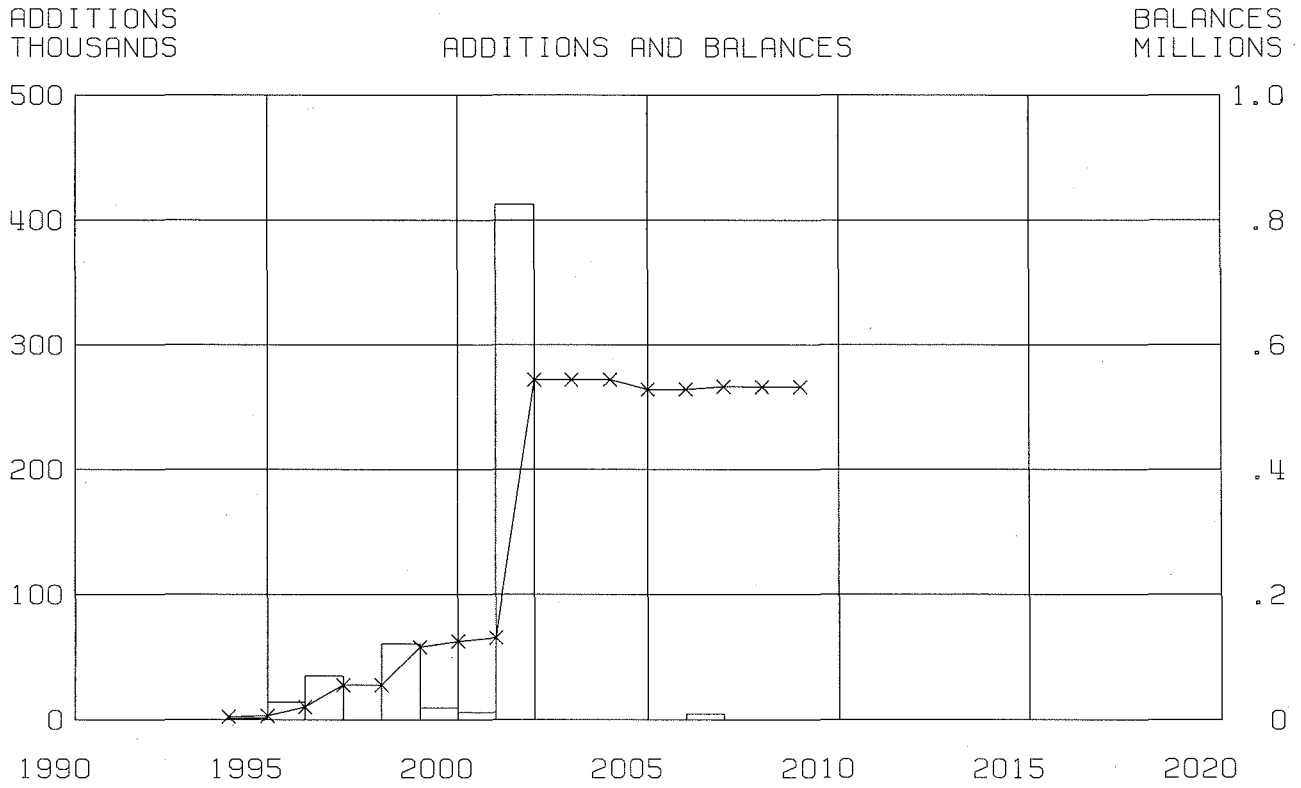
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 340.32 OFF FURN & EQUIP - COMPUTER SOFTWARE PERSONAL
 ANNUAL STATISTICS, DOLLARS



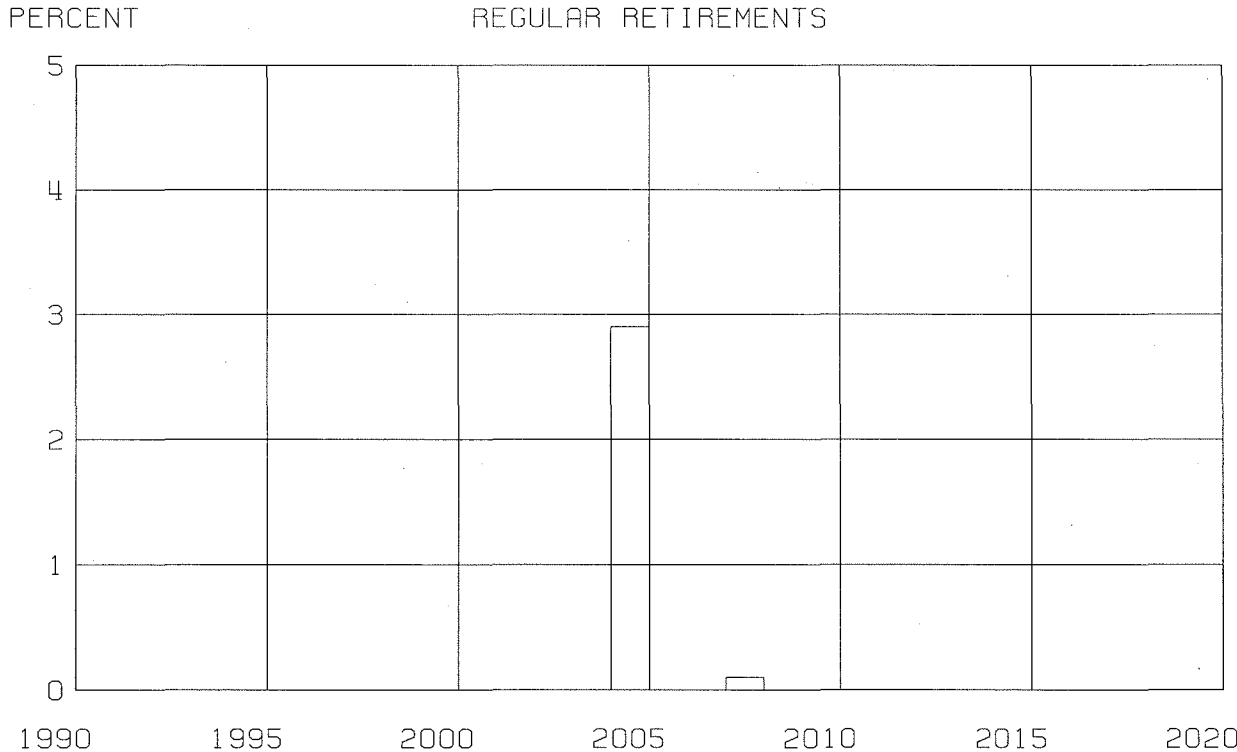
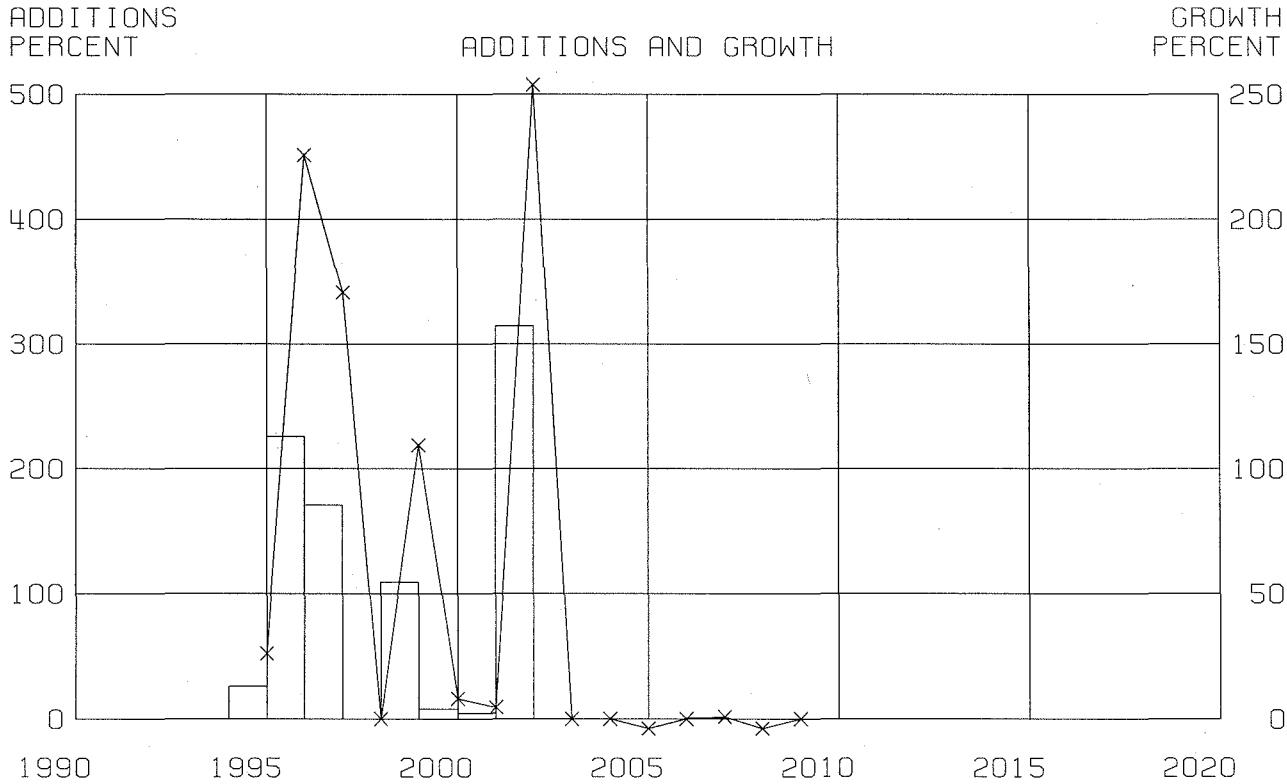
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ACCOUNT 340.32 OFF FURN & EQUIP - COMPUTER SOFTWARE PERSONAL
ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



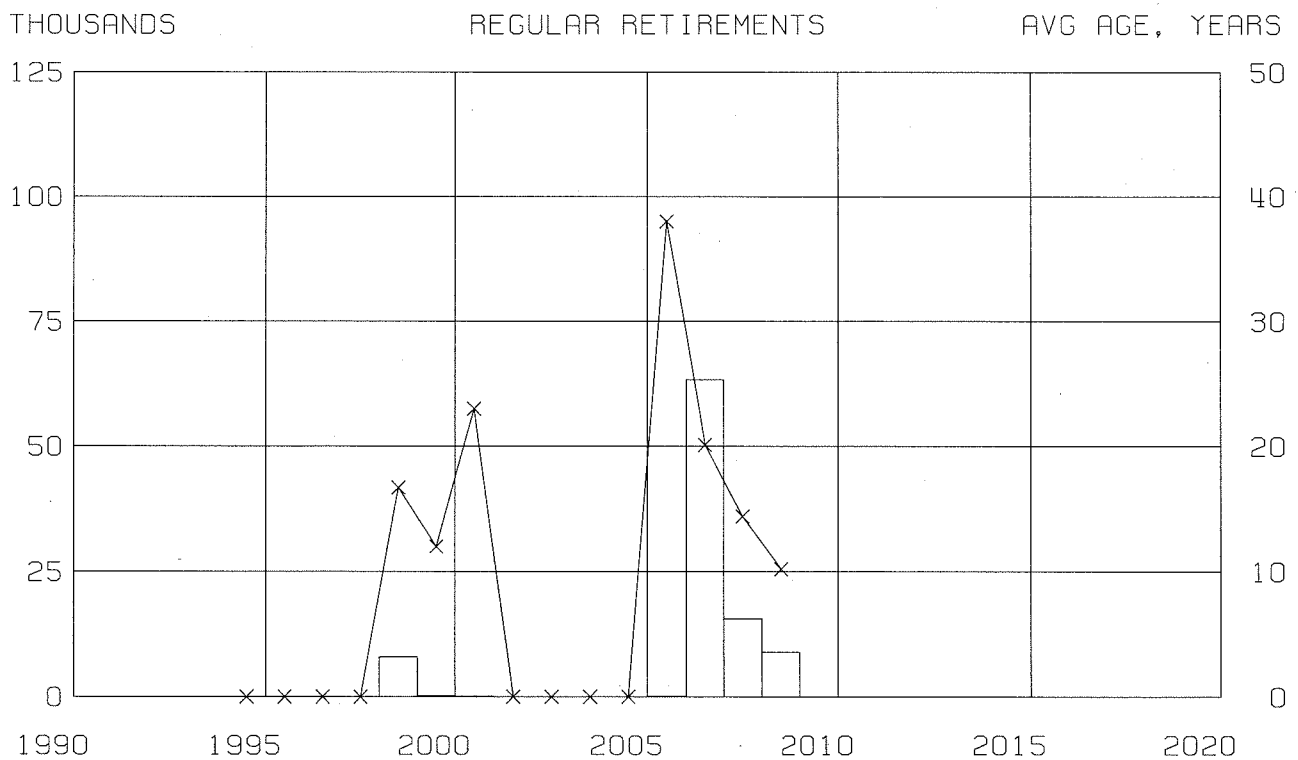
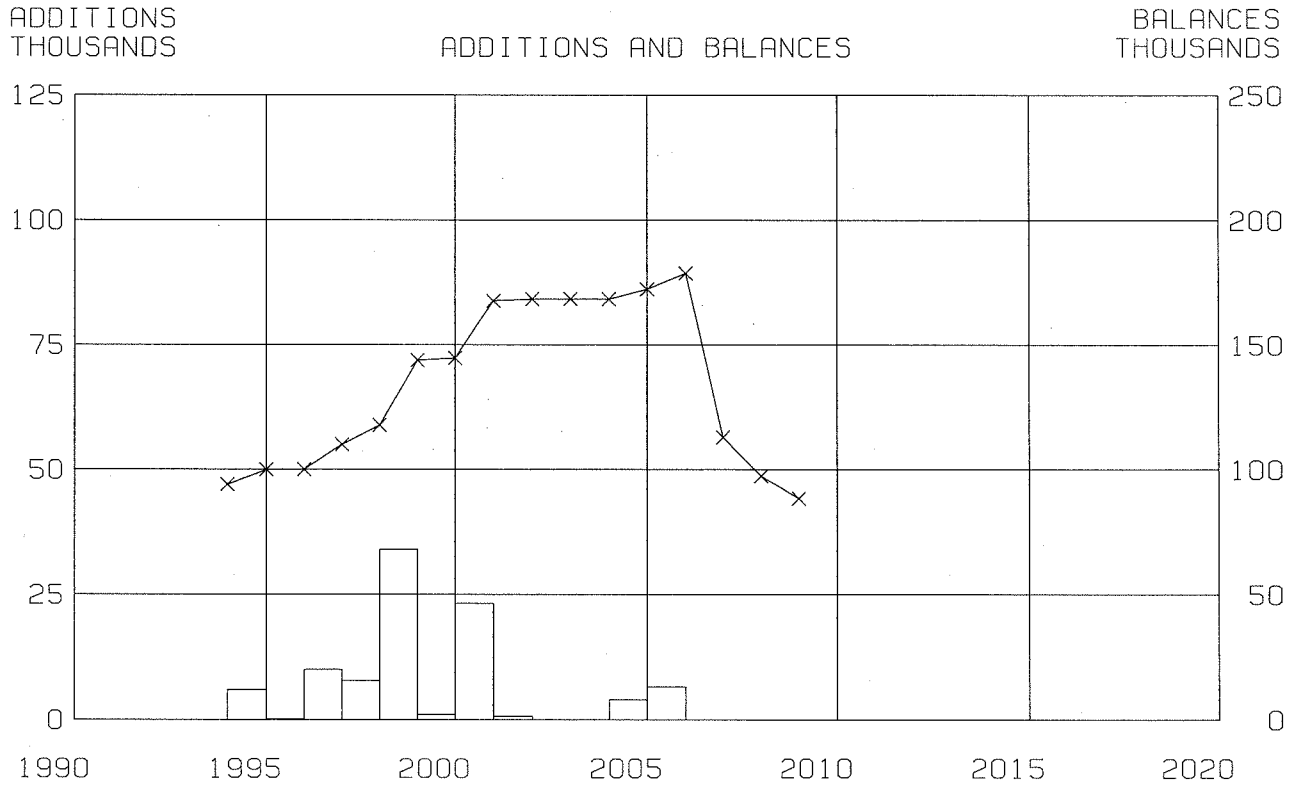
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ACCOUNT 340.33 OFF FURN & EQUIP - COMPUTER SOFTWARE OTHER
ANNUAL STATISTICS, DOLLARS



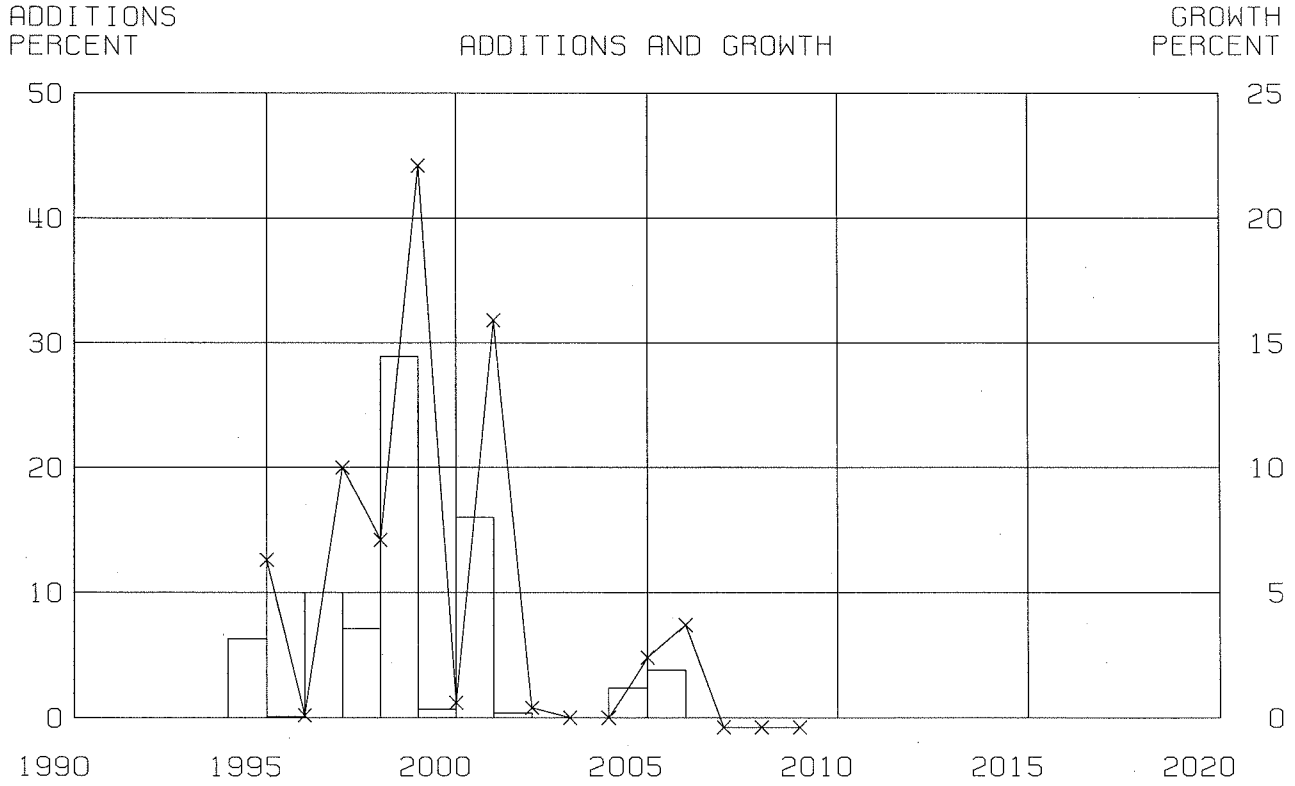
KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 340.33 OFF FURN & EQUIP - COMPUTER SOFTWARE OTHER
ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



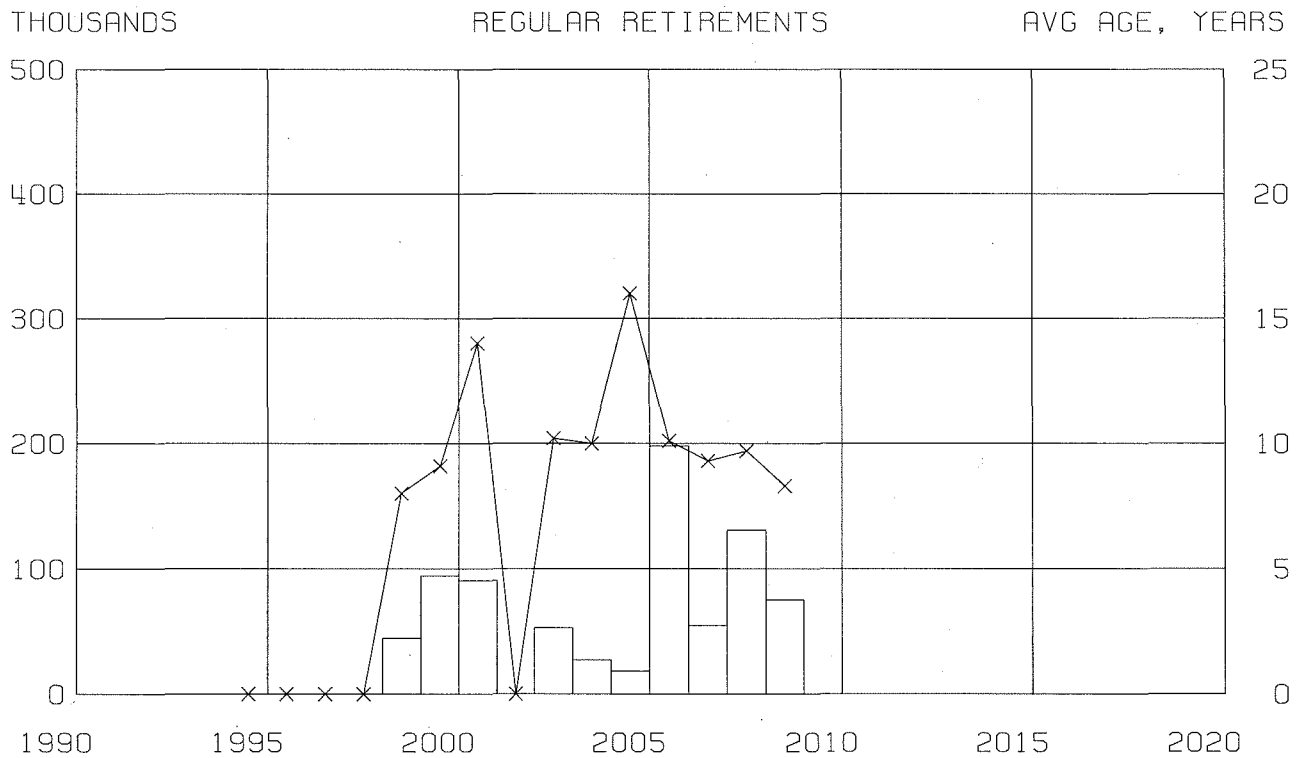
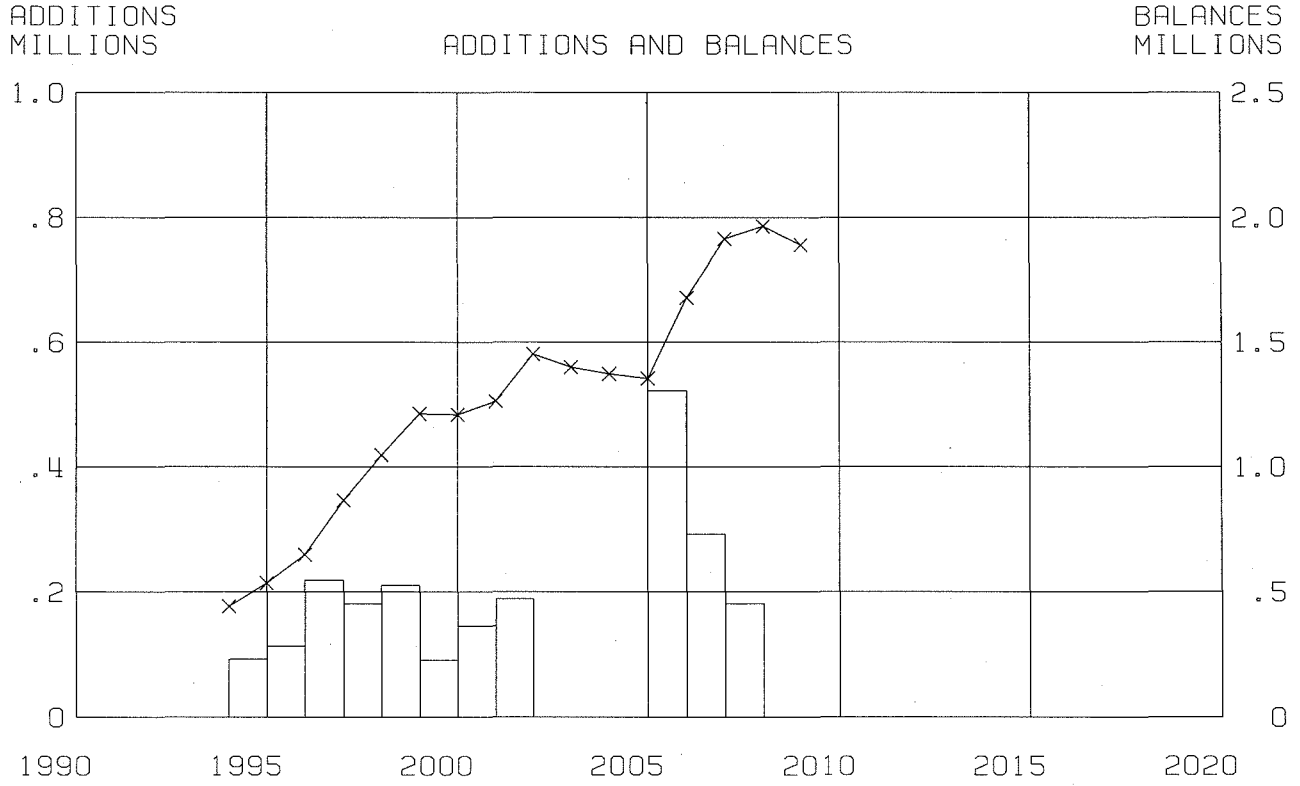
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 340.50 OFF FURN & EQUIP - OTHER
 ANNUAL STATISTICS, DOLLARS



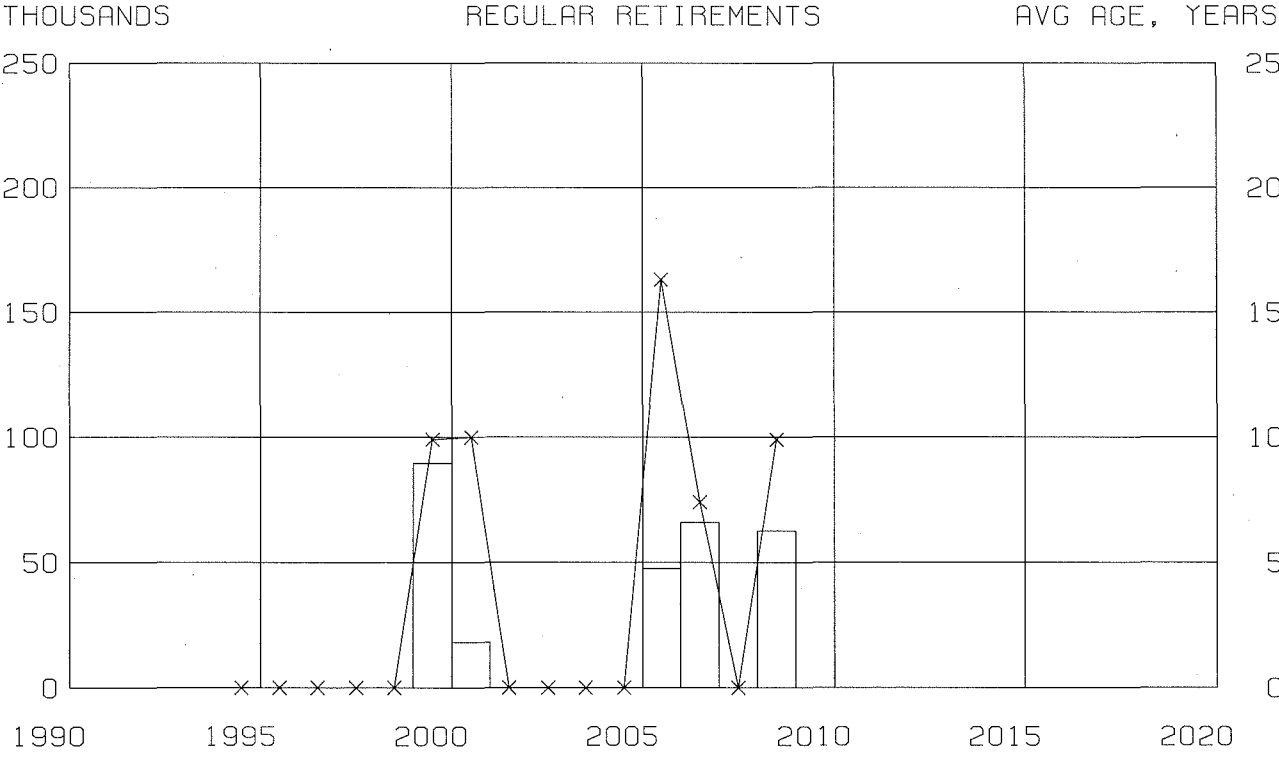
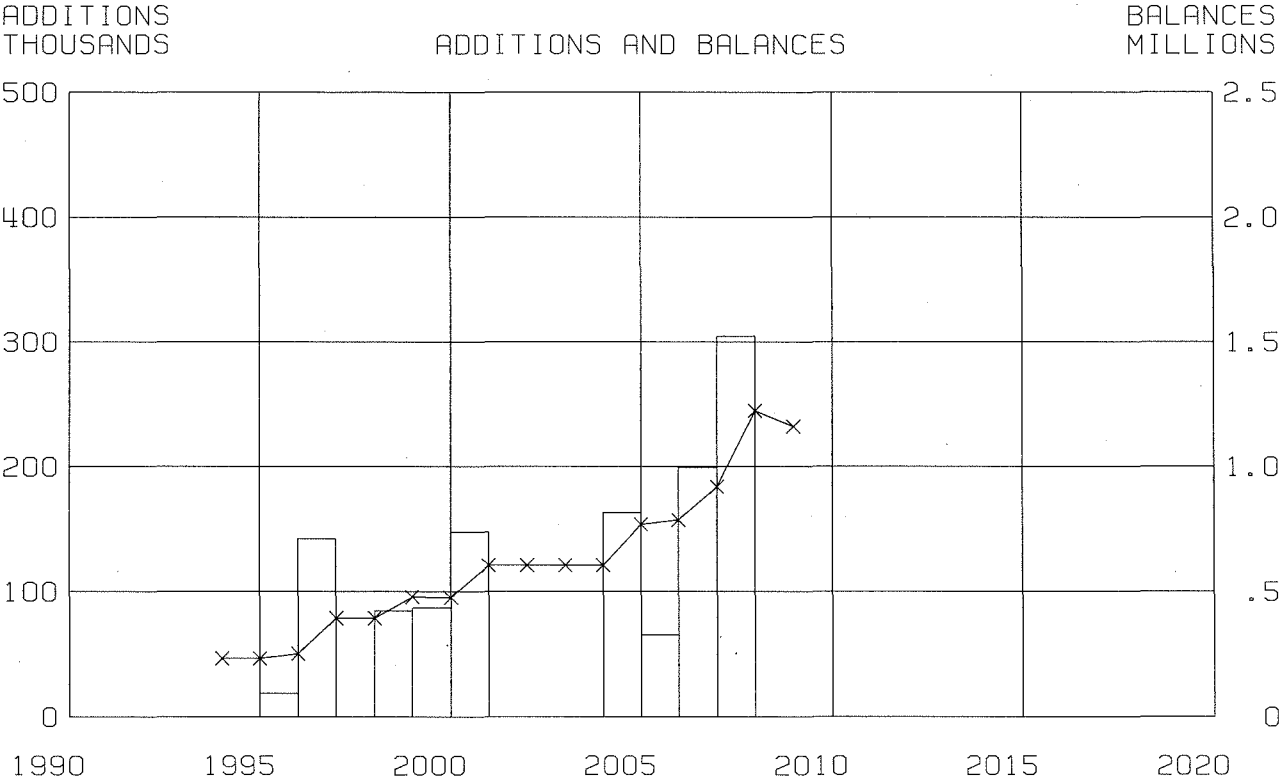
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 ACCOUNT 340.50 OFF FURN & EQUIP - OTHER
 ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



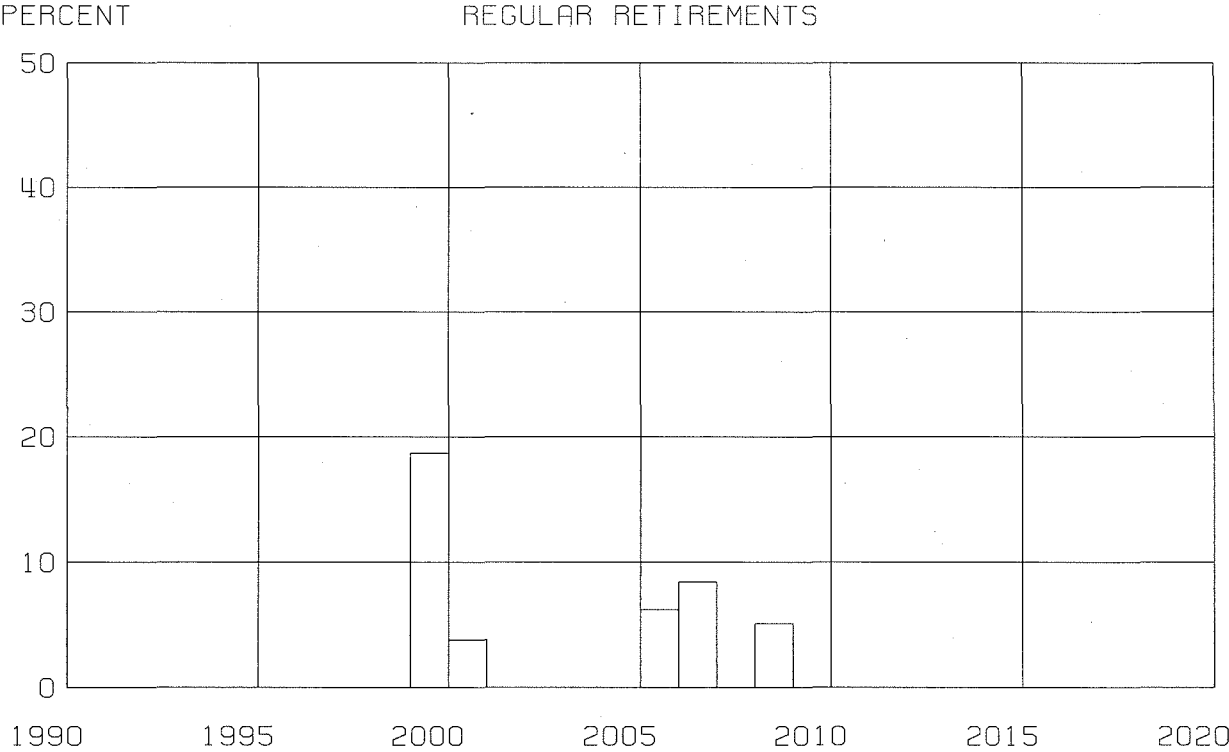
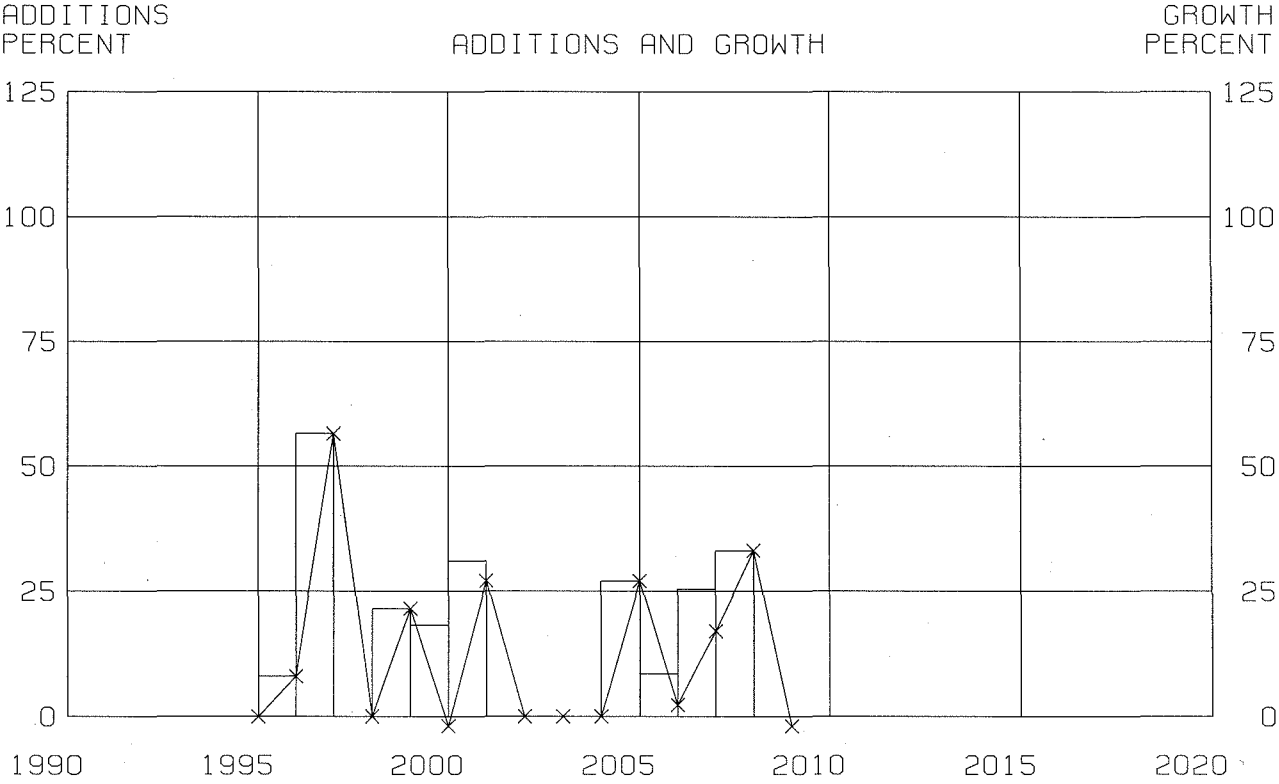
KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS
ANNUAL STATISTICS, DOLLARS



KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS
 ANNUAL STATISTICS, DOLLARS



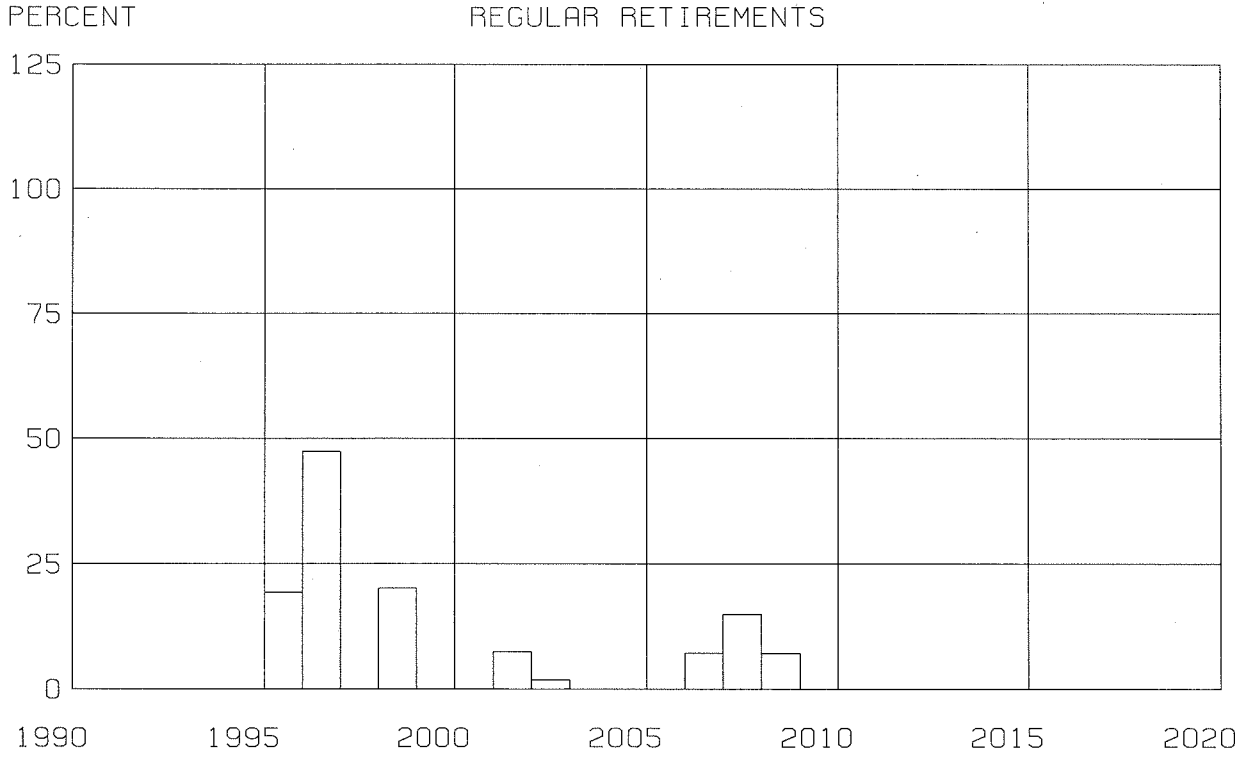
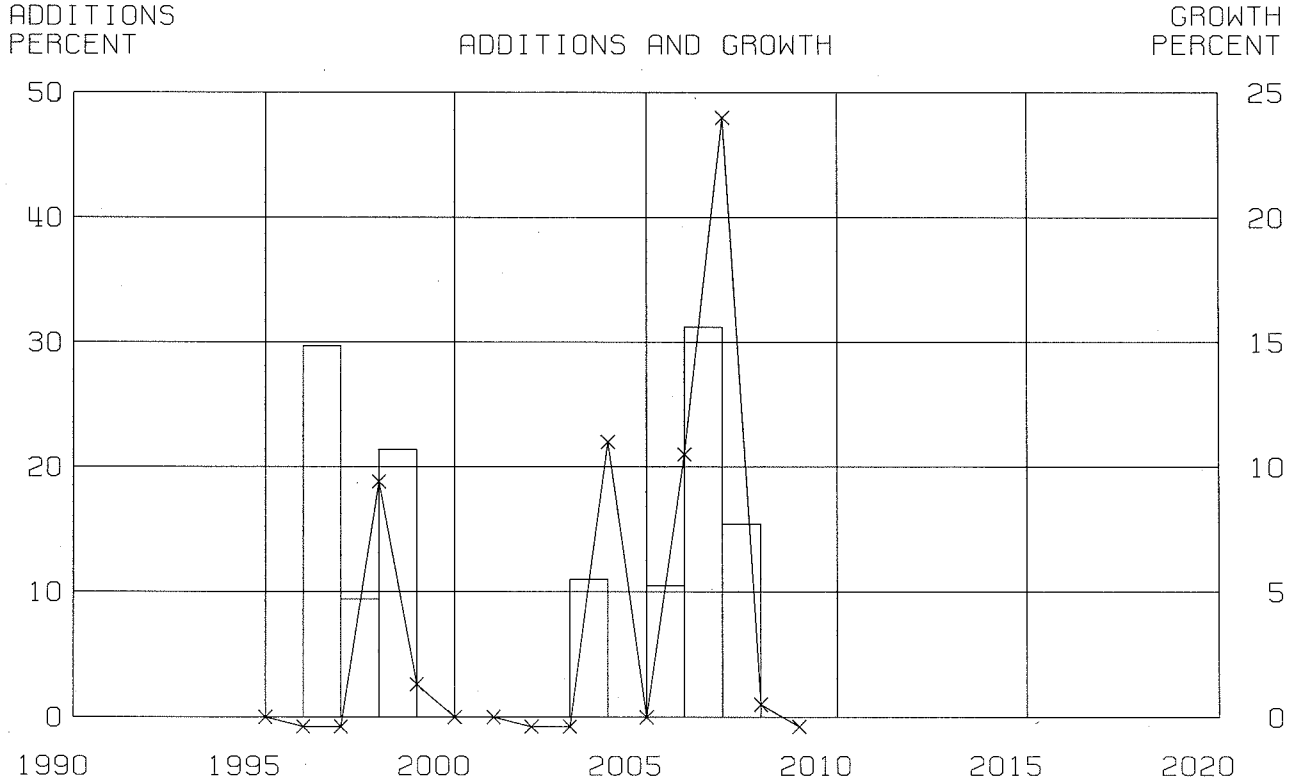
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS
 ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



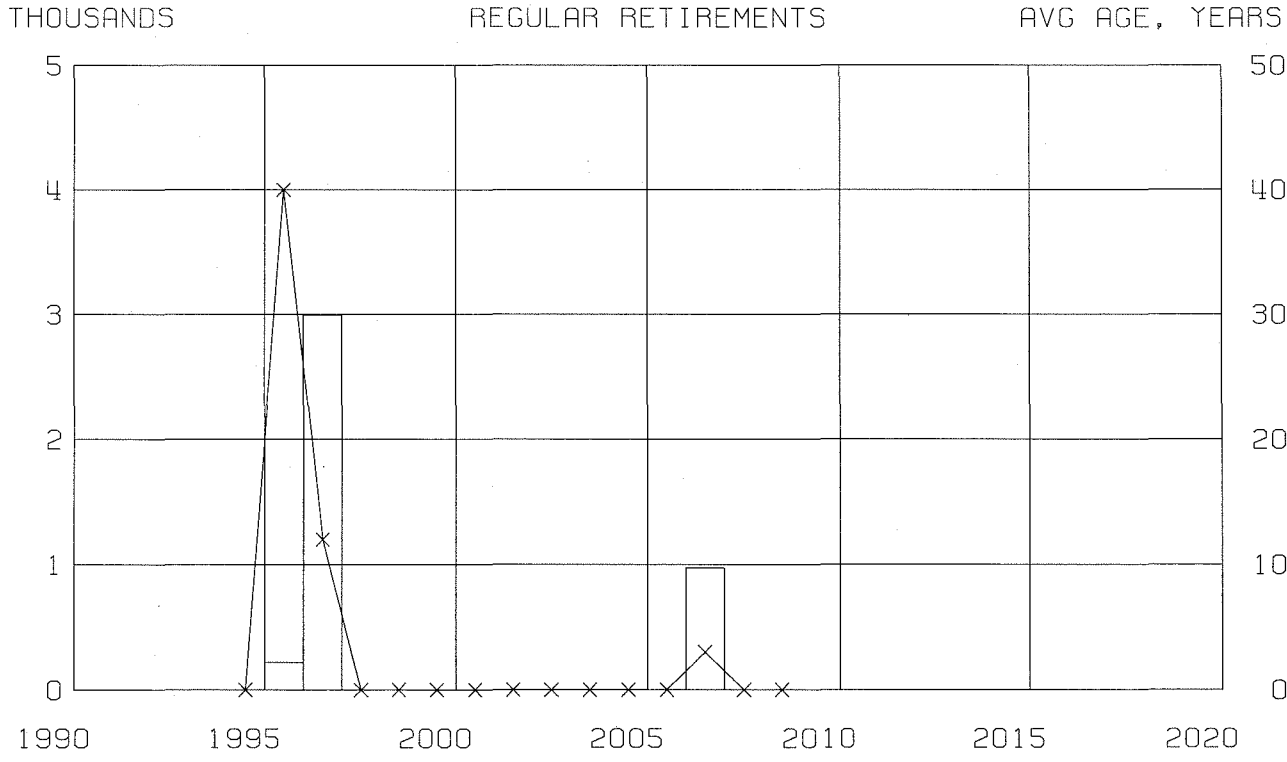
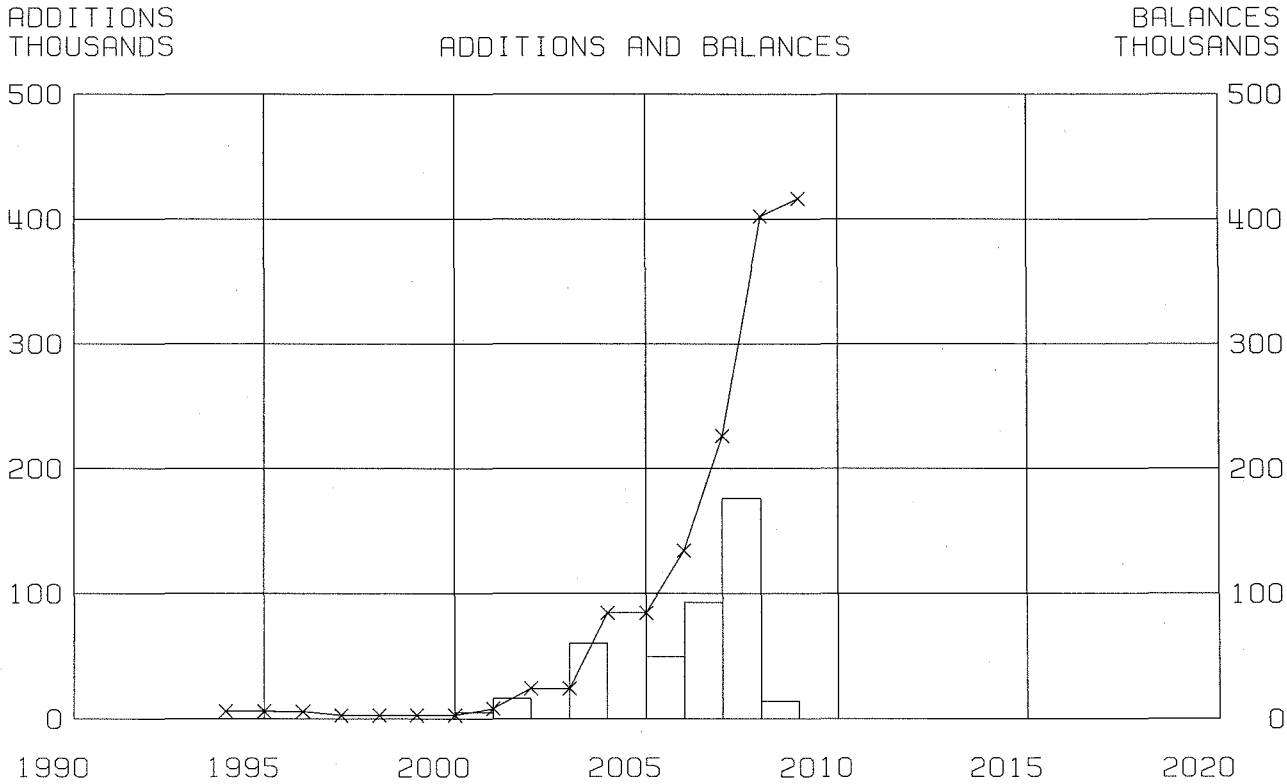
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTOS
 ANNUAL STATISTICS, DOLLARS



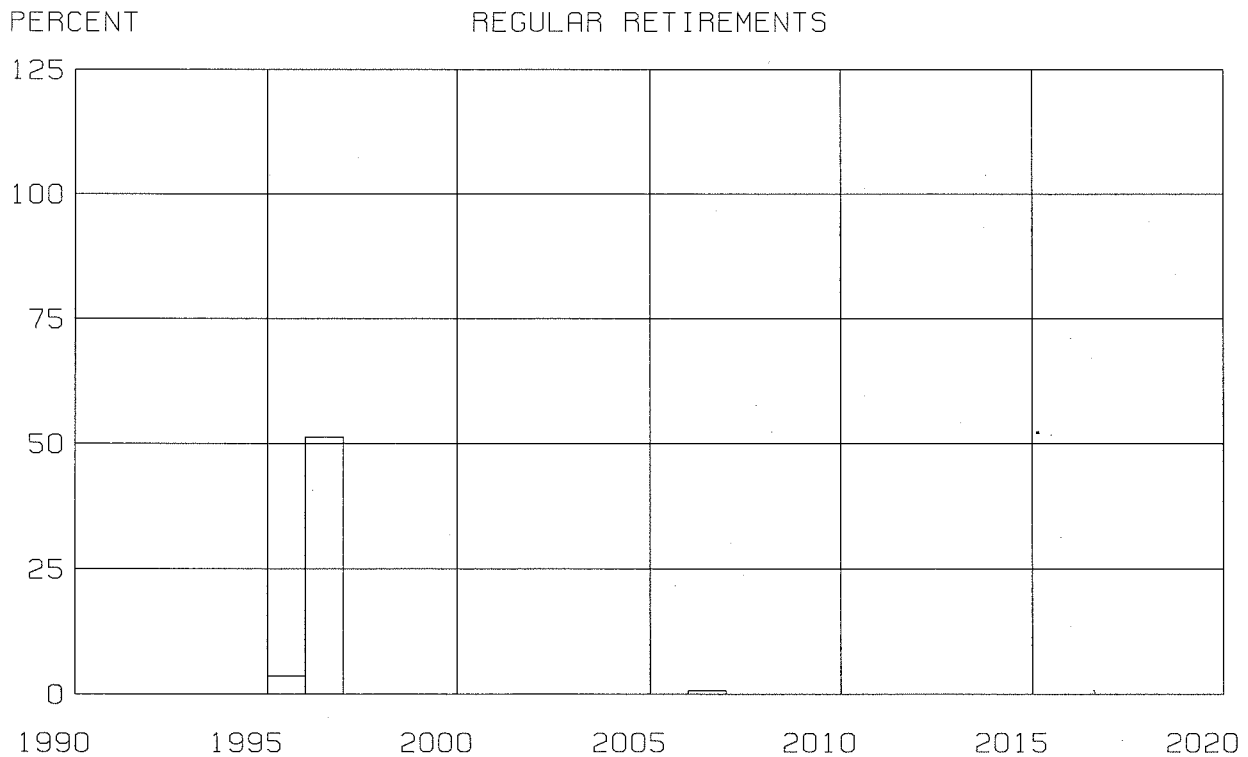
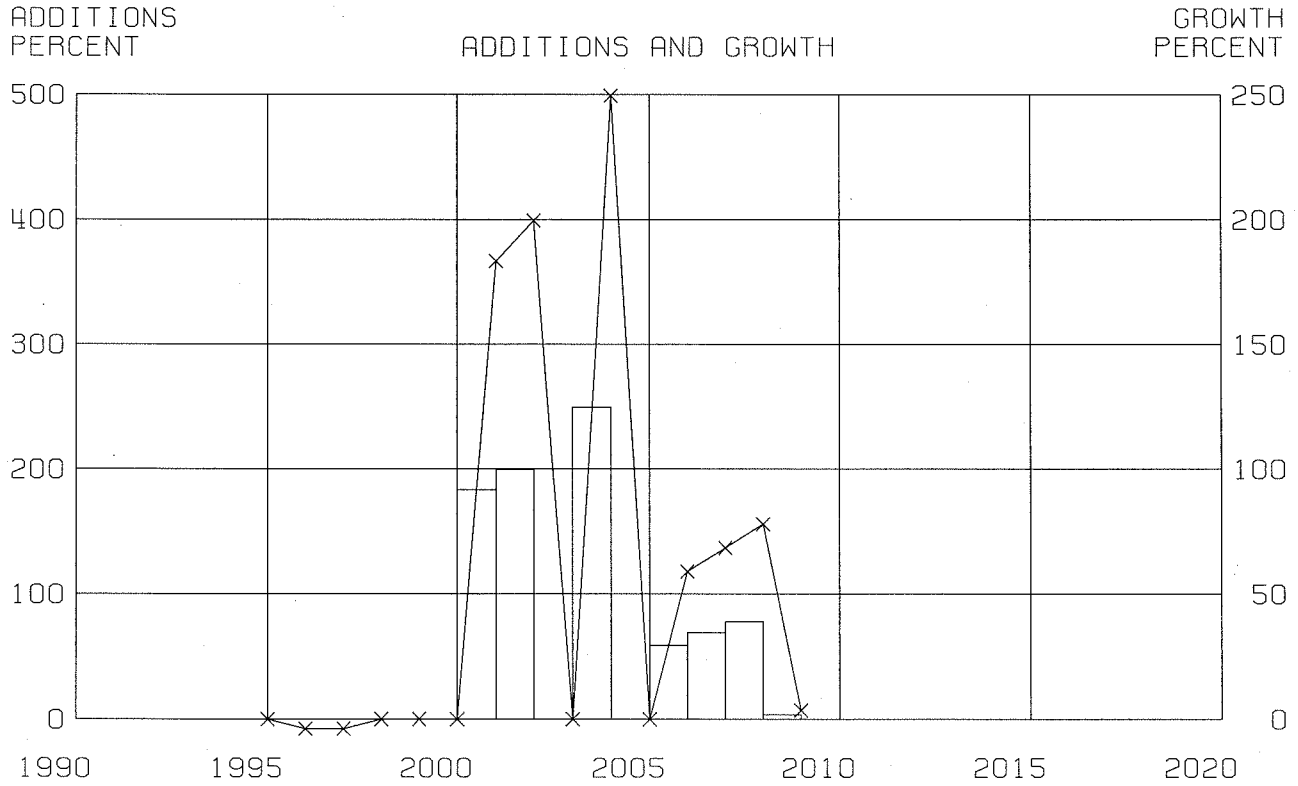
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTOS
 ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



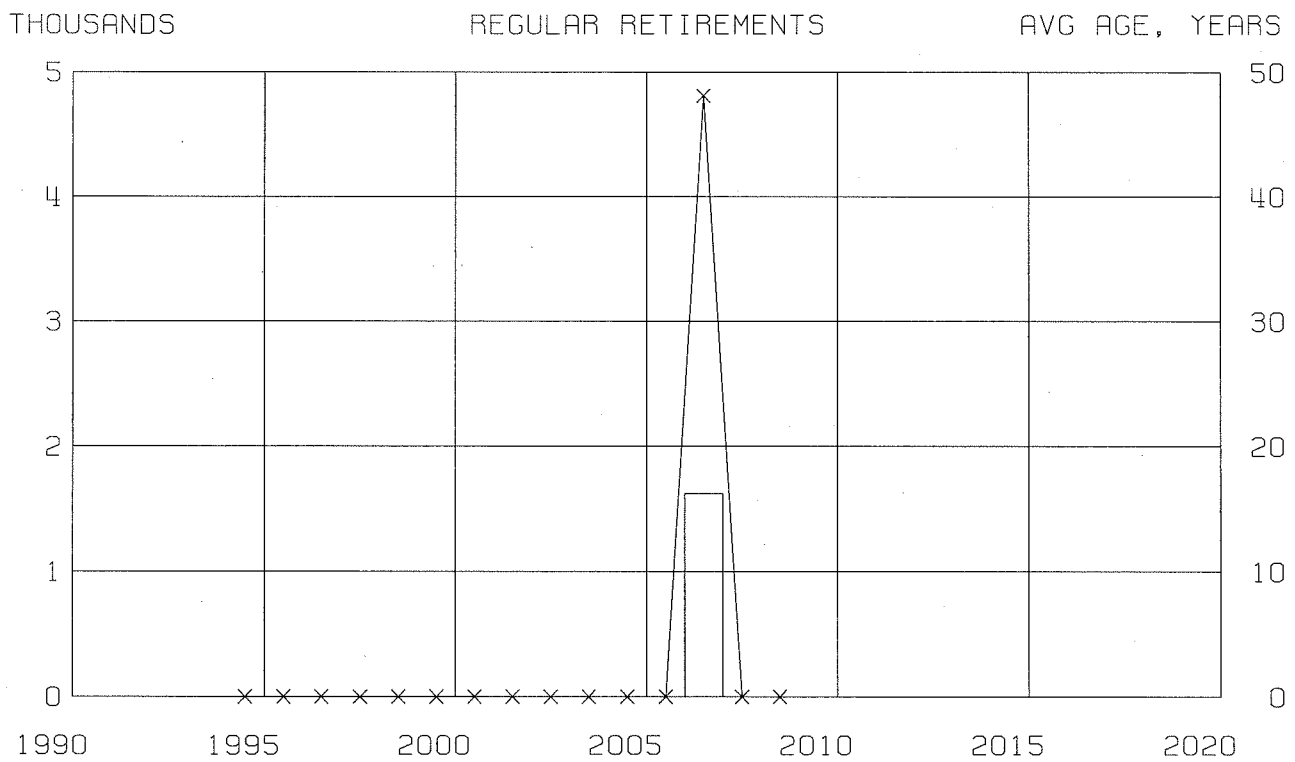
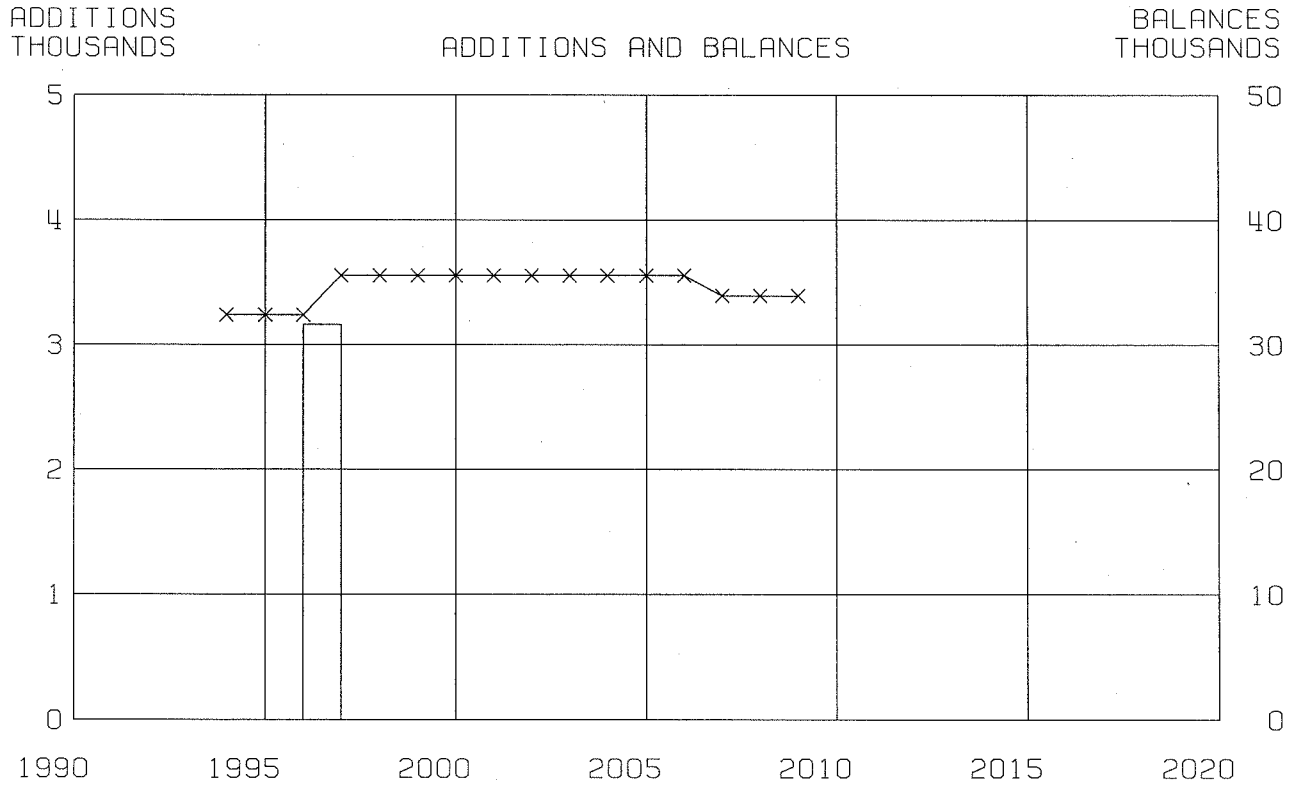
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 ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER
 ANNUAL STATISTICS, DOLLARS



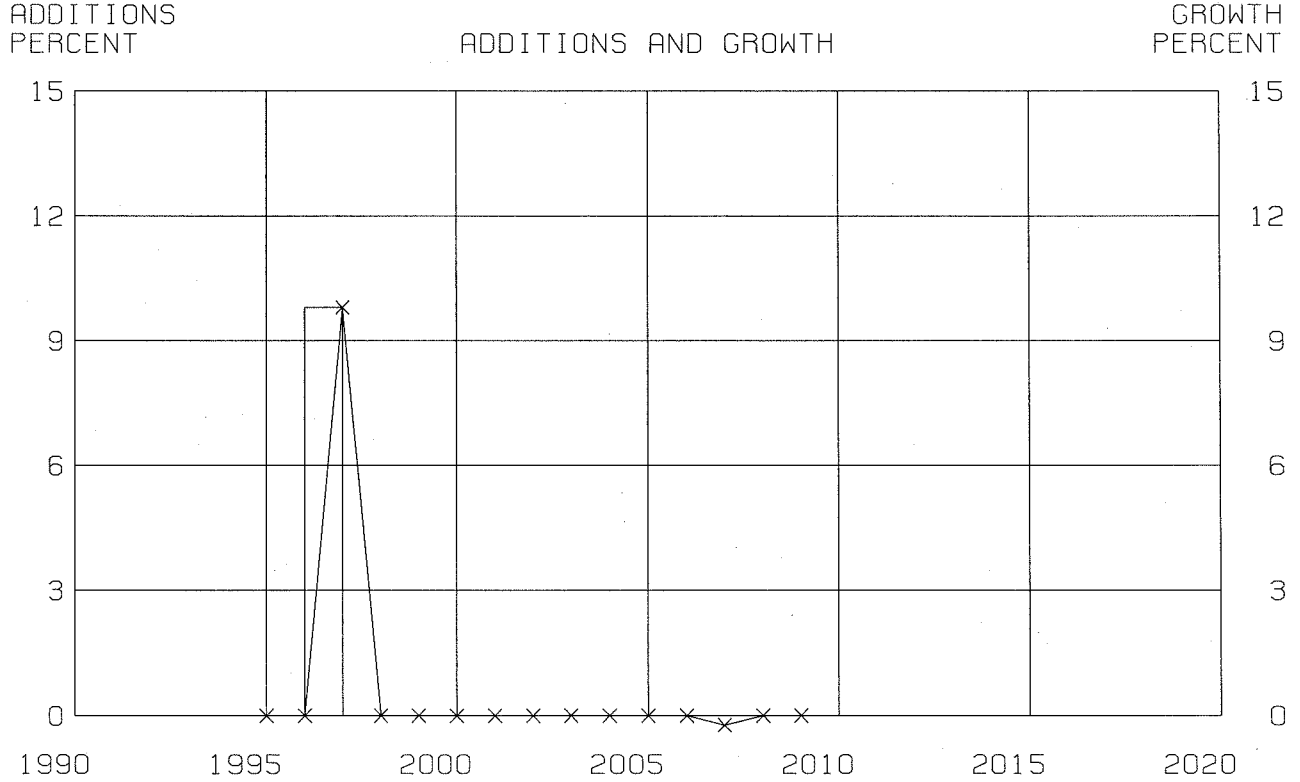
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 ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER
 ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



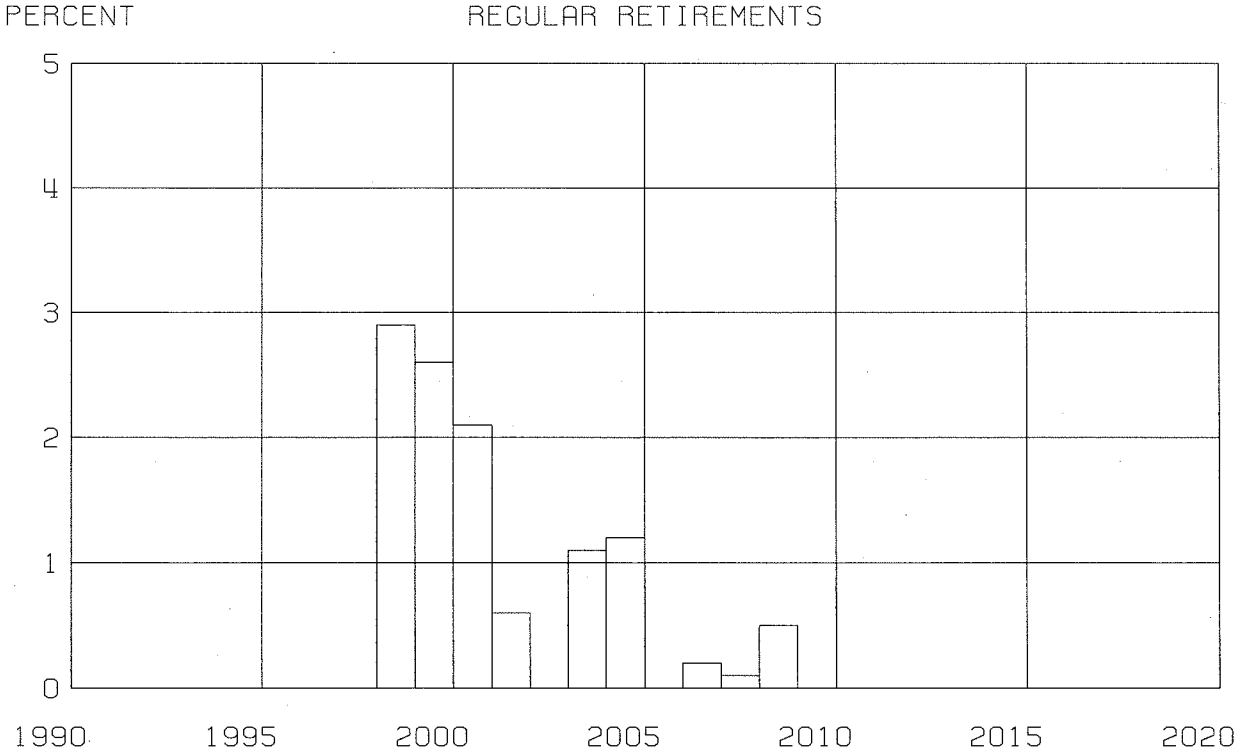
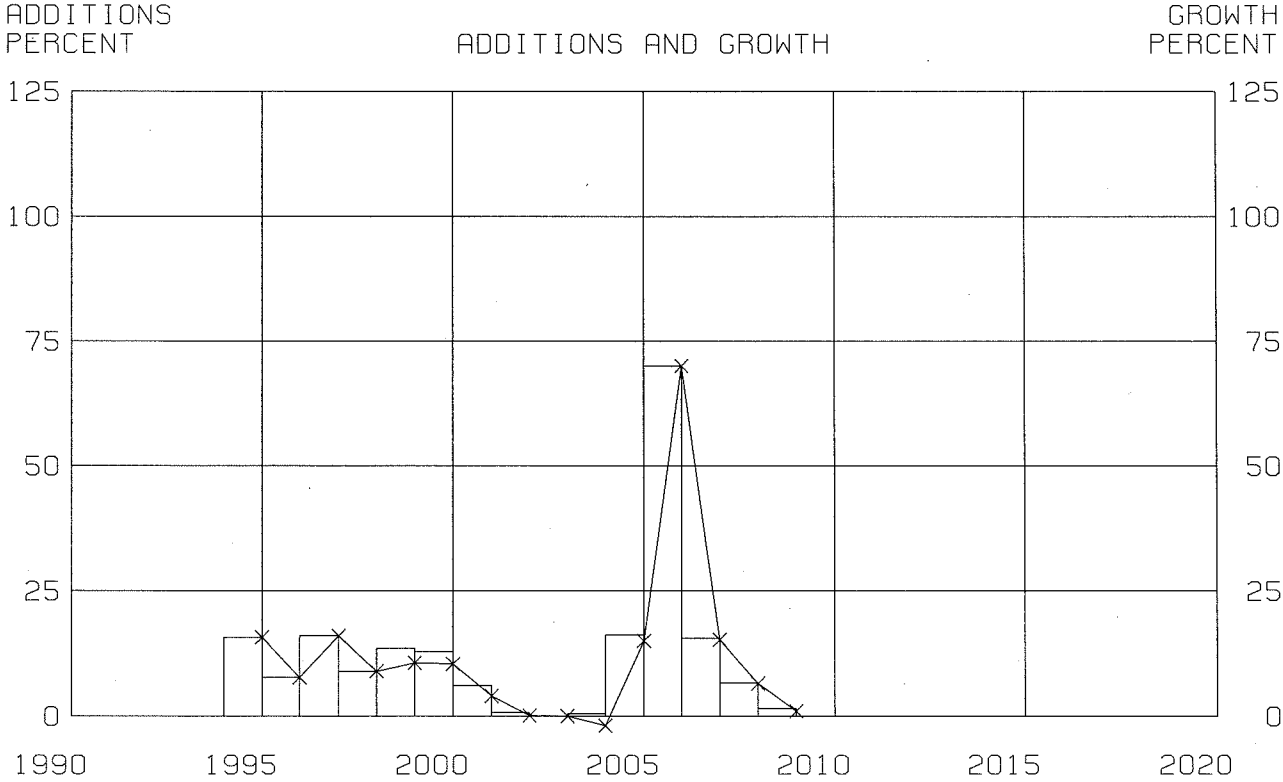
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 342 STORES EQUIPMENT
 ANNUAL STATISTICS, DOLLARS



KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 342 STORES EQUIPMENT
 ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE

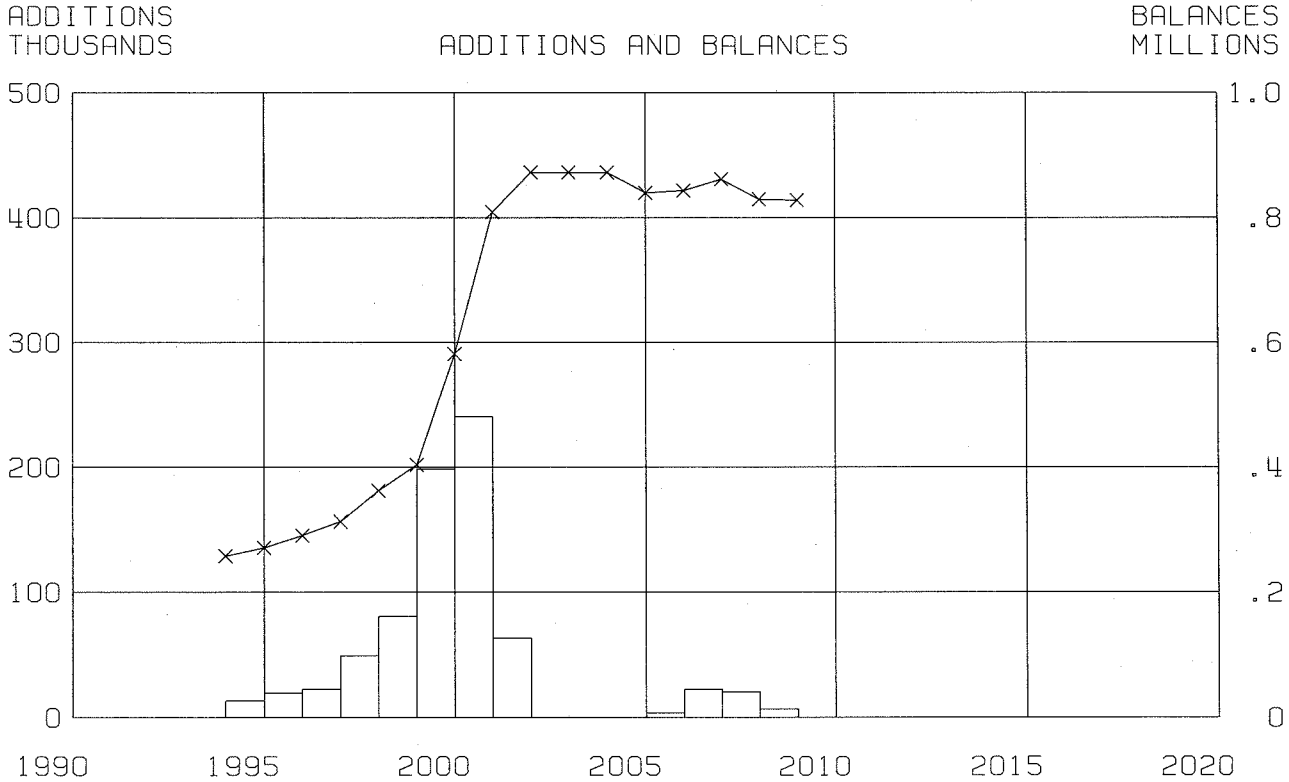


KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT
ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



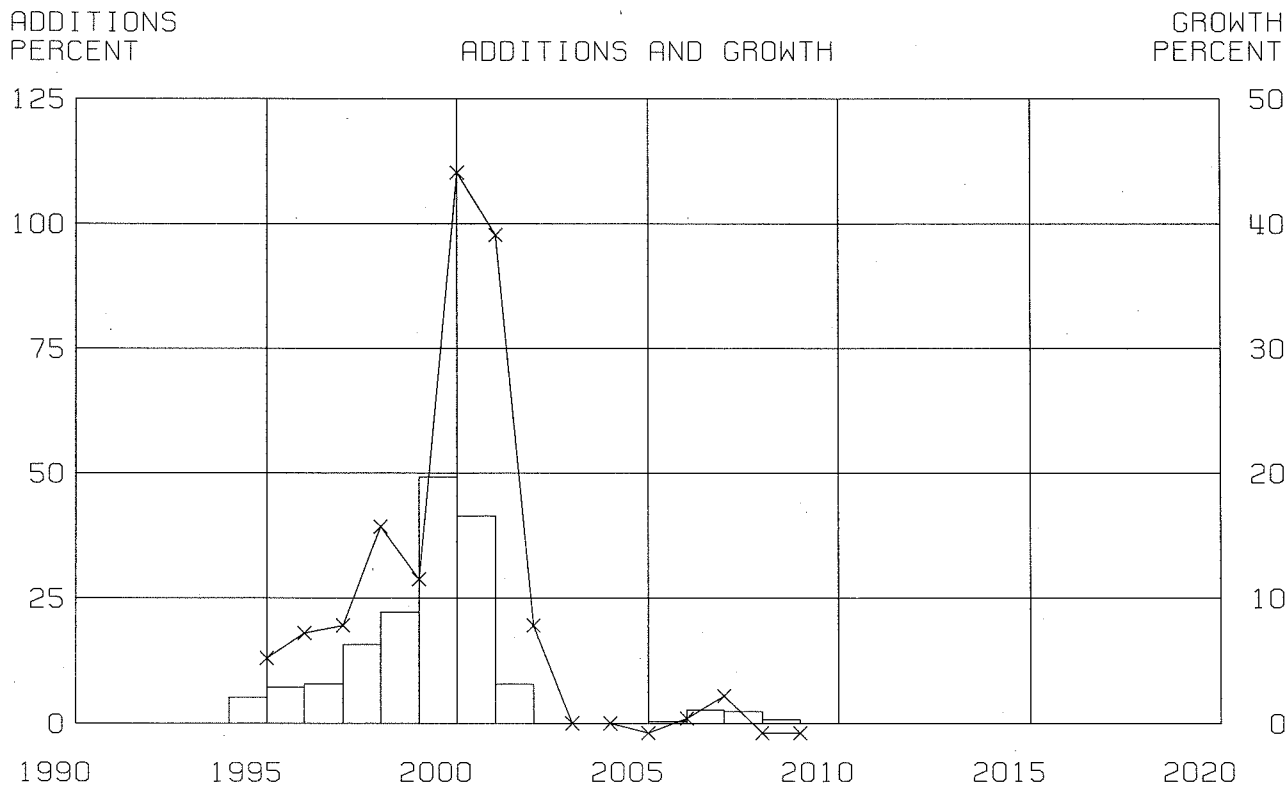
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 344 LABORATORY EQUIPMENT

ANNUAL STATISTICS, DOLLARS

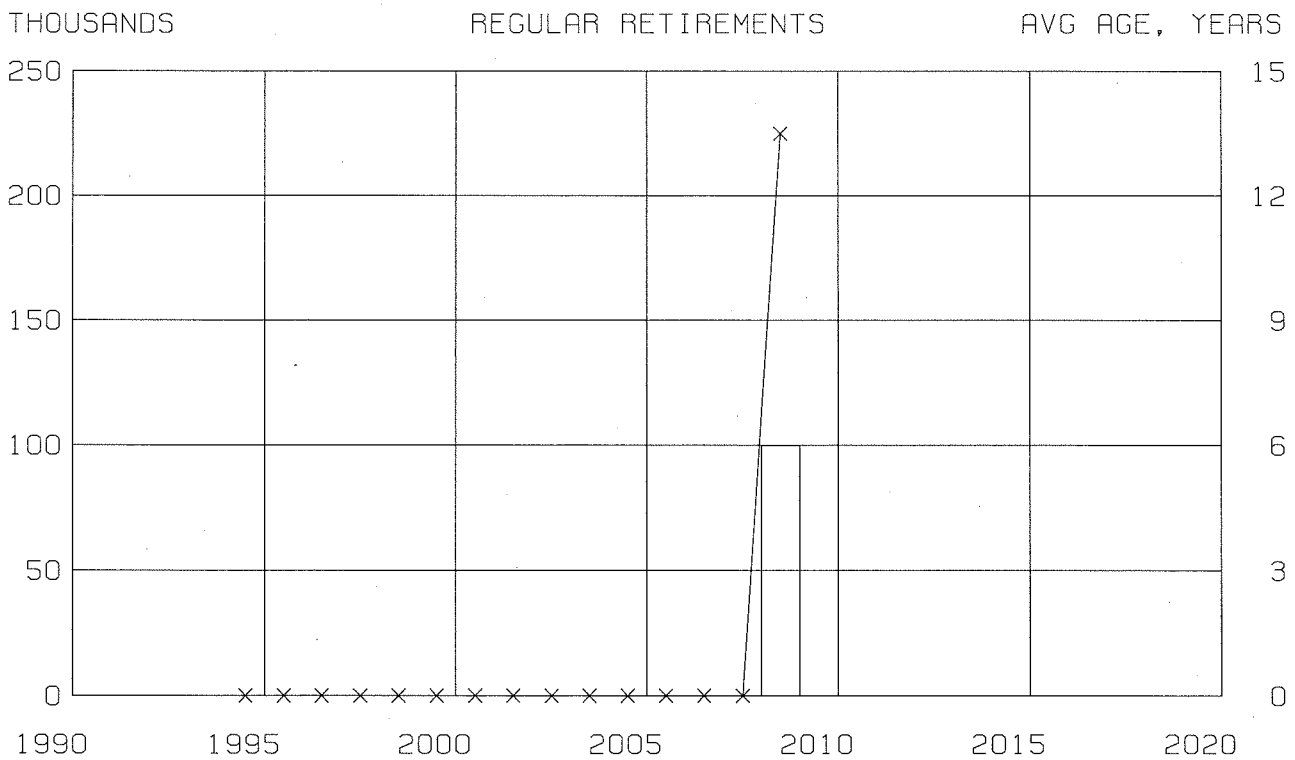
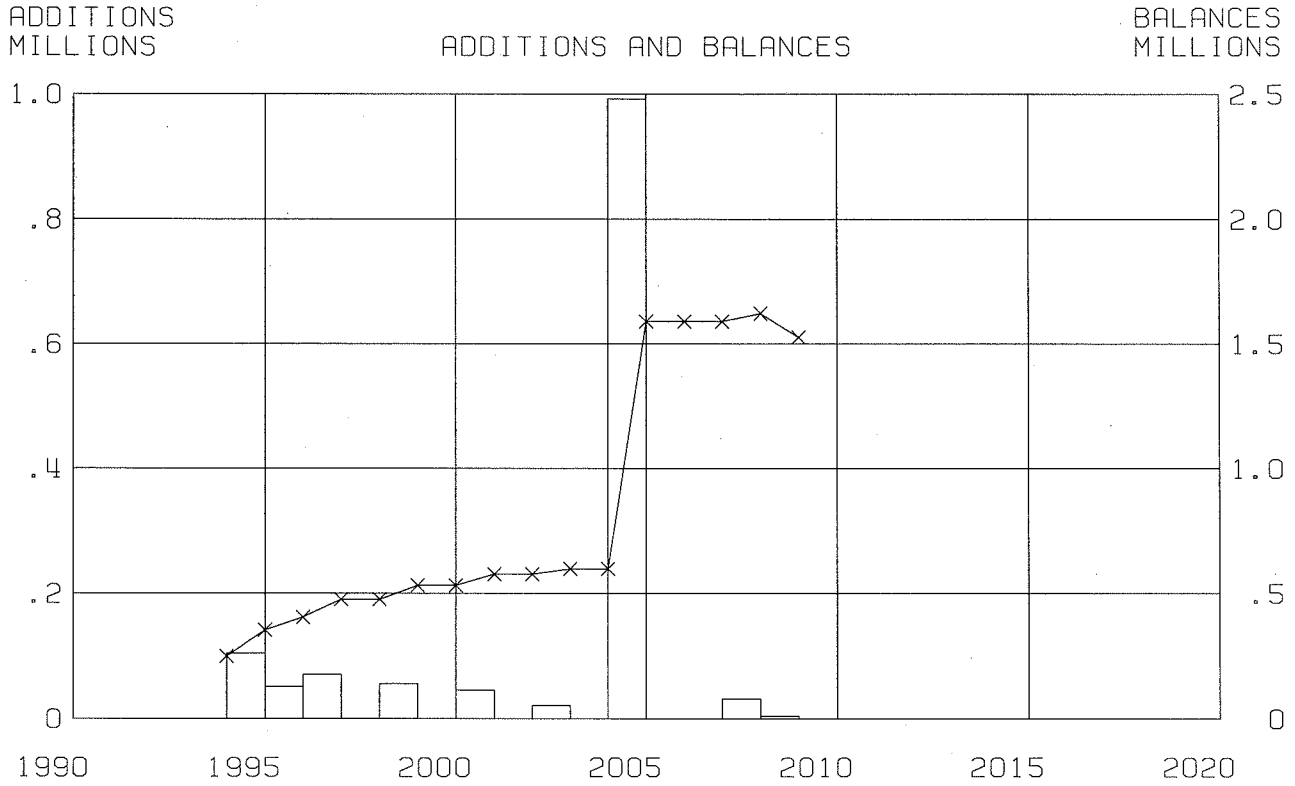


KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 344 LABORATORY EQUIPMENT

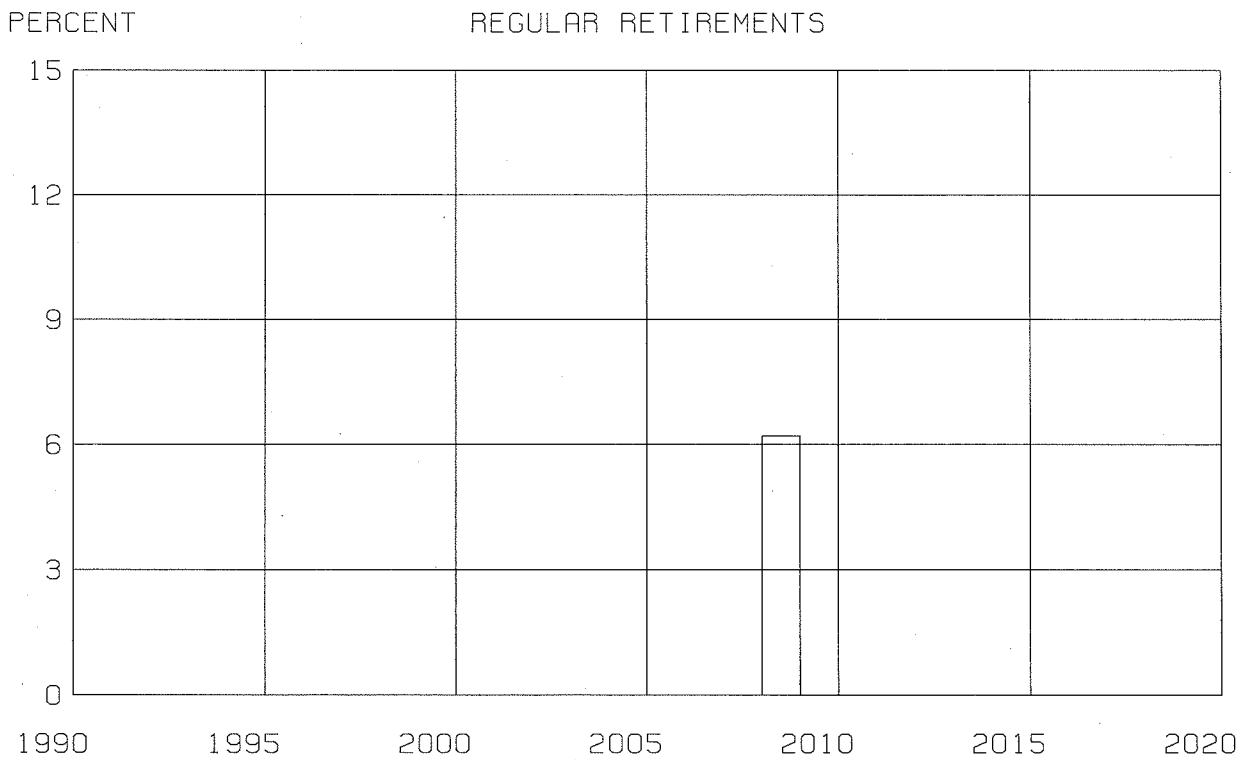
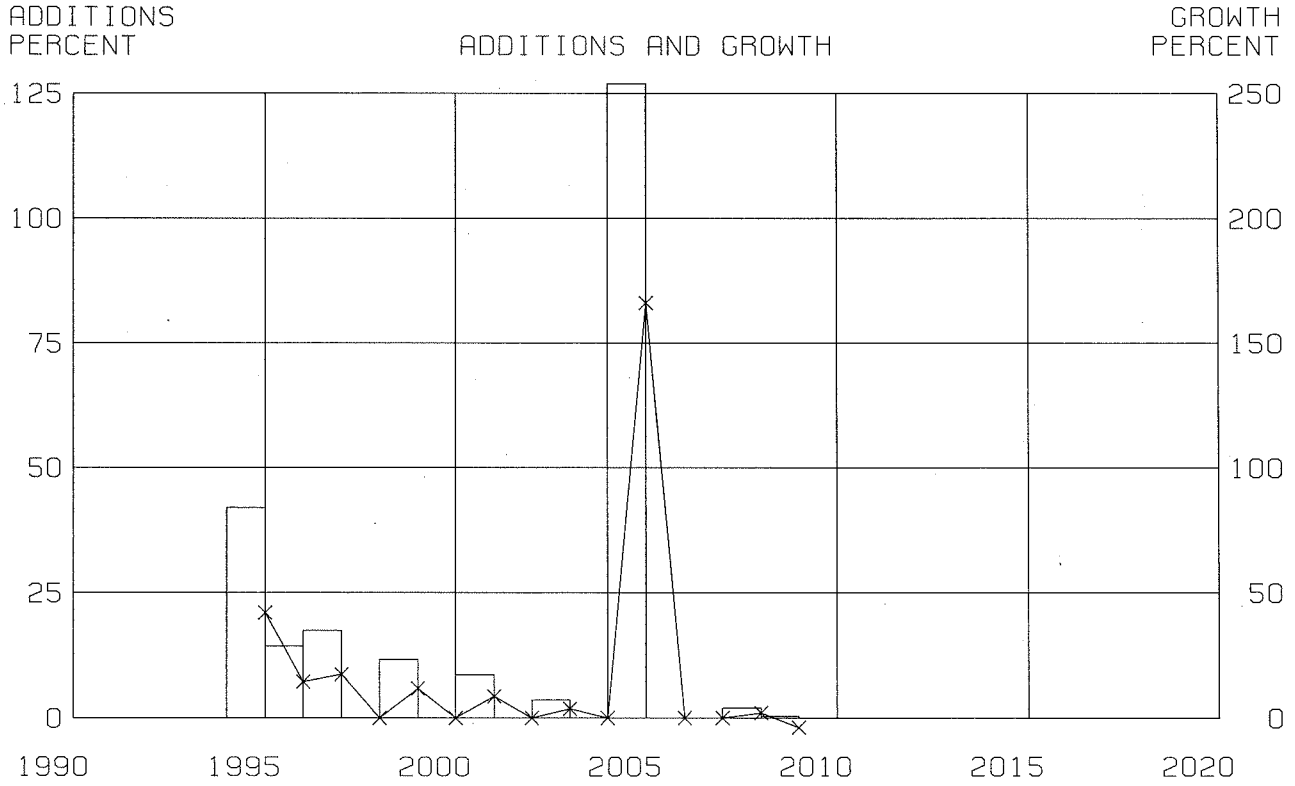
ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



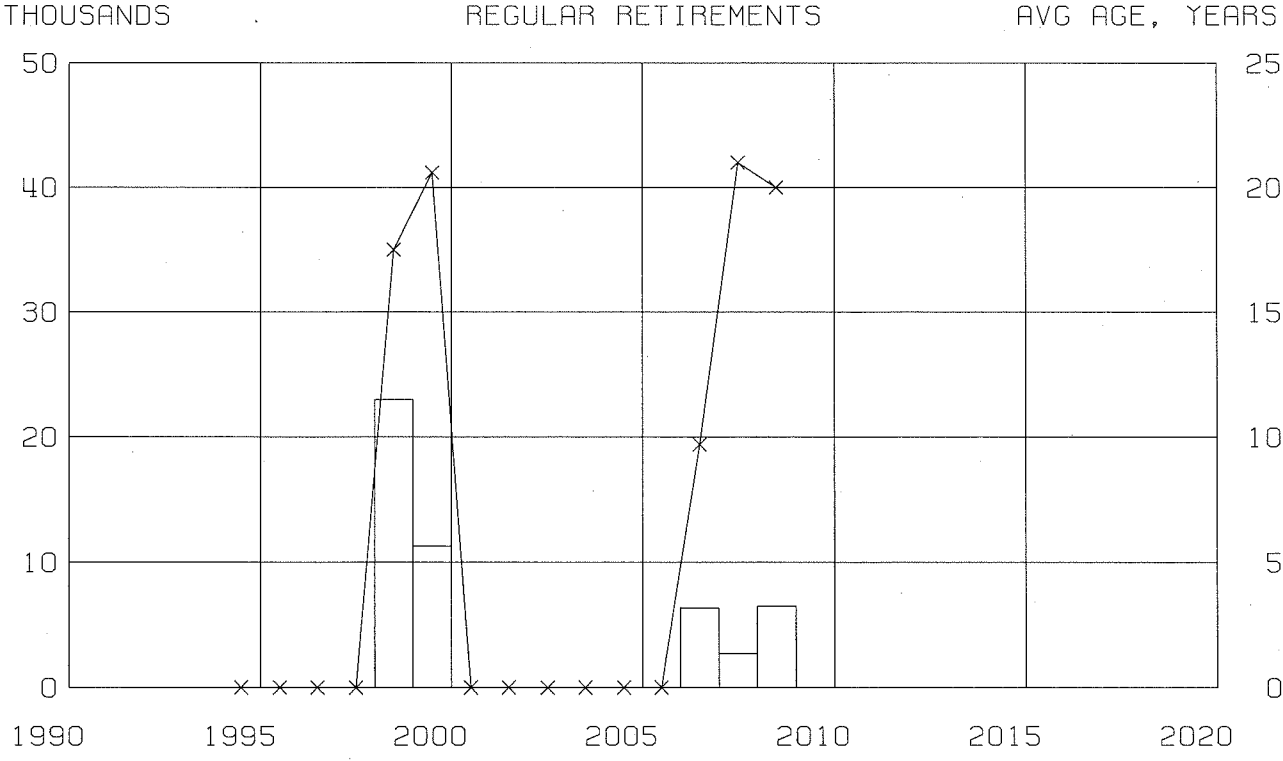
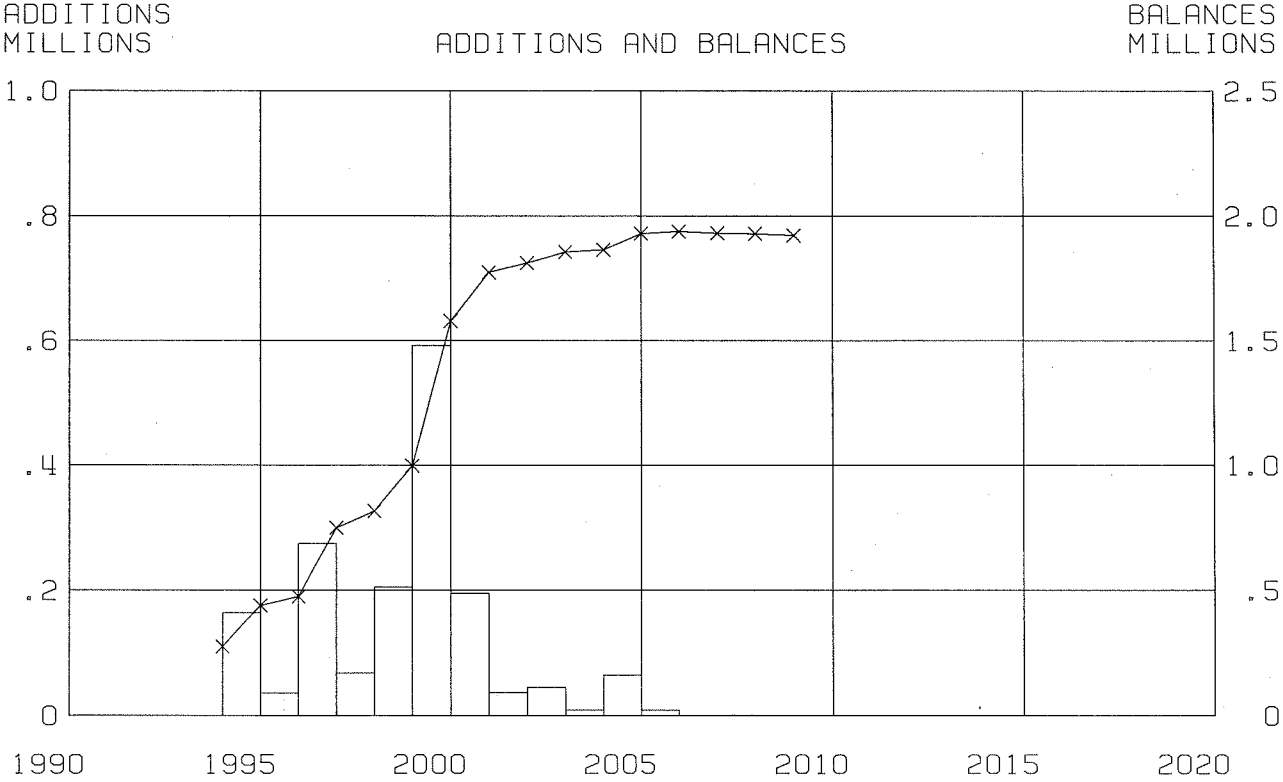
KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 345 POWER OPERATED EQUIPMENT
ANNUAL STATISTICS, DOLLARS



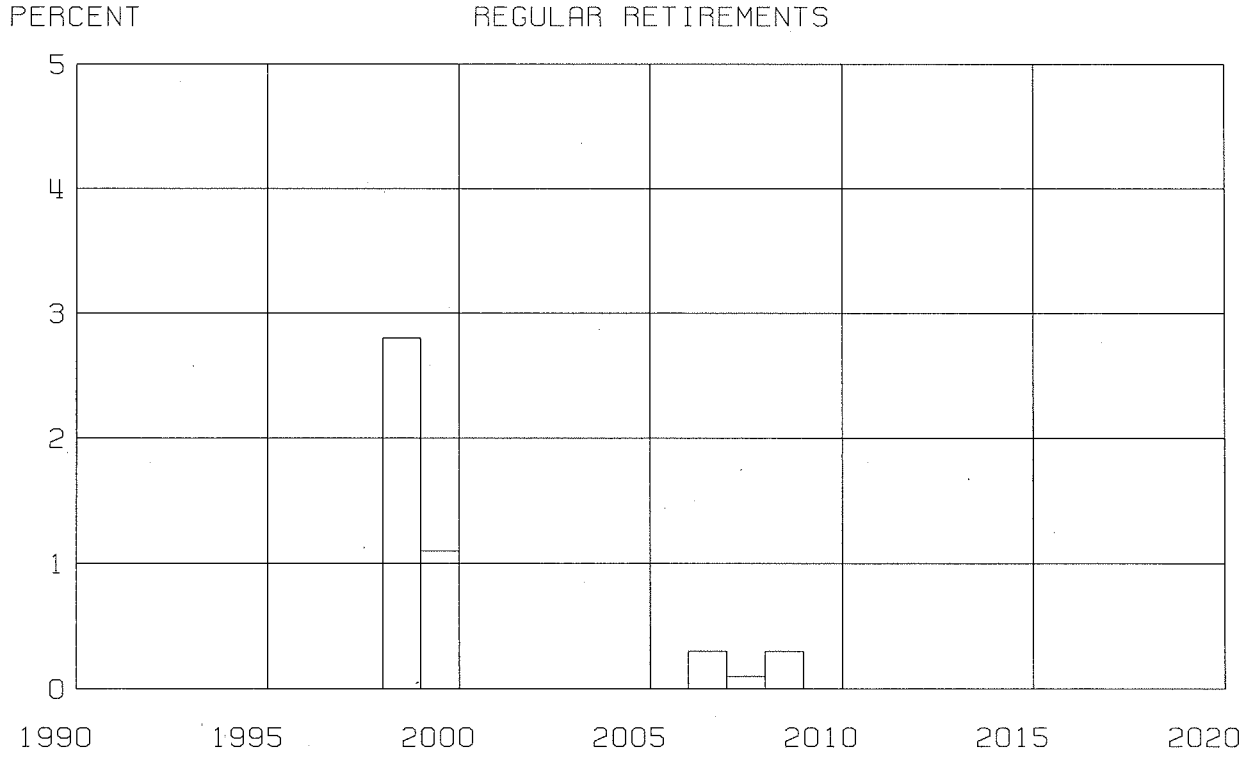
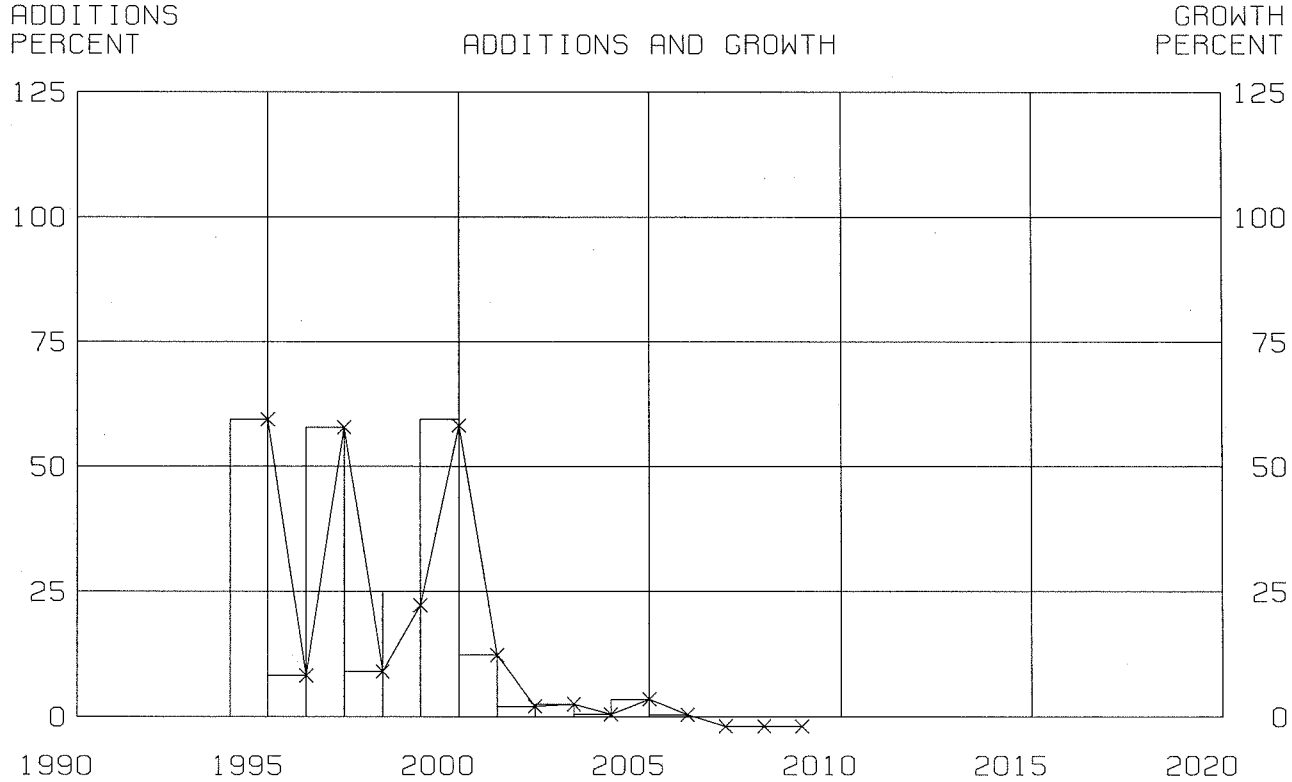
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 345 POWER OPERATED EQUIPMENT
 ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



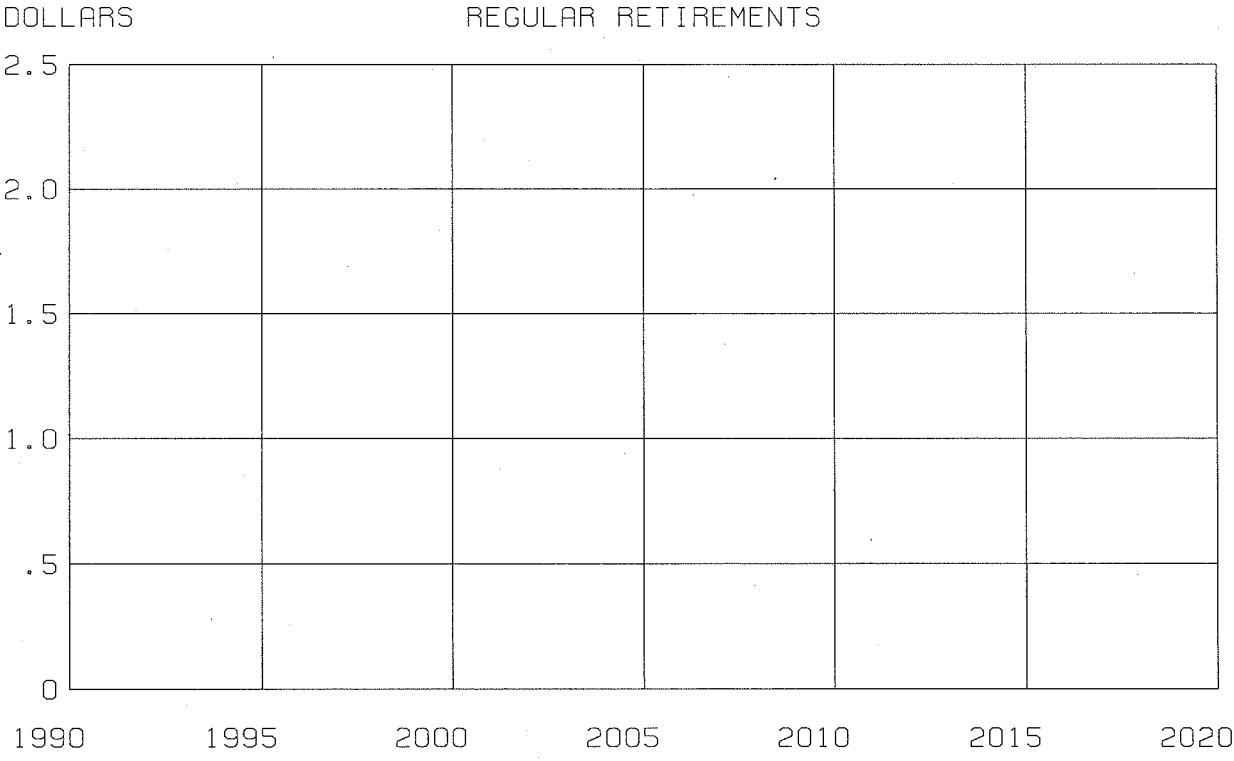
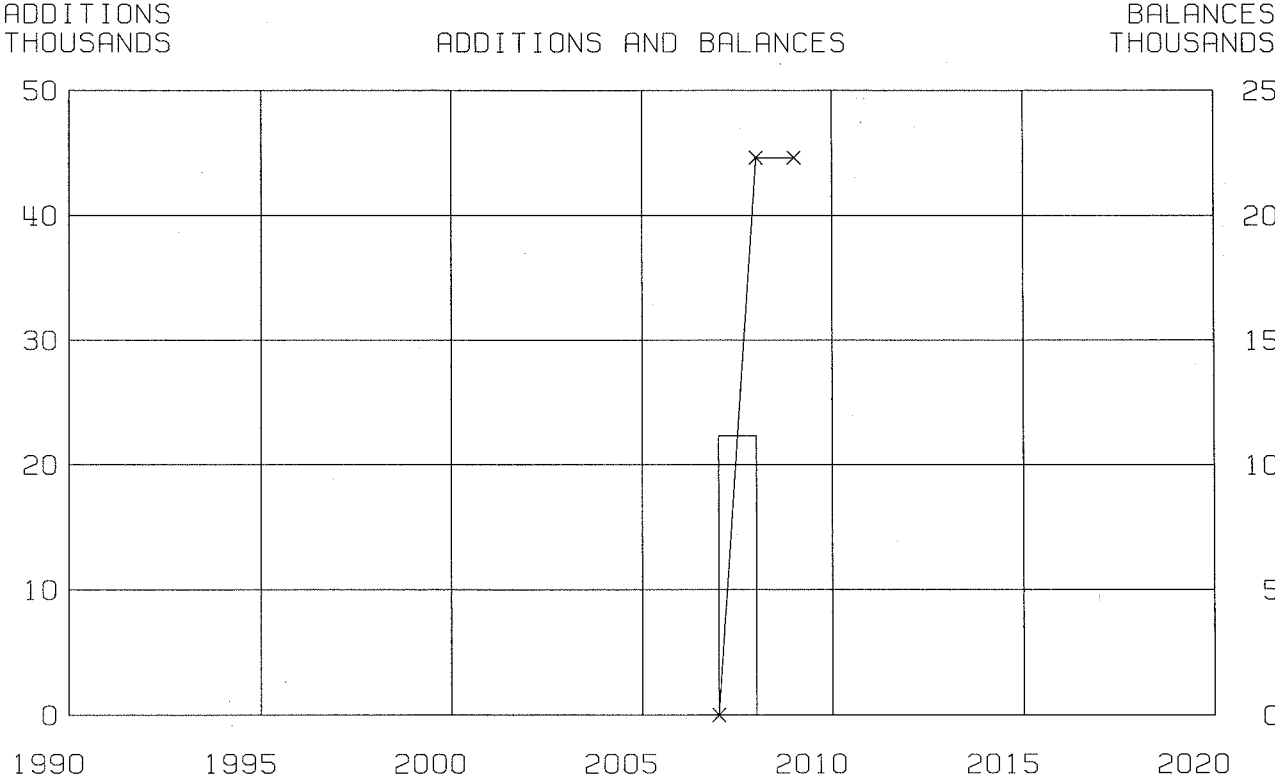
KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 346.10 COMMUNICATION EQUIPMENT - NON-TELEPHONE
ANNUAL STATISTICS, DOLLARS



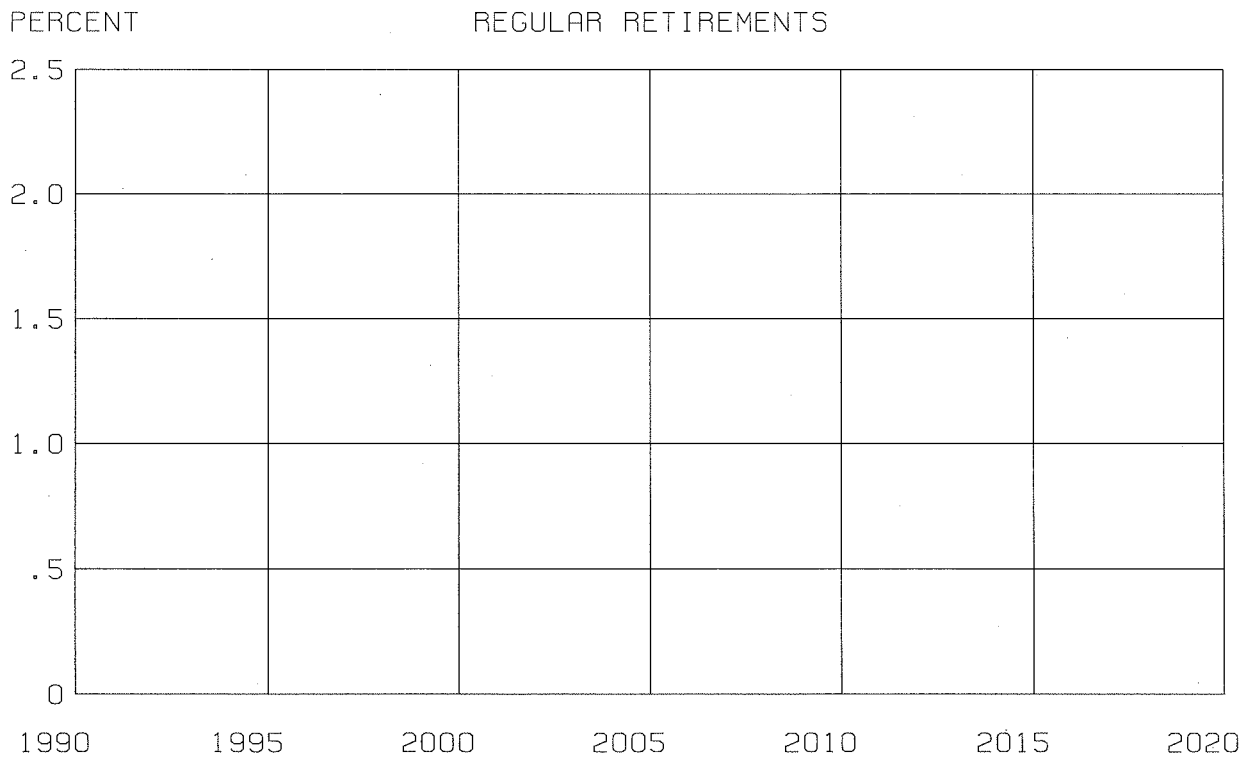
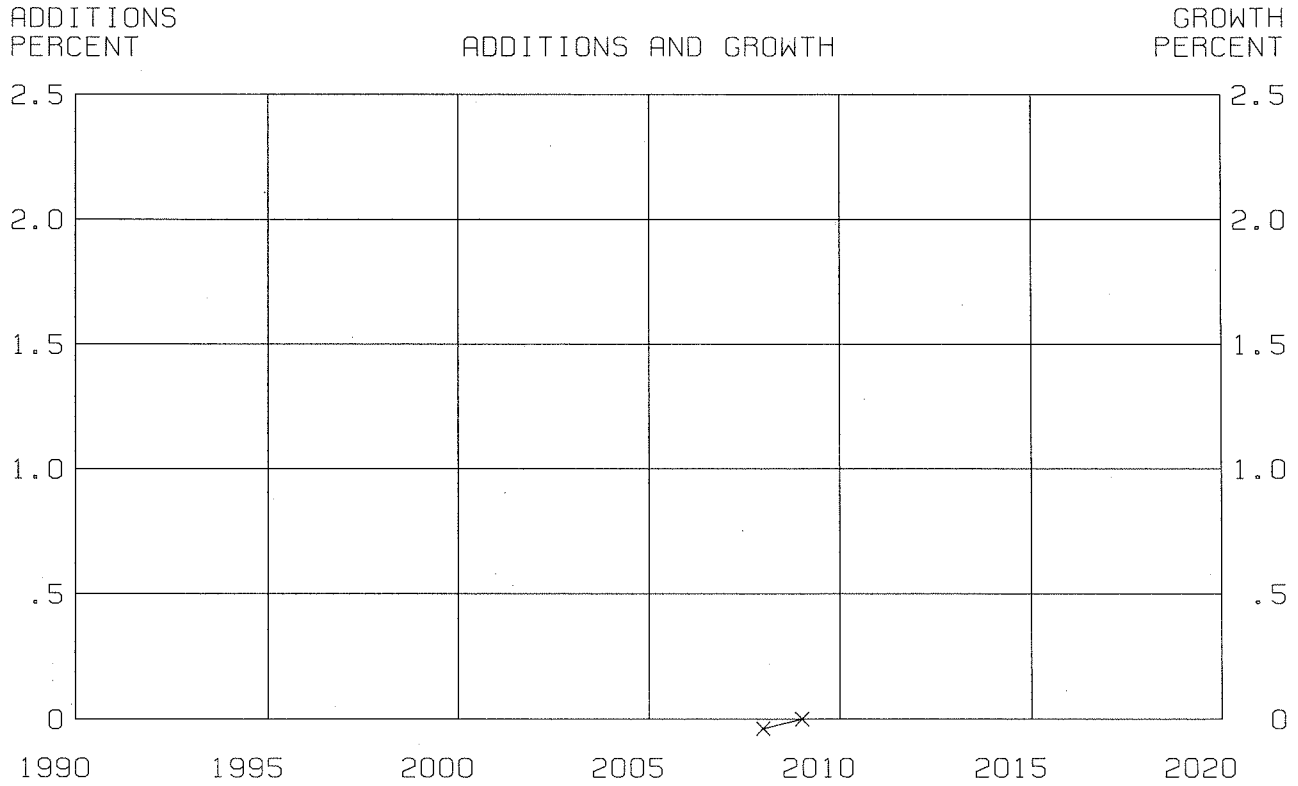
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 ACCOUNT 346.10 COMMUNICATION EQUIPMENT - NON-TELEPHONE
 ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



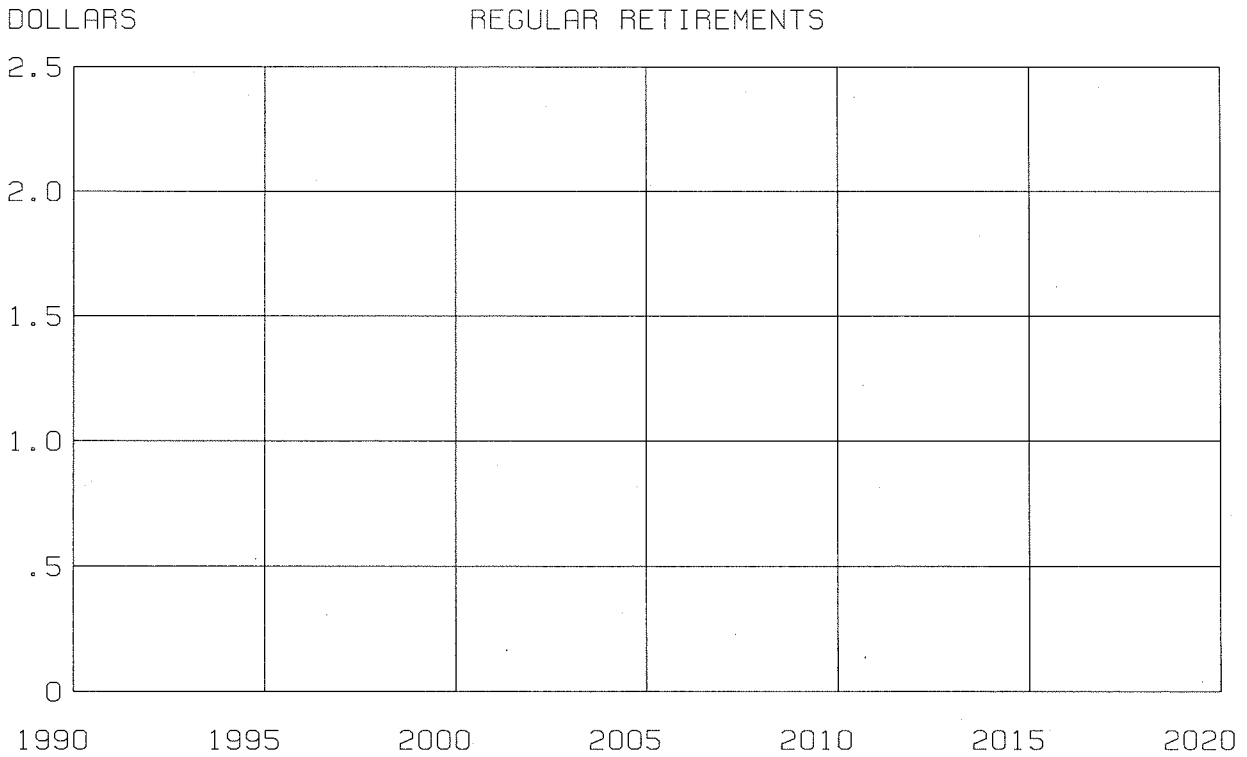
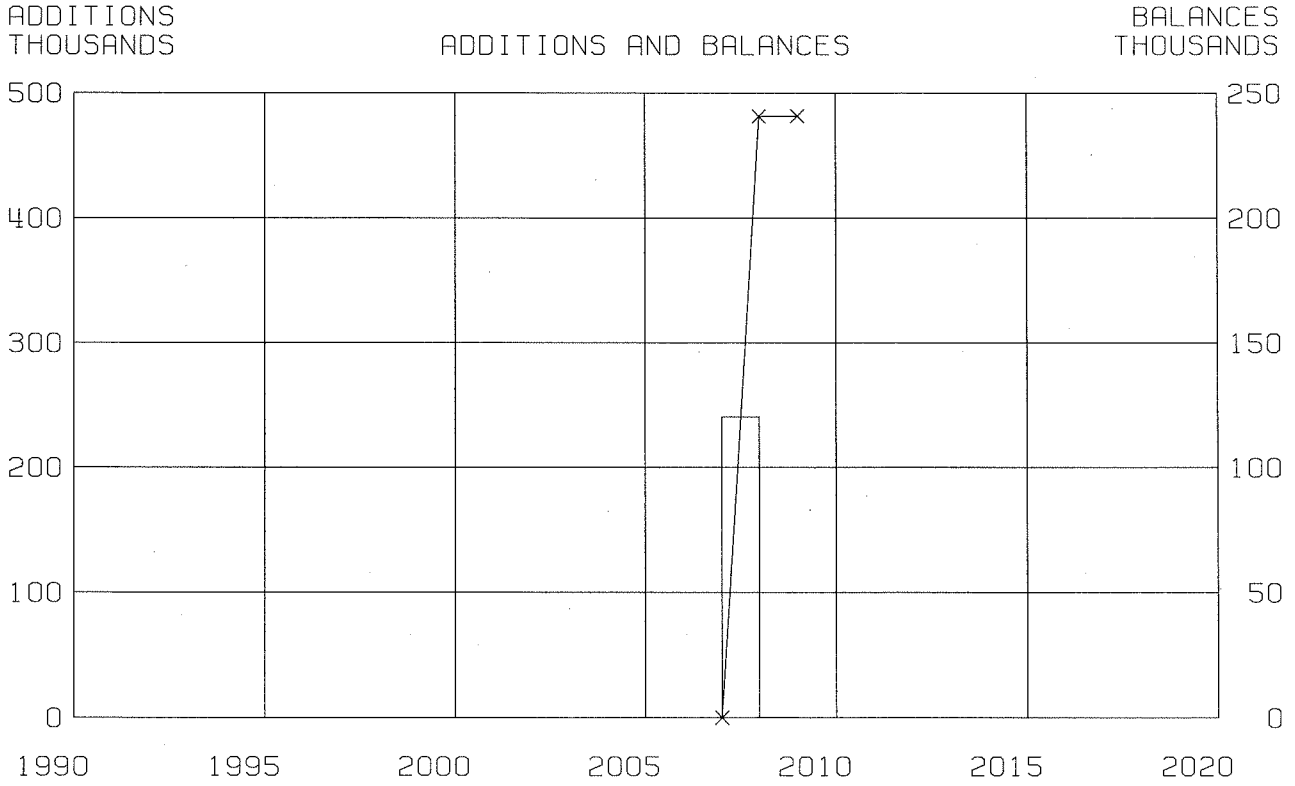
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 346.19 REMOTE CONTROL AND INSTRUMENTATION
 ANNUAL STATISTICS, DOLLARS



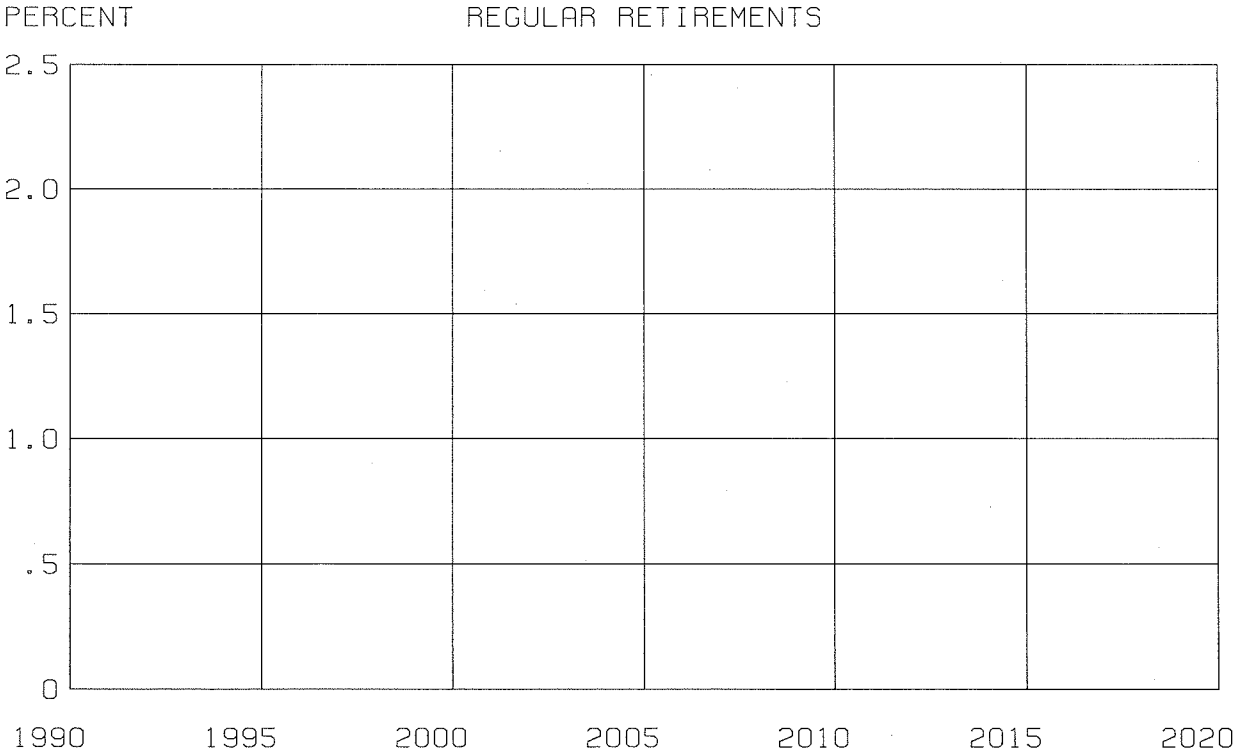
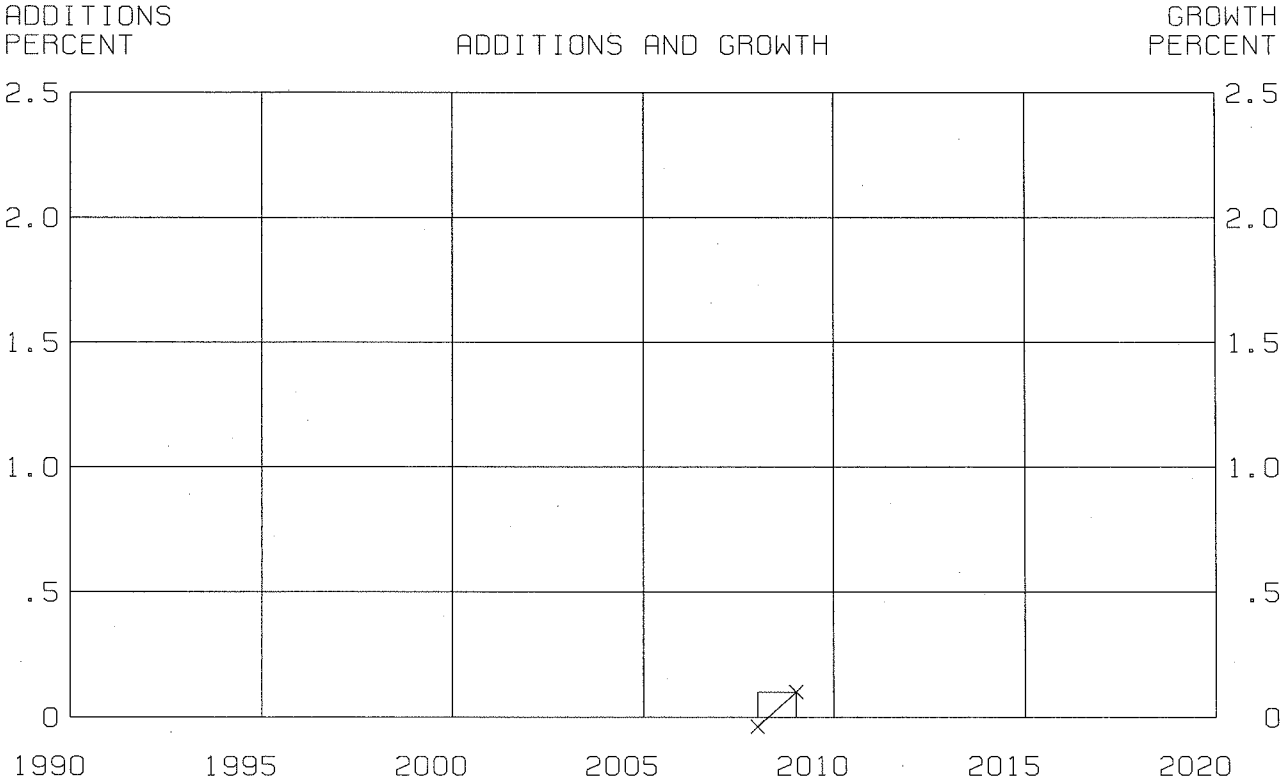
KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 346.19 REMOTE CONTROL AND INSTRUMENTATION
ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



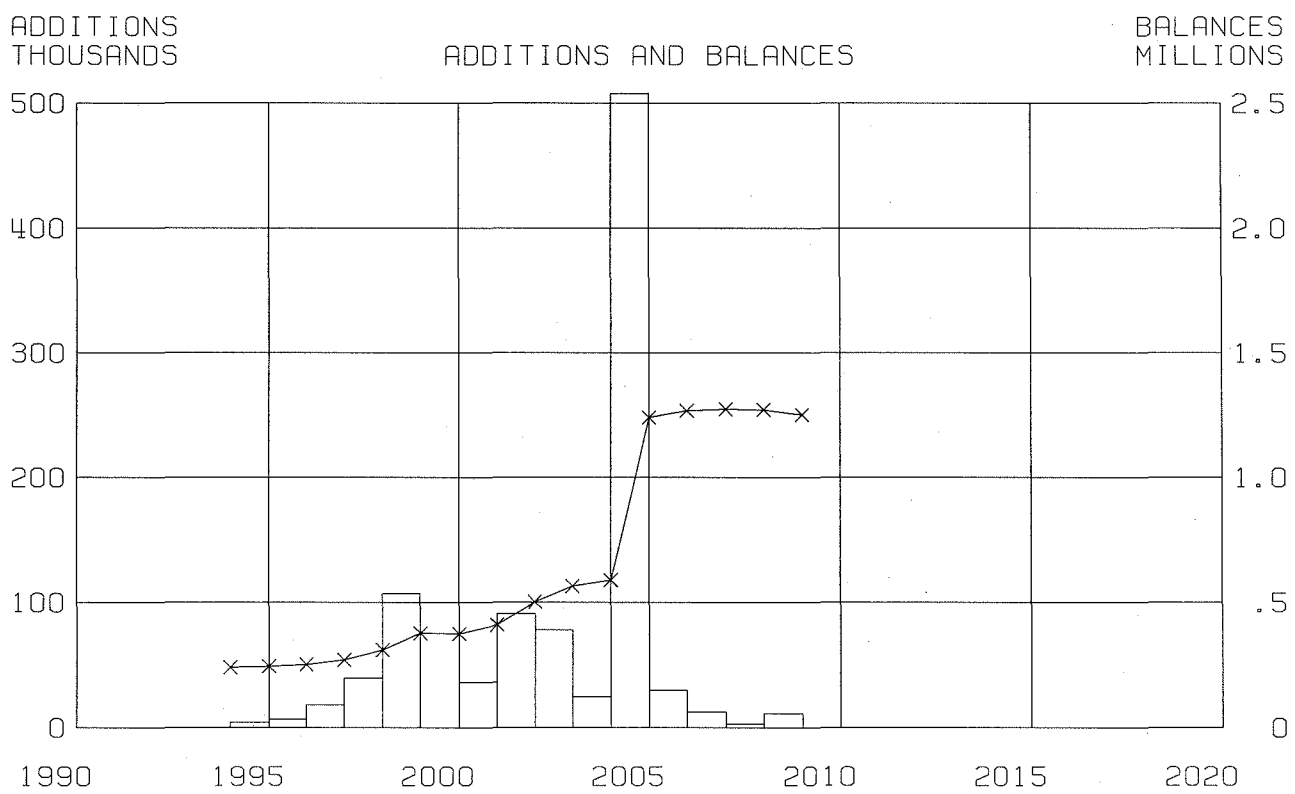
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ACCOUNT 346.20 COMMUNICATION EQUIPMENT - TELEPHONE
ANNUAL STATISTICS, DOLLARS



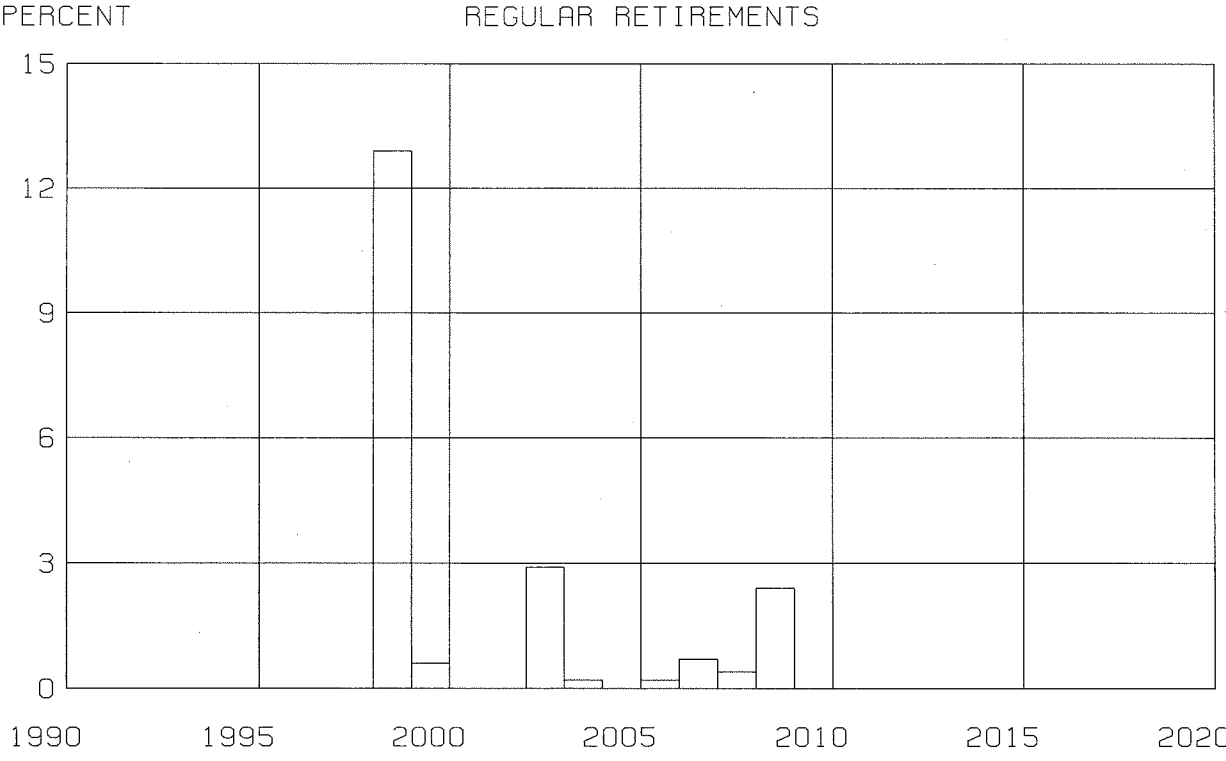
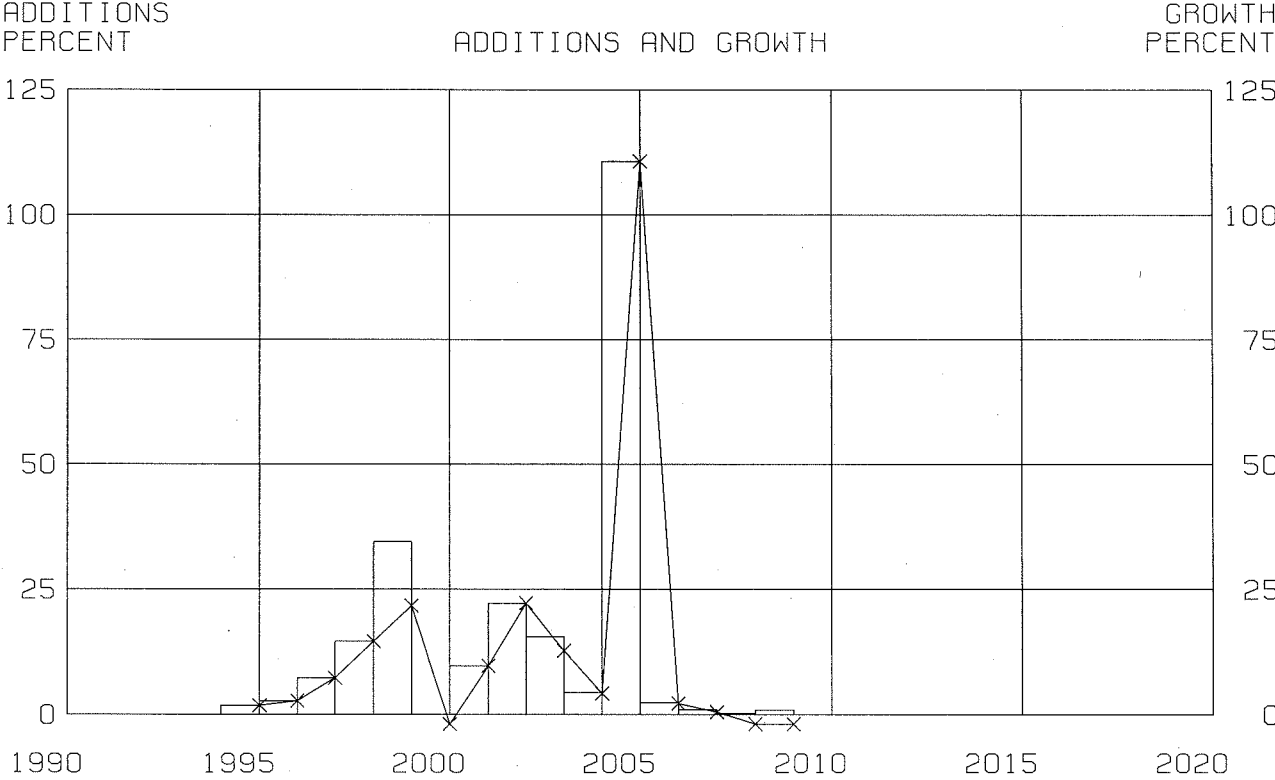
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ACCOUNT 346.20 COMMUNICATION EQUIPMENT - TELEPHONE
ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



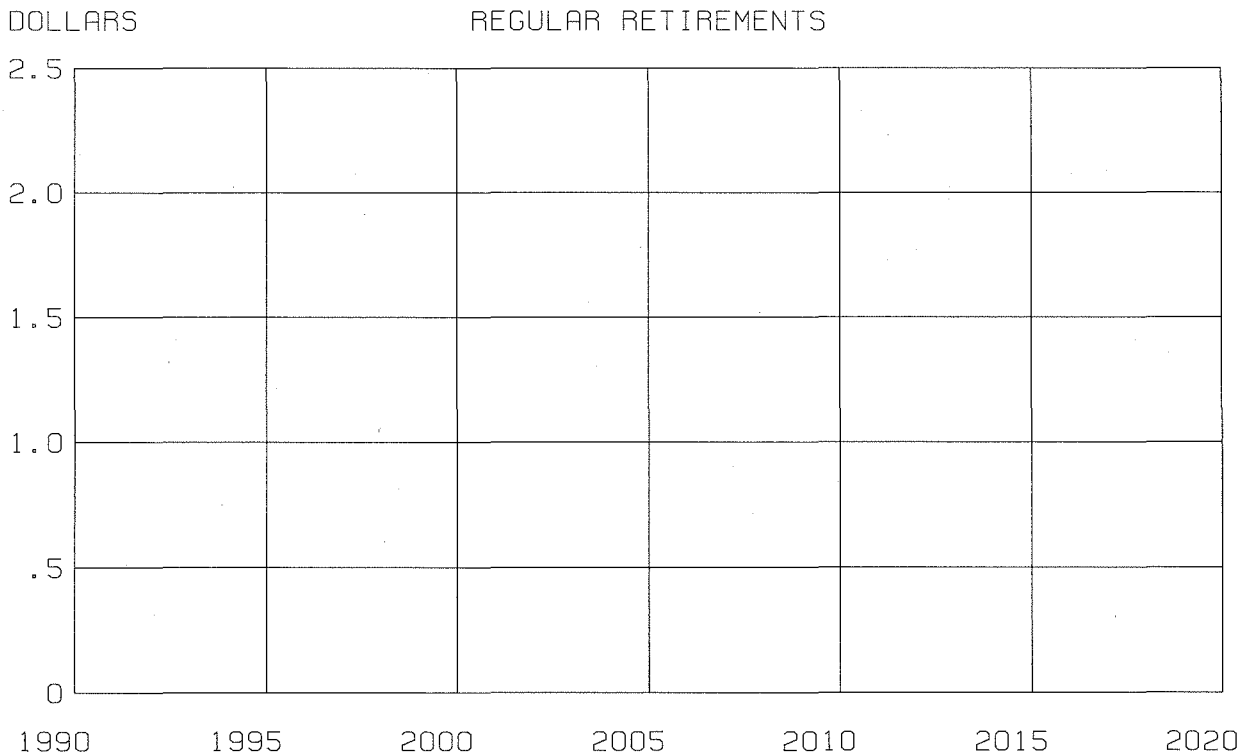
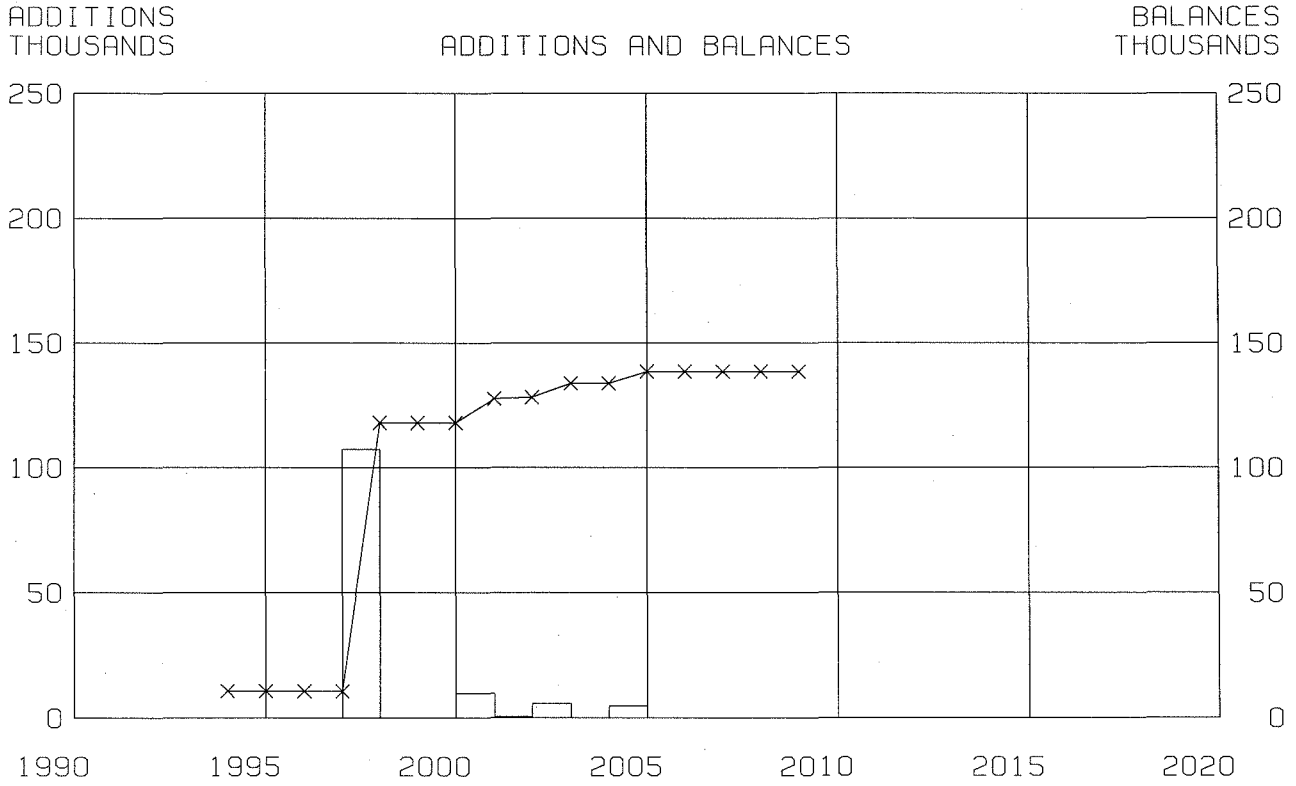
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 347.00 MISCELLANEOUS EQUIPMENT
 ANNUAL STATISTICS, DOLLARS



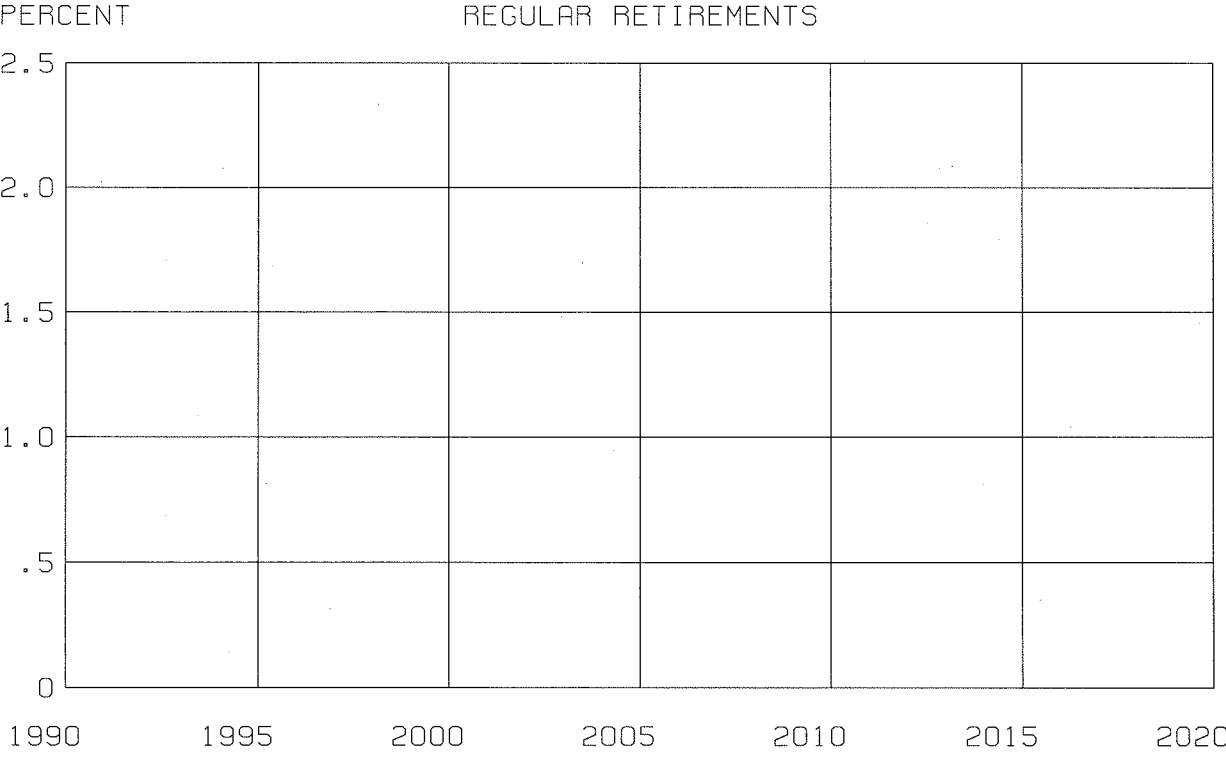
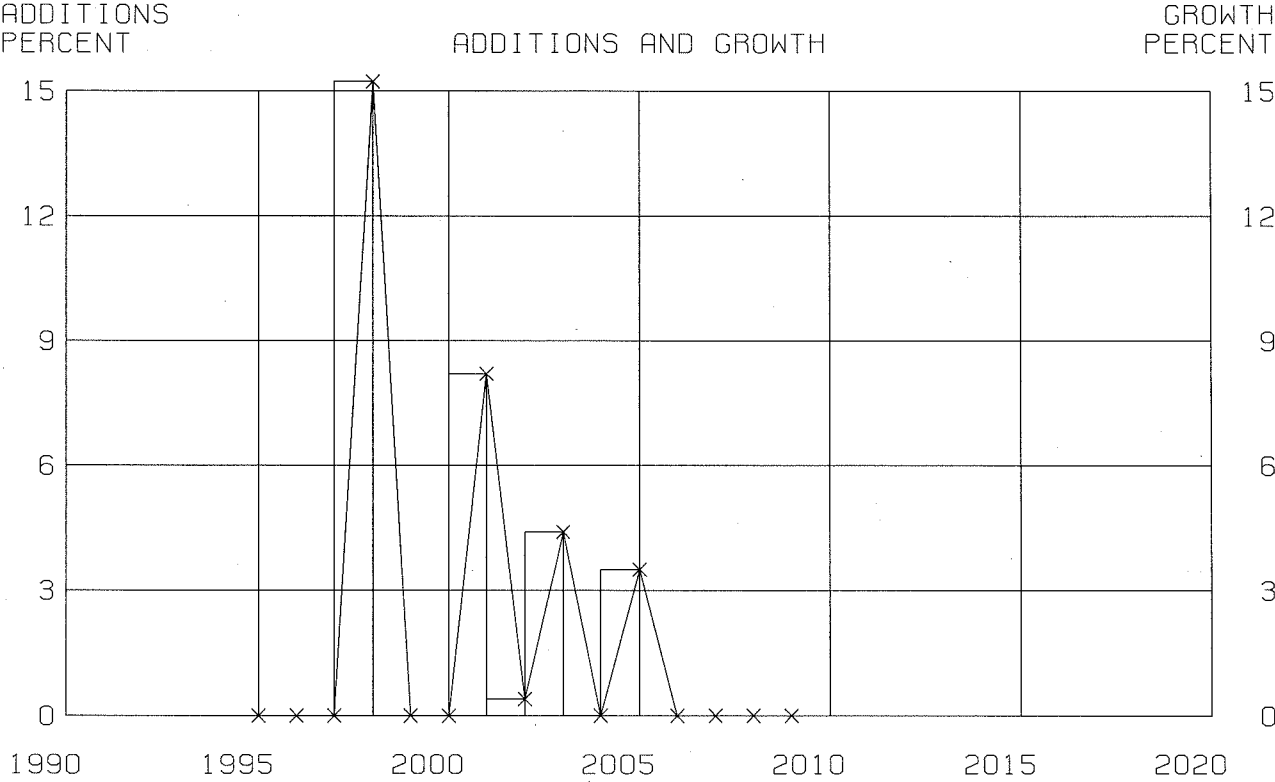
KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 347.00 MISCELLANEOUS EQUIPMENT
ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 348.00 OTHER TANGIBLE PROPERTY
ANNUAL STATISTICS, DOLLARS



KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 348.00 OTHER TANGIBLE PROPERTY
ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.10 STRUCTURES & IMPROVEMENTS - SOURCE OF SUPPLY

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1962	11,476.53	100.0			
9	1994	1974	221.53	87.1			
9	1994	1976	134.00	86.9			
9	1994	1984	3,200.00	86.7			
9	1994	1988	2,533.00	83.2			
9	1994	1989	40,782.95	80.3			
9	1994	1991	30,910.25	34.6			
8	1994		89,258.26			8.5	
8	1995		89,258.26	100.0		9.5	
8	1996		89,258.26	100.0		10.5	
9	1997		983.90	1.1			
8	1997		90,242.16	101.1		11.4	
9	1998		7,742.48	8.6			
8	1998		97,984.64	108.6		11.5	
8	1999		97,984.64	100.0		12.5	
8	2000		97,984.64	100.0		13.5	
9	2001		38,882.00	39.7			
8	2001		136,866.64	139.7		10.5	
9	2002		284,138.86	207.6			
8	2002		421,005.50	307.6		4.1	
0	2003		24,347.42CR	5.8CR		9.7	
3	2003		15,195.20	3.6			
9	2003		475,545.09	113.0			
8	2003		887,398.37	210.8		2.7	
0	2004		38,922.84CR	4.4CR		15.0	
3	2004		38,922.84	4.4			
9	2004		57,970.66	6.5			
8	2004		945,369.03	106.5		3.5	
9	2005		3,999.15	0.4			
8	2005		949,368.18	100.4		4.5	
0	2006		1,100.00CR	0.1CR		39.0	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.10 STRUCTURES & IMPROVEMENTS - SOURCE OF SUPPLY

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
3	2006		1,100.00	0.1			
9	2006		1,674,425.52	176.4			
8	2006		2,623,793.70	276.4		2.3	
9	2007		1,775.08	0.1			
8	2007		2,625,568.78	100.1		3.3	
0	2008		11,675.61CR	0.4CR		2.0	
9	2008		66,068.68	2.5			
8	2008		2,679,961.85	102.1		4.2	
0	2009		6,620.85CR	0.2CR		3.0	
8	2009	1962	11,476.53	100.0			
8	2009	1974	221.53	99.6			
8	2009	1976	134.00	99.6			
8	2009	1984	3,200.00	99.6			
8	2009	1988	2,533.00	99.4			
8	2009	1989	40,782.95	99.3			
8	2009	1991	30,910.25	97.8			
8	2009	1997	983.90	96.7			
8	2009	1998	7,742.48	96.6			
8	2009	2001	38,882.00	96.3			
8	2009	2002	274,986.64	94.9			
8	2009	2003	475,545.09	84.6			
8	2009	2004	57,970.66	66.8			
8	2009	2005	3,999.15	64.6			
8	2009	2006	1,656,129.06	64.5			
8	2009	2007	1,775.08	2.5			
8	2009	2008	66,068.68	2.5			
8	2009		2,673,341.00	99.8		5.2	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.10 STRUCTURES & IMPROVEMENTS - SOURCE OF SUPPLY

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
304.10	00	00	9	1994	89,258.26
304.10	00	00	0	1995-2009	82,666.72-
304.10	00	00	1	1995-2009	
304.10	00	00	2	1995-2009	
304.10	00	00	3	1995-2009	55,218.04
304.10	00	00	4	1995-2009	
304.10	00	00	5	1995-2009	
304.10	00	00	7	1995-2009	
304.10	00	00	9	1995-2009	2,611,531.42
304.10	00	00	8	2009	2,673,341.00

INPUT CONTROL TOTALS THROUGH 2009
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A TOTAL
0	82,666.72-		82,666.72-
3	55,218.04		55,218.04
9	157,690.22		157,690.22
TOTAL DATA	130,241.54		130,241.54
8	2,673,341.00		2,673,341.00
TOTAL DATA LESS CD 8	2,543,099.46-		2,543,099.46-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.10 STRUCTURES & IMPROVEMENTS - SOURCE OF SUPPLY

MULTIPLE ORIGINAL GROUP LIFE TABLE

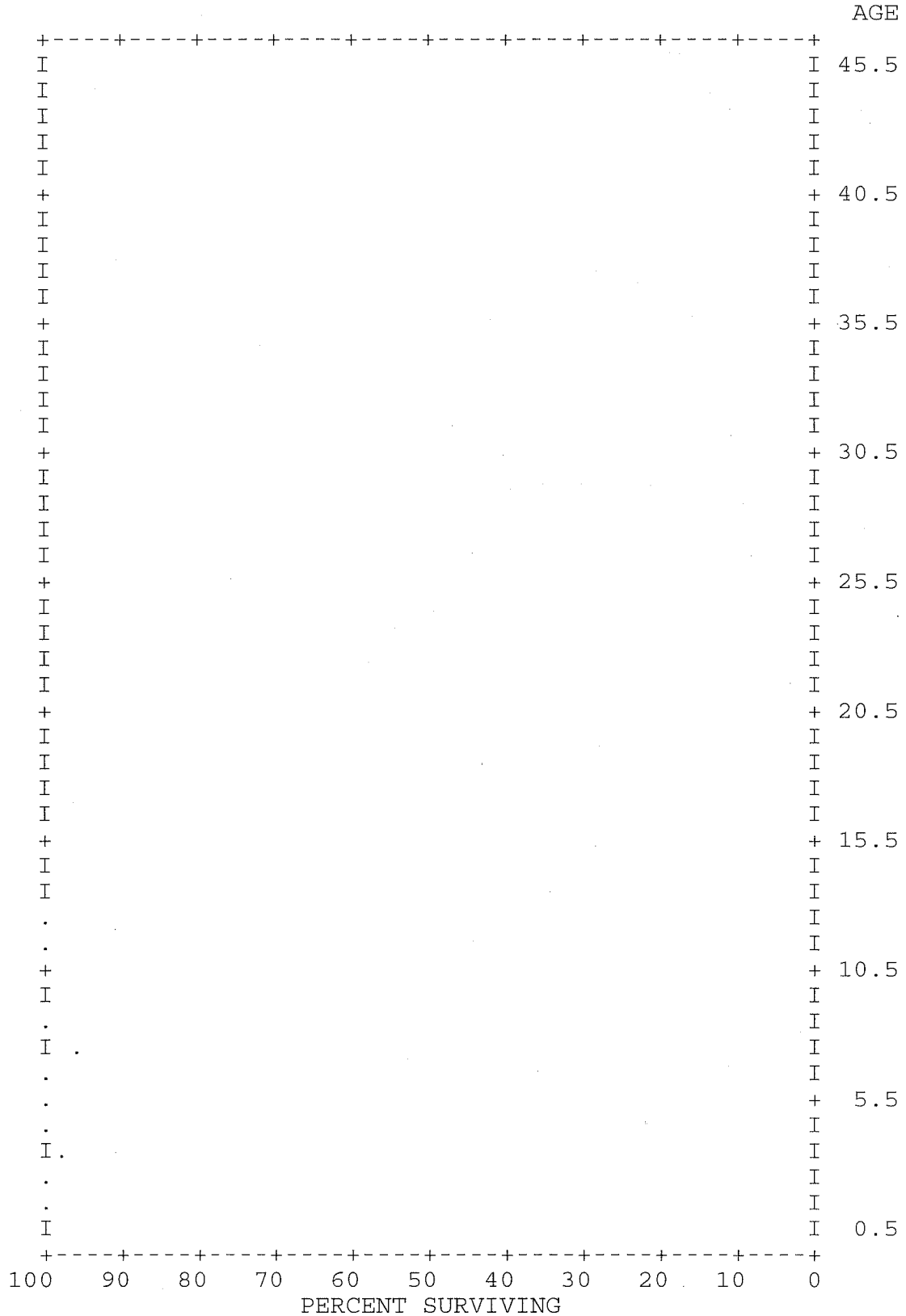
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	100.00
2007	2.5	100.00
2006	3.5	98.90
2005	4.5	100.00
2004	5.5	100.00
2003	6.5	100.00
2002	7.5	96.78
2001	8.5	100.00
2000	9.5	
1999	10.5	
1998	11.5	100.00
1997	12.5	100.00
1996	13.5	
1995	14.5	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.10 STRUCTURES & IMPROVEMENTS - SOURCE OF SUPPLY

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - POWER AND PUMPING

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG BAL	PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1934	28,028.75	100.0			
9	1994	1939	6,915.01	99.2			
9	1994	1941	400.28	99.0			
9	1994	1942	102.95	99.0			
9	1994	1948	2,564.52	99.0			
9	1994	1949	456.97	98.9			
9	1994	1951	8,878.54	98.9			
9	1994	1954	1,136.31	98.7			
9	1994	1955	6,204.43	98.7			
9	1994	1957	94,937.18	98.5			
9	1994	1958	79,720.04	95.9			
9	1994	1959	51,381.05	93.7			
9	1994	1962	4,217.13	92.2			
9	1994	1963	2,755.27	92.1			
9	1994	1964	138.59	92.0			
9	1994	1966	9,341.19	92.0			
9	1994	1967	74,428.89	91.8			
9	1994	1968	2,925.58	89.7			
9	1994	1969	428.46	89.6			
9	1994	1970	81,040.86	89.6			
9	1994	1971	27,603.55	87.4			
9	1994	1972	272,583.95	86.6			
9	1994	1973	3,602.44	79.1			
9	1994	1974	7,988.68	79.0			
9	1994	1975	24,999.57	78.8			
9	1994	1978	6,162.43	78.1			
9	1994	1980	3,449.81	77.9			
9	1994	1985	743.96	77.8			
9	1994	1986	1,598.99	77.8			
9	1994	1987	278,145.95	77.7			
9	1994	1988	38,539.70	70.1			
9	1994	1989	458,893.14	69.0			
9	1994	1990	8,643.05	56.3			
9	1994	1991	34,978.00	56.1			
9	1994	1992	1,970,694.35	55.1			
9	1994	1993	21,577.08	0.6			
8	1994		3,616,206.65			9.3	
9	1995		6,769.32	0.2			
8	1995		3,622,975.97	100.2		10.2	
9	1996		5,317.98	0.1			

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - POWER AND PUMPING

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG PCT BAL	AVG AGE	UNAGED AMOUNT
8	1996		3,628,293.95	100.1	11.2	
9	1997		1,948.81	0.1		
8	1997		3,630,242.76	100.1	12.2	
9	1998		22,973.51	0.6		
8	1998		3,653,216.27	100.6	13.1	
9	1999		778,890.09	21.3		
8	1999		4,432,106.36	121.3	11.7	
0	2000		11,584.33CR	0.3CR	13.0	
9	2000		6,140.84	0.1		
8	2000		4,426,662.87	99.9	12.7	
0	2001		5,934.60CR	0.1CR	39.8	
9	2001		19,376.17	0.4		
8	2001		4,440,104.44	100.3	13.6	
8	2002		4,440,104.44	100.0	14.6	
8	2003		4,440,104.44	100.0	15.6	
0	2004		200.00CR	0.0	30.0	
8	2004		4,439,904.44	100.0	16.6	
9	2005		9,548.38	0.2		
8	2005		4,449,452.82	100.2	17.6	
0	2006		1,500.00CR	0.0	48.0	
9	2006		778,841.49	17.5		
8	2006		5,226,794.31	117.5	15.9	
0	2007		2,742.13CR	0.1CR	16.3	
3	2007		1,100.00CR	0.0		
9	2007		192,605.56	3.7		
8	2007		5,415,557.74	103.6	16.3	
0	2008		305,954.86CR	5.6CR	35.2	
9	2008		105,189.66	1.9		
8	2008		5,214,792.54	96.3	15.9	
0	2009		7,052.90CR	0.1CR	15.4	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - POWER AND PUMPING

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG BAL	PCT BAL	AVG AGE	UNAGED AMOUNT
9	2009		8,182.42	0.2			
8	2009	1934	27,718.95	100.0			
8	2009	1939	6,915.01	99.5			
8	2009	1941	400.28	99.3			
8	2009	1942	102.95	99.3			
8	2009	1948	2,274.24	99.3			
8	2009	1949	456.97	99.3			
8	2009	1951	8,878.54	99.3			
8	2009	1954	1,136.31	99.1			
8	2009	1955	6,204.43	99.1			
8	2009	1957	92,582.18	99.0			
8	2009	1958	26,159.77	97.2			
8	2009	1959	51,381.05	96.7			
8	2009	1962	4,217.13	95.7			
8	2009	1963	2,755.27	95.6			
8	2009	1964	138.59	95.6			
8	2009	1966	9,341.19	95.6			
8	2009	1967	74,428.89	95.4			
8	2009	1968	99.58	94.0			
8	2009	1969	428.46	94.0			
8	2009	1970	81,040.86	93.9			
8	2009	1971	27,603.55	92.4			
8	2009	1972	56,850.25	91.9			
8	2009	1973	3,602.44	90.8			
8	2009	1974	7,788.68	90.7			
8	2009	1975	24,999.57	90.6			
8	2009	1978	6,162.43	90.1			
8	2009	1980	3,449.81	90.0			
8	2009	1985	743.96	89.9			
8	2009	1986	418.99	89.9			
8	2009	1987	266,561.62	89.9			
8	2009	1988	35,145.01	84.8			
8	2009	1989	458,893.14	84.1			
8	2009	1990	8,643.05	75.3			
8	2009	1991	32,248.00	75.1			
8	2009	1992	1,958,914.33	74.5			
8	2009	1993	21,577.08	36.9			
8	2009	1995	1,752.80	36.5			
8	2009	1996	5,317.98	36.5			
8	2009	1997	1,948.81	36.4			
8	2009	1998	21,873.51	36.4			
8	2009	1999	778,890.09	35.9			

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - POWER AND PUMPING

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
8	2009	2001	1,508.80	21.0			
8	2009	2005	9,548.38	21.0			
8	2009	2006	778,841.49	20.8			
8	2009	2007	192,605.56	5.9			
8	2009	2008	105,189.66	2.2			
8	2009	2009	8,182.42	0.2			
8	2009		5,215,922.06	100.0		16.9	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - POWER AND PUMPING

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
304.20	00	00	9	1994	3,616,206.65
304.20	00	00	0	1995-2009	334,968.82-
304.20	00	00	1	1995-2009	
304.20	00	00	2	1995-2009	
304.20	00	00	3	1995-2009	1,100.00-
304.20	00	00	4	1995-2009	
304.20	00	00	5	1995-2009	
304.20	00	00	7	1995-2009	
304.20	00	00	9	1995-2009	1,935,784.23
304.20	00	00	8	2009	5,215,922.06

INPUT CONTROL TOTALS THROUGH 2009
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A TOTAL
0	334,968.82-		334,968.82-
3	1,100.00-		1,100.00-
9	4,378,344.90		4,378,344.90
TOTAL DATA	4,042,276.08		4,042,276.08
8	5,215,922.06		5,215,922.06
TOTAL DATA LESS CD 8	1,173,645.98-		1,173,645.98-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - POWER AND PUMPING

MULTIPLE ORIGINAL GROUP LIFE TABLE

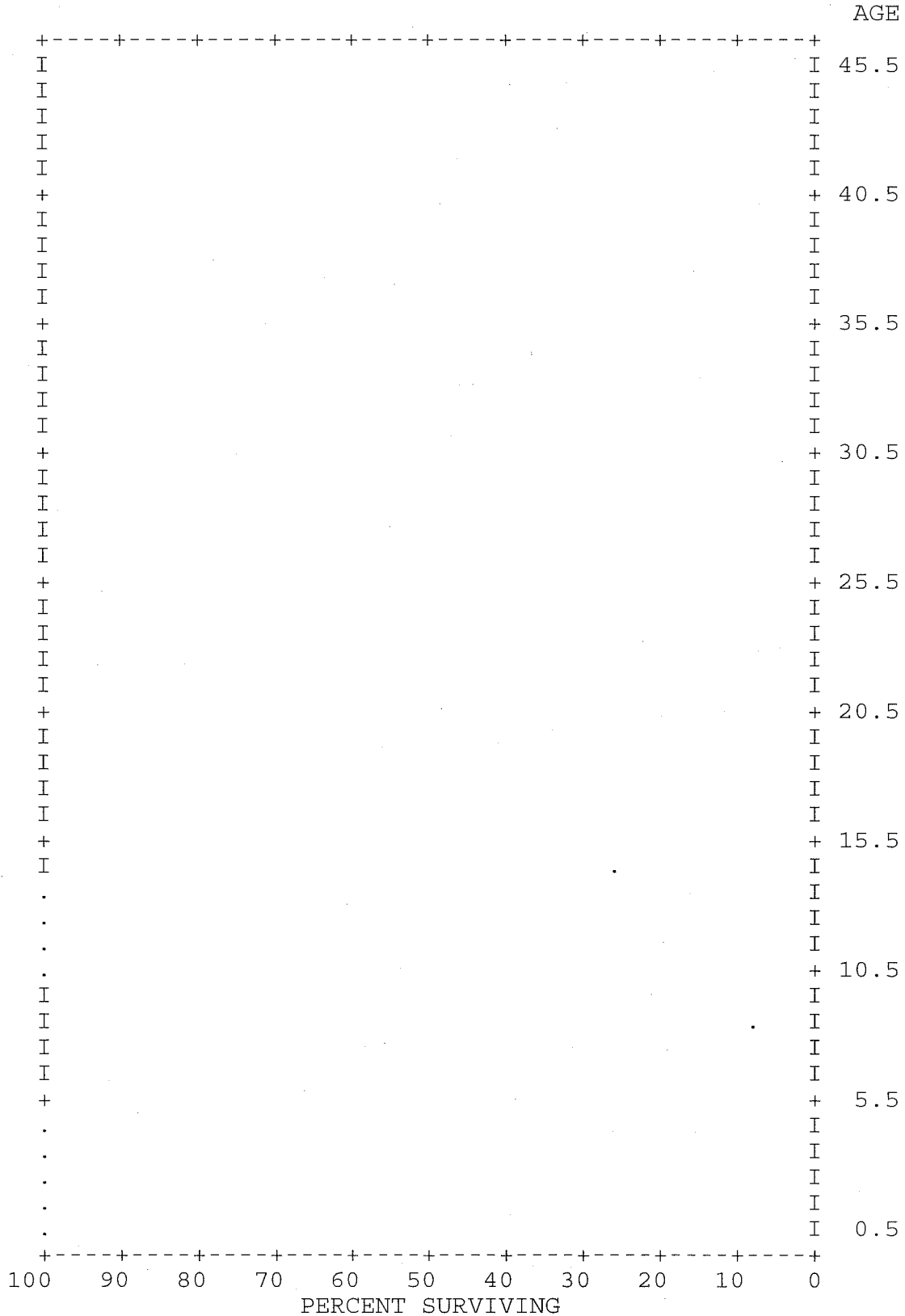
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	100.00
2006	3.5	100.00
2005	4.5	100.00
2004	5.5	
2003	6.5	
2002	7.5	
2001	8.5	7.79
2000	9.5	
1999	10.5	100.00
1998	11.5	100.00
1997	12.5	100.00
1996	13.5	100.00
1995	14.5	25.89

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - POWER AND PUMPING

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 304.20 AND 304.30 STRUCTURES AND IMPROVEMENTS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG BAL	PCT OR BAL	AVG AGE	UNAGED AMOUNT
9	1994	1912	842.83	100.0			
9	1994	1925	12,266.15	100.0			
9	1994	1926	1,939.94	99.8			
9	1994	1929	570.81	99.8			
9	1994	1934	28,028.75	99.8			
9	1994	1938	8,725.21	99.4			
9	1994	1939	6,915.01	99.3			
9	1994	1941	769.67	99.2			
9	1994	1942	102.95	99.2			
9	1994	1947	1,374.13	99.2			
9	1994	1948	2,564.52	99.2			
9	1994	1949	456.97	99.1			
9	1994	1951	8,878.54	99.1			
9	1994	1954	3,736.30	99.0			
9	1994	1955	6,204.43	99.0			
9	1994	1957	94,937.18	98.9			
9	1994	1958	110,285.05	97.6			
9	1994	1959	58,306.16	96.1			
9	1994	1960	5,155.30	95.3			
9	1994	1961	974.98	95.2			
9	1994	1962	4,217.13	95.2			
9	1994	1963	2,755.27	95.1			
9	1994	1964	138.59	95.1			
9	1994	1966	32,068.87	95.1			
9	1994	1967	74,428.89	94.7			
9	1994	1968	3,736.46	93.7			
9	1994	1969	118,516.36	93.6			
9	1994	1970	96,328.02	92.0			
9	1994	1971	105,417.17	90.7			
9	1994	1972	332,476.26	89.3			
9	1994	1973	97,669.56	84.7			
9	1994	1974	31,255.38	83.4			
9	1994	1975	29,880.59	83.0			
9	1994	1976	2,653.04	82.6			
9	1994	1977	52,347.65	82.5			
9	1994	1978	6,162.43	81.8			
9	1994	1980	3,449.81	81.7			
9	1994	1982	154,332.44	81.7			
9	1994	1983	1,276.58	79.6			
9	1994	1984	14,650.01	79.6			
9	1994	1985	743.96	79.4			
9	1994	1986	5,242.79	79.4			

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 304.20 AND 304.30 STRUCTURES AND IMPROVEMENTS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1987	380,637.39	79.3			
9	1994	1988	1,672,920.32	74.1			
9	1994	1989	581,531.73	51.4			
9	1994	1990	130,320.48	43.5			
9	1994	1991	216,050.29	41.7			
9	1994	1992	1,978,694.35	38.8			
9	1994	1993	865,056.53	11.9			
9	1994	1994	10,388.09	0.1			
8	1994		7,358,381.32			8.7	
9	1995		60,870.75	0.8			
8	1995		7,419,252.07	100.8		9.7	
9	1996		2,452,206.56	33.1			
8	1996		9,871,458.63	133.1		8.1	
9	1997		602,303.93	6.1			
8	1997		10,473,762.56	106.1		8.6	
9	1998		47,968.71	0.5			
8	1998		10,521,731.27	100.5		9.6	
0	1999		17,194.71CR	0.2CR		41.0	
9	1999		1,002,652.93	9.5			
8	1999		11,507,189.49	109.4		9.7	
0	2000		92,574.73CR	0.8CR		12.1	
9	2000		538,273.21	4.7			
8	2000		11,952,887.97	103.9		10.2	
0	2001		35,833.90CR	0.3CR		33.0	
9	2001		438,402.31	3.7			
8	2001		12,355,456.38	103.4		10.8	
0	2002		17,127.05CR	0.1CR		31.1	
9	2002		11,650.51	0.1			
8	2002		12,349,979.84	100.0		11.7	
0	2003		104.98CR	0.0		37.0	
9	2003		51,794.40	0.4			
8	2003		12,401,669.26	100.4		12.7	
0	2004		200.00CR	0.0		30.0	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 304.20 AND 304.30 STRUCTURES AND IMPROVEMENTS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
9	2004		281,236.11		2.3		
8	2004		12,682,705.37		102.3	13.4	
0	2005		5,346.85CR		0.0	40.4	
9	2005		264,046.56		2.1		
8	2005		12,941,405.08		102.0	14.1	
0	2006		24,499.95CR		0.2CR	32.0	
9	2006		1,300,255.38		10.0		
8	2006		14,217,160.51		109.9	13.7	
0	2007		5,991.13CR		0.0	25.3	
3	2007		26,095.20CR		0.2CR		
9	2007		948,074.03		6.7		
8	2007		15,133,148.21		106.4	13.8	
0	2008		391,632.05CR		2.6CR	30.4	
3	2008		204,079.31		1.3		
9	2008		199,327.70		1.3		
8	2008		15,144,923.17		100.1	14.0	
0	2009		90,565.68CR		0.6CR	10.5	
9	2009		58,496.77		0.4		
8	2009	1925	12,238.10		100.0		
8	2009	1926	1,939.94		99.9		
8	2009	1929	563.66		99.9		
8	2009	1934	27,718.95		99.9		
8	2009	1938	8,725.21		99.7		
8	2009	1939	6,915.01		99.7		
8	2009	1941	769.67		99.6		
8	2009	1942	102.95		99.6		
8	2009	1947	1,374.13		99.6		
8	2009	1948	2,274.24		99.6		
8	2009	1949	456.97		99.6		
8	2009	1951	8,878.54		99.6		
8	2009	1954	1,136.31		99.5		
8	2009	1955	6,204.43		99.5		
8	2009	1957	92,582.18		99.5		
8	2009	1958	26,159.77		98.9		
8	2009	1959	58,306.16		98.7		
8	2009	1960	5,155.30		98.3		
8	2009	1961	974.98		98.3		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 304.20 AND 304.30 STRUCTURES AND IMPROVEMENTS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
8	2009	1962	4,217.13	98.3			
8	2009	1963	2,755.27	98.2			
8	2009	1964	138.59	98.2			
8	2009	1966	28,699.93	98.2			
8	2009	1967	74,428.89	98.0			
8	2009	1968	910.46	97.5			
8	2009	1969	118,516.36	97.5			
8	2009	1970	94,706.20	96.7			
8	2009	1971	100,146.80	96.1			
8	2009	1972	100,398.80	95.5			
8	2009	1973	77,654.26	94.8			
8	2009	1974	24,654.06	94.3			
8	2009	1975	25,880.59	94.1			
8	2009	1976	2,653.04	93.9			
8	2009	1977	52,347.65	93.9			
8	2009	1978	6,162.43	93.6			
8	2009	1980	3,449.81	93.5			
8	2009	1982	153,190.64	93.5			
8	2009	1983	1,276.58	92.5			
8	2009	1984	11,400.01	92.5			
8	2009	1985	743.96	92.4			
8	2009	1986	4,062.79	92.4			
8	2009	1987	369,053.06	92.4			
8	2009	1988	1,576,832.87	89.9			
8	2009	1989	581,531.73	79.5			
8	2009	1990	123,299.45	75.7			
8	2009	1991	201,400.65	74.8			
8	2009	1992	1,966,914.33	73.5			
8	2009	1993	865,056.53	60.5			
8	2009	1994	10,388.09	54.8			
8	2009	1995	49,761.33	54.7			
8	2009	1996	2,445,168.94	54.4			
8	2009	1997	602,303.93	38.2			
8	2009	1998	21,873.51	34.2			
8	2009	1999	919,922.30	34.1			
8	2009	2000	532,132.37	28.0			
8	2009	2001	397,856.06	24.5			
8	2009	2002	11,650.51	21.8			
8	2009	2003	31,321.99	21.7			
8	2009	2004	281,236.11	21.5			
8	2009	2005	264,046.56	19.7			
8	2009	2006	1,300,255.38	17.9			

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 304.20 AND 304.30 STRUCTURES AND IMPROVEMENTS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT OR BAL	AVG AGE	UNAGED AMOUNT
8	2009	2007	1,152,153.34		9.3		
8	2009	2008	199,327.70		1.7		
8	2009	2009	58,496.77		0.4		
8	2009		15,112,854.26		99.8	15.0	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 304.20 AND 304.30 STRUCTURES AND IMPROVEMENTS

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
304.23	00	00	9	1994	7,358,381.32
304.23	00	00	0	1995-2009	681,071.03-
304.23	00	00	1	1995-2009	
304.23	00	00	2	1995-2009	
304.23	00	00	3	1995-2009	177,984.11
304.23	00	00	4	1995-2009	
304.23	00	00	5	1995-2009	
304.23	00	00	7	1995-2009	
304.23	00	00	9	1995-2009	8,257,559.86
304.23	00	00	8	2009	15,112,854.26

INPUT CONTROL TOTALS THROUGH 2009
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
0	681,071.03-		681,071.03-
3	177,984.11		177,984.11
9	8,178,954.52		8,178,954.52
TOTAL DATA	7,675,867.60		7,675,867.60
8	15,112,854.26		15,112,854.26
TOTAL DATA LESS CD 8	7,436,986.66-		7,436,986.66-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 304.20 AND 304.30 STRUCTURES AND IMPROVEMENTS

MULTIPLE ORIGINAL GROUP LIFE TABLE

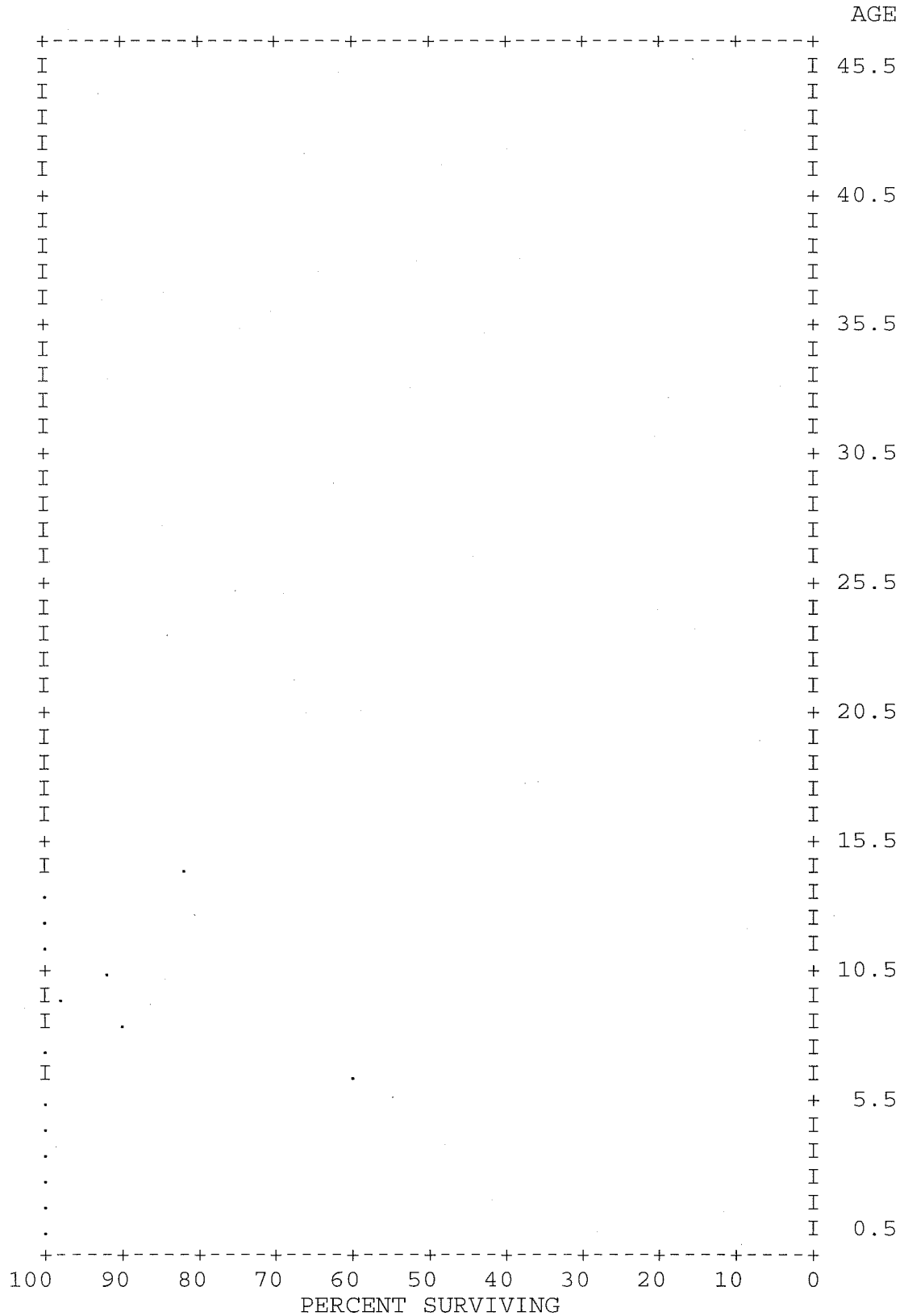
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	100.00
2006	3.5	100.00
2005	4.5	100.00
2004	5.5	100.00
2003	6.5	60.47
2002	7.5	100.00
2001	8.5	90.75
2000	9.5	98.86
1999	10.5	91.75
1998	11.5	100.00
1997	12.5	100.00
1996	13.5	99.71
1995	14.5	81.75

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 304.20 AND 304.30 STRUCTURES AND IMPROVEMENTS

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1912	842.83	100.0		
9	1994	1925	12,266.15	100.0		
9	1994	1926	1,939.94	99.6		
9	1994	1929	570.81	99.6		
9	1994	1938	8,725.21	99.6		
9	1994	1941	369.39	99.3		
9	1994	1947	1,374.13	99.3		
9	1994	1954	2,599.99	99.3		
9	1994	1958	30,565.01	99.2		
9	1994	1959	6,925.11	98.4		
9	1994	1960	5,155.30	98.2		
9	1994	1961	974.98	98.1		
9	1994	1966	22,727.68	98.1		
9	1994	1968	810.88	97.5		
9	1994	1969	118,087.90	97.4		
9	1994	1970	15,287.16	94.3		
9	1994	1971	77,813.62	93.9		
9	1994	1972	59,892.31	91.8		
9	1994	1973	94,067.12	90.2		
9	1994	1974	23,266.70	87.7		
9	1994	1975	4,881.02	87.1		
9	1994	1976	2,653.04	86.9		
9	1994	1977	52,347.65	86.9		
9	1994	1982	154,332.44	85.5		
9	1994	1983	1,276.58	81.3		
9	1994	1984	14,650.01	81.3		
9	1994	1986	3,643.80	80.9		
9	1994	1987	102,491.44	80.8		
9	1994	1988	1,634,380.62	78.1		
9	1994	1989	122,638.59	34.4		
9	1994	1990	121,677.43	31.1		
9	1994	1991	181,072.29	27.9		
9	1994	1992	8,000.00	23.0		
9	1994	1993	843,479.45	22.8		
9	1994	1994	10,388.09	0.3		
8	1994		3,742,174.67		8.2	
9	1995		54,101.43	1.4		
8	1995		3,796,276.10	101.4	9.1	
9	1996		2,446,888.58	64.5		
8	1996		6,243,164.68	164.5	6.3	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF	PCT OR BEG BAL	AVG AGE	UNAGED AMOUNT
9	1997		600,355.12	9.6			
8	1997		6,843,519.80	109.6		6.7	
9	1998		24,995.20	0.4			
8	1998		6,868,515.00	100.4		7.7	
0	1999		17,194.71CR	0.3CR		41.0	
9	1999		223,762.84	3.3			
8	1999		7,075,083.13	103.0		8.4	
0	2000		80,990.40CR	1.1CR		11.9	
9	2000		532,132.37	7.5			
8	2000		7,526,225.10	106.4		8.7	
0	2001		29,899.30CR	0.4CR		31.7	
9	2001		419,026.14	5.6			
8	2001		7,915,351.94	105.2		9.1	
0	2002		17,127.05CR	0.2CR		31.1	
9	2002		11,650.51	0.1			
8	2002		7,909,875.40	99.9		10.1	
0	2003		104.98CR	0.0		37.0	
9	2003		51,794.40	0.7			
8	2003		7,961,564.82	100.7		11.0	
9	2004		281,236.11	3.5			
8	2004		8,242,800.93	103.5		11.6	
0	2005		5,346.85CR	0.1CR		40.4	
9	2005		254,498.18	3.1			
8	2005		8,491,952.26	103.0		12.2	
0	2006		22,999.95CR	0.3CR		30.9	
9	2006		521,413.89	6.1			
8	2006		8,990,366.20	105.9		12.5	
0	2007		3,249.00CR	0.0		33.0	
3	2007		24,995.20CR	0.3CR			
9	2007		755,468.47	8.4			
8	2007		9,717,590.47	108.1		12.5	
0	2008		85,677.19CR	0.9CR		13.1	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG BAL	PCT OR PCT BAL	AVG AGE	UNAGED AMOUNT
3	2008		204,079.31		2.1		
9	2008		94,138.04		1.0		
8	2008		9,930,130.63		102.2	13.1	
0	2009		83,512.78CR		0.8CR	10.1	
9	2009		50,314.35		0.5		
8	2009	1925	12,238.10		100.0		
8	2009	1926	1,939.94		99.9		
8	2009	1929	563.66		99.9		
8	2009	1938	8,725.21		99.9		
8	2009	1941	369.39		99.8		
8	2009	1947	1,374.13		99.8		
8	2009	1959	6,925.11		99.7		
8	2009	1960	5,155.30		99.7		
8	2009	1961	974.98		99.6		
8	2009	1966	19,358.74		99.6		
8	2009	1968	810.88		99.4		
8	2009	1969	118,087.90		99.4		
8	2009	1970	13,665.34		98.2		
8	2009	1971	72,543.25		98.1		
8	2009	1972	43,548.55		97.3		
8	2009	1973	74,051.82		96.9		
8	2009	1974	16,865.38		96.2		
8	2009	1975	881.02		96.0		
8	2009	1976	2,653.04		96.0		
8	2009	1977	52,347.65		96.0		
8	2009	1982	153,190.64		95.4		
8	2009	1983	1,276.58		93.9		
8	2009	1984	11,400.01		93.9		
8	2009	1986	3,643.80		93.7		
8	2009	1987	102,491.44		93.7		
8	2009	1988	1,541,687.86		92.7		
8	2009	1989	122,638.59		77.1		
8	2009	1990	114,656.40		75.9		
8	2009	1991	169,152.65		74.7		
8	2009	1992	8,000.00		73.0		
8	2009	1993	843,479.45		72.9		
8	2009	1994	10,388.09		64.4		
8	2009	1995	48,008.53		64.3		
8	2009	1996	2,439,850.96		63.8		
8	2009	1997	600,355.12		39.1		
8	2009	1999	141,032.21		33.1		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
8	2009	2000	532,132.37	31.7			
8	2009	2001	396,347.26	26.3			
8	2009	2002	11,650.51	22.3			
8	2009	2003	31,321.99	22.2			
8	2009	2004	281,236.11	21.8			
8	2009	2005	254,498.18	19.0			
8	2009	2006	521,413.89	16.4			
8	2009	2007	959,547.78	11.2			
8	2009	2008	94,138.04	1.5			
8	2009	2009	50,314.35	0.5			
8	2009		9,896,932.20	99.7		14.0	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
304.30	00	00	9	1994	3,742,174.67
304.30	00	00	0	1995-2009	346,102.21-
304.30	00	00	1	1995-2009	
304.30	00	00	2	1995-2009	
304.30	00	00	3	1995-2009	179,084.11
304.30	00	00	4	1995-2009	
304.30	00	00	5	1995-2009	
304.30	00	00	7	1995-2009	
304.30	00	00	9	1995-2009	6,321,775.63
304.30	00	00	8	2009	9,896,932.20

INPUT CONTROL TOTALS THROUGH 2009
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A TOTAL
0	346,102.21-		346,102.21-
3	179,084.11		179,084.11
9	3,800,609.62		3,800,609.62
TOTAL DATA	3,633,591.52		3,633,591.52
8	9,896,932.20		9,896,932.20
TOTAL DATA LESS CD 8	6,263,340.68-		6,263,340.68-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

MULTIPLE ORIGINAL GROUP LIFE TABLE

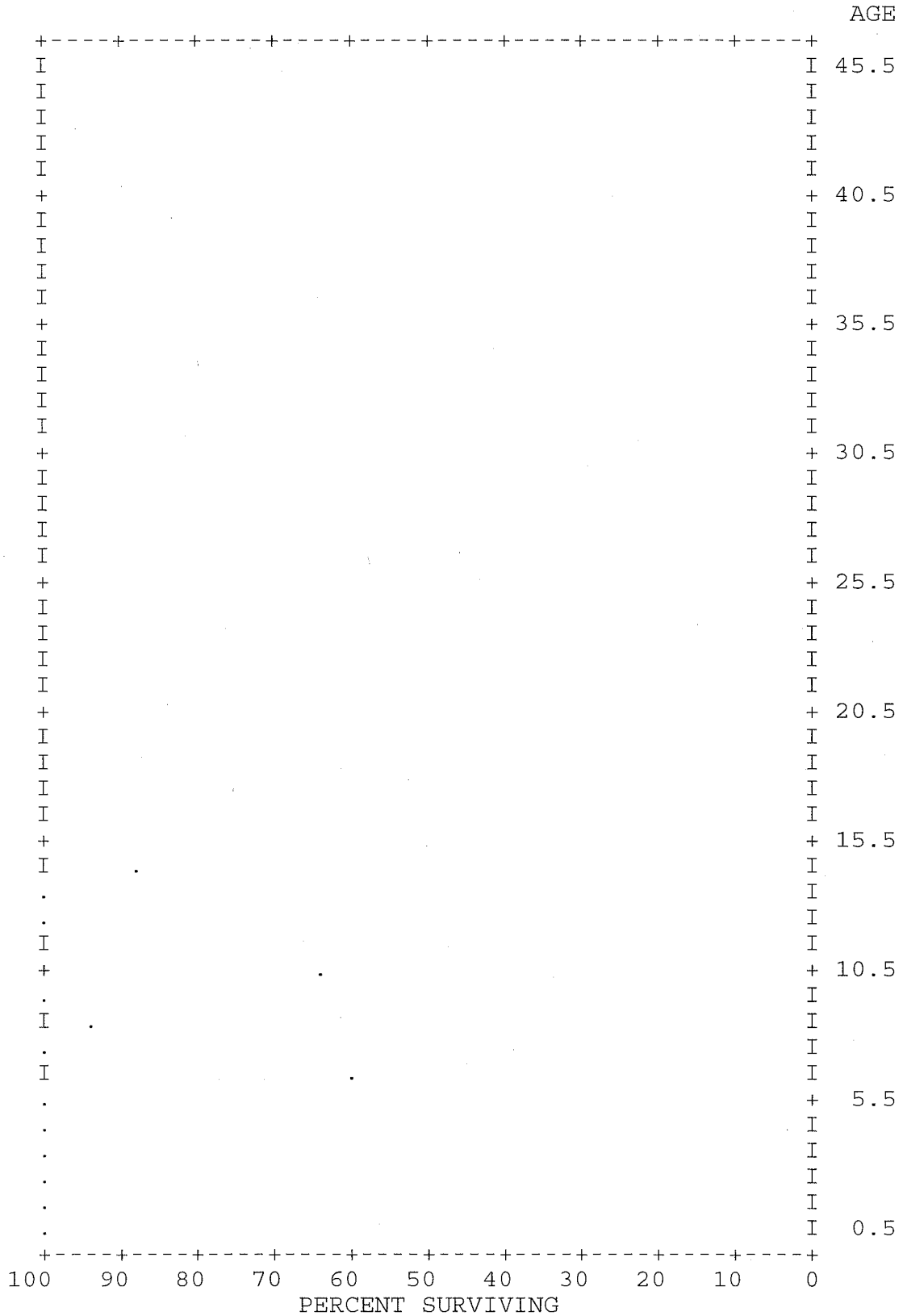
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	100.00
2006	3.5	100.00
2005	4.5	100.00
2004	5.5	100.00
2003	6.5	60.47
2002	7.5	100.00
2001	8.5	94.59
2000	9.5	100.00
1999	10.5	63.03
1998	11.5	
1997	12.5	100.00
1996	13.5	99.71
1995	14.5	88.74

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.40 STRUCTURES & IMPROVEMENTS - TRANS. AND DISTR.

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	1994	1954	1,100.00	100.0		
9	1994	1982	1,420.00	99.8		
9	1994	1989	1,200.00	99.5		
9	1994	1991	42,865.79	99.2		
9	1994	1992	414,506.13	89.9		
8	1994		461,091.92		2.7	
8	1995		461,091.92	100.0	3.7	
9	1996		11,565.69	2.5		
8	1996		472,657.61	102.5	4.6	
9	1997		26.54	0.0		
8	1997		472,684.15	100.0	5.6	
9	1998		159,105.41	33.7		
8	1998		631,789.56	133.7	5.1	
9	1999		62,335.09	9.9		
8	1999		694,124.65	109.9	5.6	
9	2000		8,279.36	1.2		
8	2000		702,404.01	101.2	6.5	
8	2001		702,404.01	100.0	7.5	
9	2002		23,985.91	3.4		
8	2002		726,389.92	103.4	8.2	
8	2003		726,389.92	100.0	9.2	
8	2004		726,389.92	100.0	10.2	
9	2005		12,277.78	1.7		
8	2005		738,667.70	101.7	11.1	
0	2006		2,300.00CR	0.3CR	33.7	
9	2006		89,907.46	12.2		
8	2006		826,275.16	111.9	10.7	
8	2007		826,275.16	100.0	11.7	
0	2008		39,028.30CR	4.7CR	9.9	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.40 STRUCTURES & IMPROVEMENTS - TRANS. AND DISTR.

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF	PCT OR BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
9	2008		25,387.15		3.1			
8	2008		812,634.01		98.3		12.5	
0	2009		707.61CR		0.1CR		4.0	
9	2009		217,413.28		26.8			
8	2009	1982	1,420.00		100.0			
8	2009	1991	42,865.79		99.9			
8	2009	1992	412,979.52		95.7			
8	2009	1996	7,226.03		55.6			
8	2009	1997	26.54		54.9			
8	2009	1998	139,105.41		54.9			
8	2009	1999	51,995.27		41.4			
8	2009	2000	8,279.36		36.3			
8	2009	2002	21,163.70		35.5			
8	2009	2005	11,570.17		33.4			
8	2009	2006	89,907.46		32.3			
8	2009	2008	25,387.15		23.6			
8	2009	2009	217,413.28		21.1			
8	2009		1,029,339.68		126.7		10.7	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.40 STRUCTURES & IMPROVEMENTS - TRANS. AND DISTR.

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
304.40	00	00	9	1994	461,091.92
304.40	00	00	0	1995-2009	42,035.91-
304.40	00	00	1	1995-2009	
304.40	00	00	2	1995-2009	
304.40	00	00	3	1995-2009	
304.40	00	00	4	1995-2009	
304.40	00	00	5	1995-2009	
304.40	00	00	7	1995-2009	
304.40	00	00	9	1995-2009	610,283.67
304.40	00	00	8	2009	1,029,339.68

INPUT CONTROL TOTALS THROUGH 2009
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A TOTAL
0	42,035.91-		42,035.91-
9	710,266.97		710,266.97
TOTAL DATA	668,231.06		668,231.06
8	1,029,339.68		1,029,339.68
TOTAL DATA LESS CD 8	361,108.62-		361,108.62-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.40 STRUCTURES & IMPROVEMENTS - TRANS. AND DISTR.

MULTIPLE ORIGINAL GROUP LIFE TABLE

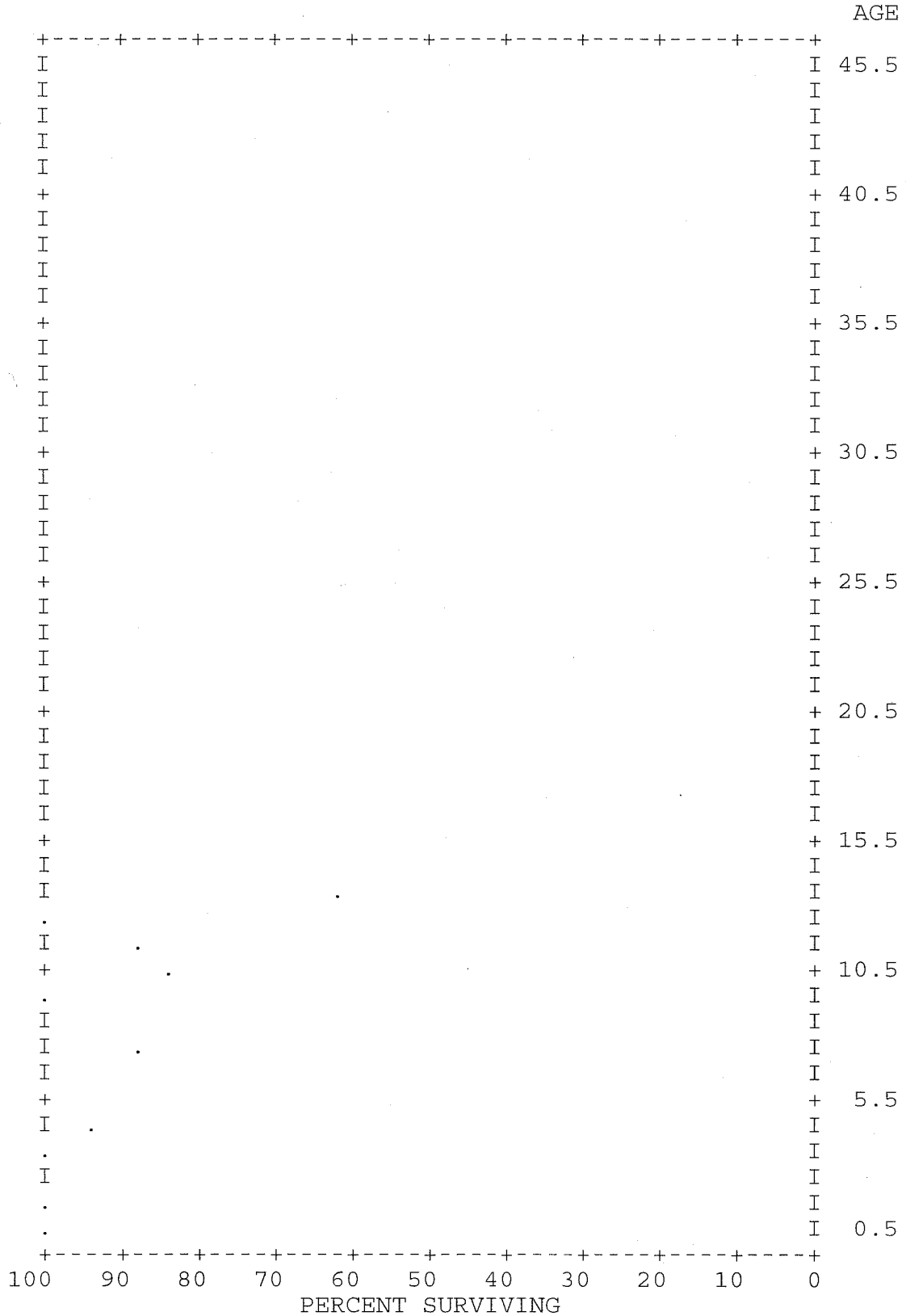
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	
2006	3.5	100.00
2005	4.5	94.24
2004	5.5	
2003	6.5	
2002	7.5	88.23
2001	8.5	
2000	9.5	100.00
1999	10.5	83.41
1998	11.5	87.43
1997	12.5	100.00
1996	13.5	62.48
1995	14.5	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.40 STRUCTURES & IMPROVEMENTS - TRANS. AND DISTR.

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.60 STRUCTURES & IMPROVEMENTS - OFFICE BUILDINGS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1965	8,955.05	100.0		
9	1994	1970	709,075.00	99.3		
9	1994	1971	5,018.95	44.7		
9	1994	1972	20,710.48	44.3		
9	1994	1973	5,946.37	42.7		
9	1994	1976	1,228.63	42.3		
9	1994	1977	4,946.00	42.2		
9	1994	1979	6,511.46	41.8		
9	1994	1982	74,372.87	41.3		
9	1994	1984	1,886.00	35.6		
9	1994	1985	2,972.56	35.4		
9	1994	1986	32,825.44	35.2		
9	1994	1987	149,936.78	32.7		
9	1994	1988	135,414.97	21.1		
9	1994	1989	52,175.88	10.7		
9	1994	1990	32,653.68	6.7		
9	1994	1991	3,265.27	4.1		
9	1994	1992	19,132.72	3.9		
9	1994	1994	31,400.92	2.4		
8	1994		1,298,429.03		17.2	
9	1995		26,056.54	2.0		
8	1995		1,324,485.57	102.0	17.8	
9	1996		11,220.54	0.8		
8	1996		1,335,706.11	100.8	18.7	
9	1997		2,108,621.06	157.9		
8	1997		3,444,327.17	257.9	7.9	
9	1998		226,122.80	6.6		
8	1998		3,670,449.97	106.6	8.4	
0	1999		46,016.18CR	1.3CR	25.9	
9	1999		201,647.60	5.5		
8	1999		3,826,081.39	104.2	8.7	
0	2000		1,900.86CR	0.0	20.2	
9	2000		1,733.16	0.0		
8	2000		3,825,913.69	100.0	9.7	
9	2001		55,334.12	1.4		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.60 STRUCTURES & IMPROVEMENTS - OFFICE BUILDINGS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG BAL	PCT OR PCT BAL	AVG AGE	UNAGED AMOUNT
8	2001		3,881,247.81	101.4		10.6	
8	2002		3,881,247.81	100.0		11.6	
0	2003		33,675.45CR	0.9CR		4.0	
9	2003		53,573.71	1.4			
8	2003		3,901,146.07	100.5		12.5	
9	2004		14,508.35	0.4			
8	2004		3,915,654.42	100.4		13.4	
9	2005		60,598.88	1.5			
8	2005		3,976,253.30	101.5		14.2	
9	2006		59,716.30	1.5			
8	2006		4,035,969.60	101.5		15.0	
0	2007		6,098.52CR	0.2CR		22.6	
9	2007		297,797.72	7.4			
8	2007		4,327,668.80	107.2		14.9	
0	2008		40,836.61CR	0.9CR		21.6	
3	2008		204,079.31CR	4.7CR			
9	2008		2,106,281.80	48.7			
8	2008		6,189,034.68	143.0		11.1	
0	2009		13,216.58CR	0.2CR		15.5	
9	2009		14,136.07	0.2			
8	2009	1965	7,142.07	100.0			
8	2009	1970	672,941.10	99.9			
8	2009	1971	3,608.72	89.0			
8	2009	1972	19,896.38	89.0			
8	2009	1973	5,009.31	88.6			
8	2009	1977	4,946.00	88.6			
8	2009	1979	5,098.00	88.5			
8	2009	1982	72,896.87	88.4			
8	2009	1984	1,886.00	87.2			
8	2009	1985	2,972.56	87.2			
8	2009	1986	27,739.44	87.1			
8	2009	1987	141,027.26	86.7			
8	2009	1988	98,522.00	84.4			
8	2009	1989	52,175.88	82.8			

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.60 STRUCTURES & IMPROVEMENTS - OFFICE BUILDINGS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF	PCT OR BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
8	2009	1990	32,653.68	82.0				
8	2009	1991	3,265.27	81.4				
8	2009	1992	16,608.13	81.4				
8	2009	1994	27,097.92	81.1				
8	2009	1995	26,056.54	80.7				
8	2009	1996	11,220.54	80.3				
8	2009	1997	2,103,494.75	80.1				
8	2009	1998	226,122.80	46.1				
8	2009	1999	167,972.15	42.4				
8	2009	2000	1,733.16	39.7				
8	2009	2001	55,334.12	39.7				
8	2009	2003	53,573.71	38.8				
8	2009	2004	14,508.35	37.9				
8	2009	2005	60,598.88	37.7				
8	2009	2006	59,716.30	36.7				
8	2009	2007	93,718.41	35.8				
8	2009	2008	2,106,281.80	34.3				
8	2009	2009	14,136.07	0.2				
8	2009		6,189,954.17	100.0			12.1	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.60 STRUCTURES & IMPROVEMENTS - OFFICE BUILDINGS

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
304.60	00	00	9	1994	1,298,429.03
304.60	00	00	0	1995-2009	141,744.20-
304.60	00	00	1	1995-2009	
304.60	00	00	2	1995-2009	
304.60	00	00	3	1995-2009	204,079.31-
304.60	00	00	4	1995-2009	
304.60	00	00	5	1995-2009	
304.60	00	00	7	1995-2009	
304.60	00	00	9	1995-2009	5,237,348.65
304.60	00	00	8	2009	6,189,954.17

INPUT CONTROL TOTALS THROUGH 2009
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A TOTAL
0	141,744.20-		141,744.20-
3	204,079.31-		204,079.31-
9	3,973,731.59		3,973,731.59
TOTAL DATA	3,627,908.08		3,627,908.08
8	6,189,954.17		6,189,954.17
TOTAL DATA LESS CD 8	2,562,046.09-		2,562,046.09-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.60 STRUCTURES & IMPROVEMENTS - OFFICE BUILDINGS

MULTIPLE ORIGINAL GROUP LIFE TABLE

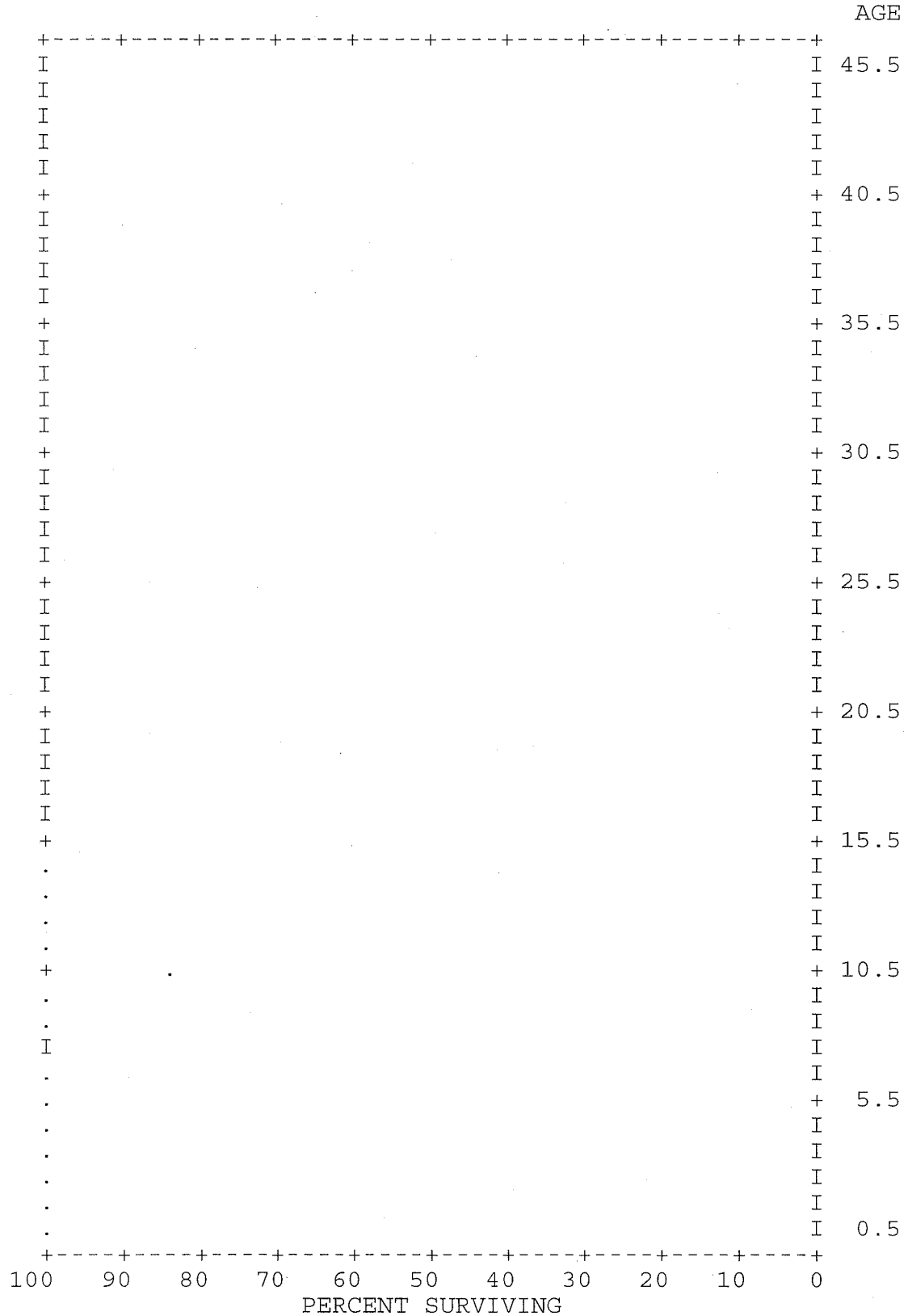
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	100.00
2006	3.5	100.00
2005	4.5	100.00
2004	5.5	100.00
2003	6.5	100.00
2002	7.5	
2001	8.5	100.00
2000	9.5	100.00
1999	10.5	83.30
1998	11.5	100.00
1997	12.5	99.76
1996	13.5	100.00
1995	14.5	100.00

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.60 STRUCTURES & IMPROVEMENTS - OFFICE BUILDINGS

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.70 STRUCTURES & IMPROVEMENTS - SHOP & GARAGE

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1957	13,694.36	100.0		
9	1994	1960	708.06	98.0		
9	1994	1971	723.87	97.9		
9	1994	1972	749.00	97.8		
9	1994	1977	5,650.00	97.7		
9	1994	1987	53,519.17	96.9		
9	1994	1988	42,525.48	89.0		
9	1994	1990	19,843.29	82.8		
9	1994	1993	546,102.20	79.9		
8	1994		683,515.43		3.3	
8	1995		683,515.43	100.0	4.3	
9	1996		147,253.93	21.5		
8	1996		830,769.36	121.5	4.5	
8	1997		830,769.36	100.0	5.5	
8	1998		830,769.36	100.0	6.5	
9	1999		74,138.37	8.9		
8	1999		904,907.73	108.9	6.9	
8	2000		904,907.73	100.0	7.9	
9	2001		15,249.20	1.7		
8	2001		920,156.93	101.7	8.7	
9	2002		95,996.00	10.4		
8	2002		1,016,152.93	110.4	8.9	
8	2003		1,016,152.93	100.0	9.9	
8	2004		1,016,152.93	100.0	10.9	
9	2005		2,618.00	0.3		
8	2005		1,018,770.93	100.3	11.8	
8	2006		1,018,770.93	100.0	12.8	
8	2007		1,018,770.93	100.0	13.8	
0	2008		29,114.92CR	2.9CR	6.0	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.70 STRUCTURES & IMPROVEMENTS - SHOP & GARAGE

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
8	2008		989,656.01	97.1		15.1	
9	2009		739,495.95	74.7			
8	2009	1957	13,694.36	100.0			
8	2009	1960	708.06	99.2			
8	2009	1971	723.87	99.2			
8	2009	1972	749.00	99.1			
8	2009	1977	5,650.00	99.1			
8	2009	1987	53,519.17	98.8			
8	2009	1988	42,525.48	95.7			
8	2009	1990	19,843.29	93.2			
8	2009	1993	546,102.20	92.1			
8	2009	1996	147,253.93	60.5			
8	2009	1999	74,138.37	52.0			
8	2009	2001	15,249.20	47.7			
8	2009	2002	66,881.08	46.8			
8	2009	2005	2,618.00	42.9			
8	2009	2009	739,495.95	42.8			
8	2009		1,729,151.96	174.7		9.4	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.70 STRUCTURES & IMPROVEMENTS - SHOP & GARAGE

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
304.70	00	00	9	1994	683,515.43
304.70	00	00	0	1995-2009	29,114.92-
304.70	00	00	1	1995-2009	
304.70	00	00	2	1995-2009	
304.70	00	00	3	1995-2009	
304.70	00	00	4	1995-2009	
304.70	00	00	5	1995-2009	
304.70	00	00	7	1995-2009	
304.70	00	00	9	1995-2009	1,074,751.45
304.70	00	00	8	2009	1,729,151.96

INPUT CONTROL TOTALS THROUGH 2009
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A TOTAL
0	29,114.92-		29,114.92-
9	1,422,430.95		1,422,430.95
TOTAL DATA	1,393,316.03		1,393,316.03
8	1,729,151.96		1,729,151.96
TOTAL DATA LESS CD 8	335,835.93-		335,835.93-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.70 STRUCTURES & IMPROVEMENTS - SHOP & GARAGE

MULTIPLE ORIGINAL GROUP LIFE TABLE

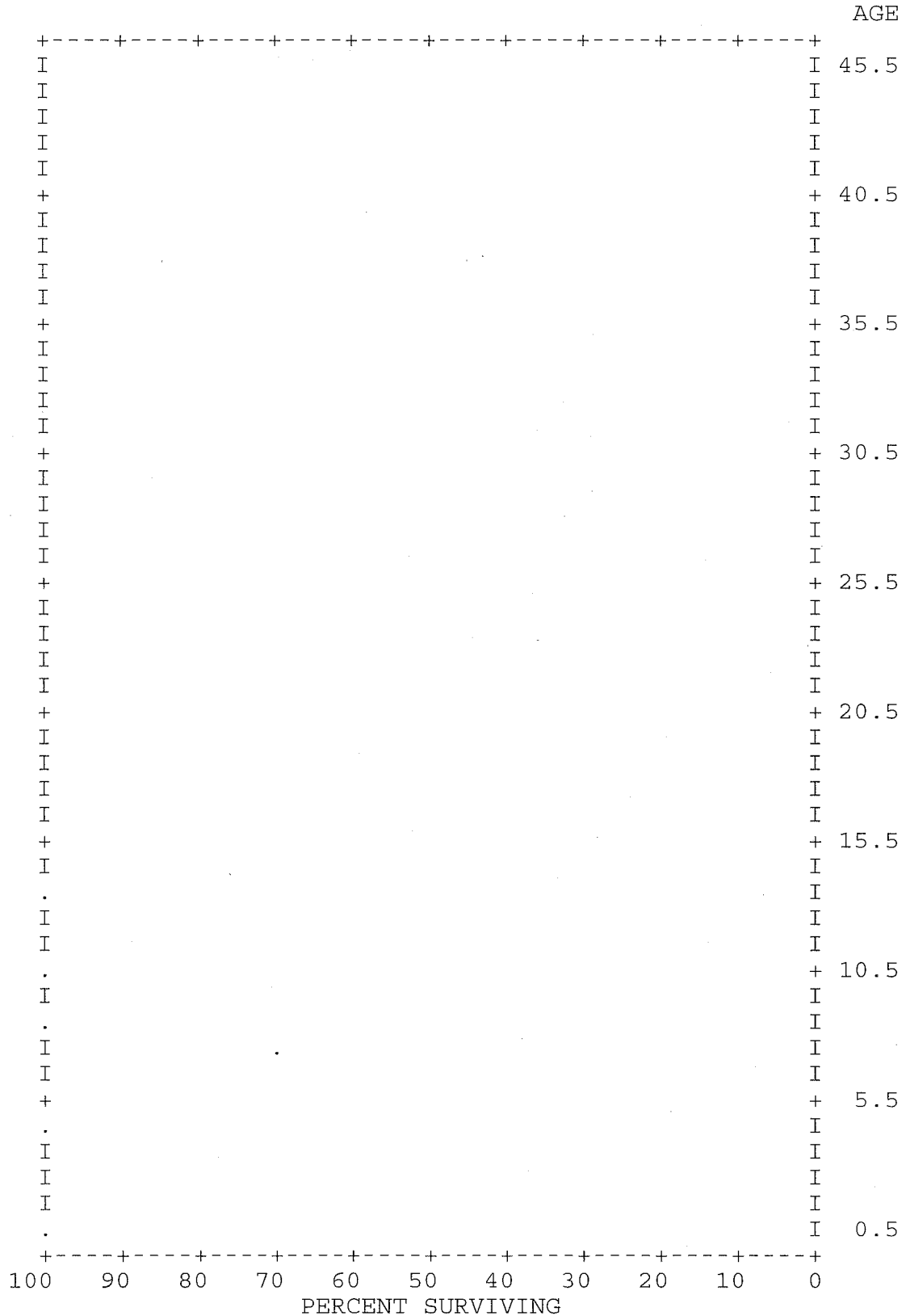
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	
2007	2.5	
2006	3.5	
2005	4.5	100.00
2004	5.5	
2003	6.5	
2002	7.5	69.67
2001	8.5	100.00
2000	9.5	
1999	10.5	100.00
1998	11.5	
1997	12.5	
1996	13.5	100.00
1995	14.5	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.70 STRUCTURES & IMPROVEMENTS - SHOP & GARAGE

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.80 STRUCTURES & IMPROVEMENTS - MISCELLANEOUS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG BAL	PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1934	291.39	100.0			
9	1994	1958	21,879.97	99.9			
9	1994	1966	5.31	88.6			
9	1994	1971	933.59	88.6			
9	1994	1978	1,265.76	88.2			
9	1994	1985	36,300.00	87.5			
9	1994	1987	29,968.63	68.9			
9	1994	1989	67,411.16	53.5			
9	1994	1990	14,575.53	19.0			
9	1994	1991	7,998.00	11.5			
9	1994	1992	6,513.58	7.4			
9	1994	1993	4,740.72	4.0			
9	1994	1994	3,145.91	1.6			
8	1994		195,029.55			9.8	
9	1995		7,693.23	3.9			
8	1995		202,722.78	103.9		10.4	
8	1996		202,722.78	100.0		11.4	
9	1997		29,127.83	14.4			
8	1997		231,850.61	114.4		10.9	
9	1998		25,195.42	10.9			
8	1998		257,046.03	110.9		10.8	
8	1999		257,046.03	100.0		11.8	
9	2000		9,043.98	3.5			
8	2000		266,090.01	103.5		12.4	
0	2001		720.60CR	0.3CR		43.0	
9	2001		28,255.39	10.6			
8	2001		293,624.80	110.3		12.1	
0	2002		7,538.56CR	2.6CR		8.8	
9	2002		41,389.73	14.1			
8	2002		327,475.97	111.5		11.6	
0	2003		5,250.00CR	1.6CR		15.7	
9	2003		726,932.51	222.0			
8	2003		1,049,158.48	320.4		4.2	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.80 STRUCTURES & IMPROVEMENTS - MISCELLANEOUS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG BAL	PCT OR PCT BAL	AVG AGE	UNAGED AMOUNT
0	2004		109,673.89CR	10.5CR		11.1	
3	2004		109,073.89	10.4			
9	2004		24,414.98	2.3			
8	2004		1,072,973.46	102.3		5.1	
0	2005		6,000.00CR	0.6CR		20.0	
9	2005		459,721.06	42.8			
8	2005		1,526,694.52	142.3		4.3	
9	2006		322,940.93	21.2			
8	2006		1,849,635.45	121.2		4.5	
3	2007		9,800.00	0.5			
9	2007		90,111.37	4.9			
8	2007		1,949,546.82	105.4		5.3	
0	2008		20,628.61CR	1.1CR		11.0	
8	2008		1,928,918.21	98.9		6.2	
0	2009		5,550.87CR	0.3CR		12.0	
8	2009	1934	291.39	100.0			
8	2009	1958	21,159.37	100.0			
8	2009	1966	5.31	98.9			
8	2009	1971	333.59	98.9			
8	2009	1978	1,265.76	98.9			
8	2009	1985	29,000.00	98.8			
8	2009	1987	25,030.07	97.3			
8	2009	1989	67,361.16	96.0			
8	2009	1990	14,575.53	92.5			
8	2009	1991	7,998.00	91.7			
8	2009	1992	6,513.58	91.3			
8	2009	1993	4,040.72	91.0			
8	2009	1994	3,145.91	90.8			
8	2009	1995	1,893.23	90.6			
8	2009	1997	2,948.35	90.5			
8	2009	1998	34,995.42	90.4			
8	2009	2000	9,043.98	88.5			
8	2009	2001	28,255.39	88.1			
8	2009	2002	41,389.73	86.6			
8	2009	2003	726,932.51	84.4			
8	2009	2004	24,414.98	46.6			
8	2009	2005	459,721.06	45.4			

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.80 STRUCTURES & IMPROVEMENTS - MISCELLANEOUS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR	TRAN	INST	TRANSACTION	CUMULATIVE	AVG	UNAGED	
CD	YEAR	YEAR	AMOUNT	PCT OF	PCT	AGE	AMOUNT
				BEQ	BAL		
8	2009	2006	322,940.93	21.5			
8	2009	2007	90,111.37	4.7			
8	2009		1,923,367.34	99.7	7.2		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.80 STRUCTURES & IMPROVEMENTS - MISCELLANEOUS

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
304.80	00	00	9	1994	195,029.55
304.80	00	00	0	1995-2009	155,362.53-
304.80	00	00	1	1995-2009	
304.80	00	00	2	1995-2009	
304.80	00	00	3	1995-2009	118,873.89
304.80	00	00	4	1995-2009	
304.80	00	00	5	1995-2009	
304.80	00	00	7	1995-2009	
304.80	00	00	9	1995-2009	1,764,826.43
304.80	00	00	8	2009	1,923,367.34

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
0	155,362.53-		155,362.53-
3	118,873.89		118,873.89
9	453,238.58		453,238.58
TOTAL DATA	416,749.94		416,749.94
8	1,923,367.34		1,923,367.34
TOTAL DATA LESS CD 8	1,506,617.40-		1,506,617.40-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.80 STRUCTURES & IMPROVEMENTS - MISCELLANEOUS

MULTIPLE ORIGINAL GROUP LIFE TABLE

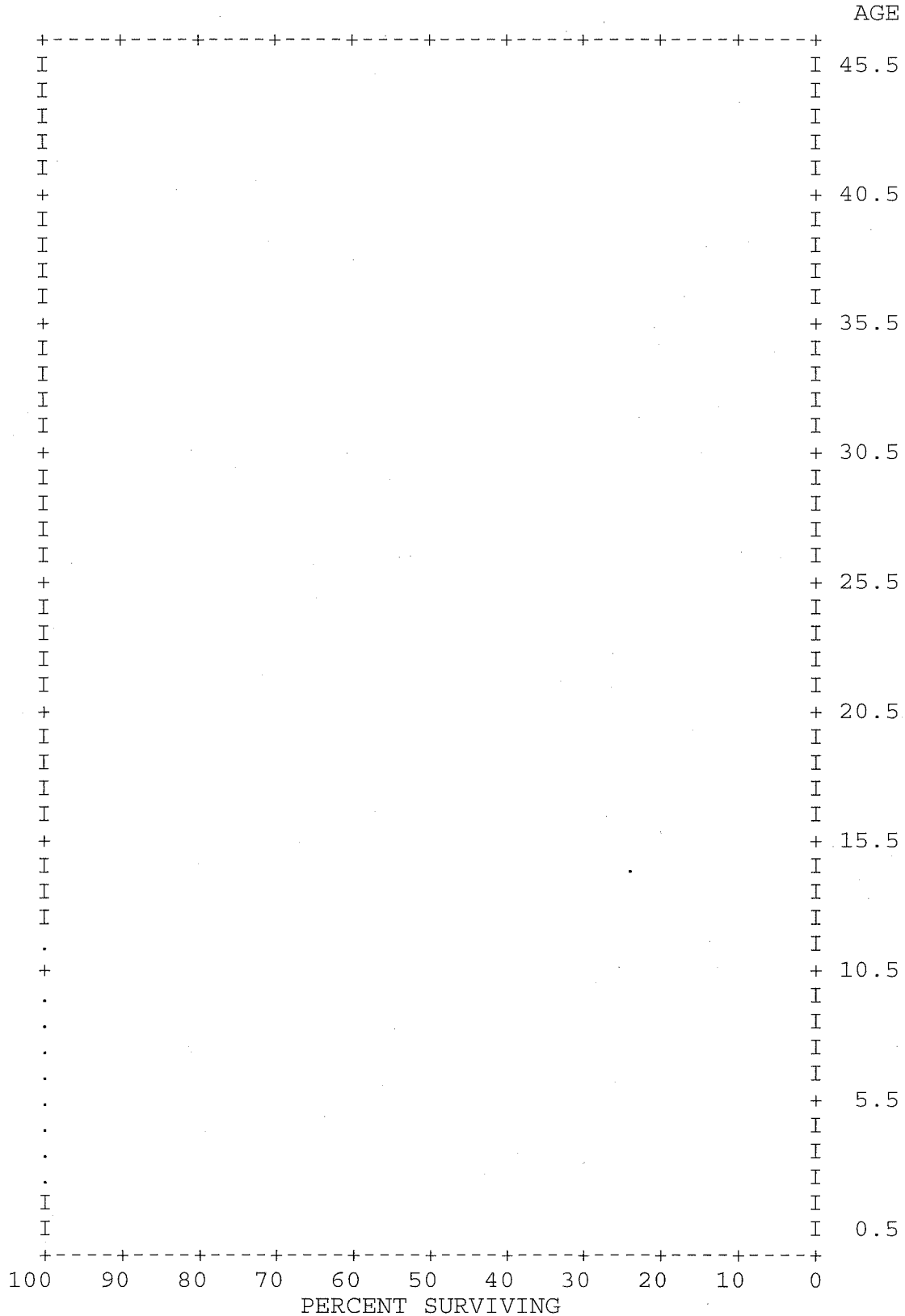
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	
2007	2.5	100.00
2006	3.5	100.00
2005	4.5	100.00
2004	5.5	100.00
2003	6.5	100.00
2002	7.5	100.00
2001	8.5	100.00
2000	9.5	100.00
1999	10.5	
1998	11.5	100.00
1997	12.5	
1996	13.5	
1995	14.5	24.61

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.80 STRUCTURES & IMPROVEMENTS - MISCELLANEOUS

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 305.00 COLLECTING & IMPOUNDING RESERVOIRS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	1994	1913	73,214.21	100.0		
9	1994	1934	35,801.65	92.8		
9	1994	1940	540.35	89.2		
9	1994	1953	182.14	89.2		
9	1994	1963	391.61	89.1		
9	1994	1972	5,066.11	89.1		
9	1994	1973	23,440.73	88.6		
9	1994	1977	5,152.00	86.3		
9	1994	1988	763,760.75	85.8		
9	1994	1989	2,284.00	10.2		
9	1994	1991	14,013.00	10.0		
9	1994	1992	13,247.45	8.6		
9	1994	1993	3,586.34	7.3		
9	1994	1994	70,338.87	7.0		
8	1994		1,011,019.21		13.8	
8	1995		1,011,019.21	100.0	14.8	
9	1996		2,251.73	0.2		
8	1996		1,013,270.94	100.2	15.8	
8	1997		1,013,270.94	100.0	16.8	
8	1998		1,013,270.94	100.0	17.8	
8	1999		1,013,270.94	100.0	18.8	
8	2000		1,013,270.94	100.0	19.8	
8	2001		1,013,270.94	100.0	20.8	
8	2002		1,013,270.94	100.0	21.8	
8	2003		1,013,270.94	100.0	22.8	
8	2004		1,013,270.94	100.0	23.8	
9	2005		3,282.30	0.3		
8	2005		1,016,553.24	100.3	24.7	
8	2006		1,016,553.24	100.0	25.7	
8	2007		1,016,553.24	100.0	26.7	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 305.00 COLLECTING & IMPOUNDING RESERVOIRS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
0	2008		11,467.33CR	1.1CR	53.3	
8	2008		1,005,085.91	98.9	27.4	
8	2009	1913	73,214.21	100.0		
8	2009	1934	28,430.15	92.7		
8	2009	1940	540.35	89.9		
8	2009	1953	182.14	89.8		
8	2009	1963	391.61	89.8		
8	2009	1972	5,066.11	89.8		
8	2009	1973	23,440.73	89.3		
8	2009	1977	5,152.00	86.9		
8	2009	1988	763,760.75	86.4		
8	2009	1989	2,284.00	10.4		
8	2009	1991	14,013.00	10.2		
8	2009	1992	9,151.62	8.8		
8	2009	1993	3,586.34	7.9		
8	2009	1994	70,338.87	7.5		
8	2009	1996	2,251.73	0.6		
8	2009	2005	3,282.30	0.3		
8	2009		1,005,085.91	100.0	28.4	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 305.00 COLLECTING & IMPOUNDING RESERVOIRS

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
305.00	00	00	9	1994	1,011,019.21
305.00	00	00	0	1995-2009	11,467.33-
305.00	00	00	1	1995-2009	
305.00	00	00	2	1995-2009	
305.00	00	00	3	1995-2009	
305.00	00	00	4	1995-2009	
305.00	00	00	5	1995-2009	
305.00	00	00	7	1995-2009	
305.00	00	00	9	1995-2009	5,534.03
305.00	00	00	8	2009	1,005,085.91

INPUT CONTROL TOTALS THROUGH 2009
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	TOTAL
0	11,467.33-		11,467.33-
9	1,031,018.00		1,031,018.00
TOTAL DATA	1,019,550.67		1,019,550.67
8	1,005,085.91		1,005,085.91
TOTAL DATA LESS CD 8	14,464.76		14,464.76

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 305.00 COLLECTING & IMPOUNDING RESERVOIRS

MULTIPLE ORIGINAL GROUP LIFE TABLE

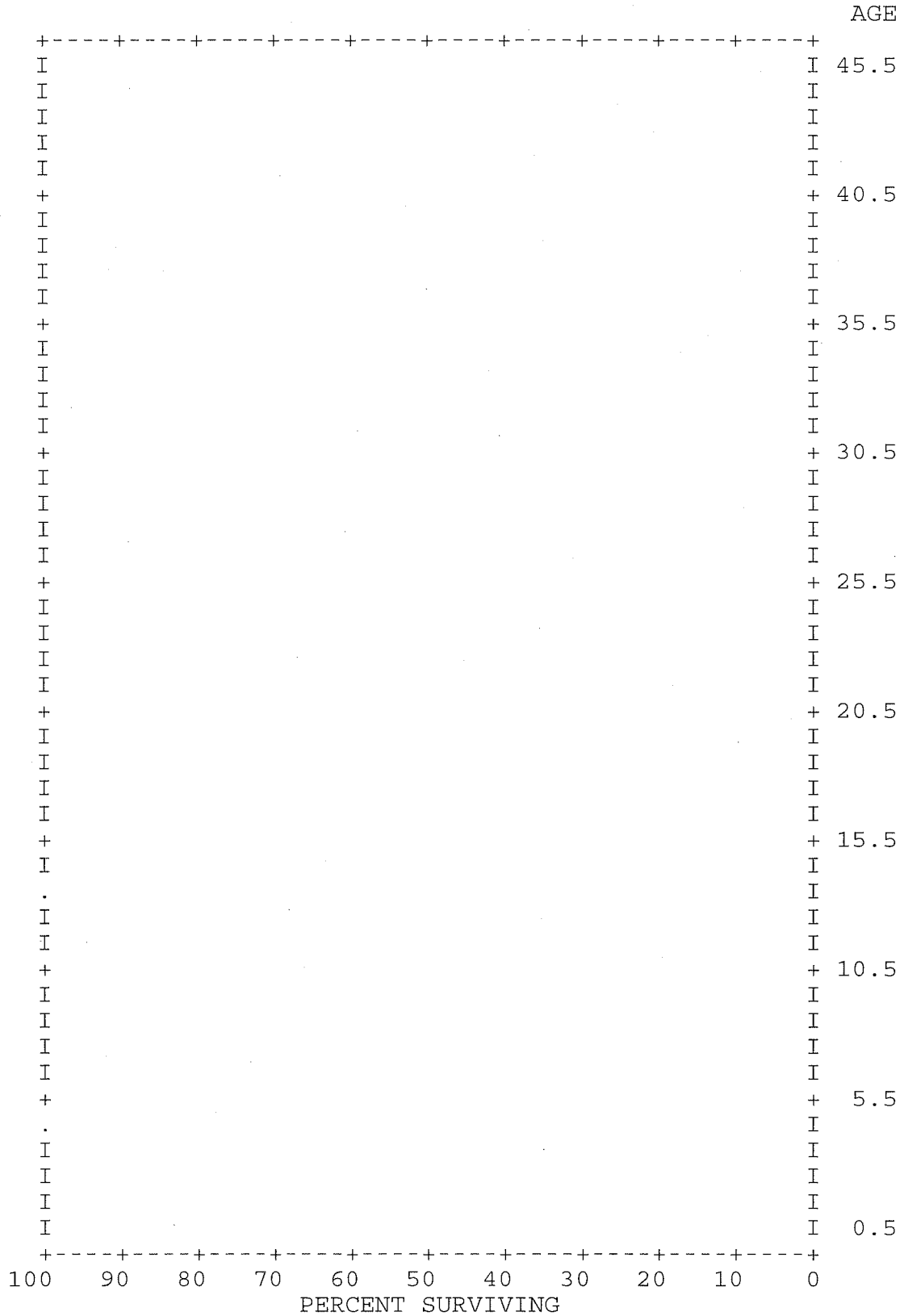
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	
2007	2.5	
2006	3.5	
2005	4.5	100.00
2004	5.5	
2003	6.5	
2002	7.5	
2001	8.5	
2000	9.5	
1999	10.5	
1998	11.5	
1997	12.5	
1996	13.5	100.00
1995	14.5	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 305.00 COLLECTING & IMPOUNDING RESERVOIRS

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1958	5,189.19	100.0		
9	1994	1961	449.15	98.3		
9	1994	1962	165.61	98.2		
9	1994	1966	19,532.24	98.1		
9	1994	1970	34,431.98	91.8		
9	1994	1971	23,098.06	80.7		
9	1994	1972	50.00	73.2		
9	1994	1985	5,597.95	73.2		
9	1994	1990	5,779.41	71.4		
9	1994	1991	165,120.57	69.5		
9	1994	1992	42,801.43	16.1		
9	1994	1993	6,985.00	2.3		
9	1994	1994	169.67	0.1		
8	1994		309,370.26		9.5	
8	1995		309,370.26	100.0	10.5	
8	1996		309,370.26	100.0	11.5	
9	1997		3,365.94	1.1		
8	1997		312,736.20	101.1	12.3	
9	1998		25,422.84	8.1		
8	1998		338,159.04	108.1	12.4	
8	1999		338,159.04	100.0	13.4	
8	2000		338,159.04	100.0	14.4	
8	2001		338,159.04	100.0	15.4	
0	2002		5,189.19CR	1.5CR	44.0	
9	2002		248,960.11	73.6		
8	2002		581,929.96	172.1	9.3	
8	2003		581,929.96	100.0	10.3	
8	2004		581,929.96	100.0	11.3	
8	2005		581,929.96	100.0	12.3	
0	2006		20,500.00CR	3.5CR	14.0	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
8	2006		561,429.96	96.5		13.3	
0	2007		3,666.33CR	0.7CR		5.0	
3	2007		25,422.84CR	4.5CR			
9	2007		4,757.18	0.8			
8	2007		537,097.97	95.7		14.5	
8	2008		537,097.97	100.0		15.5	
8	2009	1961	449.15	100.0			
8	2009	1962	165.61	99.9			
8	2009	1966	19,532.24	99.9			
8	2009	1970	34,431.98	96.2			
8	2009	1971	23,098.06	89.8			
8	2009	1972	50.00	85.5			
8	2009	1985	5,597.95	85.5			
8	2009	1990	5,779.41	84.5			
8	2009	1991	165,120.57	83.4			
8	2009	1992	22,301.43	52.7			
8	2009	1993	6,985.00	48.5			
8	2009	1994	169.67	47.2			
8	2009	1997	3,365.94	47.2			
8	2009	2002	245,293.78	46.6			
8	2009	2007	4,757.18	0.9			
8	2009		537,097.97	100.0		16.5	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
306.00	00	00	9	1994	309,370.26
306.00	00	00	0	1995-2009	29,355.52-
306.00	00	00	1	1995-2009	
306.00	00	00	2	1995-2009	
306.00	00	00	3	1995-2009	25,422.84-
306.00	00	00	4	1995-2009	
306.00	00	00	5	1995-2009	
306.00	00	00	7	1995-2009	
306.00	00	00	9	1995-2009	282,506.07
306.00	00	00	8	2009	537,097.97

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	TOTAL
0	29,355.52-		29,355.52-
3	25,422.84-		25,422.84-
9	342,744.18		342,744.18
TOTAL DATA	287,965.82		287,965.82
8	537,097.97		537,097.97
TOTAL DATA LESS CD 8	249,132.15-		249,132.15-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

MULTIPLE ORIGINAL GROUP LIFE TABLE

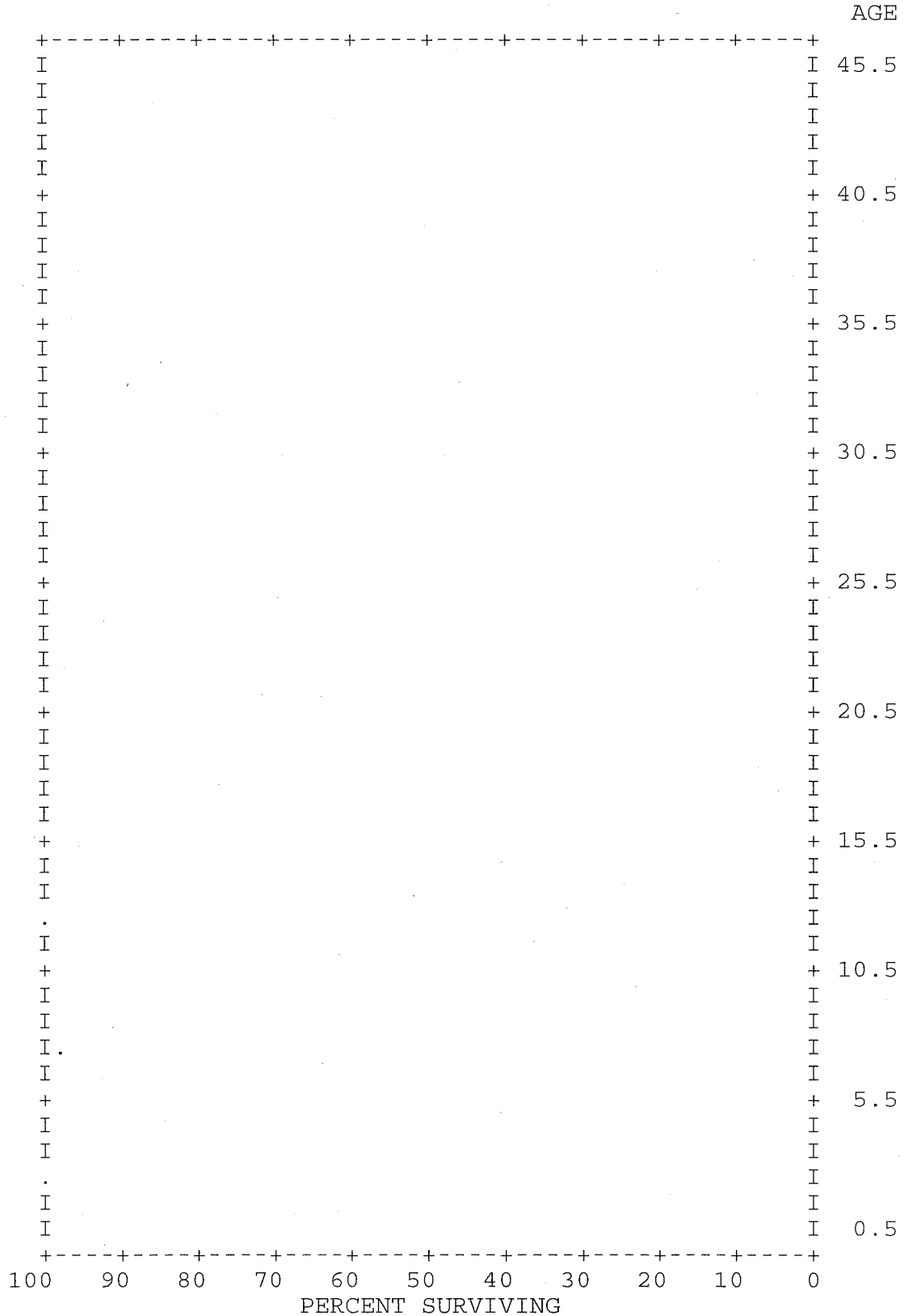
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	
2007	2.5	100.00
2006	3.5	
2005	4.5	
2004	5.5	
2003	6.5	
2002	7.5	98.53
2001	8.5	
2000	9.5	
1999	10.5	
1998	11.5	
1997	12.5	100.00
1996	13.5	
1995	14.5	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 309.00 SUPPLY MAINS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1934	225,189.65	100.0		
9	1994	1940	503.19	95.5		
9	1994	1941	433.53	95.5		
9	1994	1942	14.30	95.5		
9	1994	1944	41.85	95.5		
9	1994	1951	218.11	95.5		
9	1994	1953	1,895.90	95.5		
9	1994	1956	59,882.73	95.5		
9	1994	1959	109,730.59	94.3		
9	1994	1965	440,490.69	92.1		
9	1994	1967	2,875.37	83.4		
9	1994	1968	5,929.02	83.3		
9	1994	1970	3,226.09	83.2		
9	1994	1972	10,673.26	83.1		
9	1994	1976	127,784.70	82.9		
9	1994	1980	3,498.25	80.4		
9	1994	1981	2,370.70	80.3		
9	1994	1982	53,151.82	80.3		
9	1994	1983	358.65	79.2		
9	1994	1984	14,163.31	79.2		
9	1994	1987	96,069.30	78.9		
9	1994	1988	100,191.76	77.0		
9	1994	1989	1,976,228.33	75.0		
9	1994	1991	9,330.23	35.9		
9	1994	1992	1,765,551.22	35.7		
9	1994	1993	5,475.01	0.7		
9	1994	1994	29,331.77	0.6		
8	1994		5,044,609.33		10.6	
8	1995		5,044,609.33	100.0	11.6	
8	1996		5,044,609.33	100.0	12.6	
8	1997		5,044,609.33	100.0	13.6	
8	1998		5,044,609.33	100.0	14.6	
8	1999		5,044,609.33	100.0	15.6	
0	2000		49.17CR	0.0	66.0	
9	2000		25,261.98	0.5		
8	2000		5,069,822.14	100.5	16.5	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 309.00 SUPPLY MAINS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG BAL	PCT OR PCT BAL	AVG AGE	UNAGED AMOUNT
8	2001		5,069,822.14	100.0		17.5	
9	2002		14,520.00	0.3			
8	2002		5,084,342.14	100.3		18.5	
8	2003		5,084,342.14	100.0		19.5	
8	2004		5,084,342.14	100.0		20.5	
8	2005		5,084,342.14	100.0		21.5	
8	2006		5,084,342.14	100.0		22.5	
9	2007		54,115.96	1.1			
8	2007		5,138,458.10	101.1		23.2	
0	2008		411.79CR	0.0		74.0	
9	2008		5,868.61	0.1			
8	2008		5,143,914.92	100.1		24.2	
8	2009	1934	224,728.69	100.0			
8	2009	1940	503.19	95.6			
8	2009	1941	433.53	95.6			
8	2009	1942	14.30	95.6			
8	2009	1944	41.85	95.6			
8	2009	1951	218.11	95.6			
8	2009	1953	1,895.90	95.6			
8	2009	1956	59,882.73	95.6			
8	2009	1959	109,730.59	94.4			
8	2009	1965	440,490.69	92.3			
8	2009	1967	2,875.37	83.7			
8	2009	1968	5,929.02	83.7			
8	2009	1970	3,226.09	83.5			
8	2009	1972	10,673.26	83.5			
8	2009	1976	127,784.70	83.3			
8	2009	1980	3,498.25	80.8			
8	2009	1981	2,370.70	80.7			
8	2009	1982	53,151.82	80.7			
8	2009	1983	358.65	79.6			
8	2009	1984	14,163.31	79.6			
8	2009	1987	96,069.30	79.4			
8	2009	1988	100,191.76	77.5			

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 309.00 SUPPLY MAINS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT OR BAL	AVG AGE	UNAGED AMOUNT
8	2009	1989	1,976,228.33	75.5			
8	2009	1991	9,330.23	37.1			
8	2009	1992	1,765,551.22	36.9			
8	2009	1993	5,475.01	2.6			
8	2009	1994	29,331.77	2.5			
8	2009	2000	25,261.98	1.9			
8	2009	2002	14,520.00	1.4			
8	2009	2007	54,115.96	1.2			
8	2009	2008	5,868.61	0.1			
8	2009		5,143,914.92	100.0		25.2	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 309.00 SUPPLY MAINS

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
309.00	00	00	9	1994	5,044,609.33
309.00	00	00	0	1995-2009	460.96-
309.00	00	00	1	1995-2009	
309.00	00	00	2	1995-2009	
309.00	00	00	3	1995-2009	
309.00	00	00	4	1995-2009	
309.00	00	00	5	1995-2009	
309.00	00	00	7	1995-2009	
309.00	00	00	9	1995-2009	99,766.55
309.00	00	00	8	2009	5,143,914.92

INPUT CONTROL TOTALS THROUGH 2009
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
0	460.96-		460.96-
9	5,104,598.57		5,104,598.57
TOTAL DATA	5,104,137.61		5,104,137.61
8	5,143,914.92		5,143,914.92
TOTAL DATA LESS CD 8	39,777.31-		39,777.31-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 309.00 SUPPLY MAINS

MULTIPLE ORIGINAL GROUP LIFE TABLE

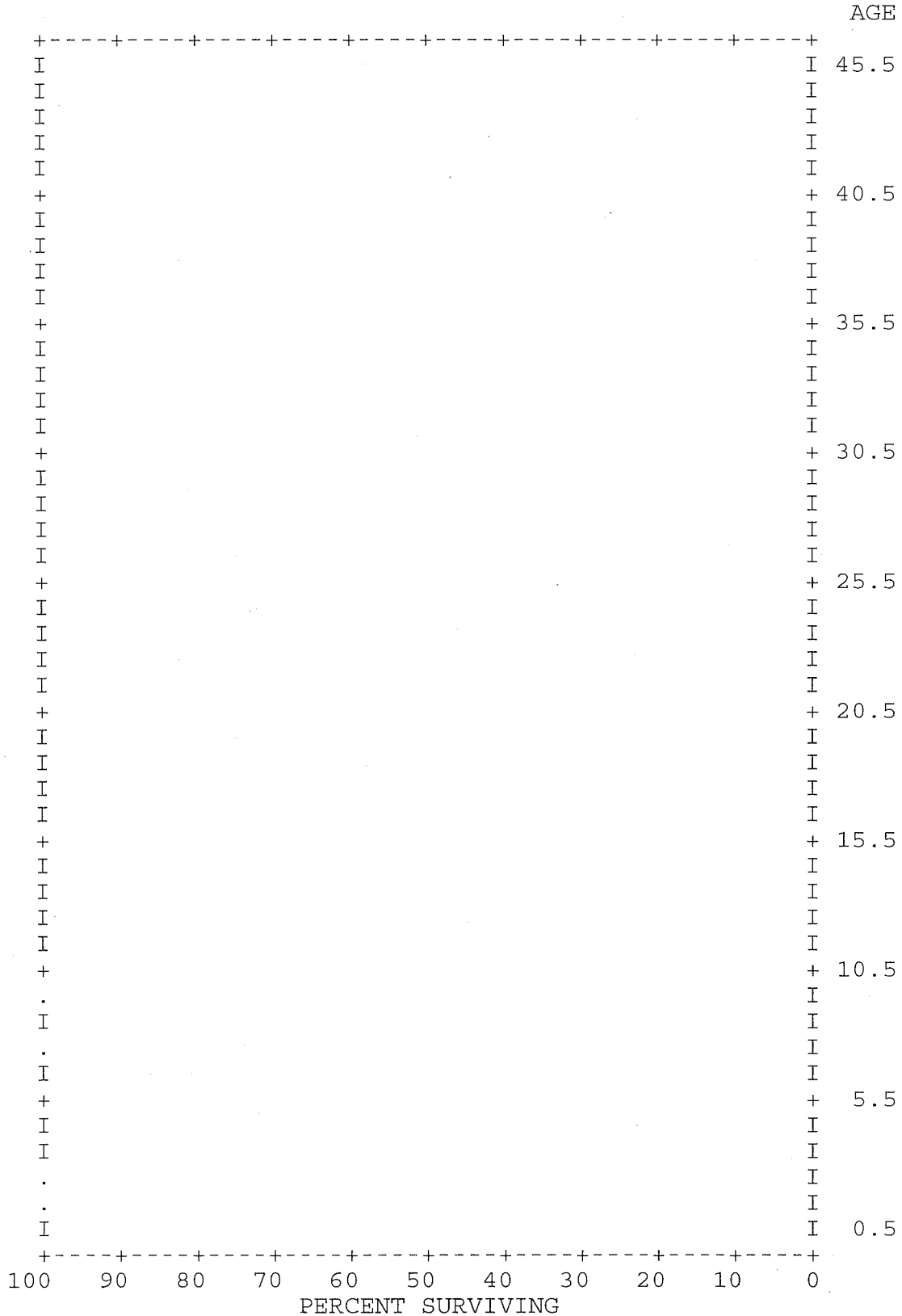
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	100.00
2007	2.5	100.00
2006	3.5	
2005	4.5	
2004	5.5	
2003	6.5	
2002	7.5	100.00
2001	8.5	
2000	9.5	100.00
1999	10.5	
1998	11.5	
1997	12.5	
1996	13.5	
1995	14.5	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 309.00 SUPPLY MAINS

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 310.10 OTHER POWER GENERATION EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1963	14,500.75	100.0		
9	1994	1981	68,593.89	95.9		
9	1994	1988	200,438.83	76.3		
9	1994	1989	67,185.43	19.2		
8	1994		350,718.90		8.7	
8	1995		350,718.90	100.0	9.7	
9	1996		209,151.84	59.6		
8	1996		559,870.74	159.6	6.9	
8	1997		559,870.74	100.0	7.9	
8	1998		559,870.74	100.0	8.9	
8	1999		559,870.74	100.0	9.9	
8	2000		559,870.74	100.0	10.9	
8	2001		559,870.74	100.0	11.9	
0	2002		9,441.75CR	1.7CR	14.0	
9	2002		7,940.96	1.4		
8	2002		558,369.95	99.7	12.7	
0	2003		27.00CR	0.0	15.0	
9	2003		14,111.02	2.5		
8	2003		572,453.97	102.5	13.4	
8	2004		572,453.97	100.0	14.4	
8	2005		572,453.97	100.0	15.4	
8	2006		572,453.97	100.0	16.4	
9	2007		196,041.20	34.2		
8	2007		768,495.17	134.2	13.1	
9	2008		149,645.91	19.5		
8	2008		918,141.08	119.5	11.9	
0	2009		14,500.75CR	1.6CR	46.0	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 310.10 OTHER POWER GENERATION EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
9	2009		32,060.10			3.5	
8	2009	1981	68,593.89			100.0	
8	2009	1988	190,970.08			92.7	
8	2009	1989	67,185.43			72.3	
8	2009	1996	209,151.84			65.1	
8	2009	2002	7,940.96			42.7	
8	2009	2003	14,111.02			41.9	
8	2009	2007	196,041.20			40.4	
8	2009	2008	149,645.91			19.4	
8	2009	2009	32,060.10			3.4	
8	2009		935,700.43			101.9	11.9

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 310.10 OTHER POWER GENERATION EQUIPMENT

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
310.10	00	00	9	1994	350,718.90
310.10	00	00	0	1995-2009	23,969.50-
310.10	00	00	1	1995-2009	
310.10	00	00	2	1995-2009	
310.10	00	00	3	1995-2009	
310.10	00	00	4	1995-2009	
310.10	00	00	5	1995-2009	
310.10	00	00	7	1995-2009	
310.10	00	00	9	1995-2009	608,951.03
310.10	00	00	8	2009	935,700.43

INPUT CONTROL TOTALS THROUGH 2009
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	----- T O T A L A G E D	I N P U T U N A G E D	D A T A ----- T O T A L
0	23,969.50-		23,969.50-
9	718,996.21		718,996.21
TOTAL DATA	695,026.71		695,026.71
8	935,700.43		935,700.43
TOTAL DATA LESS CD 8	240,673.72-		240,673.72-

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KENTUCKY AMERICAN WATER COMPANY

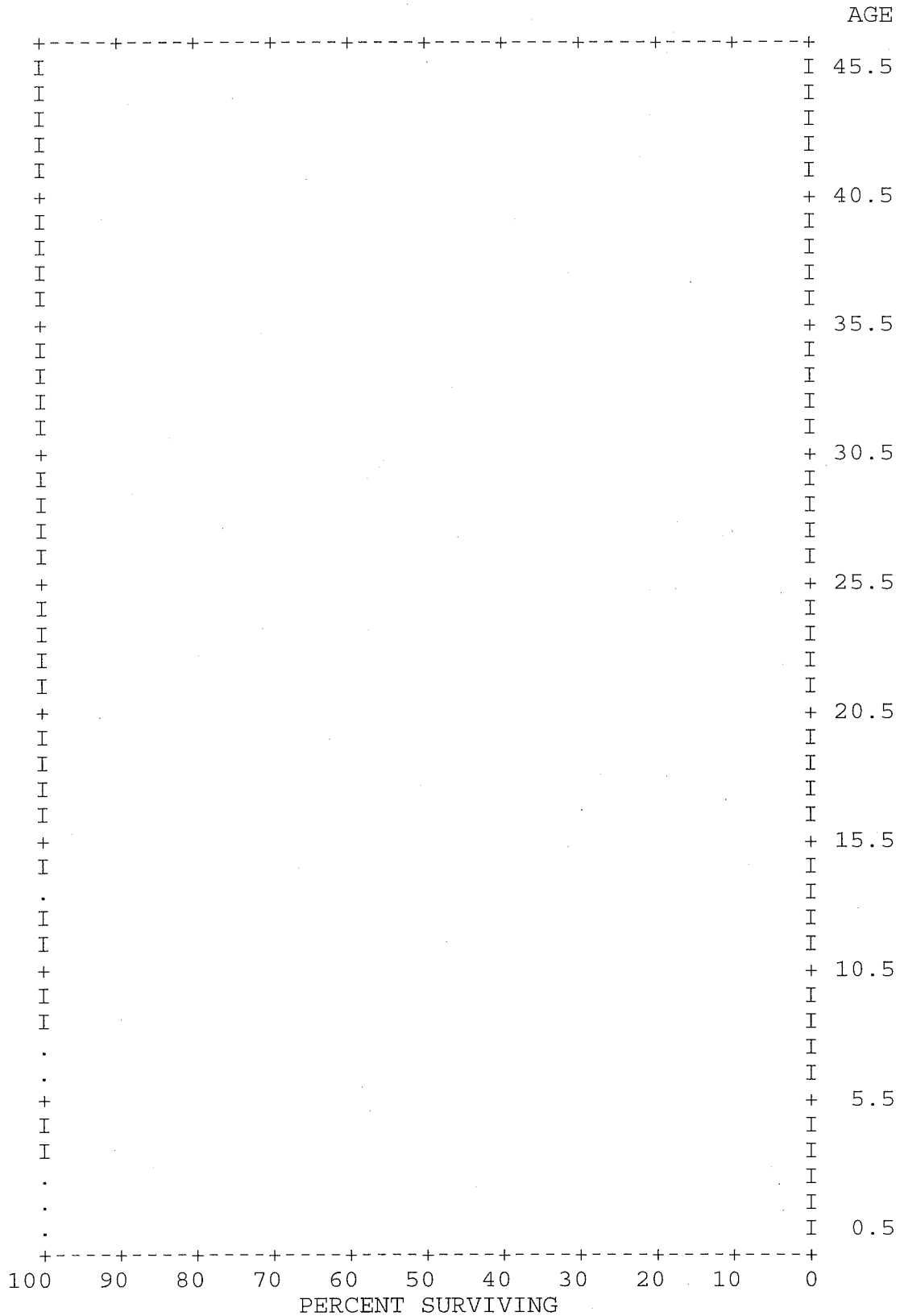
ACCOUNT 310.10 OTHER POWER GENERATION EQUIPMENT

MULTIPLE ORIGINAL GROUP LIFE TABLE

YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	100.00
2006	3.5	
2005	4.5	
2004	5.5	
2003	6.5	100.00
2002	7.5	100.00
2001	8.5	
2000	9.5	
1999	10.5	
1998	11.5	
1997	12.5	
1996	13.5	100.00
1995	14.5	

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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 310.10 OTHER POWER GENERATION EQUIPMENT
MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 311.20 ELECTRIC PUMPING EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1923	422.02	100.0		
9	1994	1934	20,535.06	100.0		
9	1994	1938	7,488.29	99.7		
9	1994	1939	15,162.64	99.6		
9	1994	1940	2,338.33	99.4		
9	1994	1941	14.39	99.4		
9	1994	1945	222.90	99.4		
9	1994	1947	282.63	99.4		
9	1994	1948	8,513.04	99.4		
9	1994	1949	16,923.47	99.2		
9	1994	1950	465.46	99.0		
9	1994	1951	4,696.36	99.0		
9	1994	1953	694.17	98.9		
9	1994	1954	212.25	98.9		
9	1994	1955	127,005.00	98.9		
9	1994	1956	1,094.13	97.2		
9	1994	1957	30.39	97.2		
9	1994	1958	38,324.41	97.2		
9	1994	1959	60,626.20	96.6		
9	1994	1962	5,393.17	95.8		
9	1994	1965	11,420.61	95.7		
9	1994	1966	68,028.12	95.6		
9	1994	1967	70,377.19	94.7		
9	1994	1968	53,867.53	93.7		
9	1994	1969	3,079.52	93.0		
9	1994	1970	178,127.81	92.9		
9	1994	1971	6,590.22	90.5		
9	1994	1973	4,998.98	90.4		
9	1994	1974	34,238.18	90.3		
9	1994	1976	191,597.58	89.8		
9	1994	1977	2,659.55	87.2		
9	1994	1979	1,944.95	87.2		
9	1994	1981	175,942.61	87.1		
9	1994	1982	23,778.00	84.7		
9	1994	1983	38,571.60	84.4		
9	1994	1984	25,186.11	83.9		
9	1994	1985	86,486.08	83.5		
9	1994	1986	105,859.50	82.4		
9	1994	1987	421,186.84	80.9		
9	1994	1988	652,075.46	75.1		
9	1994	1989	484,958.58	66.2		
9	1994	1990	144,477.78	59.5		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 311.20 ELECTRIC PUMPING EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	1994	1991	8,221.11	57.6		
9	1994	1992	4,124,590.33	57.4		
9	1994	1993	65,415.97	0.9		
8	1994		7,294,124.52		7.4	
9	1995		32,134.00	0.4		
8	1995		7,326,258.52	100.4	8.3	
9	1996		78,088.20	1.1		
8	1996		7,404,346.72	101.1	9.3	
9	1997		846,502.26	11.4		
8	1997		8,250,848.98	111.4	9.3	
9	1998		369,670.71	4.5		
8	1998		8,620,519.69	104.5	9.8	
0	1999		51,241.70CR	0.6CR	32.3	
9	1999		381,271.26	4.4		
8	1999		8,950,549.25	103.8	10.3	
0	2000		6,562.63CR	0.1CR	22.3	
9	2000		265,863.96	3.0		
8	2000		9,209,850.58	102.9	10.9	
0	2001		4,035.26CR	0.0	4.0	
9	2001		133,332.70	1.4		
8	2001		9,339,148.02	101.4	11.8	
0	2002		17,352.81CR	0.2CR	26.0	
9	2002		102,260.30	1.1		
8	2002		9,424,055.51	100.9	12.6	
0	2003		65,005.78CR	0.7CR	24.0	
9	2003		135,429.52	1.4		
8	2003		9,494,479.25	100.7	13.4	
9	2004		3,145.15	0.0		
8	2004		9,497,624.40	100.0	14.4	
9	2005		76,449.01	0.8		
8	2005		9,574,073.41	100.8	15.2	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 311.20 ELECTRIC PUMPING EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG BAL	PCT OR PCT BAL	AVG AGE	UNAGED AMOUNT
0	2006		10,399.97CR	0.1CR		21.3	
9	2006		23,103.04	0.2			
8	2006		9,586,776.48	100.1		16.2	
0	2007		58,389.09CR	0.6CR		36.8	
3	2007		19,499.99CR	0.2CR			
8	2007		9,508,887.40	99.2		17.1	
0	2008		118,725.57CR	1.2CR		23.2	
8	2008		9,390,161.83	98.8		18.0	
0	2009		277.60CR	0.0		25.0	
8	2009	1934	19,513.03	100.0			
8	2009	1938	7,488.29	99.8			
8	2009	1939	8,687.30	99.7			
8	2009	1940	2,338.33	99.6			
8	2009	1941	14.39	99.6			
8	2009	1945	222.90	99.6			
8	2009	1947	282.63	99.6			
8	2009	1948	6,754.31	99.6			
8	2009	1949	15,991.09	99.5			
8	2009	1950	465.46	99.3			
8	2009	1953	694.17	99.3			
8	2009	1954	212.25	99.3			
8	2009	1955	118,009.63	99.3			
8	2009	1956	1,094.13	98.1			
8	2009	1957	30.39	98.1			
8	2009	1958	32,653.41	98.1			
8	2009	1959	53,397.77	97.7			
8	2009	1962	5,393.17	97.1			
8	2009	1965	11,420.61	97.1			
8	2009	1966	64,313.07	97.0			
8	2009	1967	69,144.44	96.3			
8	2009	1969	1,613.04	95.5			
8	2009	1970	128,359.61	95.5			
8	2009	1971	6,590.22	94.2			
8	2009	1973	4,998.98	94.1			
8	2009	1974	34,238.18	94.0			
8	2009	1976	153,438.04	93.7			
8	2009	1977	659.56	92.0			
8	2009	1979	1,944.95	92.0			
8	2009	1981	169,137.91	92.0			

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 311.20 ELECTRIC PUMPING EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
8	2009	1982	23,778.00	90.2		
8	2009	1983	38,571.60	90.0		
8	2009	1984	24,908.51	89.5		
8	2009	1985	86,486.08	89.3		
8	2009	1986	80,067.10	88.4		
8	2009	1987	414,931.99	87.5		
8	2009	1988	650,875.46	83.1		
8	2009	1989	466,216.17	76.2		
8	2009	1990	132,717.97	71.2		
8	2009	1991	8,221.11	69.8		
8	2009	1992	4,096,910.59	69.7		
8	2009	1993	65,415.97	26.1		
8	2009	1995	32,134.00	25.4		
8	2009	1996	74,745.51	25.0		
8	2009	1997	825,680.53	24.2		
8	2009	1998	350,170.72	15.4		
8	2009	1999	380,271.26	11.7		
8	2009	2000	263,607.92	7.7		
8	2009	2001	133,332.70	4.8		
8	2009	2002	102,260.30	3.4		
8	2009	2003	117,282.28	2.3		
8	2009	2004	3,145.15	1.1		
8	2009	2005	75,949.01	1.1		
8	2009	2006	23,103.04	0.2		
8	2009		9,389,884.23	100.0	19.0	

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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 311.20 ELECTRIC PUMPING EQUIPMENT

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
311.20	00	00	9	1994	7,294,124.52
311.20	00	00	0	1995-2009	331,990.41-
311.20	00	00	1	1995-2009	
311.20	00	00	2	1995-2009	
311.20	00	00	3	1995-2009	19,499.99-
311.20	00	00	4	1995-2009	
311.20	00	00	5	1995-2009	
311.20	00	00	7	1995-2009	
311.20	00	00	9	1995-2009	2,447,250.11
311.20	00	00	8	2009	9,389,884.23

INPUT CONTROL TOTALS THROUGH 2009
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
0	331,990.41-		331,990.41-
3	19,499.99-		19,499.99-
9	7,375,531.20		7,375,531.20
TOTAL DATA	7,024,040.80		7,024,040.80
8	9,389,884.23		9,389,884.23
TOTAL DATA LESS CD 8	2,365,843.43-		2,365,843.43-

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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 311.20 ELECTRIC PUMPING EQUIPMENT
MULTIPLE ORIGINAL GROUP LIFE TABLE

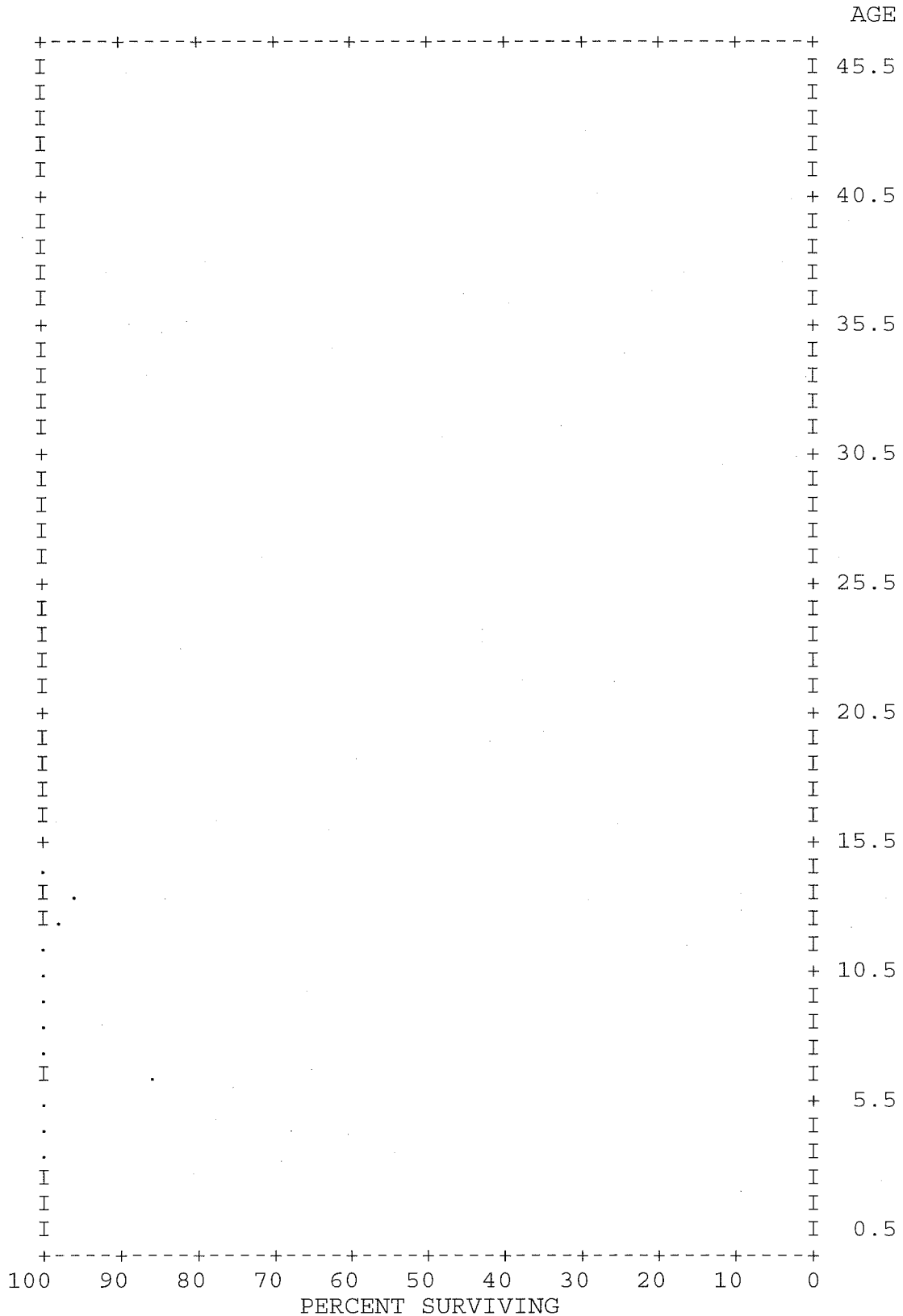
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	
2007	2.5	
2006	3.5	100.00
2005	4.5	99.35
2004	5.5	100.00
2003	6.5	86.60
2002	7.5	100.00
2001	8.5	100.00
2000	9.5	99.15
1999	10.5	99.74
1998	11.5	100.00
1997	12.5	97.54
1996	13.5	95.72
1995	14.5	100.00

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 311.20 ELECTRIC PUMPING EQUIPMENT

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 311.30 DIESEL PUMPING EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	1994	1956	28,404.29	100.0		
9	1994	1961	284.69	95.2		
9	1994	1965	22,657.13	95.2		
9	1994	1972	1,003.12	91.4		
9	1994	1974	200.83	91.2		
9	1994	1977	2,841.30	91.2		
9	1994	1981	95,017.92	90.7		
9	1994	1987	108,778.99	74.7		
9	1994	1988	1,109.18	56.4		
9	1994	1989	42,237.49	56.2		
9	1994	1990	67,499.90	49.1		
9	1994	1991	13,075.00	37.8		
9	1994	1993	211,401.71	35.6		
8	1994		594,511.55		8.2	
8	1995		594,511.55	100.0	9.2	
8	1996		594,511.55	100.0	10.2	
8	1997		594,511.55	100.0	11.2	
8	1998		594,511.55	100.0	12.2	
8	1999		594,511.55	100.0	13.2	
8	2000		594,511.55	100.0	14.2	
8	2001		594,511.55	100.0	15.2	
8	2002		594,511.55	100.0	16.2	
8	2003		594,511.55	100.0	17.2	
8	2004		594,511.55	100.0	18.2	
8	2005		594,511.55	100.0	19.2	
9	2006		129,930.05	21.9		
8	2006		724,441.60	121.9	16.6	
8	2007		724,441.60	100.0	17.6	
0	2008		5,965.51CR	0.8CR	21.0	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 311.30 DIESEL PUMPING EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT OR BAL	AVG AGE	UNAGED AMOUNT
8	2008		718,476.09	99.2		18.6	
8	2009	1956	28,404.29	100.0			
8	2009	1961	284.69	96.0			
8	2009	1965	22,657.13	96.0			
8	2009	1972	1,003.12	92.9			
8	2009	1974	200.83	92.7			
8	2009	1977	2,841.30	92.7			
8	2009	1981	95,017.92	92.3			
8	2009	1987	102,813.48	79.1			
8	2009	1988	1,109.18	64.8			
8	2009	1989	42,237.49	64.6			
8	2009	1990	67,499.90	58.7			
8	2009	1991	13,075.00	49.3			
8	2009	1993	211,401.71	47.5			
8	2009	2006	129,930.05	18.1			
8	2009		718,476.09	100.0		19.6	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 311.30 DIESEL PUMPING EQUIPMENT

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
311.30	00	00	9	1994	594,511.55
311.30	00	00	0	1995-2009	5,965.51-
311.30	00	00	1	1995-2009	
311.30	00	00	2	1995-2009	
311.30	00	00	3	1995-2009	
311.30	00	00	4	1995-2009	
311.30	00	00	5	1995-2009	
311.30	00	00	7	1995-2009	
311.30	00	00	9	1995-2009	129,930.05
311.30	00	00	8	2009	718,476.09

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	TOTAL
0	5,965.51-		5,965.51-
9	594,510.00		594,510.00
TOTAL DATA	588,544.49		588,544.49
8	718,476.09		718,476.09
TOTAL DATA LESS CD 8	129,931.60-		129,931.60-

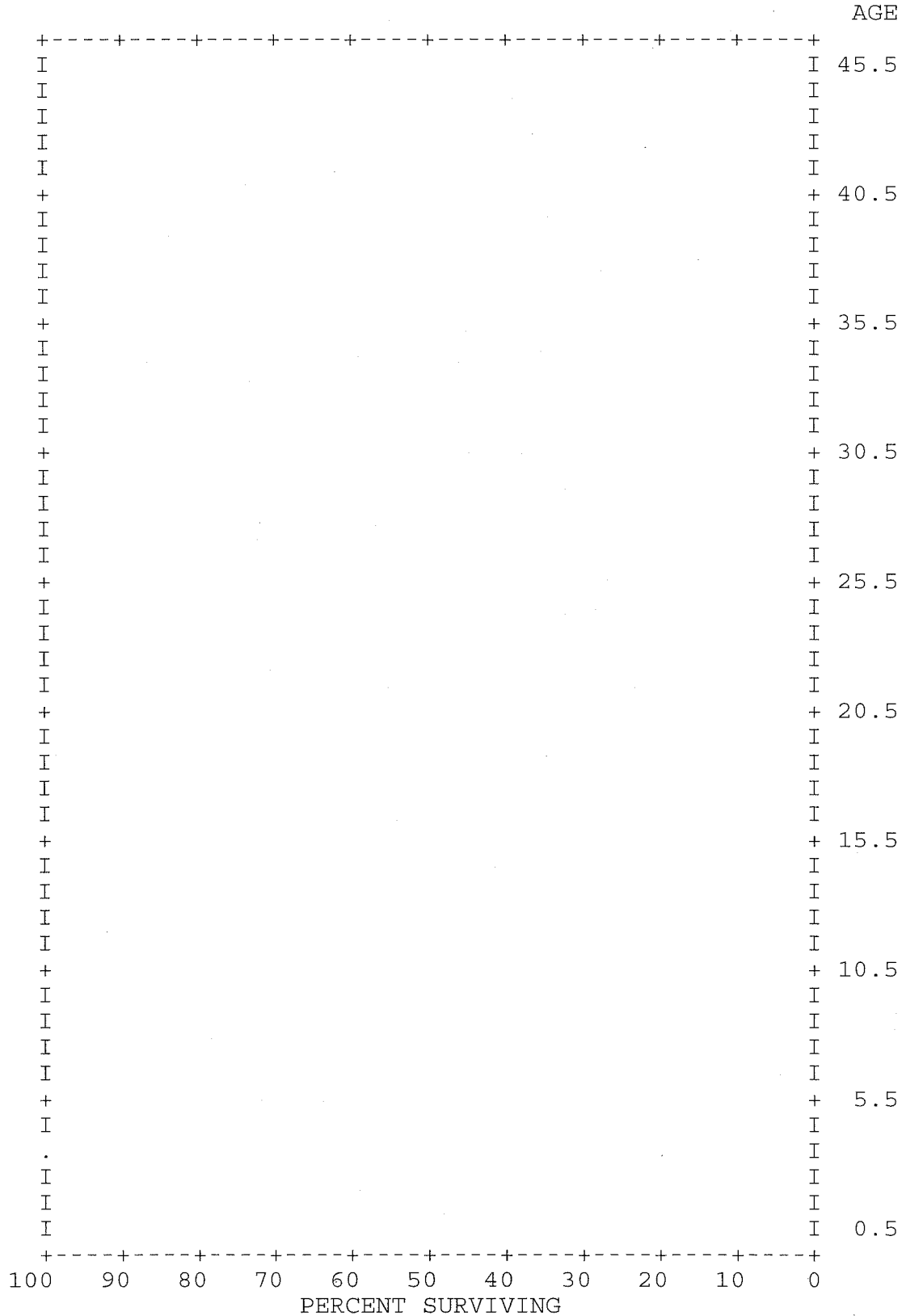
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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 311.30 DIESEL PUMPING EQUIPMENT
MULTIPLE ORIGINAL GROUP LIFE TABLE

YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	
2007	2.5	
2006	3.5	100.00
2005	4.5	
2004	5.5	
2003	6.5	
2002	7.5	
2001	8.5	
2000	9.5	
1999	10.5	
1998	11.5	
1997	12.5	
1996	13.5	
1995	14.5	

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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 311.30 DIESEL PUMPING EQUIPMENT
MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 311.40 HYDRAULIC PUMPING EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
9	2000	1900	53,177.00	100.0			
9	2000	1947	37.33	45.6			
9	2000	1951	44,378.84	45.5			
9	2000	1995	127.96	0.1			
8	2000		97,721.13			77.2	
0	2001		43,925.66CR	45.0CR		50.0	
8	2001		53,795.47	55.0		100.8	
8	2002		53,795.47	100.0		101.8	
0	2003		453.18CR	0.8CR		52.0	
8	2003		53,342.29	99.2		103.2	
9	2004		6,712.72	12.6			
8	2004		60,055.01	112.6		92.6	
9	2005		511.84	0.9			
8	2005		60,566.85	100.9		92.9	
9	2006		1,015.16	1.7			
8	2006		61,582.01	101.7		92.3	
0	2007		53,177.00CR	86.4CR		107.0	
8	2007		8,405.01	13.6		3.6	
8	2008		8,405.01	100.0		4.6	
8	2009	1947	37.33	100.0			
8	2009	1995	127.96	99.6			
8	2009	2004	6,712.72	98.0			
8	2009	2005	511.84	18.2			
8	2009	2006	1,015.16	12.1			
8	2009		8,405.01	100.0		5.6	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 311.40 HYDRAULIC PUMPING EQUIPMENT

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
311.40	00	00	9	2000	97,721.13
311.40	00	00	0	2001-2009	97,555.84-
311.40	00	00	1	2001-2009	
311.40	00	00	2	2001-2009	
311.40	00	00	3	2001-2009	
311.40	00	00	4	2001-2009	
311.40	00	00	5	2001-2009	
311.40	00	00	7	2001-2009	
311.40	00	00	9	2001-2009	8,239.72
311.40	00	00	8	2009	8,405.01

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	TOTAL
0	97,555.84-		97,555.84-
TOTAL DATA	97,555.84-		97,555.84-
8	8,405.01		8,405.01
TOTAL DATA LESS CD 8	105,960.85-		105,960.85-

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KENTUCKY AMERICAN WATER COMPANY

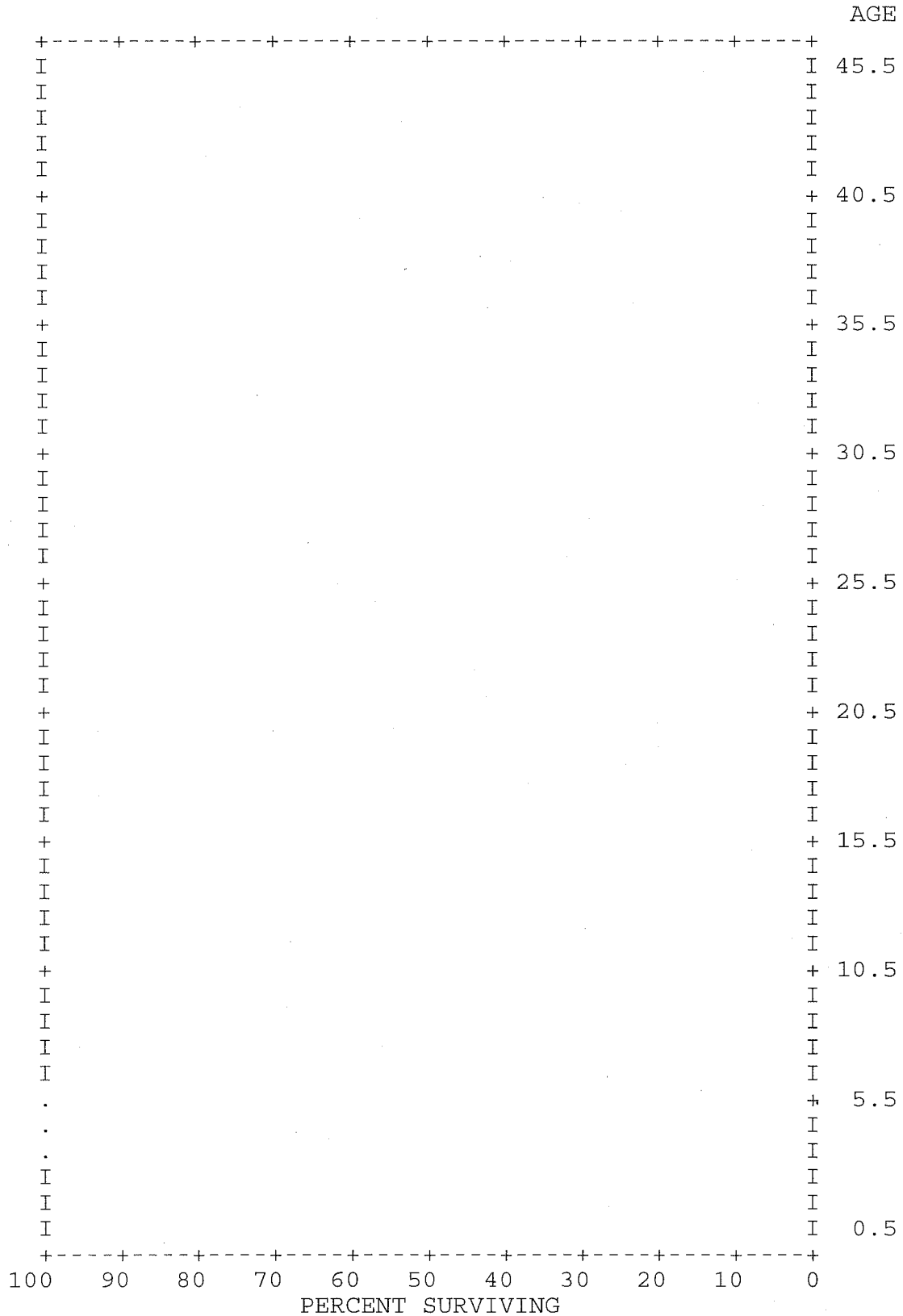
ACCOUNT 311.40 HYDRAULIC PUMPING EQUIPMENT

MULTIPLE ORIGINAL GROUP LIFE TABLE

YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	
2007	2.5	
2006	3.5	100.00
2005	4.5	100.00
2004	5.5	100.00
2003	6.5	
2002	7.5	
2001	8.5	

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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 311.40 HYDRAULIC PUMPING EQUIPMENT
MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 311.52 SOURCE OF SUPPLY PUMPING EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
9	2007	2007	101,428.05	100.0			
8	2007		101,428.05			0.5	
3	2008		705,279.06	695.3			
9	2008		3,945,410.44	3889.9			
8	2008		4,752,117.55	4685.2		0.7	
9	2009		3,634,039.90	76.5			
8	2009	2007	806,707.11	100.0			
8	2009	2008	3,945,410.44	90.4			
8	2009	2009	3,634,039.90	43.3			
8	2009		8,386,157.45	176.5		1.2	

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KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 311.52 SOURCE OF SUPPLY PUMPING EQUIPMENT

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
311.52	00	00	9	2007	101,428.05
311.52	00	00	0	2008-2009	
311.52	00	00	1	2008-2009	
311.52	00	00	2	2008-2009	
311.52	00	00	3	2008-2009	705,279.06
311.52	00	00	4	2008-2009	
311.52	00	00	5	2008-2009	
311.52	00	00	7	2008-2009	
311.52	00	00	9	2008-2009	7,579,450.34
311.52	00	00	8	2009	8,386,157.45

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	TOTAL
3	705,279.06		705,279.06
9	7,680,878.39		7,680,878.39
TOTAL DATA	8,386,157.45		8,386,157.45
8	8,386,157.45		8,386,157.45

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 311.52 SOURCE OF SUPPLY PUMPING EQUIPMENT

MULTIPLE ORIGINAL GROUP LIFE TABLE

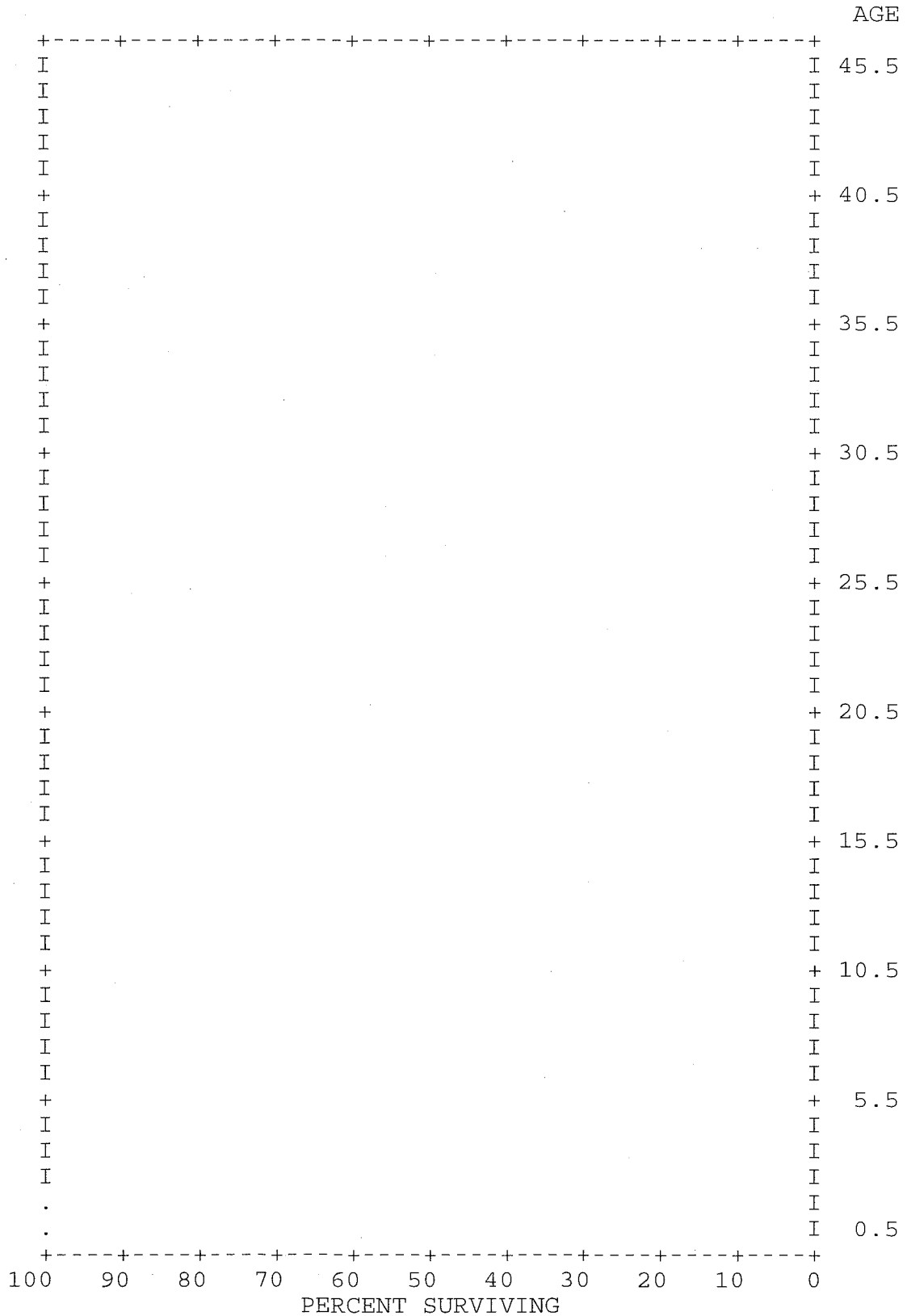
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 311.52 SOURCE OF SUPPLY PUMPING EQUIPMENT

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 311.54 TRANS. AND DISTR. PUMPING EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	2006	2006	5,609.22	100.0		
8	2006		5,609.22		0.5	
9	2007		170,731.89	3043.8		
8	2007		176,341.11	3143.8	0.5	
8	2008		176,341.11	100.0	1.5	
8	2009	2006	5,609.22	100.0		
8	2009	2007	170,731.89	96.8		
8	2009		176,341.11	100.0	2.5	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 311.54 TRANS. AND DISTR. PUMPING EQUIPMENT

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
311.54	00	00	9	2006	5,609.22
311.54	00	00	0	2007-2009	
311.54	00	00	1	2007-2009	
311.54	00	00	2	2007-2009	
311.54	00	00	3	2007-2009	
311.54	00	00	4	2007-2009	
311.54	00	00	5	2007-2009	
311.54	00	00	7	2007-2009	
311.54	00	00	9	2007-2009	170,731.89
311.54	00	00	8	2009	176,341.11

INPUT CONTROL TOTALS THROUGH 2009
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A TOTAL
9	176,341.11		176,341.11
TOTAL DATA	176,341.11		176,341.11
8	176,341.11		176,341.11

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 311.54 TRANS. AND DISTR. PUMPING EQUIPMENT

MULTIPLE ORIGINAL GROUP LIFE TABLE

YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	
2007	2.5	100.00

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 311.54 TRANS. AND DISTR. PUMPING EQUIPMENT

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - STRUCTURES

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1900	11,752.52	100.0		
9	1994	1929	3,575.88	99.9		
9	1994	1934	1,506.01	99.9		
9	1994	1936	342.12	99.9		
9	1994	1938	138.71	99.9		
9	1994	1939	174.71	99.9		
9	1994	1941	165.26	99.9		
9	1994	1948	12,544.68	99.9		
9	1994	1950	27,758.17	99.8		
9	1994	1953	22,789.91	99.5		
9	1994	1955	1,870.44	99.3		
9	1994	1958	1,956,736.65	99.3		
9	1994	1959	552,488.60	83.1		
9	1994	1960	11,820.88	78.6		
9	1994	1961	476.73	78.5		
9	1994	1962	4,219.69	78.5		
9	1994	1964	10,241.25	78.4		
9	1994	1966	1,152,169.48	78.3		
9	1994	1968	5,264.71	68.8		
9	1994	1970	451,865.93	68.8		
9	1994	1971	6,312.96	65.0		
9	1994	1972	11,824.50	65.0		
9	1994	1973	58,793.29	64.9		
9	1994	1974	39,714.75	64.4		
9	1994	1976	1,013.11	64.1		
9	1994	1977	666,195.27	64.1		
9	1994	1978	45,654.07	58.5		
9	1994	1979	6,198.57	58.2		
9	1994	1981	117,907.49	58.1		
9	1994	1982	85,103.93	57.1		
9	1994	1984	1,818.96	56.4		
9	1994	1986	1,949,388.90	56.4		
9	1994	1987	224,340.46	40.3		
9	1994	1988	4,430,838.80	38.4		
9	1994	1989	48,651.52	1.8		
9	1994	1990	7,568.73	1.4		
9	1994	1991	1,699.31	1.3		
9	1994	1992	123,119.26	1.3		
9	1994	1993	19,390.91	0.3		
9	1994	1994	15,381.93	0.1		
8	1994		12,088,819.05		17.0	
9	1995		111,529.71	0.9		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - STRUCTURES

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
8	1995		12,200,348.76	100.9	17.9	
9	1996		2,477,565.77	20.3		
8	1996		14,677,914.53	120.3	15.8	
9	1997		774,505.08	5.3		
8	1997		15,452,419.61	105.3	15.9	
8	1998		15,452,419.61	100.0	16.9	
9	1999		11,781.49	0.1		
8	1999		15,464,201.10	100.1	17.9	
0	2000		169,118.98CR	1.1CR	23.0	
8	2000		15,295,082.12	98.9	18.9	
8	2001		15,295,082.12	100.0	19.9	
9	2002		1,040,552.71	6.8		
8	2002		16,335,634.83	106.8	19.6	
9	2003		6,991.85	0.0		
8	2003		16,342,626.68	100.0	20.6	
8	2004		16,342,626.68	100.0	21.6	
9	2005		13,258.66	0.1		
8	2005		16,355,885.34	100.1	22.6	
9	2006		10,736.70	0.1		
8	2006		16,366,622.04	100.1	23.5	
0	2007		124,423.96CR	0.8CR	19.0	
9	2007		640,025.40	3.9		
8	2007		16,882,223.48	103.2	23.7	
0	2008		13,914.52CR	0.1CR	17.7	
9	2008		1,333,341.76	7.9		
8	2008		18,201,650.72	107.8	22.9	
0	2009		7,420.07CR	0.0	21.6	
9	2009		153,749.22	0.8		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - STRUCTURES

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
8	2009	1900	11,752.52	100.0		
8	2009	1929	2,220.78	99.9		
8	2009	1934	1,506.01	99.9		
8	2009	1936	342.12	99.9		
8	2009	1938	138.71	99.9		
8	2009	1939	174.71	99.9		
8	2009	1941	165.26	99.9		
8	2009	1948	12,442.37	99.9		
8	2009	1950	27,758.17	99.8		
8	2009	1953	22,789.91	99.7		
8	2009	1955	1,870.44	99.6		
8	2009	1958	1,956,736.65	99.6		
8	2009	1959	552,488.60	88.9		
8	2009	1960	11,820.88	85.9		
8	2009	1961	476.73	85.8		
8	2009	1962	4,219.69	85.8		
8	2009	1964	10,241.25	85.8		
8	2009	1966	1,152,169.48	85.7		
8	2009	1968	5,264.71	79.5		
8	2009	1970	451,865.93	79.4		
8	2009	1971	6,312.96	77.0		
8	2009	1972	11,824.50	76.9		
8	2009	1973	58,793.29	76.9		
8	2009	1974	39,714.75	76.5		
8	2009	1976	1,013.11	76.3		
8	2009	1977	497,076.29	76.3		
8	2009	1978	45,654.07	73.6		
8	2009	1979	6,198.57	73.4		
8	2009	1981	117,907.49	73.3		
8	2009	1982	85,103.93	72.7		
8	2009	1984	1,818.96	72.2		
8	2009	1986	1,949,388.90	72.2		
8	2009	1987	224,340.46	61.6		
8	2009	1988	4,299,097.08	60.4		
8	2009	1989	48,651.52	36.9		
8	2009	1990	7,568.73	36.7		
8	2009	1991	1,699.31	36.6		
8	2009	1992	123,119.26	36.6		
8	2009	1993	19,390.91	36.0		
8	2009	1994	15,381.93	35.8		
8	2009	1995	111,529.71	35.8		
8	2009	1996	2,466,941.35	35.2		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - STRUCTURES

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG PCT BAL	AVG AGE	UNAGED AMOUNT
8	2009	1997	774,505.08	21.7		
8	2009	1999	11,781.49	17.5		
8	2009	2002	1,038,617.71	17.4		
8	2009	2003	6,991.85	11.8		
8	2009	2005	13,258.66	11.7		
8	2009	2006	10,736.70	11.7		
8	2009	2007	640,025.40	11.6		
8	2009	2008	1,333,341.76	8.1		
8	2009	2009	153,749.22	0.8		
8	2009		18,347,979.87	100.8	23.7	

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KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 320.10 PURIFICATION SYSTEM - STRUCTURES

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
320.10	00	00	9	1994	12,088,819.05
320.10	00	00	0	1995-2009	314,877.53-
320.10	00	00	1	1995-2009	
320.10	00	00	2	1995-2009	
320.10	00	00	3	1995-2009	
320.10	00	00	4	1995-2009	
320.10	00	00	5	1995-2009	
320.10	00	00	7	1995-2009	
320.10	00	00	9	1995-2009	6,574,038.35
320.10	00	00	8	2009	18,347,979.87

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	TOTAL
0	314,877.53-		314,877.53-
9	14,540,676.38		14,540,676.38
TOTAL DATA	14,225,798.85		14,225,798.85
8	18,347,979.87		18,347,979.87
TOTAL DATA LESS CD 8	4,122,181.02-		4,122,181.02-

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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 320.10 PURIFICATION SYSTEM - STRUCTURES

MULTIPLE ORIGINAL GROUP LIFE TABLE

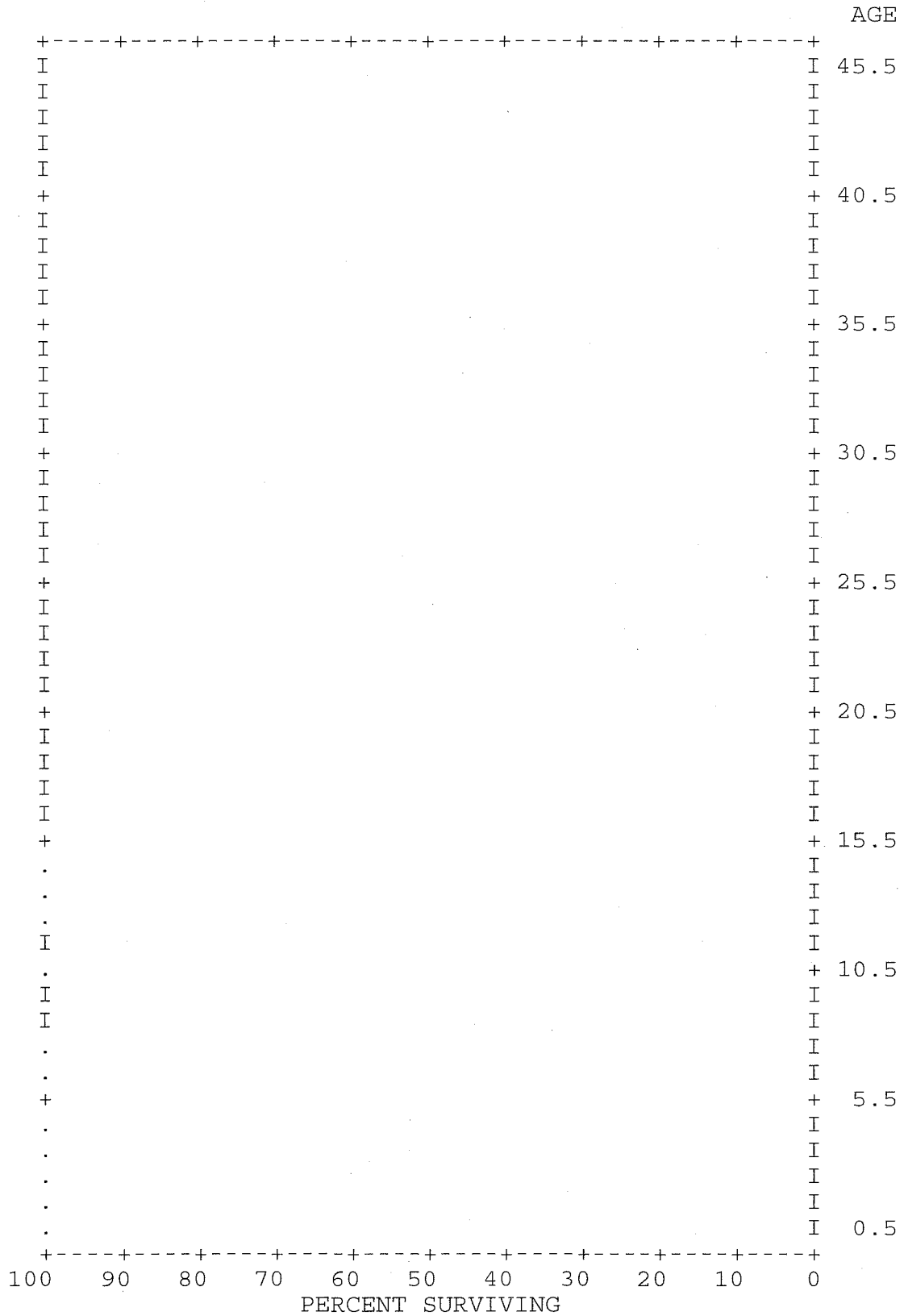
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	100.00
2006	3.5	100.00
2005	4.5	100.00
2004	5.5	
2003	6.5	100.00
2002	7.5	99.81
2001	8.5	
2000	9.5	
1999	10.5	100.00
1998	11.5	
1997	12.5	100.00
1996	13.5	99.57
1995	14.5	100.00

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - STRUCTURES

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.11 PURIFICATION SYSTEM - EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	1994	1958	31,986.98	100.0		
9	1994	1959	60,699.80	99.5		
9	1994	1960	434.81	98.7		
9	1994	1964	519.35	98.7		
9	1994	1966	184,319.65	98.7		
9	1994	1970	305,198.56	96.0		
9	1994	1971	77.18	91.7		
9	1994	1972	243.07	91.7		
9	1994	1973	8,082.02	91.7		
9	1994	1974	3,322.59	91.6		
9	1994	1976	18,933.34	91.5		
9	1994	1977	5,352.35	91.2		
9	1994	1978	2,245.29	91.2		
9	1994	1979	6,182.39	91.1		
9	1994	1980	509.39	91.0		
9	1994	1981	1,104,581.97	91.0		
9	1994	1982	37,936.31	75.3		
9	1994	1983	12,714.26	74.7		
9	1994	1984	19,035.54	74.5		
9	1994	1985	23,964.25	74.3		
9	1994	1986	562,383.12	73.9		
9	1994	1987	190,435.43	65.9		
9	1994	1988	1,741,407.74	63.2		
9	1994	1989	214,565.80	38.3		
9	1994	1990	315,745.00	35.2		
9	1994	1991	708,155.85	30.7		
9	1994	1992	692,653.98	20.6		
9	1994	1993	705,148.77	10.7		
9	1994	1994	46,857.49	0.7		
8	1994		7,003,692.28		8.3	
9	1995		20,902.52	0.3		
8	1995		7,024,594.80	100.3	9.3	
9	1996		615,561.34	8.8		
8	1996		7,640,156.14	108.8	9.5	
9	1997		57,124.88	0.7		
8	1997		7,697,281.02	100.7	10.4	
9	1998		196,921.82	2.6		
8	1998		7,894,202.84	102.6	11.2	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.11 PURIFICATION SYSTEM - EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF	PCT OR BEG BAL	AVG AGE	UNAGED AMOUNT
0	1999		84,970.32CR	1.1CR		22.1	
9	1999		1,036,146.79	13.1			
8	1999		8,845,379.31	112.0		10.7	
0	2000		129,350.81CR	1.5CR		36.9	
9	2000		507,556.75	5.7			
8	2000		9,223,585.25	104.3		10.7	
0	2001		26,267.01CR	0.3CR		13.0	
9	2001		108,291.31	1.2			
8	2001		9,305,609.55	100.9		11.6	
0	2002		15,797.47CR	0.2CR		12.2	
9	2002		683,077.49	7.3			
8	2002		9,972,889.57	107.2		11.8	
0	2003		36,943.70CR	0.4CR		12.1	
9	2003		115,777.61	1.2			
8	2003		10,051,723.48	100.8		12.6	
9	2004		26,691.92	0.3			
8	2004		10,078,415.40	100.3		13.6	
0	2005		22,500.00CR	0.2CR		9.5	
9	2005		92,667.97	0.9			
8	2005		10,148,583.37	100.7		14.5	
0	2006		122,299.95CR	1.2CR		22.9	
9	2006		70,008.21	0.7			
8	2006		10,096,291.63	99.5		15.3	
0	2007		106,600.00CR	1.1CR		19.0	
3	2007		102,173.92CR	1.0CR			
9	2007		1,945,822.70	19.3			
8	2007		11,833,340.41	117.2		13.7	
0	2008		160,822.22CR	1.4CR		16.8	
9	2008		300,277.30	2.5			
8	2008		11,972,795.49	101.2		14.3	
0	2009		54,391.36CR	0.5CR		16.8	
9	2009		135,540.13	1.1			

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.11 PURIFICATION SYSTEM - EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG PCT BAL	AVG AGE	UNAGED AMOUNT
8	2009	1958	10,986.98	100.0		
8	2009	1960	434.81	99.9		
8	2009	1964	519.35	99.9		
8	2009	1966	113,572.09	99.9		
8	2009	1970	260,000.36	99.0		
8	2009	1971	77.18	96.8		
8	2009	1972	243.07	96.8		
8	2009	1973	8,082.02	96.8		
8	2009	1974	3,321.59	96.7		
8	2009	1976	18,933.34	96.7		
8	2009	1977	5,352.35	96.5		
8	2009	1978	2,245.29	96.5		
8	2009	1979	6,182.39	96.5		
8	2009	1980	509.39	96.4		
8	2009	1981	1,064,216.19	96.4		
8	2009	1982	3,186.41	87.6		
8	2009	1983	12,714.26	87.6		
8	2009	1984	19,035.54	87.5		
8	2009	1985	23,964.25	87.3		
8	2009	1986	555,769.32	87.1		
8	2009	1987	153,655.89	82.5		
8	2009	1988	1,588,733.35	81.2		
8	2009	1989	144,233.28	68.0		
8	2009	1990	310,867.57	66.8		
8	2009	1991	706,523.33	64.3		
8	2009	1992	616,694.91	58.4		
8	2009	1993	647,216.26	53.3		
8	2009	1994	41,871.54	47.9		
8	2009	1995	16,438.25	47.6		
8	2009	1996	607,357.81	47.4		
8	2009	1997	50,713.82	42.4		
8	2009	1998	94,747.90	42.0		
8	2009	1999	1,008,407.50	41.2		
8	2009	2000	507,556.75	32.8		
8	2009	2001	104,199.55	28.6		
8	2009	2002	675,094.53	27.8		
8	2009	2003	101,277.61	22.2		
8	2009	2004	26,691.92	21.3		
8	2009	2005	90,667.97	21.1		
8	2009	2006	70,008.21	20.3		
8	2009	2007	1,945,822.70	19.8		
8	2009	2008	300,277.30	3.6		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.11 PURIFICATION SYSTEM - EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR OF BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
8	2009	2009	135,540.13		1.1		
8	2009		12,053,944.26		100.7	15.1	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.11 PURIFICATION SYSTEM - EQUIPMENT

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
320.11	00	00	9	1994	7,003,692.28
320.11	00	00	0	1995-2009	759,942.84-
320.11	00	00	1	1995-2009	
320.11	00	00	2	1995-2009	
320.11	00	00	3	1995-2009	102,173.92-
320.11	00	00	4	1995-2009	
320.11	00	00	5	1995-2009	
320.11	00	00	7	1995-2009	
320.11	00	00	9	1995-2009	5,912,368.74
320.11	00	00	8	2009	12,053,944.26

INPUT CONTROL TOTALS THROUGH 2009
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A TOTAL
0	759,942.84-		759,942.84-
3	102,173.92-		102,173.92-
9	9,315,354.18		9,315,354.18
TOTAL DATA	8,453,237.42		8,453,237.42
8	12,053,944.26		12,053,944.26
TOTAL DATA LESS CD 8	3,600,706.84-		3,600,706.84-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.11 PURIFICATION SYSTEM - EQUIPMENT

MULTIPLE ORIGINAL GROUP LIFE TABLE

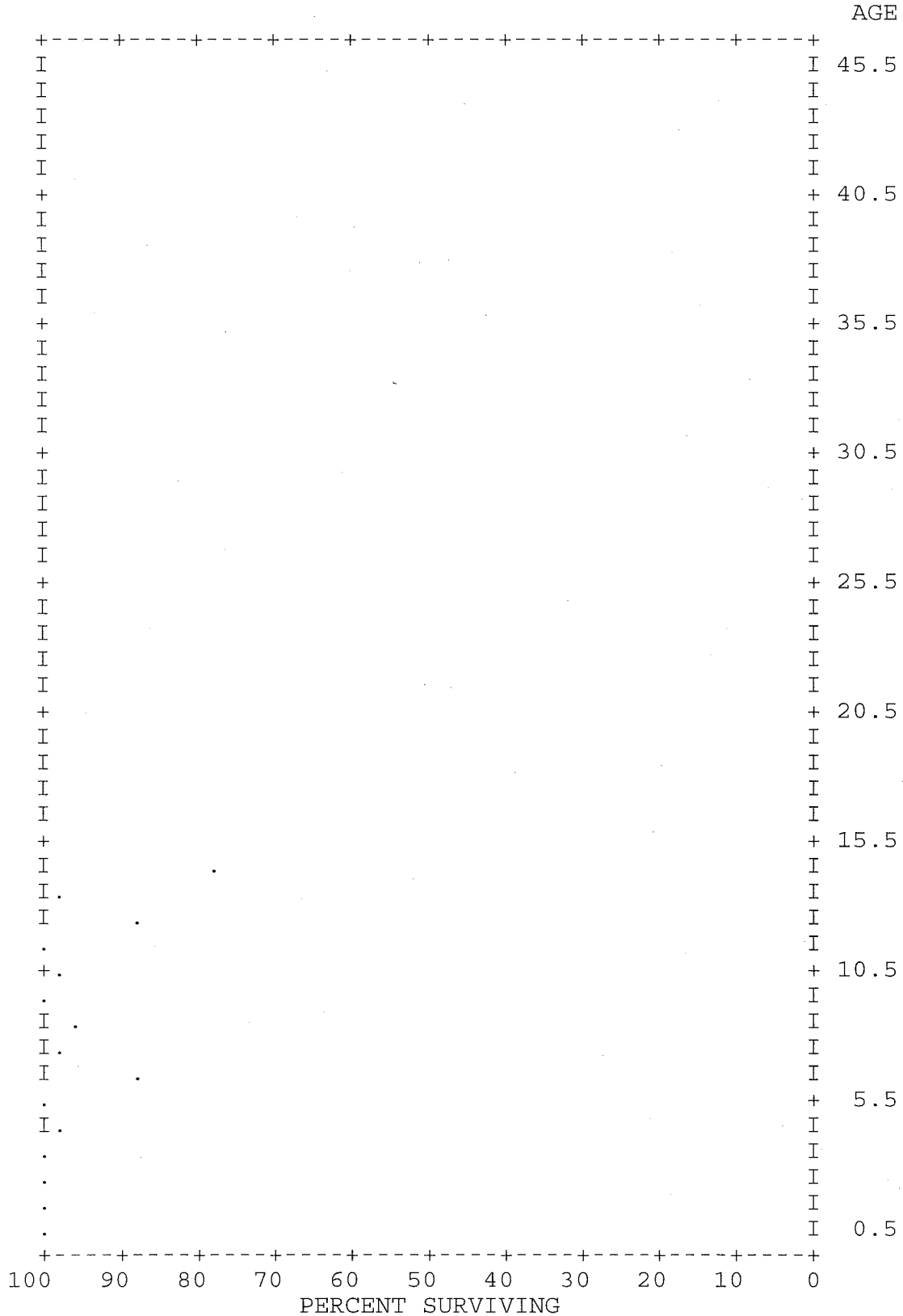
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	100.00
2006	3.5	100.00
2005	4.5	97.84
2004	5.5	100.00
2003	6.5	87.48
2002	7.5	98.83
2001	8.5	96.22
2000	9.5	100.00
1999	10.5	97.33
1998	11.5	100.00
1997	12.5	88.78
1996	13.5	98.67
1995	14.5	78.64

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.11 PURIFICATION SYSTEM - EQUIPMENT

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.20 PURIFICATION SYSTEM - FILTER MEDIA

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
8	2006					
9	2007		27,968.19			
8	2007		27,968.19		0.5	
8	2008		27,968.19	100.0	1.5	
9	2009		140,600.74	502.7		
8	2009	2007	27,968.19	100.0		
8	2009	2009	140,600.74	83.4		
8	2009		168,568.93	602.7	0.8	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.20 PURIFICATION SYSTEM - FILTER MEDIA

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
320.20	00	00	9	2006	
320.20	00	00	0	2007-2009	
320.20	00	00	1	2007-2009	
320.20	00	00	2	2007-2009	
320.20	00	00	3	2007-2009	
320.20	00	00	4	2007-2009	
320.20	00	00	5	2007-2009	
320.20	00	00	7	2007-2009	
320.20	00	00	9	2007-2009	168,568.93
320.20	00	00	8	2009	168,568.93

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A TOTAL
9	168,568.93		168,568.93
TOTAL DATA	168,568.93		168,568.93
8	168,568.93		168,568.93

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KENTUCKY AMERICAN WATER COMPANY

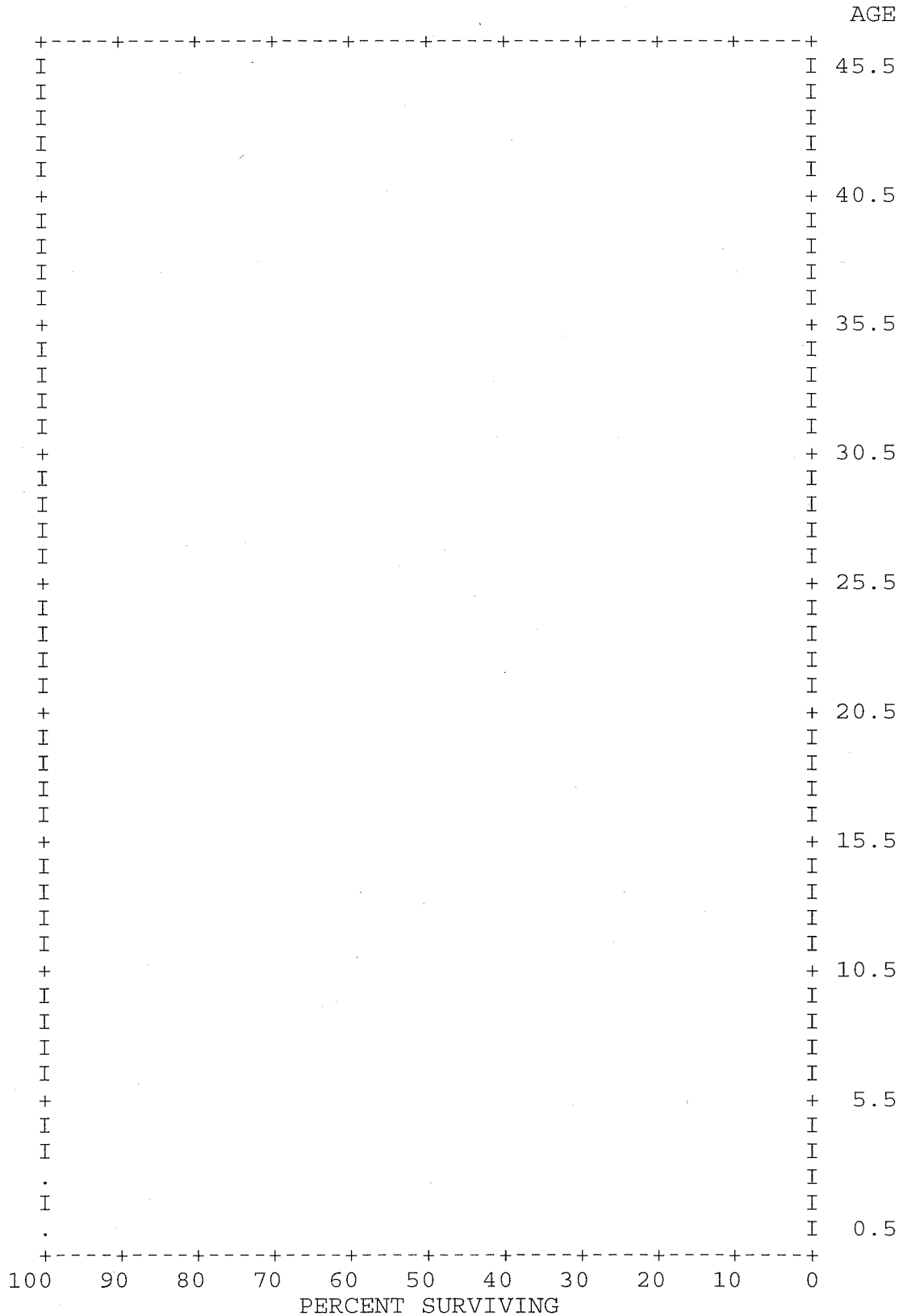
ACCOUNT 320.20 PURIFICATION SYSTEM - FILTER MEDIA

MULTIPLE ORIGINAL GROUP LIFE TABLE

YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	
2007	2.5	100.00

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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 320.20 PURIFICATION SYSTEM - FILTER MEDIA
MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	2007	2004	1,656,899.71	100.0		
8	2007		1,656,899.71		3.5	
9	2008		11,716.56	0.7		
8	2008		1,668,616.27	100.7	4.5	
8	2009	2004	1,656,899.71	100.0		
8	2009	2008	11,716.56	0.7		
8	2009		1,668,616.27	100.0	5.5	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
330.00	00	00	9	2007	1,656,899.71
330.00	00	00	0	2008-2009	
330.00	00	00	1	2008-2009	
330.00	00	00	2	2008-2009	
330.00	00	00	3	2008-2009	
330.00	00	00	4	2008-2009	
330.00	00	00	5	2008-2009	
330.00	00	00	7	2008-2009	
330.00	00	00	9	2008-2009	11,716.56
330.00	00	00	8	2009	1,668,616.27

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	TOTAL
9	11,716.56		11,716.56
TOTAL DATA	11,716.56		11,716.56
8	1,668,616.27		1,668,616.27
TOTAL DATA LESS CD 8	1,656,899.71-		1,656,899.71-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

MULTIPLE ORIGINAL GROUP LIFE TABLE

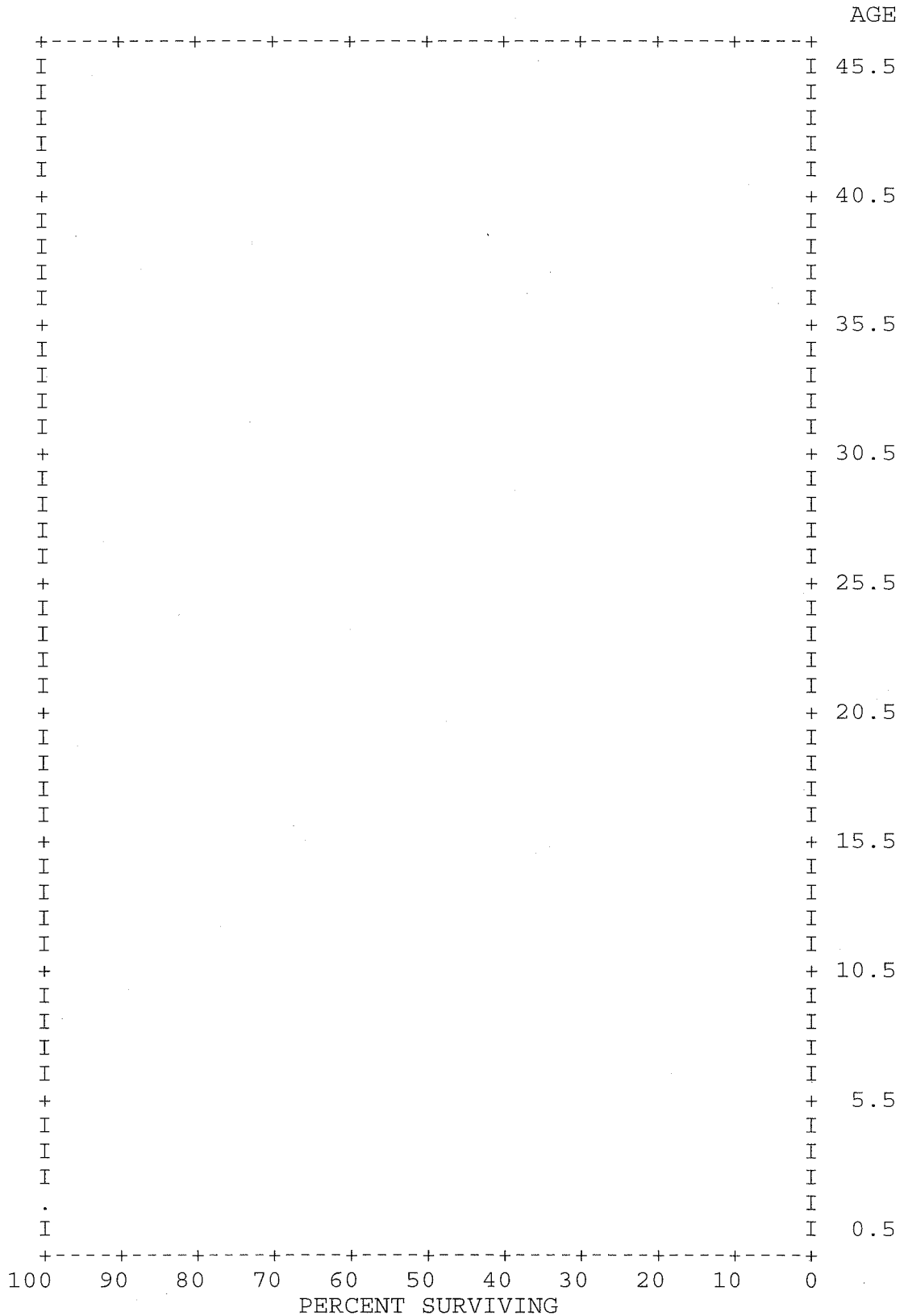
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	100.00

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 330.10 ELEVATED TANKS AND STANDPIPES

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	1994	1949	29,865.15	100.0		
9	1994	1950	29,826.67	99.2		
9	1994	1952	467.23	98.4		
9	1994	1953	62.09	98.4		
9	1994	1954	86,370.71	98.4		
9	1994	1955	136.78	96.0		
9	1994	1956	190,680.24	96.0		
9	1994	1961	58.06	90.8		
9	1994	1965	372,326.02	90.8		
9	1994	1966	1,469.03	80.7		
9	1994	1968	175,654.77	80.7		
9	1994	1970	695.98	75.9		
9	1994	1972	1,161.38	75.9		
9	1994	1973	1,249.84	75.9		
9	1994	1974	24,818.50	75.8		
9	1994	1975	116,046.57	75.2		
9	1994	1976	10,828.67	72.0		
9	1994	1977	5,027.00	71.7		
9	1994	1980	18,486.15	71.6		
9	1994	1985	18,779.50	71.1		
9	1994	1987	771,137.18	70.6		
9	1994	1988	11,180.11	49.6		
9	1994	1989	1,073,040.38	49.3		
9	1994	1990	688,088.73	20.2		
9	1994	1991	21,644.73	1.5		
9	1994	1992	5,748.09	0.9		
9	1994	1994	26,620.29	0.7		
8	1994		3,681,469.85		13.0	
9	1995		27,518.25	0.7		
8	1995		3,708,988.10	100.7	13.9	
9	1996		1,021,559.19	27.5		
8	1996		4,730,547.29	127.5	11.8	
8	1997		4,730,547.29	100.0	12.8	
9	1998		119,414.51	2.5		
8	1998		4,849,961.80	102.5	13.4	
9	1999		804,672.52	16.6		
8	1999		5,654,634.32	116.6	12.5	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 330.10 ELEVATED TANKS AND STANDPIPES

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
0	2000		4,222.84CR	0.1CR		31.2	
9	2000		35,166.41	0.6			
8	2000		5,685,577.89	100.5		13.4	
0	2001		5,938.38CR	0.1CR		30.2	
9	2001		938,637.74	16.5			
8	2001		6,618,277.25	116.4		12.4	
9	2002		68,101.56	1.0			
8	2002		6,686,378.81	101.0		13.3	
0	2003		29,652.16CR	0.4CR		2.0	
8	2003		6,656,726.65	99.6		14.3	
0	2004		200.00CR	0.0		50.0	
8	2004		6,656,526.65	100.0		15.3	
0	2005		2,000.00CR	0.0		49.0	
9	2005		3,333,636.69	50.1			
8	2005		9,988,163.34	150.1		11.0	
9	2006		169,043.00	1.7			
8	2006		10,157,206.34	101.7		11.8	
8	2007		10,157,206.34	100.0		12.8	
0	2008		10,494.97CR	0.1CR		18.0	
9	2008		23,377.89	0.2			
8	2008		10,170,089.26	100.1		13.8	
0	2009		9,283.47CR	0.1CR		19.0	
9	2009		109,626.23	1.1			
8	2009	1949	29,865.15	100.0			
8	2009	1950	29,826.67	99.7			
8	2009	1952	467.23	99.4			
8	2009	1953	62.09	99.4			
8	2009	1954	86,170.71	99.4			
8	2009	1955	136.78	98.6			
8	2009	1956	187,466.86	98.6			
8	2009	1961	58.06	96.7			
8	2009	1965	367,671.17	96.7			
8	2009	1966	1,469.03	93.2			

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 330.10 ELEVATED TANKS AND STANDPIPES

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
8	2009	1968	174,702.28	93.2		
8	2009	1970	695.98	91.5		
8	2009	1972	1,161.38	91.4		
8	2009	1973	1,249.84	91.4		
8	2009	1974	23,368.00	91.4		
8	2009	1975	116,046.57	91.2		
8	2009	1976	10,828.67	90.1		
8	2009	1977	5,027.00	90.0		
8	2009	1980	18,486.15	89.9		
8	2009	1985	18,779.50	89.7		
8	2009	1987	771,137.18	89.5		
8	2009	1988	11,180.11	82.0		
8	2009	1989	1,071,150.38	81.9		
8	2009	1990	668,310.29	71.5		
8	2009	1991	21,644.73	65.0		
8	2009	1992	5,748.09	64.8		
8	2009	1994	26,620.29	64.7		
8	2009	1995	27,518.25	64.5		
8	2009	1996	1,021,559.19	64.2		
8	2009	1998	119,414.51	54.3		
8	2009	1999	804,672.52	53.1		
8	2009	2000	35,166.41	45.3		
8	2009	2001	908,985.58	44.9		
8	2009	2002	68,101.56	36.1		
8	2009	2005	3,333,636.69	35.4		
8	2009	2006	169,043.00	2.9		
8	2009	2008	23,377.89	1.3		
8	2009	2009	109,626.23	1.1		
8	2009		10,270,432.02	101.0	14.6	

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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 330.10 ELEVATED TANKS AND STANDPIPES

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
330.10	00	00	9	1994	3,681,469.85
330.10	00	00	0	1995-2009	61,791.82-
330.10	00	00	1	1995-2009	
330.10	00	00	2	1995-2009	
330.10	00	00	3	1995-2009	
330.10	00	00	4	1995-2009	
330.10	00	00	5	1995-2009	
330.10	00	00	7	1995-2009	
330.10	00	00	9	1995-2009	6,650,753.99
330.10	00	00	8	2009	10,270,432.02

INPUT CONTROL TOTALS THROUGH 2009
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
0	61,791.82-		61,791.82-
9	3,129,092.73		3,129,092.73
TOTAL DATA	3,067,300.91		3,067,300.91
8	10,270,432.02		10,270,432.02
TOTAL DATA LESS CD 8	7,203,131.11-		7,203,131.11-

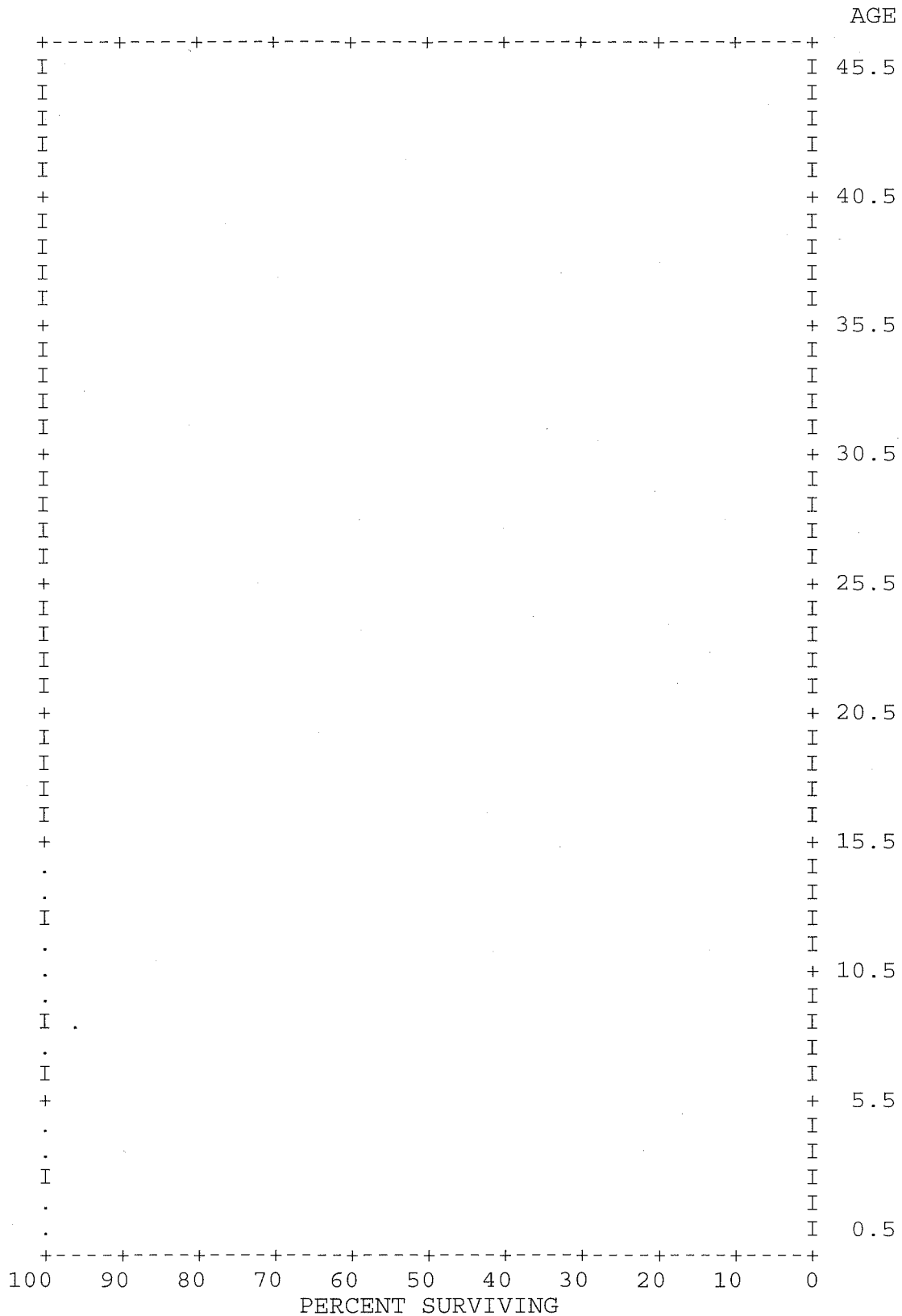
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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 330.10 ELEVATED TANKS AND STANDPIPES
MULTIPLE ORIGINAL GROUP LIFE TABLE

YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	
2006	3.5	100.00
2005	4.5	100.00
2004	5.5	
2003	6.5	
2002	7.5	100.00
2001	8.5	96.84
2000	9.5	100.00
1999	10.5	100.00
1998	11.5	100.00
1997	12.5	
1996	13.5	100.00
1995	14.5	100.00

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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 330.10 ELEVATED TANKS AND STANDPIPES
MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 330.20 GROUND LEVEL FACILITIES

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
8	2006					
9	2007		112,146.89			
8	2007		112,146.89		0.5	
8	2008		112,146.89	100.0	1.5	
8	2009	2007	112,146.89	100.0		
8	2009		112,146.89	100.0	2.5	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 330.20 GROUND LEVEL FACILITIES

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
330.20	00	00	9	2006	
330.20	00	00	0	2007-2009	
330.20	00	00	1	2007-2009	
330.20	00	00	2	2007-2009	
330.20	00	00	3	2007-2009	
330.20	00	00	4	2007-2009	
330.20	00	00	5	2007-2009	
330.20	00	00	7	2007-2009	
330.20	00	00	9	2007-2009	112,146.89
330.20	00	00	8	2009	112,146.89

INPUT CONTROL TOTALS THROUGH 2009
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A TOTAL
9	112,146.89		112,146.89
TOTAL DATA	112,146.89		112,146.89
8	112,146.89		112,146.89

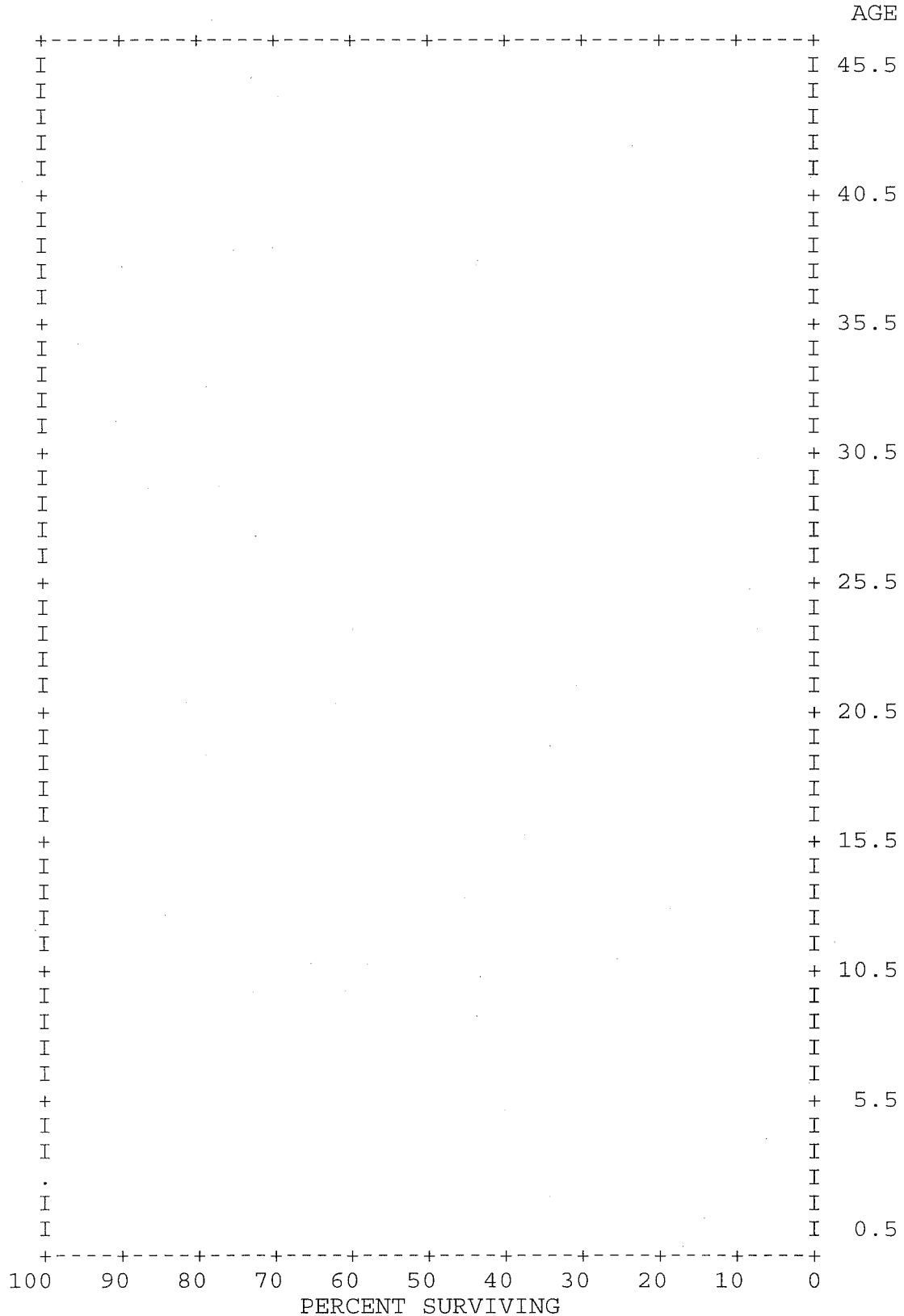
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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 330.20 GROUND LEVEL FACILITIES
MULTIPLE ORIGINAL GROUP LIFE TABLE

YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	
2007	2.5	100.00

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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 330.20 GROUND LEVEL FACILITIES
MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 330.40 CLEARWELLS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
9	2007	2007	581.91	100.0			
8	2007		581.91			0.5	
8	2008		581.91	100.0		1.5	
8	2009	2007	581.91	100.0			
8	2009		581.91	100.0		2.5	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 330.40 CLEARWELLS

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
330.40	00	00	9	2007	581.91
330.40	00	00	0	2008-2009	
330.40	00	00	1	2008-2009	
330.40	00	00	2	2008-2009	
330.40	00	00	3	2008-2009	
330.40	00	00	4	2008-2009	
330.40	00	00	5	2008-2009	
330.40	00	00	7	2008-2009	
330.40	00	00	9	2008-2009	
330.40	00	00	8	2009	581.91

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
9	581.91		581.91
TOTAL DATA	581.91		581.91
8	581.91		581.91

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KENTUCKY AMERICAN WATER COMPANY

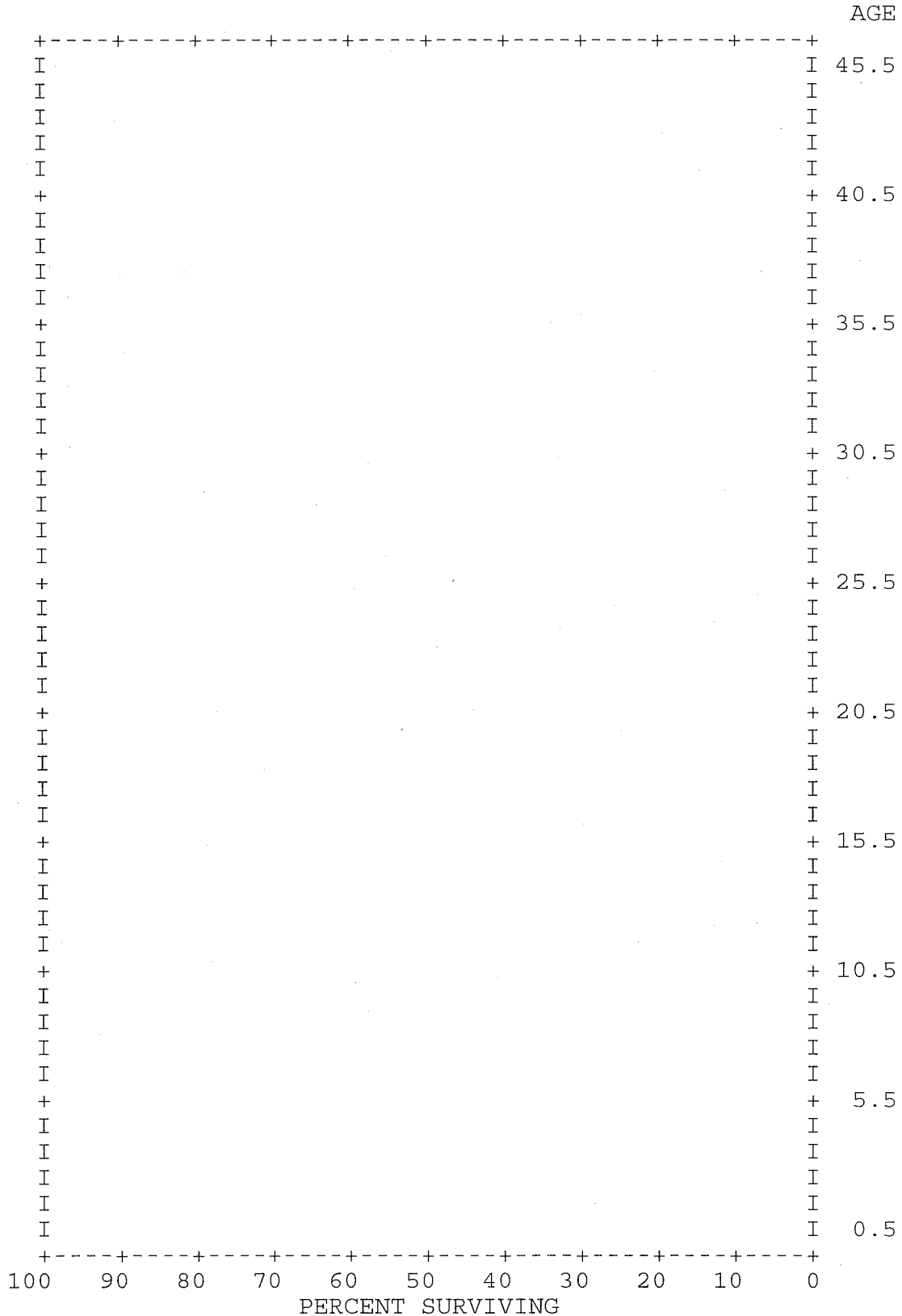
ACCOUNT 330.40 CLEARWELLS

MULTIPLE ORIGINAL GROUP LIFE TABLE

YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	

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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 330.40 CLEARWELLS
MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 331.00 MAINS AND ACCESSORIES - ALL MAINS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	1994	1900	2,164.40	100.0		
9	1994	1906	30.00	100.0		
9	1994	1933	51,231.32	100.0		
9	1994	1934	475,652.89	99.9		
9	1994	1935	48,926.46	99.3		
9	1994	1936	40,190.94	99.2		
9	1994	1937	122,858.59	99.2		
9	1994	1938	18,315.78	99.0		
9	1994	1939	20,881.13	99.0		
9	1994	1940	17,250.76	99.0		
9	1994	1941	23,578.70	98.9		
9	1994	1942	1,841.93	98.9		
9	1994	1943	2,378.69	98.9		
9	1994	1944	771.80	98.9		
9	1994	1945	9,760.22	98.9		
9	1994	1946	19,939.57	98.9		
9	1994	1947	82,550.09	98.9		
9	1994	1948	128,360.03	98.7		
9	1994	1949	91,287.91	98.6		
9	1994	1950	140,182.30	98.5		
9	1994	1951	43,348.07	98.3		
9	1994	1952	165,864.15	98.2		
9	1994	1953	336,475.15	98.0		
9	1994	1954	156,140.31	97.5		
9	1994	1955	654,011.41	97.3		
9	1994	1956	1,120,064.92	96.4		
9	1994	1957	448,822.94	95.0		
9	1994	1958	668,648.36	94.4		
9	1994	1959	482,952.11	93.5		
9	1994	1960	441,892.85	92.8		
9	1994	1961	258,030.26	92.2		
9	1994	1962	335,196.55	91.9		
9	1994	1963	338,564.95	91.4		
9	1994	1964	445,243.65	91.0		
9	1994	1965	495,539.06	90.4		
9	1994	1966	4,551,971.76	89.7		
9	1994	1967	775,874.31	83.6		
9	1994	1968	597,058.41	82.6		
9	1994	1969	792,697.40	81.8		
9	1994	1970	442,504.60	80.7		
9	1994	1971	597,970.65	80.1		
9	1994	1972	1,711,965.65	79.3		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 331.00 MAINS AND ACCESSORIES - ALL MAINS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	1994	1973	880,194.77	77.0		
9	1994	1974	3,302,068.05	75.9		
9	1994	1975	762,538.99	71.4		
9	1994	1976	794,980.16	70.4		
9	1994	1977	1,338,726.36	69.4		
9	1994	1978	1,206,932.02	67.6		
9	1994	1979	1,508,653.70	66.0		
9	1994	1980	1,018,573.42	63.9		
9	1994	1981	508,506.60	62.6		
9	1994	1982	419,673.41	61.9		
9	1994	1983	556,160.50	61.3		
9	1994	1984	1,878,759.25	60.6		
9	1994	1985	5,245,592.19	58.1		
9	1994	1986	1,782,325.89	51.1		
9	1994	1987	8,428,712.03	48.7		
9	1994	1988	5,392,689.84	37.4		
9	1994	1989	3,512,770.91	30.2		
9	1994	1990	3,239,839.63	25.5		
9	1994	1991	1,953,707.41	21.1		
9	1994	1992	3,799,601.67	18.5		
9	1994	1993	3,262,651.93	13.5		
9	1994	1994	6,792,307.55	9.1		
8	1994		74,744,957.31		13.5	
9	1995		3,813,124.18	5.1		
8	1995		78,558,081.49	105.1	13.8	
9	1996		5,522,960.67	7.0		
8	1996		84,081,042.16	107.0	13.9	
9	1997		6,388,147.98	7.6		
8	1997		90,469,190.14	107.6	13.9	
9	1998		5,591,079.55	6.2		
8	1998		96,060,269.69	106.2	14.0	
0	1999		235,231.35CR	0.2CR	19.4	
9	1999		6,985,418.37	7.3		
8	1999		102,810,456.71	107.0	14.0	
0	2000		294,499.93CR	0.3CR	16.6	
9	2000		6,610,060.22	6.4		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 331.00 MAINS AND ACCESSORIES - ALL MAINS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
8	2000		109,126,017.00	106.1	14.1	
0	2001		74,947.48CR	0.1CR	16.6	
9	2001		6,978,468.93	6.4		
8	2001		116,029,538.45	106.3	14.3	
0	2002		426,066.62CR	0.4CR	30.1	
9	2002		3,170,416.50	2.7		
8	2002		118,773,888.33	102.4	14.8	
0	2003		48,141.11CR	0.0	29.7	
9	2003		2,774,701.87	2.3		
8	2003		121,500,449.09	102.3	15.5	
0	2004		123,601.67CR	0.1CR	20.2	
9	2004		1,496,235.41	1.2		
8	2004		122,873,082.83	101.1	16.3	
0	2005		254,240.53CR	0.2CR	24.6	
9	2005		1,535,416.52	1.2		
8	2005		124,154,258.82	101.0	17.0	
0	2006		31,765.29CR	0.0	35.4	
9	2006		4,695,155.36	3.8		
8	2006		128,817,648.89	103.8	17.4	
0	2007		218,690.47CR	0.2CR	24.6	
3	2007		17,492.73CR	0.0		
9	2007		32,882,389.63	25.5		
8	2007		161,463,855.32	125.3	14.7	
0	2008		428,664.65CR	0.3CR	25.8	
9	2008		9,347,289.79	5.8		
8	2008		170,382,480.46	105.5	14.9	
0	2009		447,895.98CR	0.3CR	11.7	
9	2009		3,358,586.47	2.0		
8	2009	1906	30.00	100.0		
8	2009	1933	51,103.04	100.0		
8	2009	1934	438,252.01	100.0		
8	2009	1935	48,765.65	99.7		
8	2009	1936	37,687.79	99.7		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 331.00 MAINS AND ACCESSORIES - ALL MAINS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
8	2009	1937	122,404.82	99.7		
8	2009	1938	16,870.43	99.6		
8	2009	1939	20,212.62	99.6		
8	2009	1940	16,104.95	99.6		
8	2009	1941	14,399.34	99.6		
8	2009	1942	1,841.93	99.6		
8	2009	1943	2,346.40	99.6		
8	2009	1944	734.38	99.6		
8	2009	1945	9,664.23	99.6		
8	2009	1946	14,467.49	99.5		
8	2009	1947	49,900.68	99.5		
8	2009	1948	121,336.66	99.5		
8	2009	1949	88,385.11	99.4		
8	2009	1950	128,586.40	99.4		
8	2009	1951	35,826.20	99.3		
8	2009	1952	152,032.15	99.3		
8	2009	1953	331,463.41	99.2		
8	2009	1954	150,572.77	99.0		
8	2009	1955	580,064.92	98.9		
8	2009	1956	1,047,809.37	98.6		
8	2009	1957	445,412.59	98.0		
8	2009	1958	650,710.99	97.7		
8	2009	1959	471,980.65	97.4		
8	2009	1960	434,706.63	97.1		
8	2009	1961	242,900.55	96.8		
8	2009	1962	324,960.83	96.7		
8	2009	1963	334,043.58	96.5		
8	2009	1964	441,083.50	96.3		
8	2009	1965	490,215.44	96.1		
8	2009	1966	4,351,164.88	95.8		
8	2009	1967	732,378.20	93.3		
8	2009	1968	589,332.21	92.8		
8	2009	1969	784,024.30	92.5		
8	2009	1970	440,981.01	92.1		
8	2009	1971	586,026.57	91.8		
8	2009	1972	1,648,693.30	91.5		
8	2009	1973	864,139.64	90.5		
8	2009	1974	3,116,282.13	90.0		
8	2009	1975	666,102.47	88.2		
8	2009	1976	789,608.16	87.8		
8	2009	1977	1,330,843.26	87.4		
8	2009	1978	1,196,922.44	86.6		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 331.00 MAINS AND ACCESSORIES - ALL MAINS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
8	2009	1979	1,471,555.92	85.9		
8	2009	1980	1,011,216.92	85.1		
8	2009	1981	502,695.78	84.5		
8	2009	1982	417,624.76	84.2		
8	2009	1983	555,440.67	83.9		
8	2009	1984	1,824,308.10	83.6		
8	2009	1985	5,130,040.00	82.6		
8	2009	1986	1,768,139.83	79.6		
8	2009	1987	8,230,951.34	78.6		
8	2009	1988	5,357,880.62	73.8		
8	2009	1989	3,496,669.68	70.8		
8	2009	1990	3,120,218.96	68.7		
8	2009	1991	1,934,511.66	66.9		
8	2009	1992	3,783,076.51	65.8		
8	2009	1993	3,248,833.69	63.6		
8	2009	1994	6,763,158.60	61.8		
8	2009	1995	3,757,213.33	57.9		
8	2009	1996	5,495,538.89	55.7		
8	2009	1997	6,258,954.19	52.5		
8	2009	1998	5,538,762.26	48.9		
8	2009	1999	6,903,561.35	45.7		
8	2009	2000	6,531,985.94	41.7		
8	2009	2001	6,933,362.85	38.0		
8	2009	2002	3,170,416.50	34.0		
8	2009	2003	2,774,701.87	32.1		
8	2009	2004	1,496,235.41	30.5		
8	2009	2005	1,213,985.25	29.7		
8	2009	2006	4,627,965.07	29.0		
8	2009	2007	32,855,714.22	26.3		
8	2009	2008	9,346,488.23	7.3		
8	2009	2009	3,358,586.47	1.9		
8	2009		173,293,170.95	101.7	15.6	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 331.00 MAINS AND ACCESSORIES - ALL MAINS

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
331.99	00	00	9	1994	74,744,957.31
331.99	00	00	0	1995-2009	2,583,745.08-
331.99	00	00	1	1995-2009	
331.99	00	00	2	1995-2009	
331.99	00	00	3	1995-2009	17,492.73-
331.99	00	00	4	1995-2009	
331.99	00	00	5	1995-2009	
331.99	00	00	7	1995-2009	
331.99	00	00	9	1995-2009	101,149,451.45
331.99	00	00	8	2009	173,293,170.95

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	TOTAL
0	2,583,745.08-		2,583,745.08-
3	17,492.73-		17,492.73-
9	97,543,149.36		97,543,149.36
TOTAL DATA	94,941,911.55		94,941,911.55
8	173,293,170.95		173,293,170.95
TOTAL DATA			
LESS CD 8	78,351,259.40-		78,351,259.40-

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KENTUCKY AMERICAN WATER COMPANY

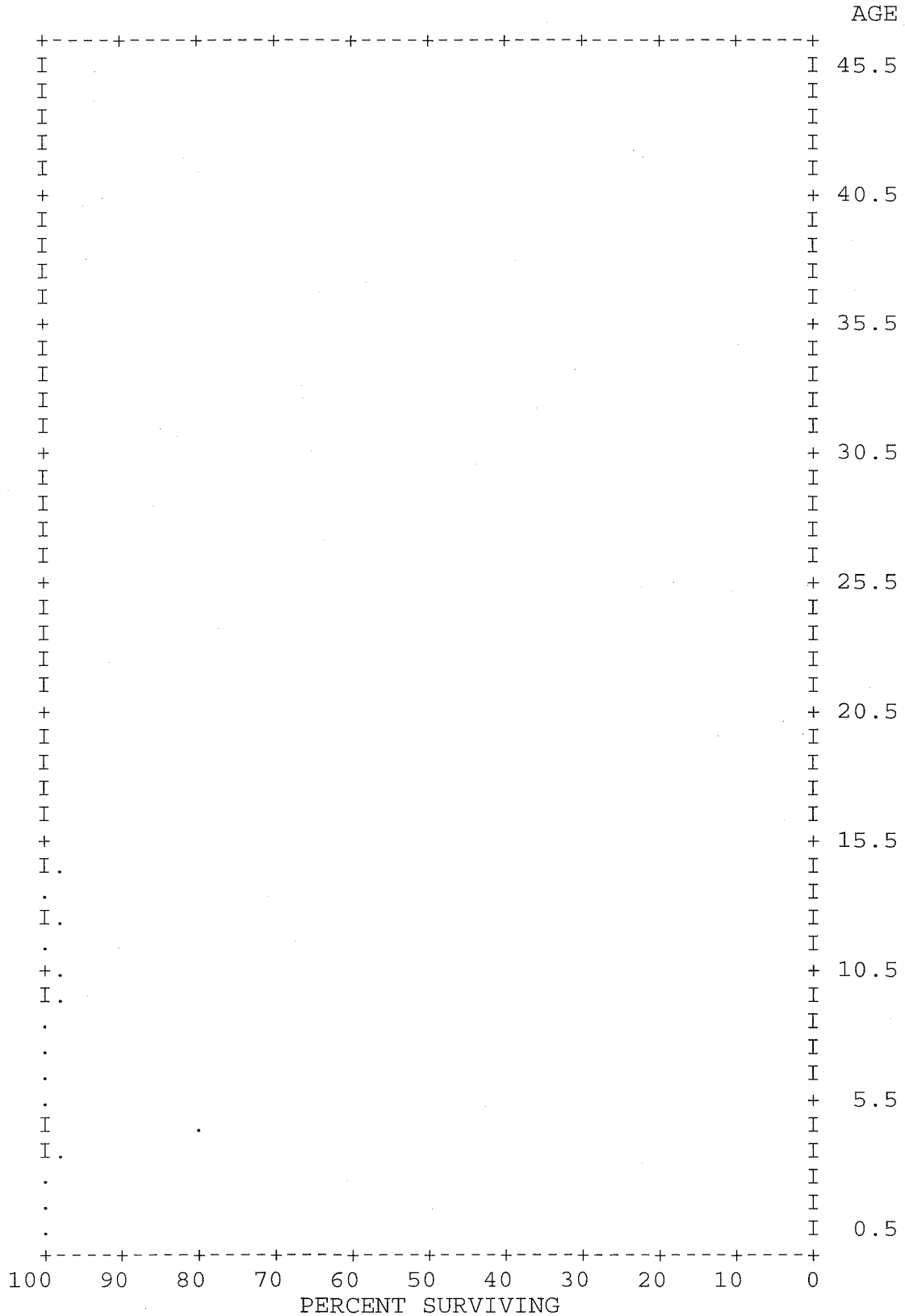
ACCOUNT 331.00 MAINS AND ACCESSORIES - ALL MAINS

MULTIPLE ORIGINAL GROUP LIFE TABLE

YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	99.99
2007	2.5	99.97
2006	3.5	98.57
2005	4.5	79.07
2004	5.5	100.00
2003	6.5	100.00
2002	7.5	100.00
2001	8.5	99.36
2000	9.5	98.81
1999	10.5	98.84
1998	11.5	99.06
1997	12.5	97.99
1996	13.5	99.51
1995	14.5	98.54

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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 331.00 MAINS AND ACCESSORIES - ALL MAINS
MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	1994	1934	102,710.41	100.0		
9	1994	1935	10,385.63	99.2		
9	1994	1936	9,602.97	99.1		
9	1994	1937	550.20	99.1		
9	1994	1938	11,192.41	99.1		
9	1994	1939	6,208.56	99.0		
9	1994	1940	9,333.50	98.9		
9	1994	1941	5,742.70	98.9		
9	1994	1942	2,188.51	98.8		
9	1994	1943	468.68	98.8		
9	1994	1944	1,336.30	98.8		
9	1994	1945	1,200.40	98.8		
9	1994	1946	6,409.19	98.8		
9	1994	1947	16,446.27	98.7		
9	1994	1948	26,099.43	98.6		
9	1994	1949	22,759.12	98.4		
9	1994	1950	31,593.81	98.2		
9	1994	1951	24,772.36	98.0		
9	1994	1952	25,755.68	97.8		
9	1994	1953	24,526.87	97.6		
9	1994	1954	27,168.33	97.4		
9	1994	1955	42,418.06	97.2		
9	1994	1956	38,567.17	96.9		
9	1994	1957	53,846.92	96.6		
9	1994	1958	74,369.69	96.2		
9	1994	1959	72,292.30	95.7		
9	1994	1960	70,509.38	95.1		
9	1994	1961	71,866.41	94.6		
9	1994	1962	107,980.28	94.0		
9	1994	1963	107,424.50	93.2		
9	1994	1964	100,741.57	92.4		
9	1994	1965	127,997.89	91.6		
9	1994	1966	161,382.79	90.7		
9	1994	1967	155,612.66	89.5		
9	1994	1968	128,049.35	88.3		
9	1994	1969	130,808.29	87.3		
9	1994	1970	114,745.77	86.3		
9	1994	1971	120,021.84	85.5		
9	1994	1972	231,508.99	84.6		
9	1994	1973	139,499.68	82.8		
9	1994	1974	260,762.01	81.8		
9	1994	1975	177,736.46	79.8		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1976	228,318.32	78.5			
9	1994	1977	319,637.41	76.7			
9	1994	1978	358,075.30	74.3			
9	1994	1979	346,993.06	71.6			
9	1994	1980	324,015.65	69.0			
9	1994	1981	281,353.17	66.5			
9	1994	1982	308,280.11	64.4			
9	1994	1983	282,104.52	62.1			
9	1994	1984	410,631.32	60.0			
9	1994	1985	476,113.34	56.9			
9	1994	1986	560,888.64	53.3			
9	1994	1987	730,493.58	49.0			
9	1994	1988	771,575.78	43.5			
9	1994	1989	829,488.86	37.7			
9	1994	1990	771,224.55	31.4			
9	1994	1991	764,755.13	25.6			
9	1994	1992	935,627.76	19.8			
9	1994	1993	775,769.35	12.8			
9	1994	1994	917,341.22	6.9			
8	1994		13,247,280.41			12.2	
9	1995		1,024,487.03	7.7			
8	1995		14,271,767.44	107.7		12.3	
9	1996		1,170,324.38	8.2			
8	1996		15,442,091.82	108.2		12.3	
9	1997		1,330,352.30	8.6			
8	1997		16,772,444.12	108.6		12.3	
9	1998		1,469,220.63	8.8			
8	1998		18,241,664.75	108.8		12.3	
0	1999		62,418.18CR	0.3CR		10.7	
9	1999		1,679,743.86	9.2			
8	1999		19,858,990.43	108.9		12.2	
0	2000		67,606.18CR	0.3CR		17.4	
9	2000		1,957,684.04	9.9			
8	2000		21,749,068.29	109.5		12.0	
0	2001		34,642.49CR	0.2CR		16.1	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF BEG BAL	PCT BAL	AVG AGE	UNAGED AMOUNT
9	2001		10,272,716.83	47.2			
8	2001		31,987,142.63	147.1		9.0	
0	2002		79,096.01CR	0.2CR		19.1	
9	2002		735,830.12	2.3			
8	2002		32,643,876.74	102.1		9.8	
0	2003		40,216.33CR	0.1CR		22.7	
9	2003		704,374.60	2.2			
8	2003		33,308,035.01	102.0		10.5	
0	2004		2,816.74CR	0.0		25.0	
9	2004		604,391.29	1.8			
8	2004		33,909,609.56	101.8		11.3	
0	2005		15,153.42CR	0.0		15.1	
9	2005		802,649.81	2.4			
8	2005		34,697,105.95	102.3		12.1	
0	2006		3,882.15CR	0.0		17.0	
9	2006		1,214,020.44	3.5			
8	2006		35,907,244.24	103.5		12.6	
0	2007		295,572.26CR	0.8CR		27.7	
9	2007		1,165,194.64	3.2			
8	2007		36,776,866.62	102.4		13.1	
0	2008		493,198.74CR	1.3CR		33.2	
9	2008		2,533,487.90	6.9			
8	2008		38,817,155.78	105.5		13.0	
0	2009		83,819.40CR	0.2CR		16.7	
9	2009		3,915,867.89	10.1			
8	2009	1934	73,117.38	100.0			
8	2009	1935	10,070.92	99.8			
8	2009	1936	5,746.16	99.8			
8	2009	1937	550.20	99.8			
8	2009	1938	2,510.28	99.8			
8	2009	1939	1,707.41	99.8			
8	2009	1940	757.76	99.8			
8	2009	1941	5,117.27	99.8			
8	2009	1942	1,261.22	99.8			

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
8	2009	1943	47.58	99.8		
8	2009	1944	54.92	99.8		
8	2009	1945	1,106.07	99.8		
8	2009	1946	2,794.50	99.8		
8	2009	1947	7,386.75	99.8		
8	2009	1948	24,316.12	99.7		
8	2009	1949	19,014.78	99.7		
8	2009	1950	23,712.05	99.6		
8	2009	1951	20,888.89	99.6		
8	2009	1952	16,631.80	99.5		
8	2009	1953	21,833.28	99.5		
8	2009	1954	24,208.10	99.4		
8	2009	1955	39,038.03	99.4		
8	2009	1956	7,267.41	99.3		
8	2009	1957	11,643.77	99.3		
8	2009	1958	64,768.16	99.2		
8	2009	1959	58,094.78	99.1		
8	2009	1960	63,917.75	99.0		
8	2009	1961	55,626.50	98.8		
8	2009	1962	102,636.00	98.7		
8	2009	1963	106,020.62	98.4		
8	2009	1964	90,715.15	98.2		
8	2009	1965	126,207.85	98.0		
8	2009	1966	131,325.89	97.7		
8	2009	1967	148,558.06	97.4		
8	2009	1968	123,213.67	97.0		
8	2009	1969	129,018.59	96.7		
8	2009	1970	113,877.47	96.4		
8	2009	1971	117,635.96	96.2		
8	2009	1972	216,893.26	95.9		
8	2009	1973	95,843.15	95.4		
8	2009	1974	255,900.65	95.2		
8	2009	1975	137,023.50	94.6		
8	2009	1976	211,623.57	94.2		
8	2009	1977	301,255.81	93.7		
8	2009	1978	347,453.29	93.0		
8	2009	1979	334,451.43	92.2		
8	2009	1980	296,023.56	91.4		
8	2009	1981	174,082.29	90.7		
8	2009	1982	272,261.84	90.3		
8	2009	1983	261,441.23	89.7		
8	2009	1984	374,274.94	89.1		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
8	2009	1985	464,635.68	88.2		
8	2009	1986	558,052.12	87.1		
8	2009	1987	720,904.31	85.8		
8	2009	1988	742,927.19	84.1		
8	2009	1989	796,887.93	82.4		
8	2009	1990	768,713.30	80.5		
8	2009	1991	756,785.63	78.7		
8	2009	1992	929,879.08	76.9		
8	2009	1993	772,840.35	74.7		
8	2009	1994	860,174.12	72.9		
8	2009	1995	1,018,614.69	70.9		
8	2009	1996	1,133,959.65	68.5		
8	2009	1997	1,118,610.02	65.9		
8	2009	1998	1,445,789.90	63.2		
8	2009	1999	1,665,976.47	59.9		
8	2009	2000	1,945,889.64	56.0		
8	2009	2001	10,242,312.37	51.4		
8	2009	2002	735,830.12	27.4		
8	2009	2003	704,374.60	25.6		
8	2009	2004	604,391.29	24.0		
8	2009	2005	802,649.81	22.6		
8	2009	2006	1,214,020.44	20.7		
8	2009	2007	1,164,702.15	17.9		
8	2009	2008	2,533,487.90	15.1		
8	2009	2009	3,915,867.89	9.2		
8	2009		42,649,204.27	109.9	12.7	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
333.00	00	00	9	1994	13,247,280.41
333.00	00	00	0	1995-2009	1,178,421.90-
333.00	00	00	1	1995-2009	
333.00	00	00	2	1995-2009	
333.00	00	00	3	1995-2009	
333.00	00	00	4	1995-2009	
333.00	00	00	5	1995-2009	
333.00	00	00	7	1995-2009	
333.00	00	00	9	1995-2009	30,580,345.76
333.00	00	00	8	2009	42,649,204.27

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
0	1,178,421.90-		1,178,421.90-
9	21,573,151.64		21,573,151.64
TOTAL DATA	20,394,729.74		20,394,729.74
8	42,649,204.27		42,649,204.27
TOTAL DATA LESS CD 8	22,254,474.53-		22,254,474.53-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

MULTIPLE ORIGINAL GROUP LIFE TABLE

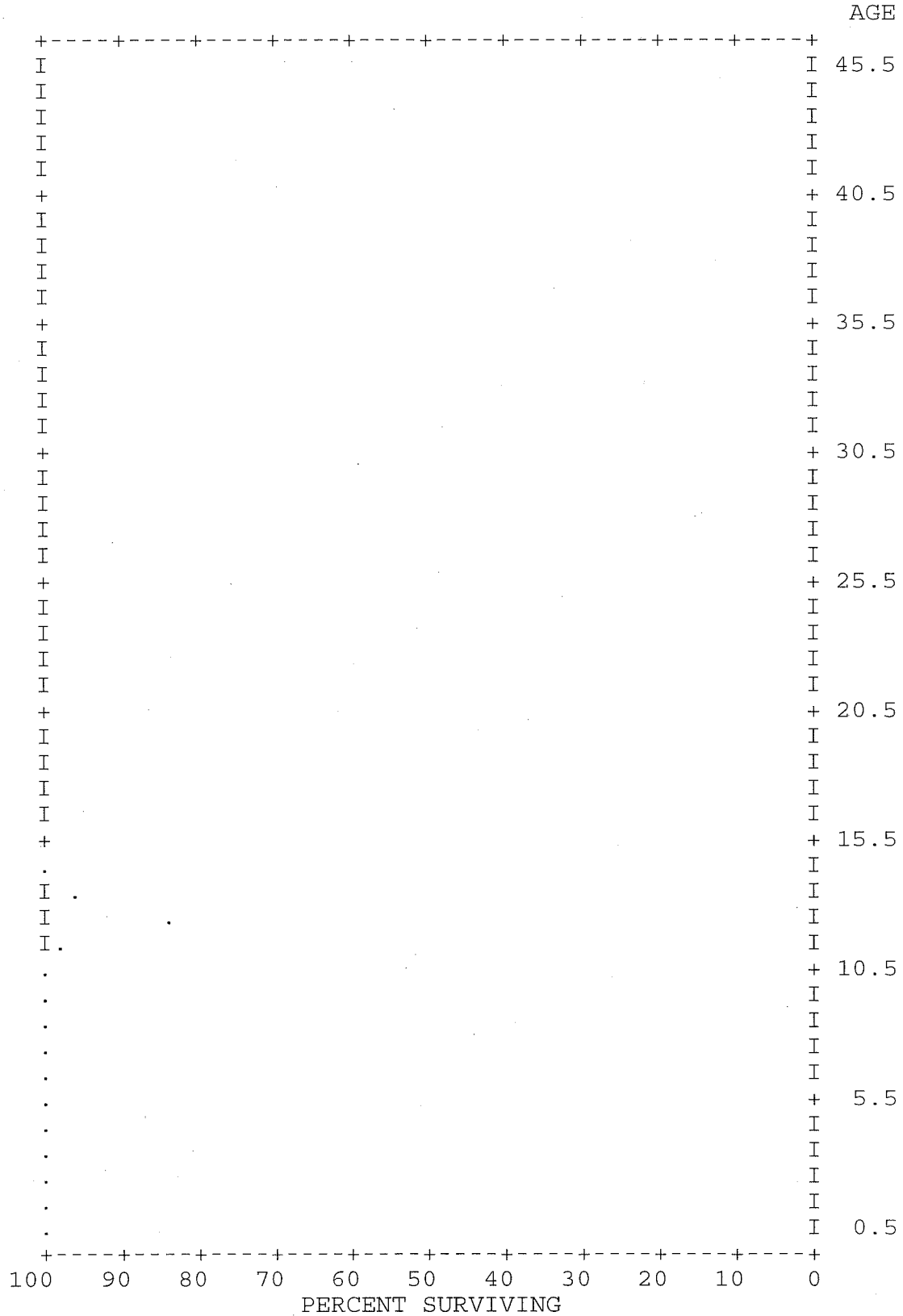
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	99.96
2006	3.5	100.00
2005	4.5	100.00
2004	5.5	100.00
2003	6.5	100.00
2002	7.5	100.00
2001	8.5	99.70
2000	9.5	99.40
1999	10.5	99.17
1998	11.5	98.39
1997	12.5	84.09
1996	13.5	96.88
1995	14.5	99.43

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.10 METERS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	2006	1986	1,458.98	100.0		
9	2006	1988	2,096.80	98.6		
9	2006	2002	56,623.00	96.6		
9	2006	2003	30,783.47	42.9		
9	2006	2006	14,424.07	13.7		
8	2006		105,386.32		4.2	
8	2007		105,386.32	100.0	5.2	
9	2008		189,372.24	179.7		
8	2008		294,758.56	279.7	2.5	
9	2009		1,383,090.70	469.2		
8	2009	1986	1,458.98	100.0		
8	2009	1988	2,096.80	99.9		
8	2009	2002	56,623.00	99.8		
8	2009	2003	30,783.47	96.4		
8	2009	2006	14,424.07	94.6		
8	2009	2008	189,372.24	93.7		
8	2009	2009	1,383,090.70	82.4		
8	2009		1,677,849.26	569.2	1.0	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.10 METERS

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
334.10	00	00	9	2006	105,386.32
334.10	00	00	0	2007-2009	
334.10	00	00	1	2007-2009	
334.10	00	00	2	2007-2009	
334.10	00	00	3	2007-2009	
334.10	00	00	4	2007-2009	
334.10	00	00	5	2007-2009	
334.10	00	00	7	2007-2009	
334.10	00	00	9	2007-2009	1,572,462.94
334.10	00	00	8	2009	1,677,849.26

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	TOTAL
9	1,586,887.01		1,586,887.01
TOTAL DATA	1,586,887.01		1,586,887.01
8	1,677,849.26		1,677,849.26
TOTAL DATA LESS CD 8	90,962.25-		90,962.25-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.10 METERS

MULTIPLE ORIGINAL GROUP LIFE TABLE

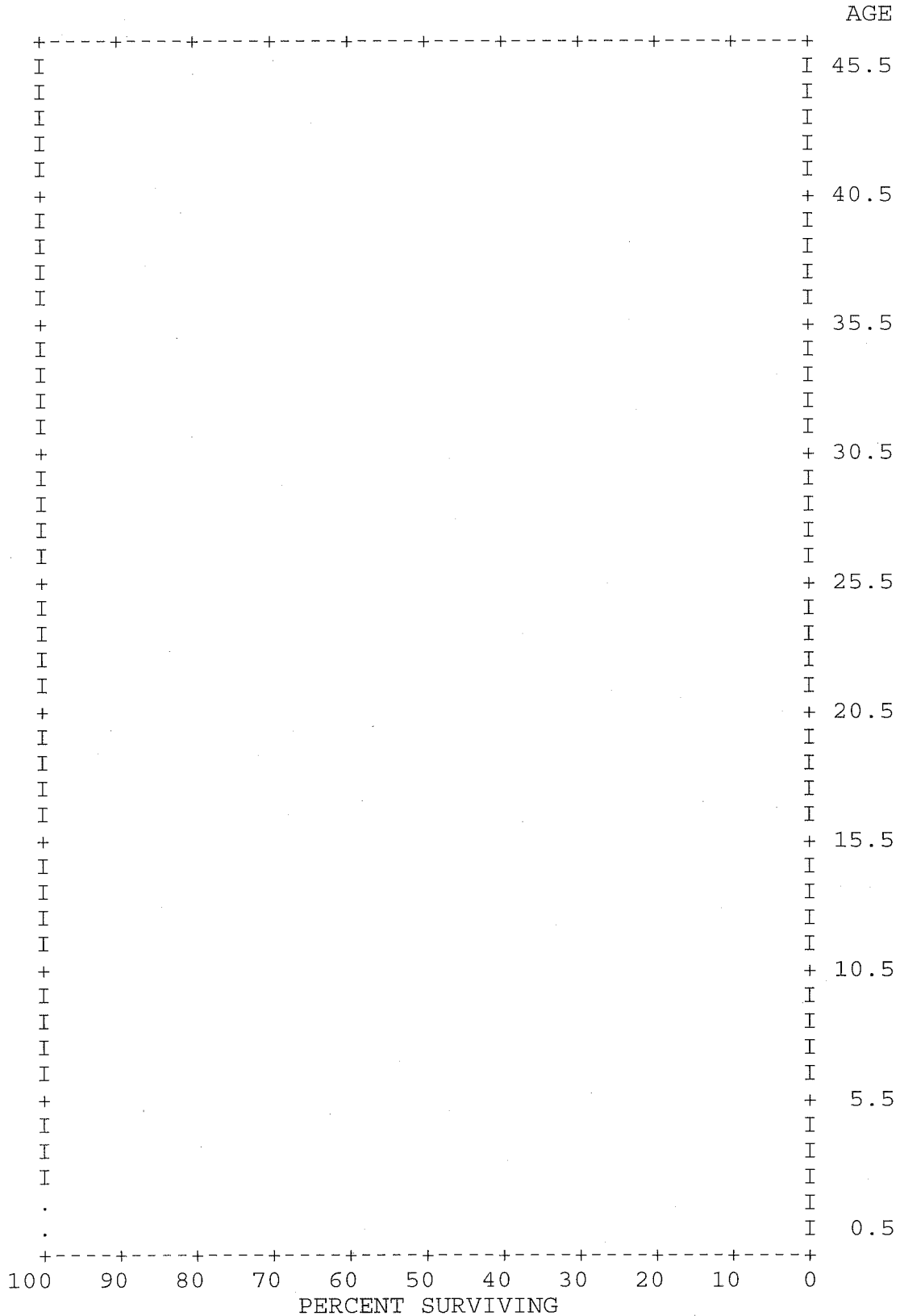
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.10 METERS

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.11 METERS - BRONZE CASE

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT OR BAL	AVG AGE	UNAGED AMOUNT
9	1994	1934	3,549.67	100.0			
9	1994	1937	458.01	89.8			
9	1994	1939	11.07	88.5			
9	1994	1940	8.38	88.5			
9	1994	1944	54.13	88.5			
9	1994	1946	98.10	88.3			
9	1994	1947	163.95	88.0			
9	1994	1950	43.90	87.6			
9	1994	1951	604.50	87.4			
9	1994	1953	680.72	85.7			
9	1994	1955	181.94	83.8			
9	1994	1957	3,553.45	83.2			
9	1994	1959	1,090.21	73.1			
9	1994	1963	2,569.16	69.9			
9	1994	1964	2,255.29	62.6			
9	1994	1965	1,744.36	56.1			
9	1994	1966	5,160.29	51.1			
9	1994	1967	5,383.49	36.4			
9	1994	1971	7,321.31	21.0			
8	1994		34,931.93			33.2	
8	1995		34,931.93	100.0		34.2	
8	1996		34,931.93	100.0		35.2	
8	1997		34,931.93	100.0		36.2	
8	1998		34,931.93	100.0		37.2	
8	1999		34,931.93	100.0		38.2	
8	2000		34,931.93	100.0		39.2	
8	2001		34,931.93	100.0		40.2	
0	2002		1,266.60CR	3.6CR		49.6	
8	2002		33,665.33	96.4		40.9	
0	2003		549.93CR	1.6CR		52.8	
8	2003		33,115.40	98.4		41.7	
0	2004		386.38CR	1.2CR		66.4	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.11 METERS - BRONZE CASE

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
8	2004		32,729.02	98.8	42.4	
0	2005		5,451.18CR	16.7CR	40.6	
8	2005		27,277.84	83.3	43.9	
0	2006		20,076.34CR	73.6CR	47.7	
9	2006		37,862.01	138.8		
8	2006		45,063.51	165.2	6.1	
9	2007		483,417.38	1072.7		
8	2007		528,480.89	1172.7	1.1	
9	2008		2,849,373.88	539.2		
8	2008		3,377,854.77	639.2	0.7	
9	2009		269,121.17	8.0		
8	2009	1963	131.76	100.0		
8	2009	1971	7,069.74	100.0		
8	2009	2006	37,862.01	99.8		
8	2009	2007	483,417.38	98.8		
8	2009	2008	2,849,373.88	85.5		
8	2009	2009	269,121.17	7.4		
8	2009		3,646,975.94	108.0	1.7	

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KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 334.11 METERS - BRONZE CASE

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
334.11	00	00	9	1994	34,931.93
334.11	00	00	0	1995-2009	27,730.43-
334.11	00	00	1	1995-2009	
334.11	00	00	2	1995-2009	
334.11	00	00	3	1995-2009	
334.11	00	00	4	1995-2009	
334.11	00	00	5	1995-2009	
334.11	00	00	7	1995-2009	
334.11	00	00	9	1995-2009	3,639,774.44
334.11	00	00	8	2009	3,646,975.94

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
0	27,730.43-		27,730.43-
9	4,070,769.43		4,070,769.43
TOTAL DATA	4,043,039.00		4,043,039.00
8	3,646,975.94		3,646,975.94
TOTAL DATA LESS CD 8	396,063.06		396,063.06

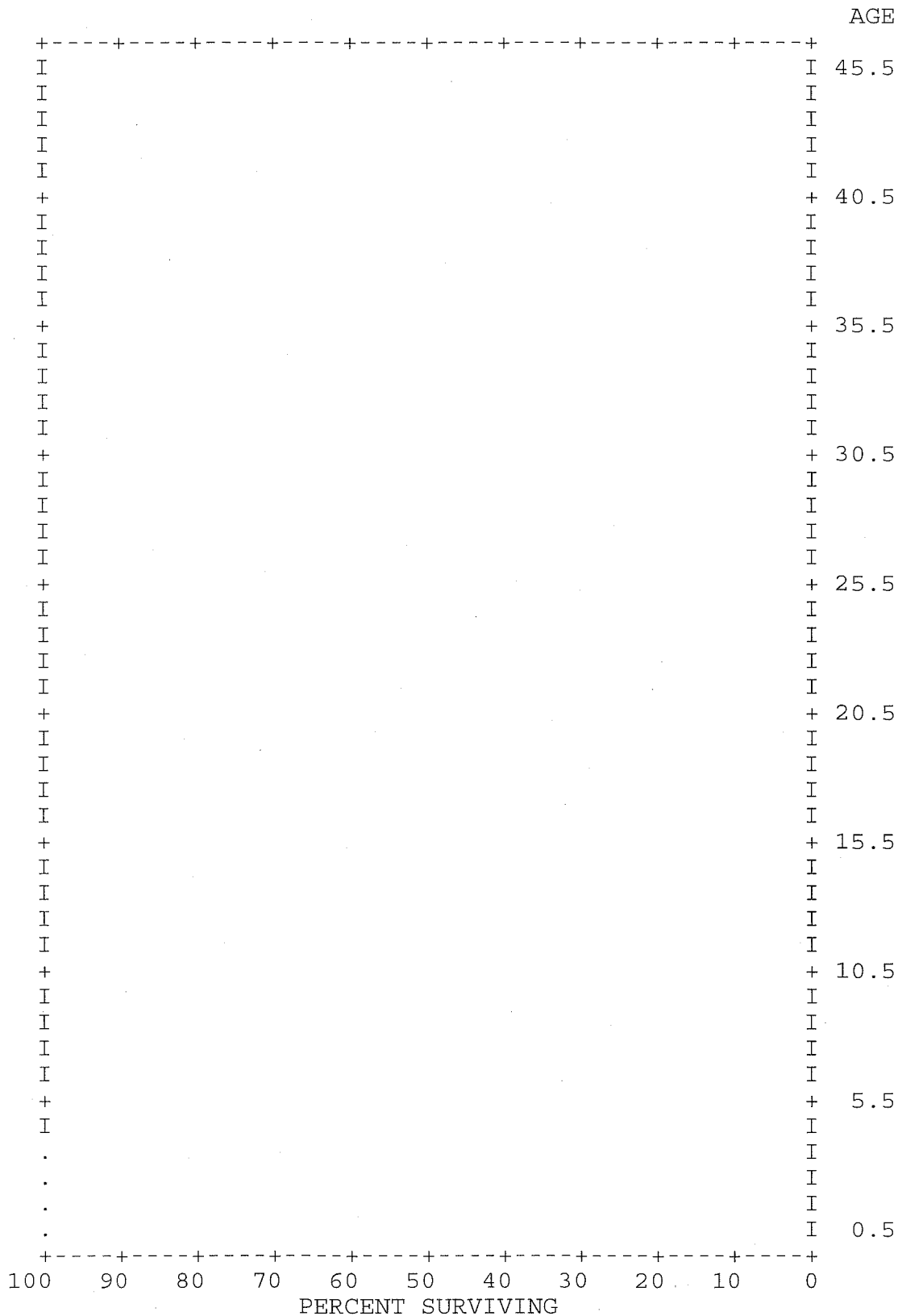
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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 334.11 METERS - BRONZE CASE
MULTIPLE ORIGINAL GROUP LIFE TABLE

YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	100.00
2006	3.5	100.00
2005	4.5	
2004	5.5	
2003	6.5	
2002	7.5	
2001	8.5	
2000	9.5	
1999	10.5	
1998	11.5	
1997	12.5	
1996	13.5	
1995	14.5	

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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 334.11 METERS - BRONZE CASE
MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.12 METERS - PLASTIC CASE

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	1994	1972	348.62	100.0		
9	1994	1974	1,450.04	100.0		
9	1994	1976	804.64	99.9		
9	1994	1977	1,799.49	99.8		
9	1994	1978	15,767.98	99.7		
9	1994	1979	6,659.65	98.5		
9	1994	1980	581.67	98.1		
9	1994	1981	8,609.53	98.0		
9	1994	1983	44,257.03	97.4		
9	1994	1984	64,825.27	94.2		
9	1994	1985	57,479.87	89.5		
9	1994	1986	4,979.98	85.4		
9	1994	1987	77,639.88	85.0		
9	1994	1988	96,226.69	79.4		
9	1994	1989	146,217.49	72.5		
9	1994	1990	179,258.55	62.0		
9	1994	1991	146,476.45	49.1		
9	1994	1992	274,963.74	38.5		
9	1994	1993	131,460.25	18.7		
9	1994	1994	127,940.53	9.2		
8	1994		1,387,747.35		4.8	
9	1995		164,652.46	11.9		
8	1995		1,552,399.81	111.9	5.2	
8	1996		1,552,399.81	100.0	6.2	
9	1997		9,787.58	0.6		
8	1997		1,562,187.39	100.6	7.2	
8	1998		1,562,187.39	100.0	8.2	
0	1999		35,543.11CR	2.3CR	11.6	
8	1999		1,526,644.28	97.7	9.1	
0	2000		19,869.80CR	1.3CR	12.6	
8	2000		1,506,774.48	98.7	10.1	
0	2001		9,679.38CR	0.6CR	13.7	
9	2001		308,989.00	20.5		
8	2001		1,806,084.10	119.9	9.2	
0	2002		40,801.07CR	2.3CR	13.3	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.12 METERS - PLASTIC CASE

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF	PCT OR BEG BAL	AVG AGE	UNAGED AMOUNT
8	2002		1,765,283.03	97.7		10.2	
0	2003		157,987.06CR	8.9CR		12.9	
8	2003		1,607,295.97	91.1		10.9	
0	2004		27,257.18CR	1.7CR		13.2	
8	2004		1,580,038.79	98.3		11.9	
0	2005		63,885.11CR	4.0CR		15.7	
8	2005		1,516,153.68	96.0		12.8	
0	2006		71,744.24CR	4.7CR		17.6	
8	2006		1,444,409.44	95.3		13.6	
0	2007		14,088.02CR	1.0CR		14.9	
9	2007		6,542.94	0.5			
8	2007		1,436,864.36	99.5		14.5	
0	2008		517,755.86CR	36.0CR		16.0	
8	2008		919,108.50	64.0		14.9	
0	2009		8,626.56CR	0.9CR		8.0	
8	2009	1972	47.23	100.0			
8	2009	1974	1,108.53	100.0			
8	2009	1976	403.13	99.9			
8	2009	1977	1,218.00	99.8			
8	2009	1978	1,466.17	99.7			
8	2009	1979	6,279.61	99.5			
8	2009	1980	404.24	98.8			
8	2009	1981	5,217.28	98.8			
8	2009	1983	42,035.84	98.2			
8	2009	1984	54,132.47	93.6			
8	2009	1985	43,718.71	87.7			
8	2009	1986	1,094.32	82.9			
8	2009	1987	8,737.25	82.7			
8	2009	1988	43,792.11	81.8			
8	2009	1989	38,593.21	77.0			
8	2009	1990	38,506.65	72.7			
8	2009	1991	51,857.52	68.5			
8	2009	1992	48,383.82	62.8			
8	2009	1993	57,457.41	57.5			
8	2009	1994	67,639.04	51.2			

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.12 METERS - PLASTIC CASE

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
8	2009	1995	100,113.50	43.8			
8	2009	1997	9,316.26	32.8			
8	2009	2001	282,416.70	31.7			
8	2009	2007	6,542.94	0.7			
8	2009		910,481.94	99.1		16.0	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.12 METERS - PLASTIC CASE

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
334.12	00	00	9	1994	1,387,747.35
334.12	00	00	0	1995-2009	967,237.39-
334.12	00	00	1	1995-2009	
334.12	00	00	2	1995-2009	
334.12	00	00	3	1995-2009	
334.12	00	00	4	1995-2009	
334.12	00	00	5	1995-2009	
334.12	00	00	7	1995-2009	
334.12	00	00	9	1995-2009	489,971.98
334.12	00	00	8	2009	910,481.94

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
0	967,237.39-		967,237.39-
9	1,712,490.94		1,712,490.94
TOTAL DATA	745,253.55		745,253.55
8	910,481.94		910,481.94
TOTAL DATA LESS CD 8	165,228.39-		165,228.39-

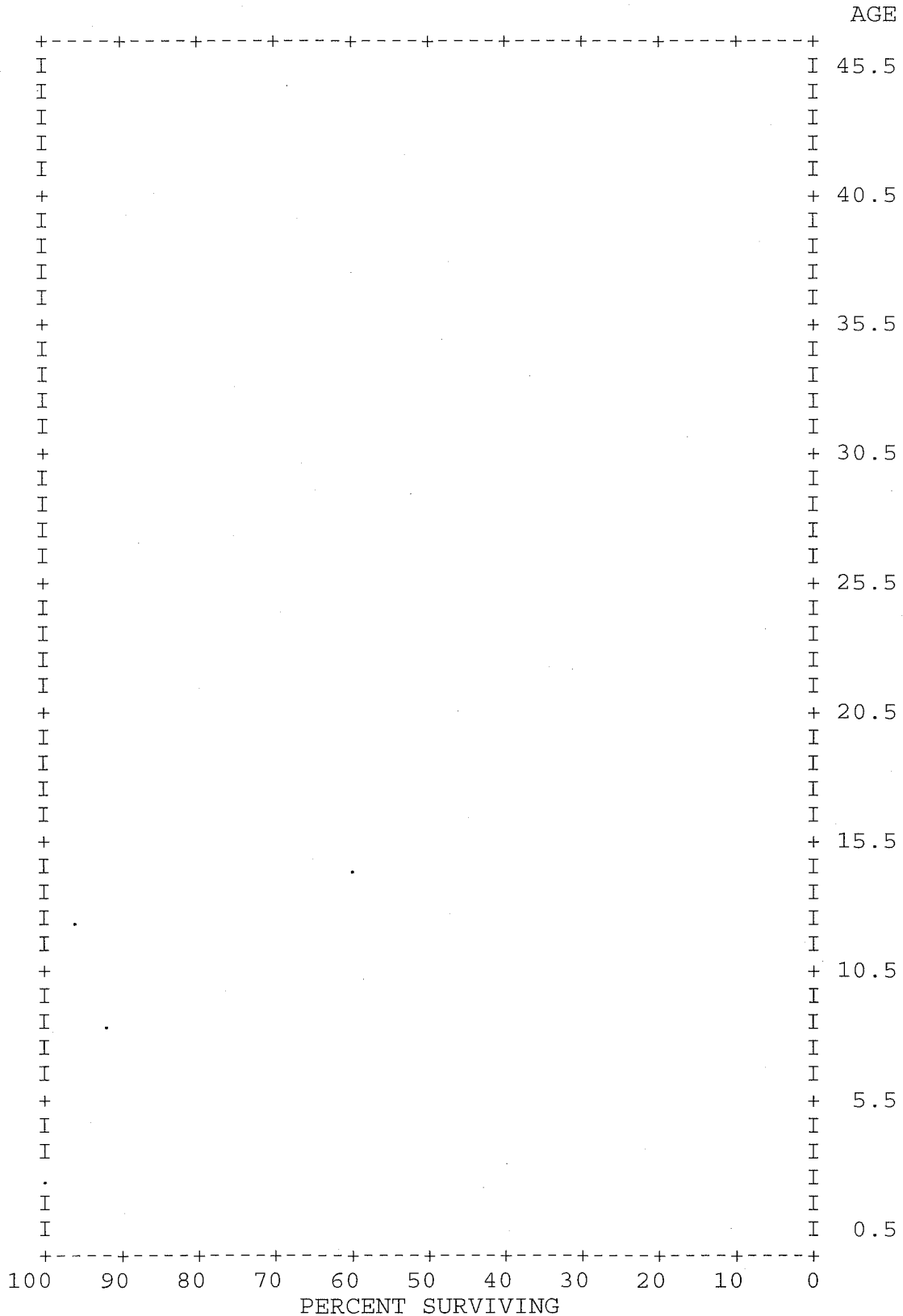
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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 334.12 METERS - PLASTIC CASE
MULTIPLE ORIGINAL GROUP LIFE TABLE

YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	
2007	2.5	100.00
2006	3.5	
2005	4.5	
2004	5.5	
2003	6.5	
2002	7.5	
2001	8.5	91.40
2000	9.5	
1999	10.5	
1998	11.5	
1997	12.5	95.19
1996	13.5	
1995	14.5	60.80

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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 334.12 METERS - PLASTIC CASE
MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.13 METERS - OTHER

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	1994	1934	2,992.78	100.0		
9	1994	1935	855.34	99.2		
9	1994	1936	207.33	98.9		
9	1994	1937	985.46	98.9		
9	1994	1939	69.91	98.6		
9	1994	1940	126.80	98.6		
9	1994	1941	411.17	98.5		
9	1994	1942	329.64	98.4		
9	1994	1944	152.16	98.3		
9	1994	1946	242.62	98.3		
9	1994	1949	21.51	98.2		
9	1994	1950	63.27	98.2		
9	1994	1951	798.86	98.2		
9	1994	1952	56.86	97.9		
9	1994	1953	888.22	97.9		
9	1994	1954	753.72	97.7		
9	1994	1955	94.22	97.5		
9	1994	1956	1,964.77	97.4		
9	1994	1957	2,487.00	96.9		
9	1994	1958	278.24	96.2		
9	1994	1959	1,136.64	96.1		
9	1994	1960	1,610.91	95.8		
9	1994	1961	989.54	95.3		
9	1994	1962	536.31	95.0		
9	1994	1963	1,753.13	94.9		
9	1994	1964	14,230.81	94.4		
9	1994	1965	7,435.06	90.4		
9	1994	1966	13,497.47	88.3		
9	1994	1967	4,477.02	84.4		
9	1994	1969	3,651.22	83.2		
9	1994	1970	356.13	82.1		
9	1994	1971	3,629.53	82.0		
9	1994	1974	4,643.03	81.0		
9	1994	1975	162.15	79.7		
9	1994	1977	1,030.49	79.7		
9	1994	1978	4,479.62	79.4		
9	1994	1979	1,837.25	78.1		
9	1994	1980	5,799.68	77.6		
9	1994	1981	6,164.00	75.9		
9	1994	1982	35,830.45	74.2		
9	1994	1983	3,150.01	64.0		
9	1994	1984	11,091.30	63.2		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.13 METERS - OTHER

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1985	14,308.00	60.0			
9	1994	1986	16,054.99	56.0			
9	1994	1987	24,287.82	51.4			
9	1994	1988	17,608.43	44.5			
9	1994	1989	27,567.17	39.6			
9	1994	1990	14,954.01	31.8			
9	1994	1991	5,474.25	27.5			
9	1994	1992	31,432.33	26.0			
9	1994	1993	25,970.87	17.1			
9	1994	1994	34,398.70	9.7			
8	1994		353,328.20			11.7	
9	1995		36,524.99	10.3			
8	1995		389,853.19	110.3		11.6	
9	1996		234,938.75	60.3			
8	1996		624,791.94	160.3		8.0	
9	1997		256,003.80	41.0			
8	1997		880,795.74	141.0		6.6	
9	1998		328,314.16	37.3			
8	1998		1,209,109.90	137.3		5.6	
0	1999		33,632.44CR	2.8CR		13.1	
9	1999		329,340.43	27.2			
8	1999		1,504,817.89	124.5		5.1	
0	2000		33,099.41CR	2.2CR		13.0	
9	2000		458,022.69	30.4			
8	2000		1,929,741.17	128.2		4.7	
0	2001		31,358.08CR	1.6CR		10.3	
9	2001		985,590.84	51.1			
8	2001		2,883,973.93	149.4		3.9	
0	2002		39,219.53CR	1.4CR		10.0	
9	2002		832,942.18	28.9			
8	2002		3,677,696.58	127.5		3.8	
0	2003		225,735.78CR	6.1CR		6.8	
9	2003		1,016,025.83	27.6			

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.13 METERS - OTHER

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
8	2003		4,467,986.63	121.5	3.7	
0	2004		56,147.14CR	1.3CR	9.1	
9	2004		1,180,860.80	26.4		
8	2004		5,592,700.29	125.2	3.8	
0	2005		47,174.58CR	0.8CR	8.2	
9	2005		451,622.80	8.1		
8	2005		5,997,148.51	107.2	4.4	
0	2006		92,883.17CR	1.5CR	18.6	
9	2006		1,754,095.83	29.2		
8	2006		7,658,361.17	127.7	4.1	
0	2007		71,191.55CR	0.9CR	11.6	
9	2007		62,355.61	0.8		
8	2007		7,649,525.23	99.9	5.0	
0	2008		79,826.98CR	1.0CR	12.5	
9	2008		26,645.66	0.3		
8	2008		7,596,343.91	99.3	5.9	
9	2009		193,889.84	2.6		
8	2009	1934	1,096.08	100.0		
8	2009	1935	317.50	100.0		
8	2009	1936	184.20	100.0		
8	2009	1937	954.77	100.0		
8	2009	1939	69.91	100.0		
8	2009	1940	126.80	100.0		
8	2009	1941	411.17	100.0		
8	2009	1944	126.81	100.0		
8	2009	1946	166.54	100.0		
8	2009	1949	21.51	100.0		
8	2009	1950	63.27	100.0		
8	2009	1951	768.50	100.0		
8	2009	1952	56.86	99.9		
8	2009	1953	888.22	99.9		
8	2009	1954	628.72	99.9		
8	2009	1956	1,671.24	99.9		
8	2009	1957	566.29	99.9		
8	2009	1958	94.99	99.9		
8	2009	1959	828.81	99.9		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.13 METERS - OTHER

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG BAL	PCT BAL	AVG AGE	UNAGED AMOUNT
8	2009	1960	1,132.35	99.9			
8	2009	1961	782.01	99.9			
8	2009	1962	333.51	99.9			
8	2009	1963	1,615.14	99.9			
8	2009	1964	1,232.54	99.8			
8	2009	1965	3,869.15	99.8			
8	2009	1966	4,154.23	99.8			
8	2009	1967	3,381.70	99.7			
8	2009	1969	1,452.26	99.7			
8	2009	1971	1,120.46	99.7			
8	2009	1974	4,132.36	99.6			
8	2009	1977	594.85	99.6			
8	2009	1978	2,329.73	99.6			
8	2009	1980	1,774.76	99.5			
8	2009	1981	2,808.79	99.5			
8	2009	1982	7,628.38	99.5			
8	2009	1983	376.27	99.4			
8	2009	1984	5,938.07	99.4			
8	2009	1985	10,870.72	99.3			
8	2009	1986	8,085.38	99.2			
8	2009	1987	157.20	99.1			
8	2009	1988	2,180.02	99.1			
8	2009	1989	6,433.87	99.0			
8	2009	1990	3,578.24	99.0			
8	2009	1992	11,596.71	98.9			
8	2009	1993	9,288.99	98.8			
8	2009	1994	10,008.78	98.6			
8	2009	1995	9,026.06	98.5			
8	2009	1996	186,288.21	98.4			
8	2009	1997	194,714.60	96.0			
8	2009	1998	227,926.45	93.5			
8	2009	1999	207,430.64	90.6			
8	2009	2000	367,107.35	87.9			
8	2009	2001	963,762.06	83.2			
8	2009	2002	832,583.35	70.8			
8	2009	2003	1,016,025.83	60.1			
8	2009	2004	1,180,860.80	47.1			
8	2009	2005	451,622.80	31.9			
8	2009	2006	1,754,095.83	26.1			
8	2009	2007	62,355.61	3.6			
8	2009	2008	26,645.66	2.8			
8	2009	2009	193,889.84	2.5			

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.13 METERS - OTHER

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
8	2009		7,790,233.75	102.6		6.8	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.13 METERS - OTHER

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
334.13	00	00	9	1994	353,328.20
334.13	00	00	0	1995-2009	710,268.66-
334.13	00	00	1	1995-2009	
334.13	00	00	2	1995-2009	
334.13	00	00	3	1995-2009	
334.13	00	00	4	1995-2009	
334.13	00	00	5	1995-2009	
334.13	00	00	7	1995-2009	
334.13	00	00	9	1995-2009	8,147,174.21
334.13	00	00	8	2009	7,790,233.75

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
0	710,268.66-		710,268.66-
9	1,122,159.64		1,122,159.64
TOTAL DATA	411,890.98		411,890.98
8	7,790,233.75		7,790,233.75
TOTAL DATA LESS CD 8	7,378,342.77-		7,378,342.77-

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KENTUCKY AMERICAN WATER COMPANY

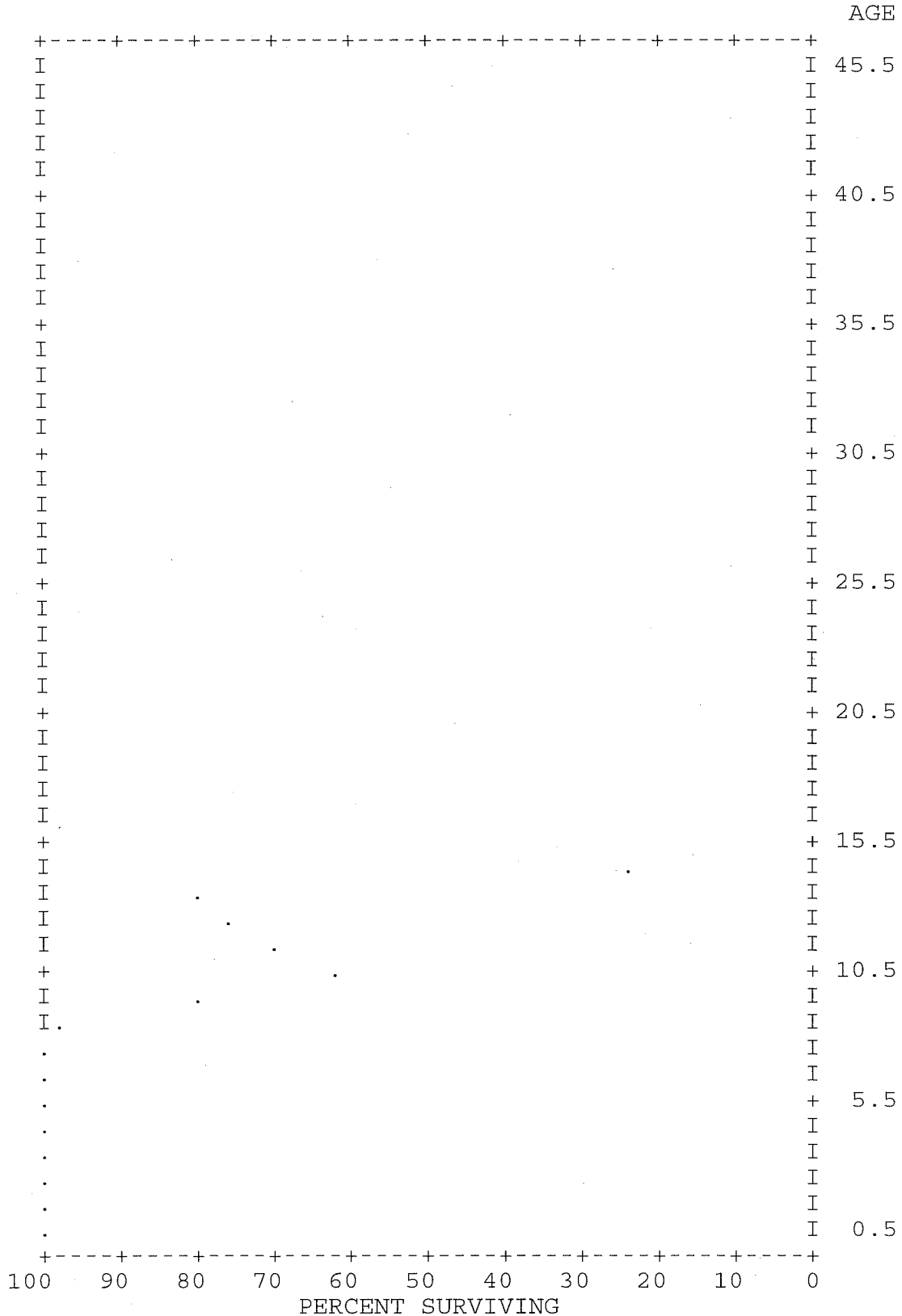
ACCOUNT 334.13 METERS - OTHER

MULTIPLE ORIGINAL GROUP LIFE TABLE

YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	100.00
2006	3.5	100.00
2005	4.5	100.00
2004	5.5	100.00
2003	6.5	100.00
2002	7.5	99.96
2001	8.5	97.78
2000	9.5	80.16
1999	10.5	62.98
1998	11.5	69.42
1997	12.5	76.06
1996	13.5	79.29
1995	14.5	24.70

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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 334.13 METERS - OTHER
MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.20 METER INSTALLATIONS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG BAL	PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1934	34,553.32	100.0			
9	1994	1935	2,873.95	99.5			
9	1994	1936	1,412.85	99.5			
9	1994	1937	208.22	99.5			
9	1994	1938	4,665.70	99.5			
9	1994	1939	2,165.78	99.4			
9	1994	1940	1,959.97	99.4			
9	1994	1941	3,541.72	99.4			
9	1994	1942	1,105.55	99.3			
9	1994	1943	244.02	99.3			
9	1994	1944	314.95	99.3			
9	1994	1945	280.47	99.3			
9	1994	1946	448.62	99.3			
9	1994	1947	6,949.41	99.3			
9	1994	1948	21,296.69	99.2			
9	1994	1949	20,728.57	98.9			
9	1994	1950	2,291.95	98.6			
9	1994	1951	9,313.92	98.6			
9	1994	1952	18,314.11	98.5			
9	1994	1953	19,909.07	98.2			
9	1994	1954	20,795.11	98.0			
9	1994	1955	24,789.48	97.7			
9	1994	1956	23,756.93	97.4			
9	1994	1957	33,863.89	97.1			
9	1994	1958	24,176.71	96.6			
9	1994	1959	16,333.67	96.3			
9	1994	1960	36,475.08	96.1			
9	1994	1961	34,476.22	95.6			
9	1994	1962	31,284.08	95.1			
9	1994	1963	51,830.95	94.7			
9	1994	1964	69,134.34	94.0			
9	1994	1965	74,060.62	93.1			
9	1994	1966	72,368.17	92.1			
9	1994	1967	67,708.68	91.2			
9	1994	1968	58,380.72	90.3			
9	1994	1969	47,411.43	89.5			
9	1994	1970	50,280.37	88.9			
9	1994	1971	57,558.88	88.2			
9	1994	1972	98,071.90	87.4			
9	1994	1973	78,082.99	86.1			
9	1994	1974	151,623.33	85.1			
9	1994	1975	91,963.31	83.1			

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.20 METER INSTALLATIONS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1976	110,754.82	81.9		
9	1994	1977	163,488.16	80.4		
9	1994	1978	211,497.29	78.2		
9	1994	1979	211,390.81	75.4		
9	1994	1980	222,357.97	72.6		
9	1994	1981	180,096.33	69.7		
9	1994	1982	202,713.28	67.3		
9	1994	1983	186,891.64	64.6		
9	1994	1984	276,885.19	62.1		
9	1994	1985	389,543.12	58.5		
9	1994	1986	367,744.70	53.3		
9	1994	1987	462,478.25	48.4		
9	1994	1988	392,298.32	42.3		
9	1994	1989	515,678.67	37.1		
9	1994	1990	373,093.71	30.2		
9	1994	1991	423,446.25	25.3		
9	1994	1992	531,478.62	19.7		
9	1994	1993	513,721.02	12.6		
9	1994	1994	438,601.45	5.8		
8	1994		7,541,165.30		11.5	
9	1995		430,873.11	5.7		
8	1995		7,972,038.41	105.7	11.8	
9	1996		500,489.76	6.3		
8	1996		8,472,528.17	106.3	12.1	
9	1997		722,473.74	8.5		
8	1997		9,195,001.91	108.5	12.1	
9	1998		563,403.45	6.1		
8	1998		9,758,405.36	106.1	12.4	
0	1999		20,847.87CR	0.2CR	13.5	
9	1999		778,645.09	8.0		
8	1999		10,516,202.58	107.8	12.4	
0	2000		31,911.94CR	0.3CR	17.8	
9	2000		551,291.60	5.2		
8	2000		11,035,582.24	104.9	12.8	
0	2001		18,428.60CR	0.2CR	13.6	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.20 METER INSTALLATIONS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF	PCT OR BEG BAL	AVG AGE	UNAGED AMOUNT
9	2001		243,153.56	2.2			
8	2001		11,260,307.20	102.0		13.5	
0	2002		26,955.62CR	0.2CR		19.3	
9	2002		541,068.58	4.8			
8	2002		11,774,420.16	104.6		13.8	
0	2003		193,755.17CR	1.6CR		9.2	
9	2003		781,916.62	6.6			
8	2003		12,362,581.61	105.0		14.0	
0	2004		470.75CR	0.0		4.0	
9	2004		691,031.06	5.6			
8	2004		13,053,141.92	105.6		14.2	
9	2005		818,293.89	6.3			
8	2005		13,871,435.81	106.3		14.4	
9	2006		1,615,663.52	11.6			
8	2006		15,487,099.33	111.6		13.8	
0	2007		411,173.21CR	2.7CR		2.9	
9	2007		172,032.61	1.1			
8	2007		15,247,958.73	98.5		15.0	
0	2008		12,760.88CR	0.1CR		29.0	
9	2008		130,814.41	0.9			
8	2008		15,366,012.26	100.8		15.8	
0	2009		11,123.42CR	0.1CR		27.5	
9	2009		1,205,452.81	7.8			
8	2009	1934	30,566.78	100.0			
8	2009	1935	2,738.58	99.8			
8	2009	1936	775.64	99.8			
8	2009	1938	2,825.46	99.8			
8	2009	1939	2,017.17	99.8			
8	2009	1940	1,614.22	99.8			
8	2009	1941	3,434.95	99.8			
8	2009	1942	1,064.55	99.7			
8	2009	1943	39.59	99.7			
8	2009	1945	280.47	99.7			
8	2009	1946	448.62	99.7			

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.20 METER INSTALLATIONS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
8	2009	1947	6,623.74	99.7		
8	2009	1948	21,009.66	99.7		
8	2009	1949	20,132.24	99.6		
8	2009	1950	2,277.52	99.4		
8	2009	1951	8,985.34	99.4		
8	2009	1952	17,950.65	99.4		
8	2009	1953	19,638.24	99.3		
8	2009	1954	20,592.16	99.1		
8	2009	1955	24,329.02	99.0		
8	2009	1956	22,829.18	98.9		
8	2009	1957	33,189.72	98.7		
8	2009	1958	23,694.07	98.5		
8	2009	1959	16,240.22	98.4		
8	2009	1960	36,024.13	98.3		
8	2009	1961	33,938.17	98.1		
8	2009	1962	31,149.88	97.9		
8	2009	1963	51,370.76	97.7		
8	2009	1964	68,245.24	97.4		
8	2009	1965	73,731.57	97.0		
8	2009	1966	71,241.50	96.5		
8	2009	1967	65,501.82	96.1		
8	2009	1968	57,662.65	95.7		
8	2009	1969	45,769.46	95.3		
8	2009	1970	50,185.37	95.1		
8	2009	1971	56,695.26	94.8		
8	2009	1972	96,187.68	94.4		
8	2009	1973	74,319.24	93.8		
8	2009	1974	149,361.38	93.4		
8	2009	1975	88,402.52	92.5		
8	2009	1976	106,264.23	92.0		
8	2009	1977	152,810.13	91.3		
8	2009	1978	201,335.06	90.4		
8	2009	1979	208,758.91	89.2		
8	2009	1980	213,139.42	87.9		
8	2009	1981	169,998.49	86.6		
8	2009	1982	200,777.09	85.6		
8	2009	1983	183,597.83	84.4		
8	2009	1984	272,996.53	83.3		
8	2009	1985	386,914.19	81.6		
8	2009	1986	366,628.21	79.3		
8	2009	1987	454,790.35	77.1		
8	2009	1988	386,524.89	74.3		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.20 METER INSTALLATIONS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG PCT BAL	AVG AGE	UNAGED AMOUNT
8	2009	1989	512,183.54	72.0		
8	2009	1990	353,665.90	68.9		
8	2009	1991	408,485.45	66.8		
8	2009	1992	519,151.59	64.3		
8	2009	1993	490,162.24	61.2		
8	2009	1994	429,065.08	58.2		
8	2009	1995	383,277.95	55.6		
8	2009	1996	491,246.97	53.3		
8	2009	1997	698,596.55	50.3		
8	2009	1998	527,028.10	46.1		
8	2009	1999	756,093.39	42.9		
8	2009	2000	541,983.78	38.4		
8	2009	2001	243,153.56	35.1		
8	2009	2002	541,068.58	33.6		
8	2009	2003	781,916.62	30.4		
8	2009	2004	691,031.06	25.6		
8	2009	2005	818,293.89	21.5		
8	2009	2006	1,228,246.81	16.5		
8	2009	2007	171,803.62	9.1		
8	2009	2008	130,814.41	8.1		
8	2009	2009	1,205,452.81	7.3		
8	2009		16,560,341.65	107.8	15.6	

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KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 334.20 METER INSTALLATIONS

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
334.20	00	00	9	1994	7,541,165.30
334.20	00	00	0	1995-2009	727,427.46-
334.20	00	00	1	1995-2009	
334.20	00	00	2	1995-2009	
334.20	00	00	3	1995-2009	
334.20	00	00	4	1995-2009	
334.20	00	00	5	1995-2009	
334.20	00	00	7	1995-2009	
334.20	00	00	9	1995-2009	9,746,603.81
334.20	00	00	8	2009	16,560,341.65

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
0	727,427.46-		727,427.46-
9	9,336,052.48		9,336,052.48
TOTAL DATA	8,608,625.02		8,608,625.02
8	16,560,341.65		16,560,341.65
TOTAL DATA LESS CD 8	7,951,716.63-		7,951,716.63-

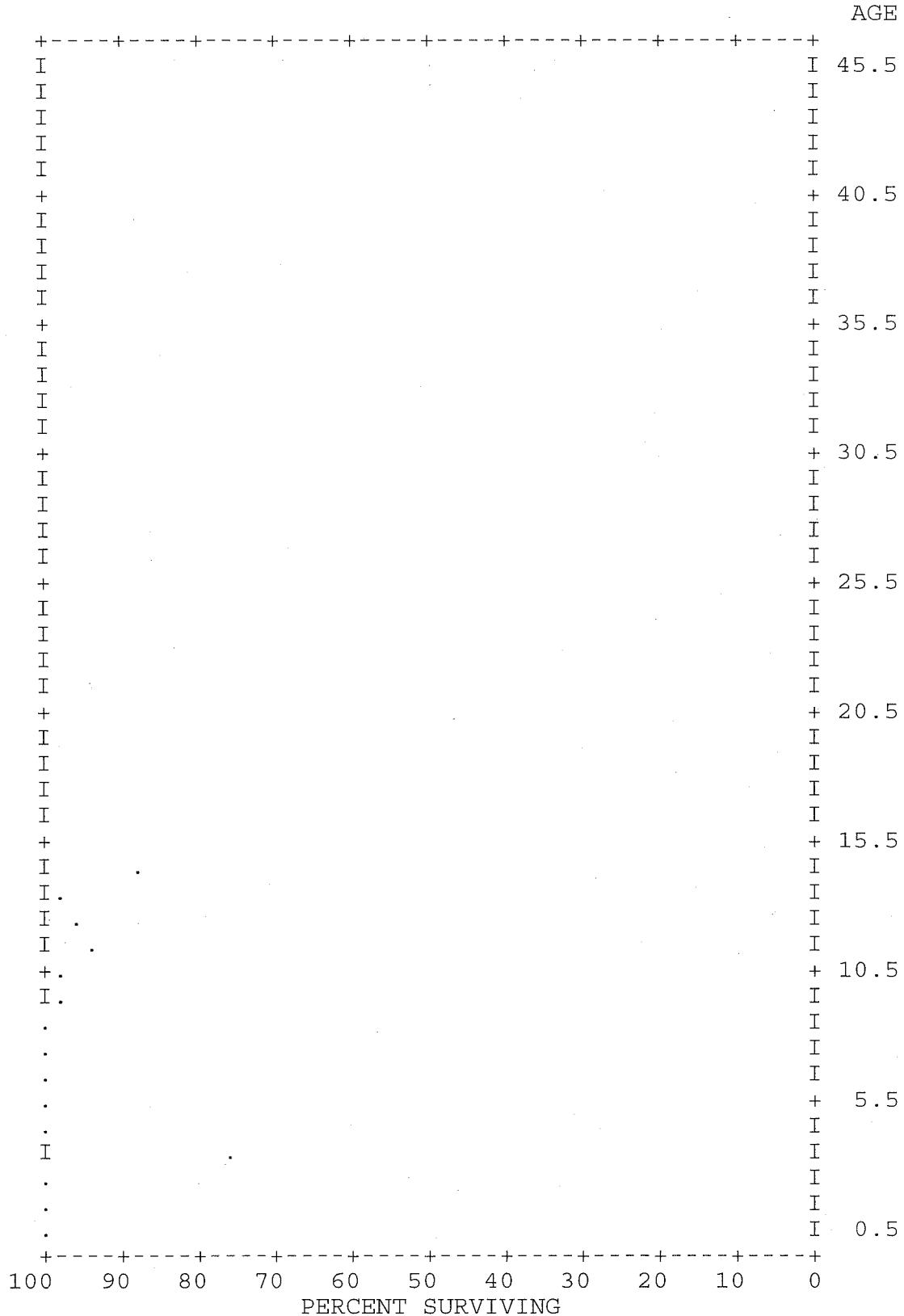
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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 334.20 METER INSTALLATIONS
MULTIPLE ORIGINAL GROUP LIFE TABLE

YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	99.87
2006	3.5	76.02
2005	4.5	100.00
2004	5.5	100.00
2003	6.5	100.00
2002	7.5	100.00
2001	8.5	100.00
2000	9.5	98.30
1999	10.5	97.11
1998	11.5	93.53
1997	12.5	96.69
1996	13.5	98.16
1995	14.5	88.96

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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 334.20 METER INSTALLATIONS
MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.30 METER VAULTS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
8	2006					
8	2007					
9	2008		38,974.21			
8	2008		38,974.21		0.5	
9	2009		103,307.07	265.1		
8	2009	2008	38,974.21	100.0		
8	2009	2009	103,307.07	72.6		
8	2009		142,281.28	365.1	0.8	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.30 METER VAULTS

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
334.30	00	00	9	2006	
334.30	00	00	0	2007-2009	
334.30	00	00	1	2007-2009	
334.30	00	00	2	2007-2009	
334.30	00	00	3	2007-2009	
334.30	00	00	4	2007-2009	
334.30	00	00	5	2007-2009	
334.30	00	00	7	2007-2009	
334.30	00	00	9	2007-2009	142,281.28
334.30	00	00	8	2009	142,281.28

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	TOTAL
9	142,281.28		142,281.28
TOTAL DATA	142,281.28		142,281.28
8	142,281.28		142,281.28

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.30 METER VAULTS

MULTIPLE ORIGINAL GROUP LIFE TABLE

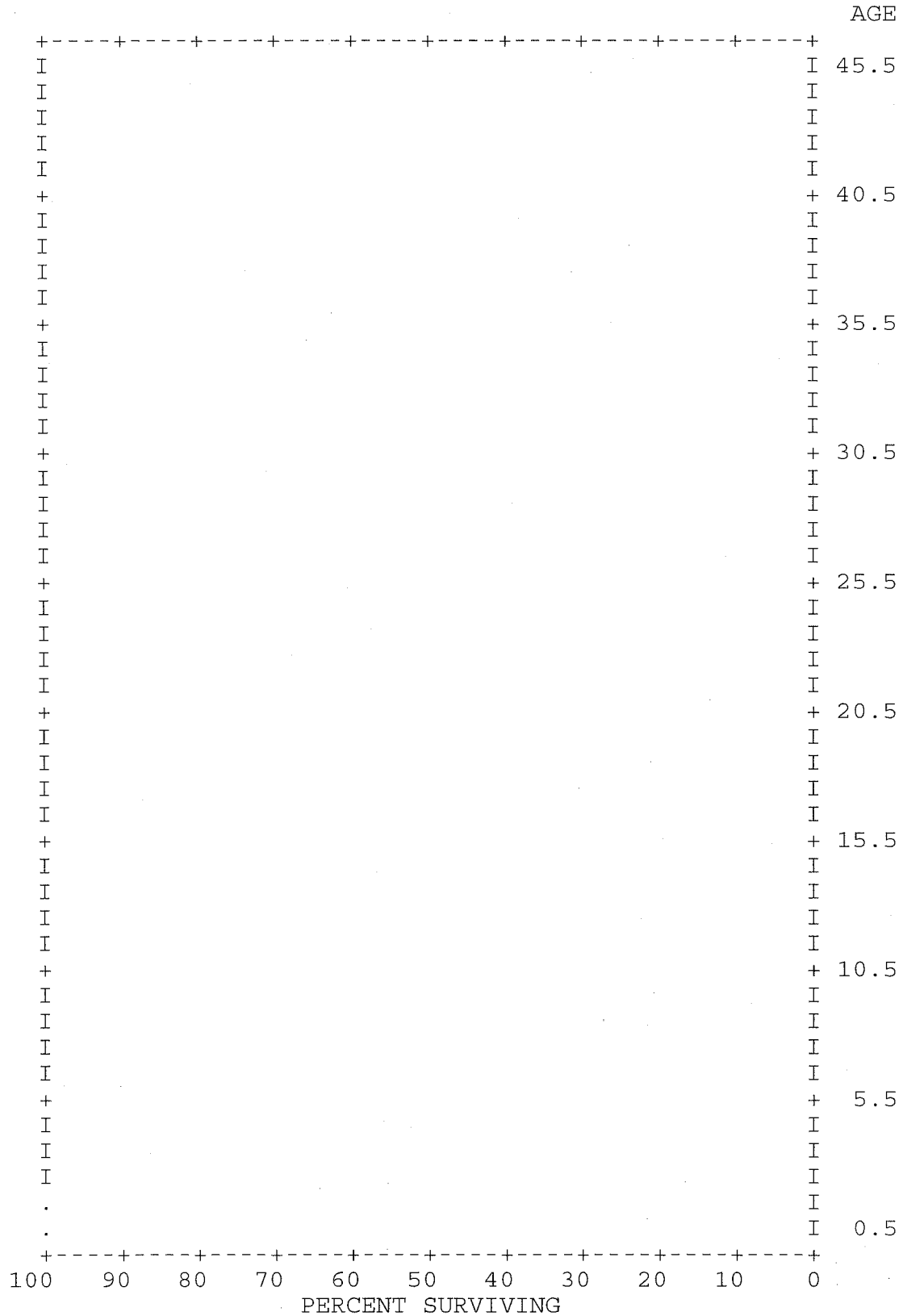
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.30 METER VAULTS

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	1994	1934	9,173.30	100.0		
9	1994	1935	234.32	99.8		
9	1994	1936	124.03	99.8		
9	1994	1937	239.33	99.8		
9	1994	1938	117.38	99.8		
9	1994	1939	683.31	99.8		
9	1994	1940	354.86	99.8		
9	1994	1941	740.84	99.8		
9	1994	1942	147.02	99.8		
9	1994	1945	15.82	99.8		
9	1994	1946	1,129.71	99.8		
9	1994	1947	478.45	99.7		
9	1994	1948	2,336.18	99.7		
9	1994	1949	1,970.51	99.7		
9	1994	1950	2,032.11	99.6		
9	1994	1951	1,740.54	99.6		
9	1994	1952	4,521.48	99.6		
9	1994	1953	9,633.30	99.5		
9	1994	1954	5,566.83	99.3		
9	1994	1955	21,479.51	99.2		
9	1994	1956	16,358.02	98.7		
9	1994	1957	20,915.08	98.4		
9	1994	1958	17,686.10	98.0		
9	1994	1959	38,122.23	97.6		
9	1994	1960	24,213.05	96.8		
9	1994	1961	30,555.26	96.3		
9	1994	1962	46,922.75	95.7		
9	1994	1963	28,501.37	94.7		
9	1994	1964	44,376.86	94.2		
9	1994	1965	58,148.01	93.2		
9	1994	1966	108,722.93	92.1		
9	1994	1967	64,078.85	89.8		
9	1994	1968	69,894.46	88.5		
9	1994	1969	63,399.43	87.1		
9	1994	1970	68,719.32	85.8		
9	1994	1971	61,770.84	84.4		
9	1994	1972	79,390.17	83.1		
9	1994	1973	151,251.24	81.5		
9	1994	1974	369,735.38	78.4		
9	1994	1975	103,623.68	70.9		
9	1994	1976	74,030.80	68.7		
9	1994	1977	128,033.76	67.2		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1978	143,182.77	64.6			
9	1994	1979	154,301.04	61.7			
9	1994	1980	135,192.49	58.5			
9	1994	1981	74,200.27	55.8			
9	1994	1982	80,657.14	54.2			
9	1994	1983	60,477.54	52.6			
9	1994	1984	163,812.95	51.4			
9	1994	1985	166,177.91	48.0			
9	1994	1986	116,122.14	44.6			
9	1994	1987	222,195.34	42.2			
9	1994	1988	231,857.93	37.7			
9	1994	1989	224,104.86	33.0			
9	1994	1990	343,796.67	28.4			
9	1994	1991	202,691.18	21.3			
9	1994	1992	334,593.72	17.2			
9	1994	1993	229,339.97	10.4			
9	1994	1994	277,383.23	5.7			
8	1994		4,891,255.57			13.3	
9	1995		216,385.83	4.4			
8	1995		5,107,641.40	104.4		13.7	
9	1996		321,307.91	6.3			
8	1996		5,428,949.31	106.3		13.9	
9	1997		266,111.65	4.9			
8	1997		5,695,060.96	104.9		14.2	
9	1998		272,950.70	4.8			
8	1998		5,968,011.66	104.8		14.5	
0	1999		6,436.73CR	0.1CR		21.7	
9	1999		377,379.35	6.3			
8	1999		6,338,954.28	106.2		14.6	
0	2000		8,302.65CR	0.1CR		22.2	
9	2000		268,795.72	4.2			
8	2000		6,599,447.35	104.1		15.0	
0	2001		11,528.97CR	0.2CR		18.8	
9	2001		403,917.34	6.1			
8	2001		6,991,835.72	105.9		15.1	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF	PCT OR BEG BAL	AVG AGE	UNAGED AMOUNT
0	2002		19,765.54CR	0.3CR		18.4	
9	2002		474,071.87	6.8			
8	2002		7,446,142.05	106.5		15.1	
0	2003		4,261.68CR	0.1CR		24.5	
9	2003		558,845.23	7.5			
8	2003		8,000,725.60	107.4		15.0	
0	2004		10,660.20CR	0.1CR		20.4	
9	2004		555,936.45	6.9			
8	2004		8,546,001.85	106.8		15.0	
0	2005		13,469.28CR	0.2CR		27.8	
9	2005		752,965.55	8.8			
8	2005		9,285,498.12	108.7		14.7	
0	2006		17,275.38CR	0.2CR		9.1	
9	2006		993,080.74	10.7			
8	2006		10,261,303.48	110.5		14.2	
0	2007		1,715.83CR	0.0		43.5	
9	2007		689,397.43	6.7			
8	2007		10,948,985.08	106.7		14.3	
0	2008		35,914.01CR	0.3CR		25.0	
9	2008		505,878.73	4.6			
8	2008		11,418,949.80	104.3		14.6	
0	2009		11,376.44CR	0.1CR		30.5	
9	2009		475,246.47	4.2			
8	2009	1934	7,001.92	100.0			
8	2009	1935	189.90	99.9			
8	2009	1936	26.06	99.9			
8	2009	1937	151.72	99.9			
8	2009	1938	117.38	99.9			
8	2009	1939	683.31	99.9			
8	2009	1940	354.86	99.9			
8	2009	1941	675.03	99.9			
8	2009	1942	147.02	99.9			
8	2009	1945	15.82	99.9			
8	2009	1946	946.38	99.9			
8	2009	1947	478.45	99.9			

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG PCT BAL	AVG AGE	UNAGED AMOUNT
8	2009	1948	1,935.58	99.9		
8	2009	1949	1,872.49	99.9		
8	2009	1950	2,032.11	99.9		
8	2009	1951	1,697.22	99.9		
8	2009	1952	4,301.90	99.8		
8	2009	1953	9,633.30	99.8		
8	2009	1954	4,963.31	99.7		
8	2009	1955	19,730.37	99.7		
8	2009	1956	15,939.21	99.5		
8	2009	1957	20,413.63	99.4		
8	2009	1958	17,327.50	99.2		
8	2009	1959	37,425.48	99.1		
8	2009	1960	23,861.09	98.8		
8	2009	1961	28,795.28	98.6		
8	2009	1962	44,672.89	98.3		
8	2009	1963	27,876.45	97.9		
8	2009	1964	43,343.08	97.7		
8	2009	1965	57,506.94	97.3		
8	2009	1966	106,648.92	96.9		
8	2009	1967	62,318.25	96.0		
8	2009	1968	67,519.39	95.4		
8	2009	1969	59,019.25	94.9		
8	2009	1970	68,095.43	94.4		
8	2009	1971	56,582.29	93.8		
8	2009	1972	77,836.25	93.3		
8	2009	1973	139,353.54	92.7		
8	2009	1974	366,503.61	91.5		
8	2009	1975	100,785.47	88.4		
8	2009	1976	71,870.25	87.6		
8	2009	1977	126,550.47	87.0		
8	2009	1978	138,945.41	85.9		
8	2009	1979	149,322.58	84.7		
8	2009	1980	129,018.54	83.5		
8	2009	1981	72,840.50	82.4		
8	2009	1982	77,534.51	81.8		
8	2009	1983	60,248.76	81.1		
8	2009	1984	160,419.29	80.6		
8	2009	1985	164,279.59	79.3		
8	2009	1986	111,297.79	77.9		
8	2009	1987	221,996.95	76.9		
8	2009	1988	230,979.31	75.1		
8	2009	1989	222,956.15	73.1		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
8	2009	1990	342,995.68	71.2		
8	2009	1991	202,622.54	68.4		
8	2009	1992	330,976.58	66.7		
8	2009	1993	228,011.77	63.9		
8	2009	1994	275,820.75	61.9		
8	2009	1995	216,035.95	59.6		
8	2009	1996	319,371.52	57.8		
8	2009	1997	263,368.18	55.1		
8	2009	1998	270,789.51	52.9		
8	2009	1999	366,272.06	50.6		
8	2009	2000	255,768.76	47.5		
8	2009	2001	392,469.84	45.4		
8	2009	2002	474,071.87	42.1		
8	2009	2003	558,845.23	38.1		
8	2009	2004	555,936.45	33.4		
8	2009	2005	751,818.46	28.7		
8	2009	2006	990,260.69	22.4		
8	2009	2007	689,397.43	14.1		
8	2009	2008	505,701.91	8.3		
8	2009	2009	475,246.47	4.0		
8	2009		11,882,819.83	104.1	15.0	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
335.00	00	00	9	1994	4,891,255.57
335.00	00	00	0	1995-2009	140,706.71-
335.00	00	00	1	1995-2009	
335.00	00	00	2	1995-2009	
335.00	00	00	3	1995-2009	
335.00	00	00	4	1995-2009	
335.00	00	00	5	1995-2009	
335.00	00	00	7	1995-2009	
335.00	00	00	9	1995-2009	7,132,270.97
335.00	00	00	8	2009	11,882,819.83

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
0	140,706.71-		140,706.71-
9	6,720,308.22		6,720,308.22
TOTAL DATA	6,579,601.51		6,579,601.51
8	11,882,819.83		11,882,819.83
TOTAL DATA LESS CD 8	5,303,218.32-		5,303,218.32-

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KENTUCKY AMERICAN WATER COMPANY

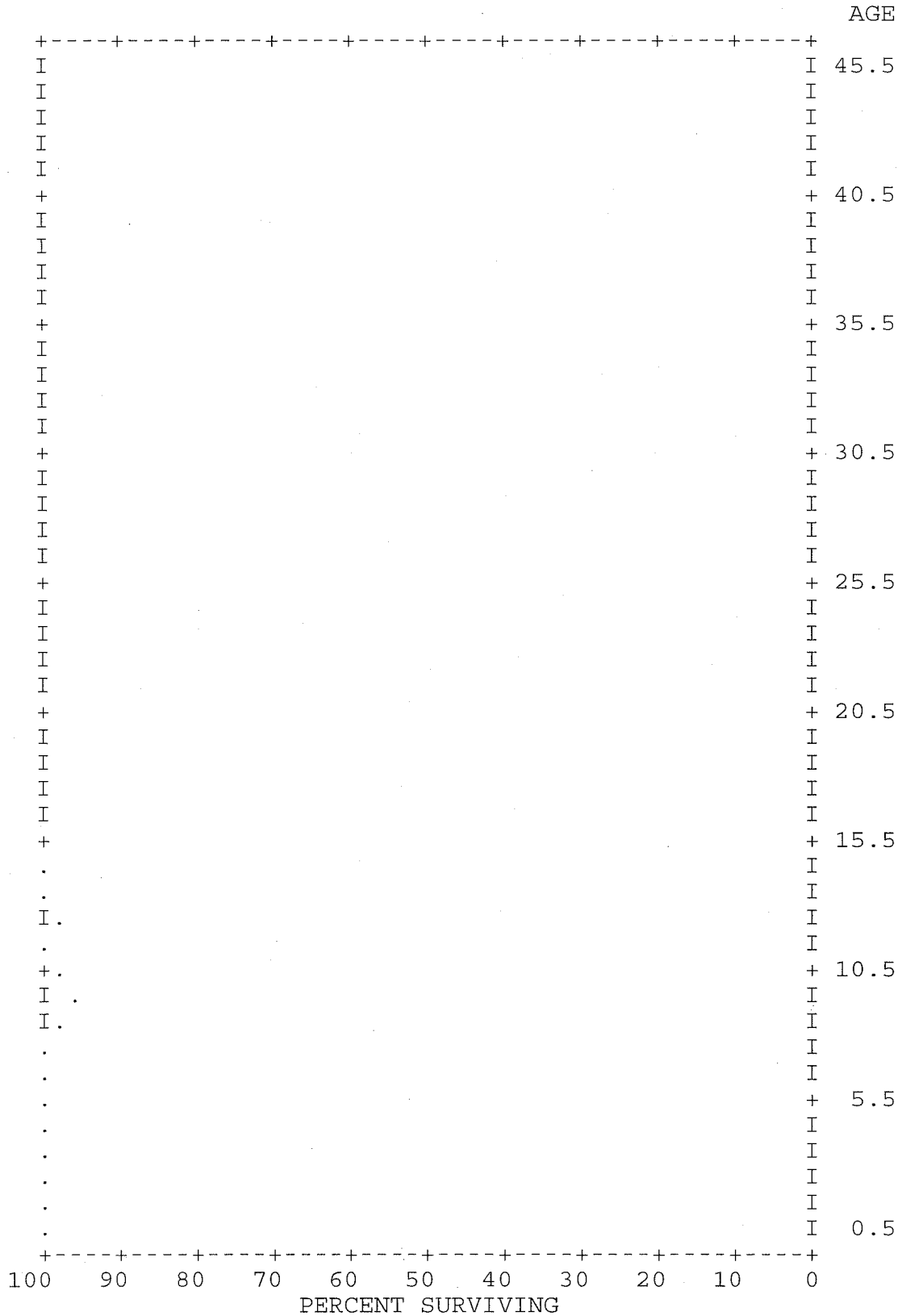
ACCOUNT 335.00 FIRE HYDRANTS

MULTIPLE ORIGINAL GROUP LIFE TABLE

YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	99.97
2007	2.5	100.00
2006	3.5	99.71
2005	4.5	99.85
2004	5.5	100.00
2003	6.5	100.00
2002	7.5	100.00
2001	8.5	97.17
2000	9.5	95.14
1999	10.5	97.04
1998	11.5	99.21
1997	12.5	98.97
1996	13.5	99.40
1995	14.5	99.84

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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 335.00 FIRE HYDRANTS
MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 339.10 OTHER P/E INTANGIBLE

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT OR BAL	AVG AGE	UNAGED AMOUNT
8	2001						
8	2002						
8	2003						
8	2004						
8	2005						
8	2006						
9	2007		8,374.81				
8	2007		8,374.81			0.5	
8	2008		8,374.81	100.0		1.5	
8	2009	2007	8,374.81	100.0			
8	2009		8,374.81	100.0		2.5	

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KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 339.10 OTHER P/E INTANGIBLE

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
339.10	00	00	9	2001	
339.10	00	00	0	2002-2009	
339.10	00	00	1	2002-2009	
339.10	00	00	2	2002-2009	
339.10	00	00	3	2002-2009	
339.10	00	00	4	2002-2009	
339.10	00	00	5	2002-2009	
339.10	00	00	7	2002-2009	
339.10	00	00	9	2002-2009	8,374.81
339.10	00	00	8	2009	8,374.81

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	TOTAL
9	4,536.81		4,536.81
TOTAL DATA	4,536.81		4,536.81
8	8,374.81		8,374.81
TOTAL DATA LESS CD 8	3,838.00-		3,838.00-

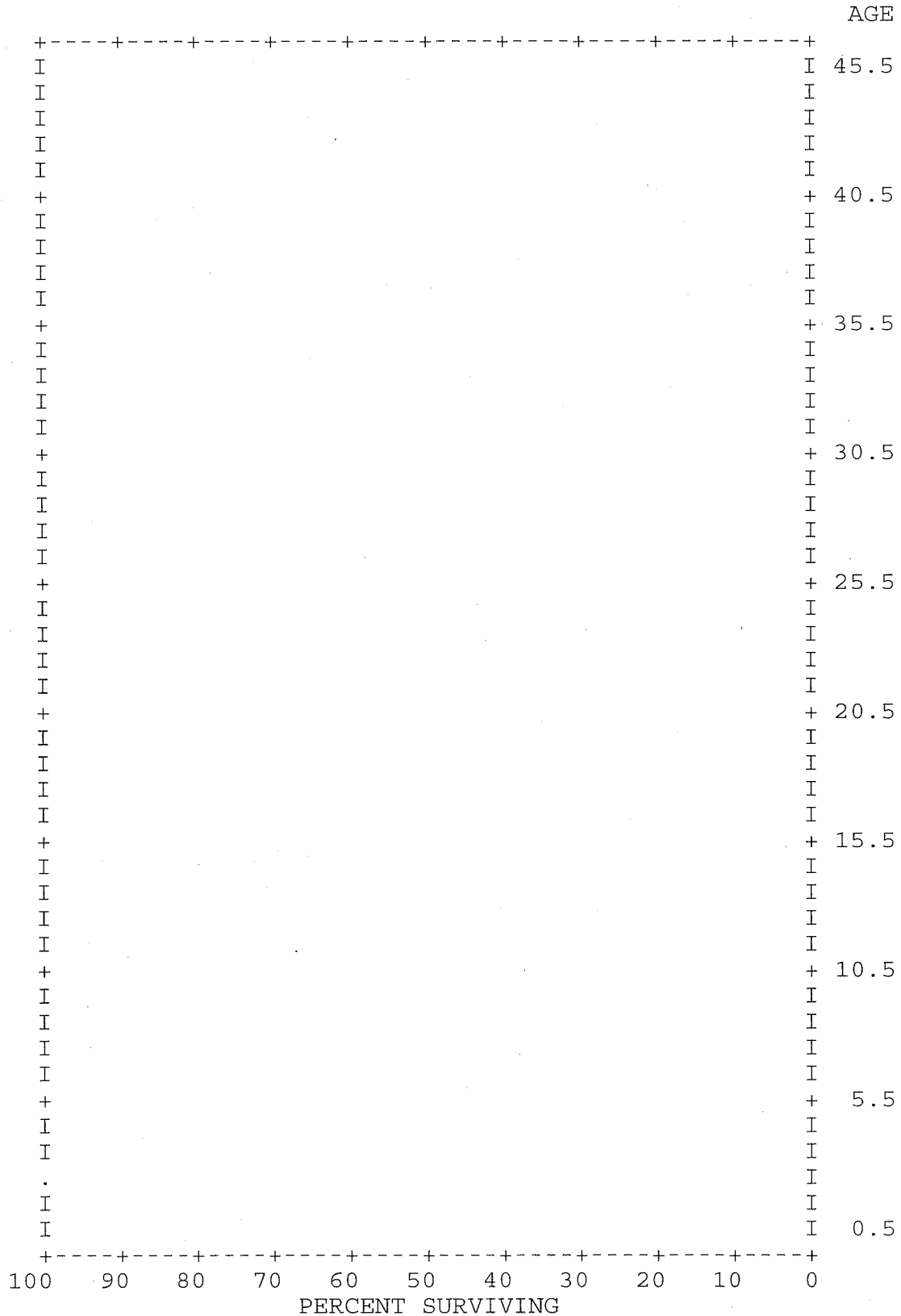
2/02/10

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 339.10 OTHER P/E INTANGIBLE
MULTIPLE ORIGINAL GROUP LIFE TABLE

YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	
2007	2.5	100.00
2006	3.5	
2005	4.5	
2004	5.5	
2003	6.5	
2002	7.5	

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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 339.10 OTHER P/E INTANGIBLE
MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNTN 339.60 OTHER P/E COMPANY PLANNING STUDY

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT OR BAL	AVG AGE	UNAGED AMOUNT
8	2006						
9	2007		63,554.70				
8	2007		63,554.70			0.5	
9	2008		31,736.46	49.9			
8	2008		95,291.16	149.9		1.2	
9	2009		140,244.29	147.2			
8	2009	2007	63,554.70	100.0			
8	2009	2008	31,736.46	73.0			
8	2009	2009	140,244.29	59.5			
8	2009		235,535.45	247.2		1.2	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUTN 339.60 OTHER P/E COMPANY PLANNING STUDY

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
339.60	00	00	9	2006	
339.60	00	00	0	2007-2009	
339.60	00	00	1	2007-2009	
339.60	00	00	2	2007-2009	
339.60	00	00	3	2007-2009	
339.60	00	00	4	2007-2009	
339.60	00	00	5	2007-2009	
339.60	00	00	7	2007-2009	
339.60	00	00	9	2007-2009	235,535.45
339.60	00	00	8	2009	235,535.45

INPUT CONTROL TOTALS THROUGH 2009
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	TOTAL
9	235,535.45		235,535.45
TOTAL DATA	235,535.45		235,535.45
8	235,535.45		235,535.45

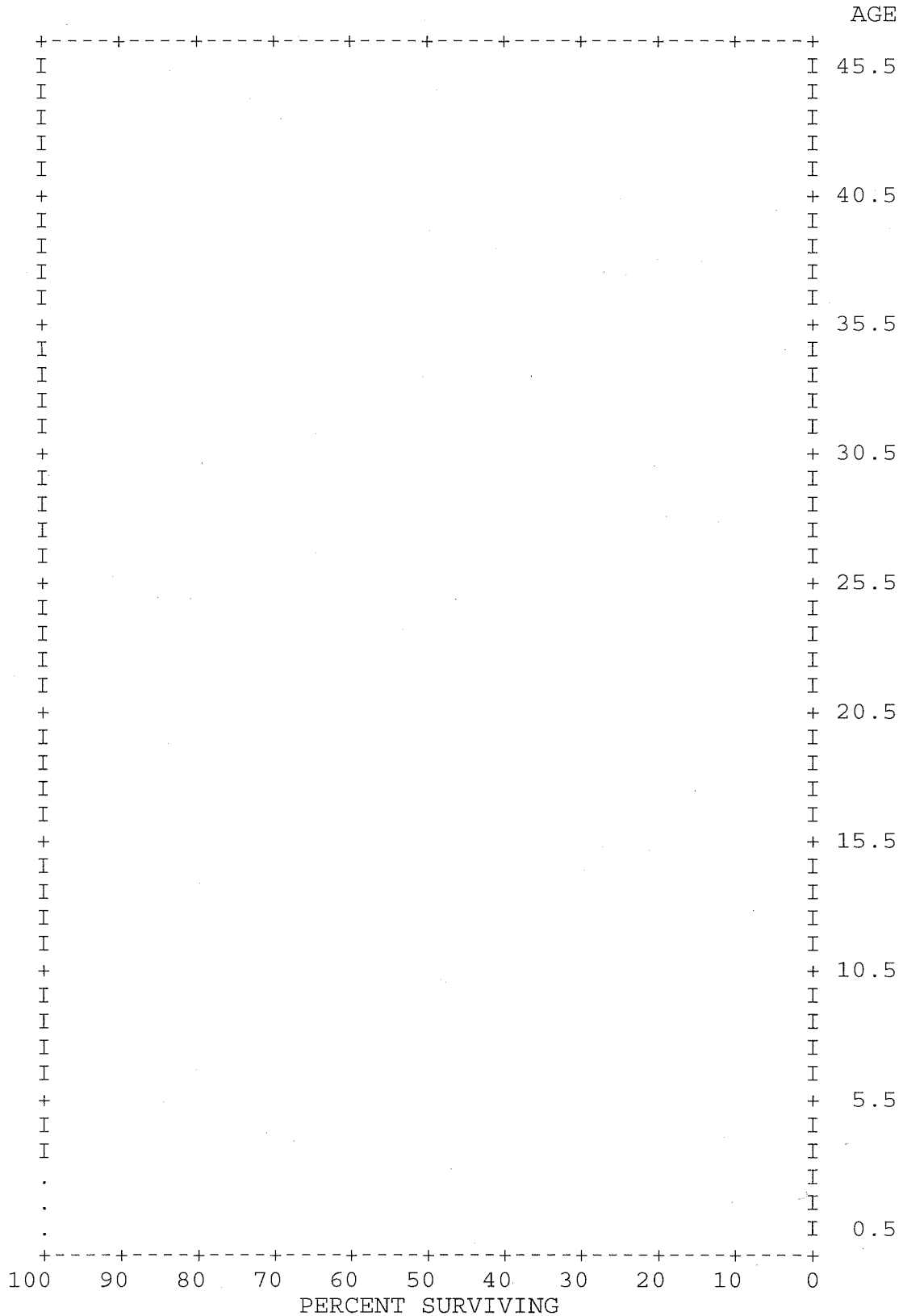
2/02/10

KENTUCKY AMERICAN WATER COMPANY
ACCOUNTN 339.60 OTHER P/E COMPANY PLANNING STUDY
MULTIPLE ORIGINAL GROUP LIFE TABLE

YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	100.00

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KENTUCKY AMERICAN WATER COMPANY
ACCOUTN 339.60 OTHER P/E COMPANY PLANNING STUDY
MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.10 OFF FURN & EQUIP - FURNITURE

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	1994	1937	54.45	100.0		
9	1994	1954	256.75	100.0		
9	1994	1956	175.50	99.9		
9	1994	1957	33.50	99.9		
9	1994	1958	693.70	99.9		
9	1994	1959	732.43	99.7		
9	1994	1960	142.71	99.5		
9	1994	1962	38.63	99.5		
9	1994	1963	57.75	99.5		
9	1994	1964	47.90	99.4		
9	1994	1966	218.90	99.4		
9	1994	1967	636.86	99.4		
9	1994	1969	756.13	99.2		
9	1994	1970	2,924.53	99.0		
9	1994	1971	645.27	98.3		
9	1994	1972	78.75	98.1		
9	1994	1973	1,228.99	98.1		
9	1994	1974	10,094.08	97.8		
9	1994	1976	2,560.83	95.2		
9	1994	1977	5,774.18	94.6		
9	1994	1978	2,691.32	93.1		
9	1994	1979	4,032.49	92.4		
9	1994	1980	719.12	91.4		
9	1994	1982	9,637.10	91.2		
9	1994	1984	8,493.83	88.7		
9	1994	1985	13,646.13	86.6		
9	1994	1986	4,799.13	83.1		
9	1994	1987	73,856.59	81.9		
9	1994	1988	38,777.51	63.0		
9	1994	1989	65,396.83	53.1		
9	1994	1990	62,674.02	36.5		
9	1994	1991	16,969.33	20.5		
9	1994	1992	15,664.85	16.2		
9	1994	1993	31,687.21	12.2		
9	1994	1994	16,095.12	4.1		
8	1994		392,292.42		6.9	
9	1995		19,715.35	5.0		
8	1995		412,007.77	105.0	7.5	
9	1996		19,493.40	4.7		
8	1996		431,501.17	104.7	8.2	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.10 OFF FURN & EQUIP - FURNITURE

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	1997		4,460.58	1.0		
8	1997		435,961.75	101.0	9.1	
9	1998		190,105.54	43.6		
8	1998		626,067.29	143.6	7.2	
9	1999		31,010.33	5.0		
8	1999		657,077.62	105.0	7.8	
0	2000		418.15CR	0.1CR	3.0	
9	2000		2,024.86	0.3		
8	2000		658,684.33	100.2	8.8	
0	2001		1,134.53CR	0.2CR	3.7	
9	2001		12,147.12	1.8		
8	2001		669,696.92	101.7	9.6	
9	2002		1,169.72	0.2		
8	2002		670,866.64	100.2	10.6	
9	2003		7,390.01	1.1		
8	2003		678,256.65	101.1	11.5	
9	2004		6,504.78	1.0		
8	2004		684,761.43	101.0	12.4	
9	2005		14,130.29	2.1		
8	2005		698,891.72	102.1	13.1	
9	2006		22,626.63	3.2		
8	2006		721,518.35	103.2	13.7	
0	2007		53,279.23CR	7.4CR	28.1	
9	2007		59,479.26	8.2		
8	2007		727,718.38	100.9	12.5	
9	2008		20,089.99	2.8		
8	2008		747,808.37	102.8	13.2	
0	2009		14,455.21CR	1.9CR	18.5	
8	2009	1985	13,328.13	100.0		
8	2009	1986	4,204.57	98.2		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.10 OFF FURN & EQUIP - FURNITURE

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG PCT BAL	AVG AGE	UNAGED AMOUNT
8	2009	1987	73,736.59	97.6		
8	2009	1988	38,777.51	87.6		
8	2009	1989	64,982.83	82.3		
8	2009	1990	62,045.01	73.4		
8	2009	1991	16,969.33	64.9		
8	2009	1992	15,664.85	62.6		
8	2009	1993	31,687.21	60.5		
8	2009	1994	16,095.12	56.2		
8	2009	1995	19,715.35	54.0		
8	2009	1996	16,689.34	51.3		
8	2009	1997	3,242.18	49.0		
8	2009	1998	188,662.31	48.6		
8	2009	1999	22,561.83	22.8		
8	2009	2000	1,453.20	19.8		
8	2009	2001	12,147.12	19.6		
8	2009	2002	1,169.72	17.9		
8	2009	2003	7,390.01	17.8		
8	2009	2004	6,504.78	16.7		
8	2009	2005	14,130.29	15.9		
8	2009	2006	22,626.63	13.9		
8	2009	2007	59,479.26	10.9		
8	2009	2008	20,089.99	2.7		
8	2009		733,353.16	98.1	14.1	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.10 OFF FURN & EQUIP - FURNITURE

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
340.10	00	00	9	1994	392,292.42
340.10	00	00	0	1995-2009	69,287.12-
340.10	00	00	1	1995-2009	
340.10	00	00	2	1995-2009	
340.10	00	00	3	1995-2009	
340.10	00	00	4	1995-2009	
340.10	00	00	5	1995-2009	
340.10	00	00	7	1995-2009	
340.10	00	00	9	1995-2009	410,347.86
340.10	00	00	8	2009	733,353.16

INPUT CONTROL TOTALS THROUGH 2009
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A TOTAL
0	69,287.12-		69,287.12-
9	564,076.41		564,076.41
TOTAL DATA	494,789.29		494,789.29
8	733,353.16		733,353.16
TOTAL DATA LESS CD 8	238,563.87-		238,563.87-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.10 OFF FURN & EQUIP - FURNITURE

MULTIPLE ORIGINAL GROUP LIFE TABLE

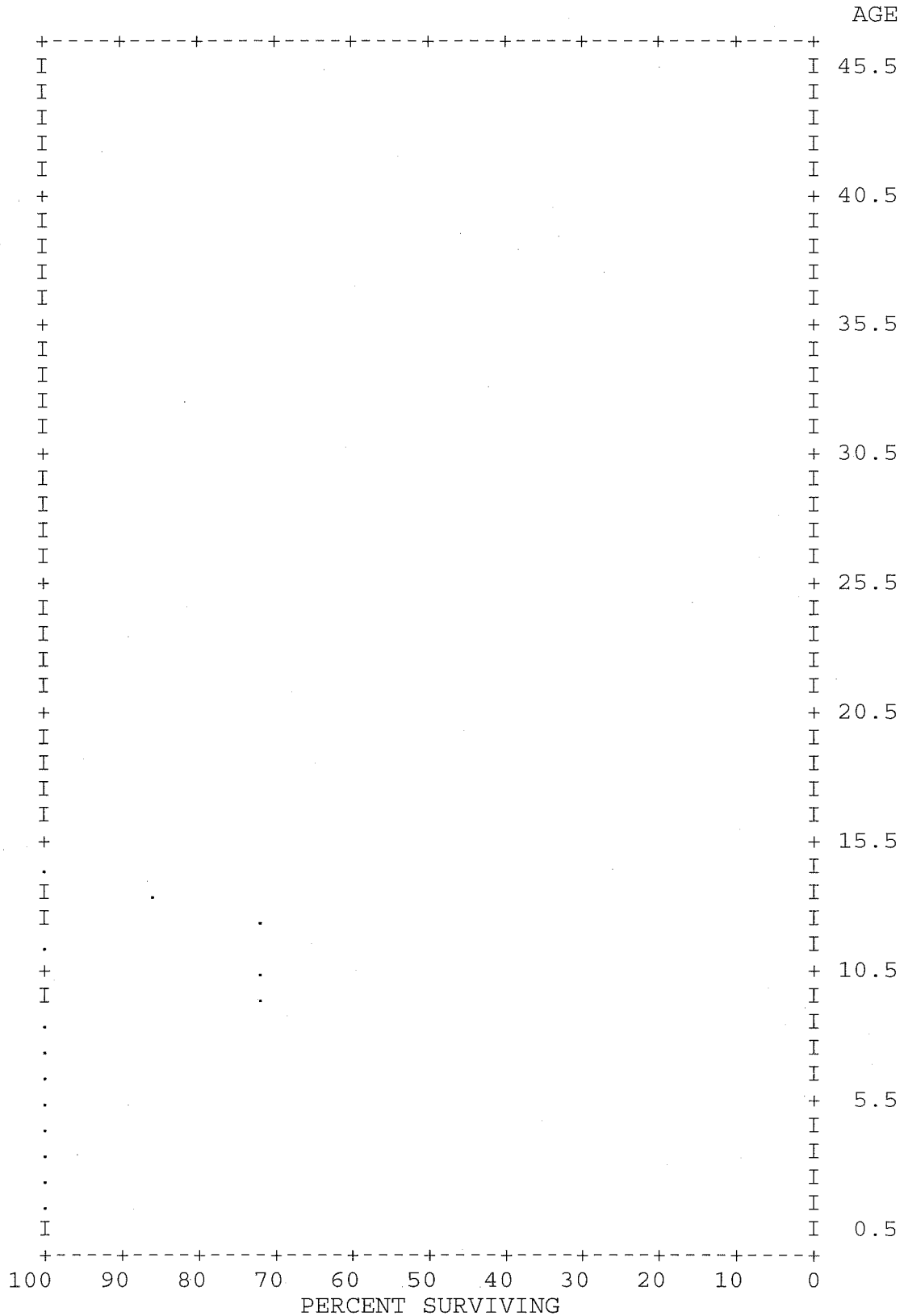
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	100.00
2007	2.5	100.00
2006	3.5	100.00
2005	4.5	100.00
2004	5.5	100.00
2003	6.5	100.00
2002	7.5	100.00
2001	8.5	100.00
2000	9.5	71.77
1999	10.5	72.75
1998	11.5	99.24
1997	12.5	72.69
1996	13.5	85.62
1995	14.5	100.00

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.10 OFF FURN & EQUIP - FURNITURE

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.21 OFF FURN & EQUIP - MAINFRAME

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	1994	1992	9,895.63	100.0		
9	1994	1993	132,458.69	93.0		
8	1994		142,354.32		1.6	
8	1995		142,354.32	100.0	2.6	
9	1996		23,941.76	16.8		
8	1996		166,296.08	116.8	3.1	
8	1997		166,296.08	100.0	4.1	
8	1998		166,296.08	100.0	5.1	
0	1999		130,687.70CR	78.6CR	6.0	
8	1999		35,608.38	21.4	4.8	
0	2000		1,128.63CR	3.2CR	7.0	
8	2000		34,479.75	96.8	5.7	
8	2001		34,479.75	100.0	6.7	
8	2002		34,479.75	100.0	7.7	
8	2003		34,479.75	100.0	8.7	
8	2004		34,479.75	100.0	9.7	
8	2005		34,479.75	100.0	10.7	
9	2006		42,968.95	124.6		
8	2006		77,448.70	224.6	5.5	
0	2007		23,205.38CR	30.0CR	9.3	
3	2007		16,021.15	20.7		
8	2007		70,264.47	90.7	6.3	
9	2008		6,658.85	9.5		
8	2008		76,923.32	109.5	6.7	
9	2009		12,358.43	16.1		
8	2009	1992	15,773.28	100.0		
8	2009	1996	11,522.24	82.3		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.21 OFF FURN & EQUIP - MAINFRAME

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR OF BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
8	2009	2006	42,968.95	69.4			
8	2009	2008	6,658.85	21.3			
8	2009	2009	12,358.43	13.8			
8	2009		89,281.75	116.1		6.7	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.21 OFF FURN & EQUIP - MAINFRAME

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
340.21	00	00	9	1994	142,354.32
340.21	00	00	0	1995-2009	155,021.71-
340.21	00	00	1	1995-2009	
340.21	00	00	2	1995-2009	
340.21	00	00	3	1995-2009	16,021.15
340.21	00	00	4	1995-2009	
340.21	00	00	5	1995-2009	
340.21	00	00	7	1995-2009	
340.21	00	00	9	1995-2009	85,927.99
340.21	00	00	8	2009	89,281.75

INPUT CONTROL TOTALS THROUGH 2009
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
0	155,021.71-		155,021.71-
3	16,021.15		16,021.15
9	368,470.84		368,470.84
TOTAL DATA	229,470.28		229,470.28
8	89,281.75		89,281.75
TOTAL DATA LESS CD 8	140,188.53		140,188.53

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.21 OFF FURN & EQUIP - MAINFRAME

MULTIPLE ORIGINAL GROUP LIFE TABLE

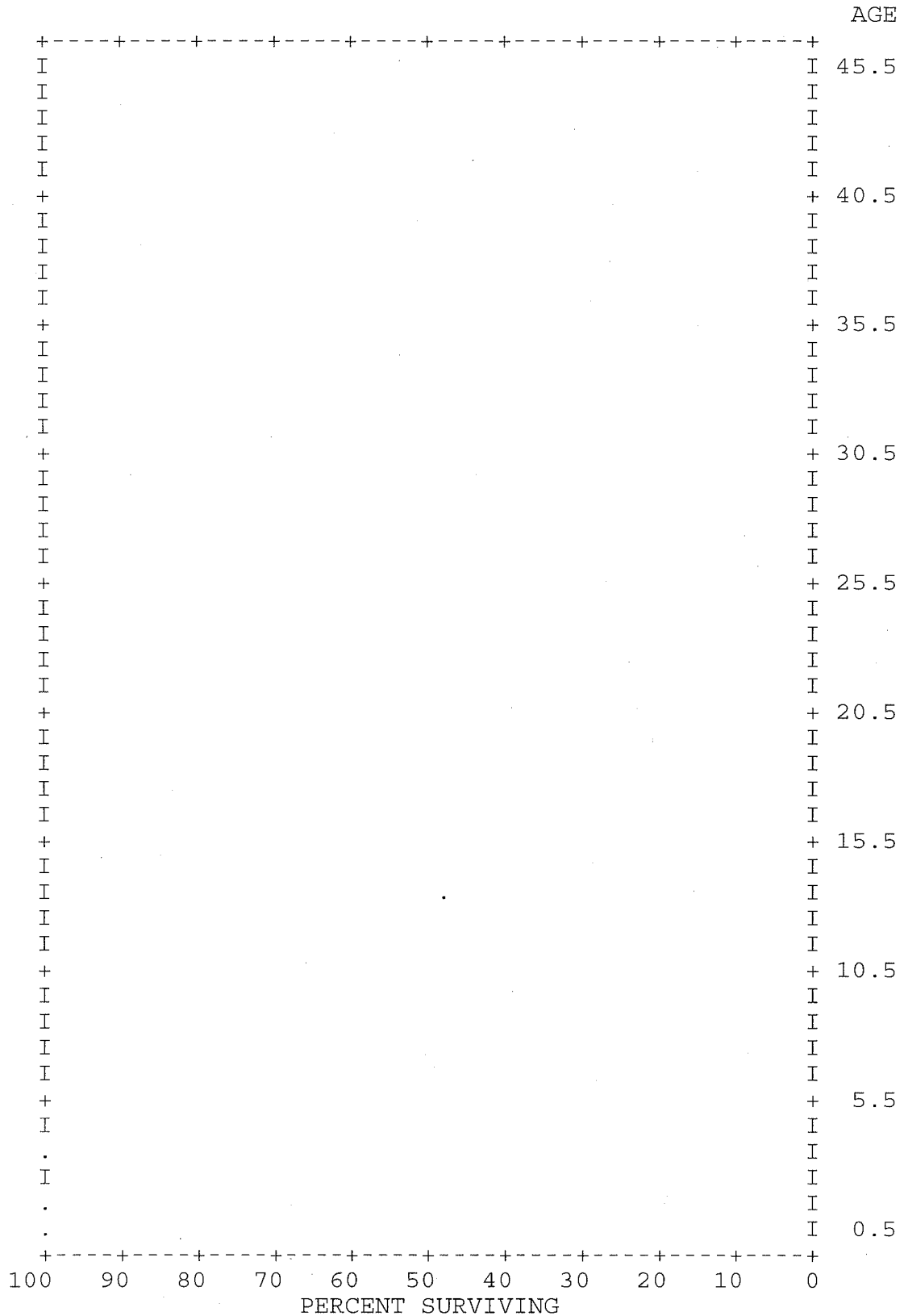
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	
2006	3.5	100.00
2005	4.5	
2004	5.5	
2003	6.5	
2002	7.5	
2001	8.5	
2000	9.5	
1999	10.5	
1998	11.5	
1997	12.5	
1996	13.5	48.13
1995	14.5	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.21 OFF FURN & EQUIP - MAINFRAME

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.22 OFF FURN & EQUIP - PERSONAL

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	1994	1966	204.75	100.0		
9	1994	1983	1,959.00	99.9		
9	1994	1984	1,145.00	99.3		
9	1994	1985	1,500.00	98.9		
9	1994	1986	22,919.18	98.4		
9	1994	1987	15,560.28	90.8		
9	1994	1988	18,197.95	85.6		
9	1994	1989	686.35	79.6		
9	1994	1990	22,074.64	79.4		
9	1994	1991	27,987.43	72.0		
9	1994	1992	20,026.90	62.8		
9	1994	1993	112,729.89	56.1		
9	1994	1994	56,396.06	18.7		
8	1994		301,387.43		3.1	
9	1995		144,291.27	47.9		
8	1995		445,678.70	147.9	2.9	
9	1996		224,734.48	50.4		
8	1996		670,413.18	150.4	2.8	
9	1997		259,925.96	38.8		
8	1997		930,339.14	138.8	2.9	
9	1998		158,824.72	17.1		
8	1998		1,089,163.86	117.1	3.4	
0	1999		76,469.13CR	7.0CR	6.0	
9	1999		317,083.54	29.1		
8	1999		1,329,778.27	122.1	3.3	
0	2000		39,955.95CR	3.0CR	6.0	
9	2000		15,214.78	1.1		
8	2000		1,305,037.10	98.1	4.2	
0	2001		19,369.78CR	1.5CR	4.0	
9	2001		175,296.96	13.4		
8	2001		1,460,964.28	111.9	4.7	
9	2002		57,570.26	3.9		
8	2002		1,518,534.54	103.9	5.5	
0	2003		206,046.66CR	13.6CR	6.4	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.22 OFF FURN & EQUIP - PERSONAL

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
8	2003		1,312,487.88	86.4		6.4	
0	2004		48,582.48CR	3.7CR		12.1	
9	2004		77,428.87	5.9			
8	2004		1,341,334.27	102.2		6.8	
0	2005		4,542.05CR	0.3CR		6.0	
9	2005		149,506.72	11.1			
8	2005		1,486,298.94	110.8		7.1	
9	2006		26,942.74	1.8			
8	2006		1,513,241.68	101.8		7.9	
0	2007		932,602.73CR	61.6CR		10.0	
3	2007		85,029.51	5.6			
9	2007		148,367.01	9.8			
8	2007		814,035.47	53.8		5.7	
0	2008		671.43CR	0.1CR		3.0	
9	2008		41,457.82	5.1			
8	2008		854,821.86	105.0		6.4	
0	2009		30,878.13CR	3.6CR		7.1	
9	2009		37,597.57	4.4			
8	2009	1992	15,652.95	100.0			
8	2009	1993	18,955.37	98.2			
8	2009	1995	35,043.42	96.0			
8	2009	1996	50,099.99	91.9			
8	2009	1997	7,797.53	86.1			
8	2009	1999	189,128.75	85.2			
8	2009	2000	4,809.72	63.2			
8	2009	2001	64,058.65	62.7			
8	2009	2002	16,727.17	55.2			
8	2009	2004	59,181.74	53.3			
8	2009	2005	148,835.29	46.4			
8	2009	2006	23,828.32	29.2			
8	2009	2007	148,367.01	26.4			
8	2009	2008	41,457.82	9.2			
8	2009	2009	37,597.57	4.4			
8	2009		861,541.30	100.8		7.1	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.22 OFF FURN & EQUIP - PERSONAL

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
340.22	00	00	9	1994	301,387.43
340.22	00	00	0	1995-2009	1,359,118.34-
340.22	00	00	1	1995-2009	
340.22	00	00	2	1995-2009	
340.22	00	00	3	1995-2009	85,029.51
340.22	00	00	4	1995-2009	
340.22	00	00	5	1995-2009	
340.22	00	00	7	1995-2009	
340.22	00	00	9	1995-2009	1,834,242.70
340.22	00	00	8	2009	861,541.30

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
0	1,359,118.34-		1,359,118.34-
3	85,029.51		85,029.51
9	847,125.42		847,125.42
TOTAL DATA	426,963.41-		426,963.41-
8	861,541.30		861,541.30
TOTAL DATA LESS CD 8	1,288,504.71-		1,288,504.71-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.22 OFF FURN & EQUIP - PERSONAL

MULTIPLE ORIGINAL GROUP LIFE TABLE

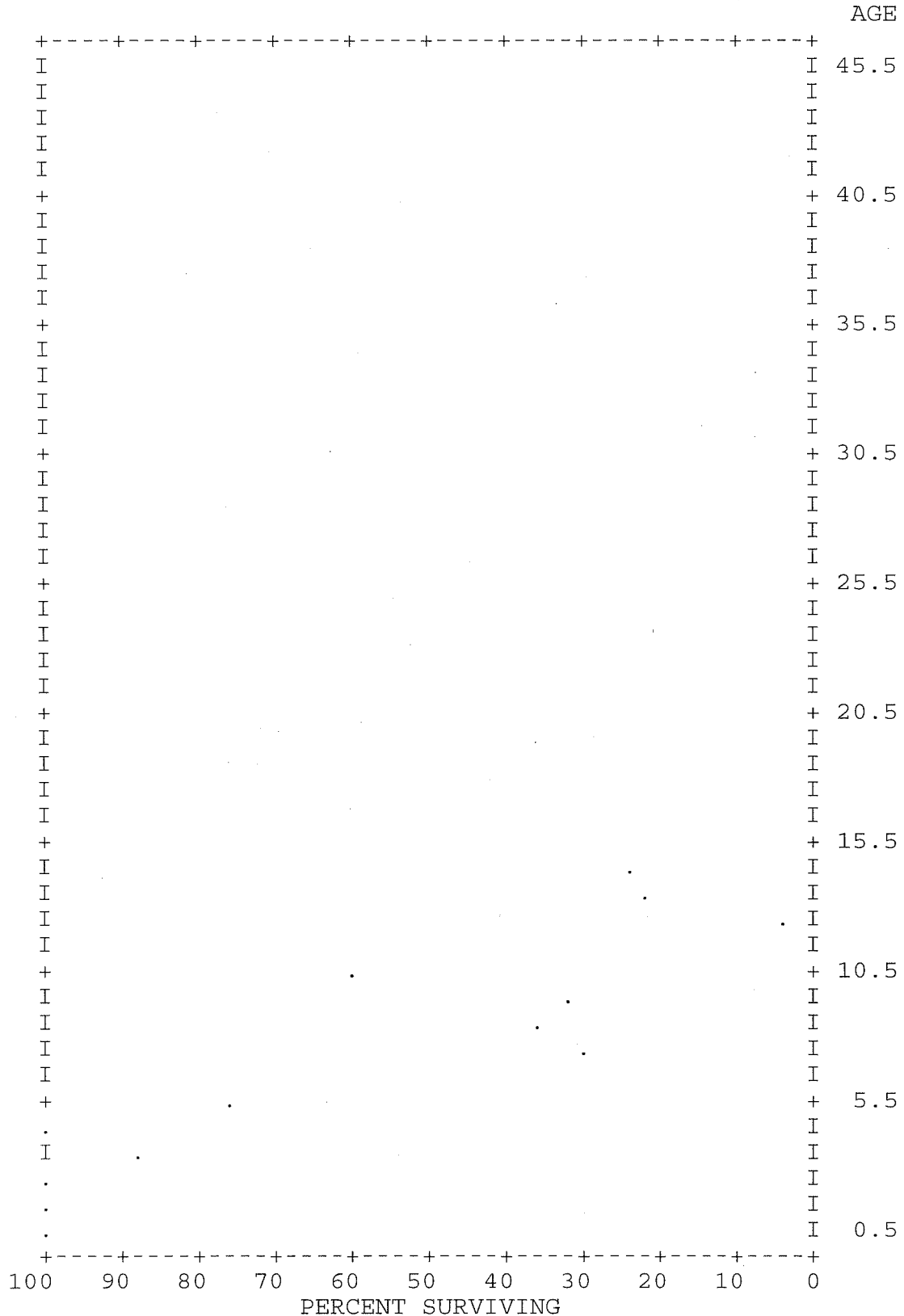
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	100.00
2006	3.5	88.44
2005	4.5	99.55
2004	5.5	76.43
2003	6.5	
2002	7.5	29.06
2001	8.5	36.55
2000	9.5	31.61
1999	10.5	59.65
1998	11.5	
1997	12.5	3.00
1996	13.5	22.29
1995	14.5	24.29

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.22 OFF FURN & EQUIP - PERSONAL

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.23 OFF FURN & EQUIP - PERIPHERAL OTHER

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1984	1,016.16	100.0			
9	1994	1986	40,221.20	99.4			
9	1994	1987	23,499.55	76.7			
9	1994	1988	34,652.60	63.4			
9	1994	1989	52,618.81	43.8			
9	1994	1990	6,640.30	14.0			
9	1994	1991	3,168.97	10.3			
9	1994	1993	14,360.91	8.5			
9	1994	1994	602.79	0.3			
8	1994		176,781.29			6.3	
9	1995		1,246.04	0.7			
8	1995		178,027.33	100.7		7.2	
9	1996		5,733.92	3.2			
8	1996		183,761.25	103.2		8.0	
9	1997		363,603.69	197.9			
8	1997		547,364.94	297.9		3.3	
9	1998		26,468.96	4.8			
8	1998		573,833.90	104.8		4.2	
0	1999		354,306.73CR	61.7CR		5.0	
9	1999		56,987.19	9.9			
8	1999		276,514.36	48.2		3.8	
9	2000		13,992.81	5.1			
8	2000		290,507.17	105.1		4.6	
8	2001		290,507.17	100.0		5.6	
9	2002		287,058.91	98.8			
8	2002		577,566.08	198.8		3.6	
0	2003		117,541.81CR	20.4CR		7.1	
9	2003		25,592.13	4.4			
8	2003		485,616.40	84.1		3.6	
0	2004		21,093.49CR	4.3CR		7.3	
9	2004		7,979.16	1.6			
8	2004		472,502.07	97.3		4.4	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.23 OFF FURN & EQUIP - PERIPHERAL OTHER

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
9	2005		13,752.68	2.9			
8	2005		486,254.75	102.9		5.2	
0	2006		3,698.00CR	0.8CR		8.0	
9	2006		17,701.62	3.6			
8	2006		500,258.37	102.9		6.0	
0	2007		462,375.65CR	92.4CR		7.3	
3	2007		120,215.57	24.0			
9	2007		36,050.33	7.2			
8	2007		194,148.62	38.8		6.1	
0	2008		24,200.01CR	12.5CR		6.3	
9	2008		42,757.78	22.0			
8	2008		212,706.39	109.6		5.8	
0	2009		468.86CR	0.2CR		10.0	
9	2009		66,345.07	31.2			
8	2009	1990	5,510.50	100.0			
8	2009	1993	10,024.91	98.0			
8	2009	1995	1,246.04	94.4			
8	2009	1996	5,733.92	94.0			
8	2009	1997	7,682.12	91.9			
8	2009	1999	53,548.55	89.2			
8	2009	2000	8,264.01	69.9			
8	2009	2002	1,985.91	67.0			
8	2009	2004	7,979.16	66.3			
8	2009	2005	13,752.68	63.4			
8	2009	2006	17,701.62	58.5			
8	2009	2007	36,050.33	52.1			
8	2009	2008	42,757.78	39.2			
8	2009	2009	66,345.07	23.8			
8	2009		278,582.60	131.0		5.3	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.23 OFF FURN & EQUIP - PERIPHERAL OTHER

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
340.23	00	00	9	1994	176,781.29
340.23	00	00	0	1995-2009	983,684.55-
340.23	00	00	1	1995-2009	
340.23	00	00	2	1995-2009	
340.23	00	00	3	1995-2009	120,215.57
340.23	00	00	4	1995-2009	
340.23	00	00	5	1995-2009	
340.23	00	00	7	1995-2009	
340.23	00	00	9	1995-2009	965,270.29
340.23	00	00	8	2009	278,582.60

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	TOTAL
0	983,684.55-		983,684.55-
3	120,215.57		120,215.57
9	340,744.13		340,744.13
TOTAL DATA	522,724.85-		522,724.85-
8	278,582.60		278,582.60
TOTAL DATA LESS CD 8	801,307.45-		801,307.45-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.23 OFF FURN & EQUIP - PERIPHERAL OTHER

MULTIPLE ORIGINAL GROUP LIFE TABLE

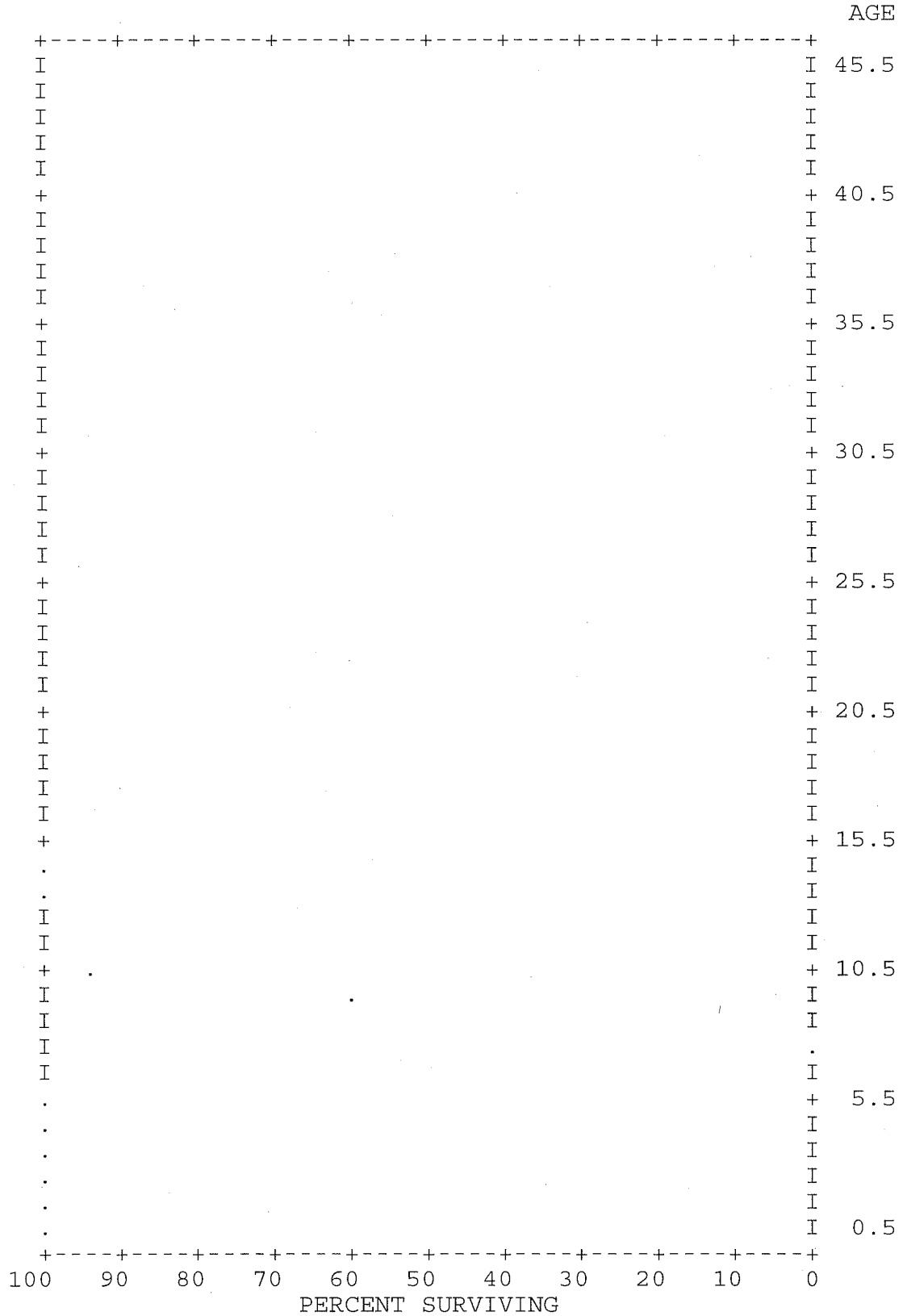
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	100.00
2006	3.5	100.00
2005	4.5	100.00
2004	5.5	100.00
2003	6.5	
2002	7.5	0.69
2001	8.5	
2000	9.5	59.06
1999	10.5	93.97
1998	11.5	
1997	12.5	
1996	13.5	100.00
1995	14.5	100.00

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.23 OFF FURN & EQUIP - PERIPHERAL OTHER

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.30 OFF FURN & EQUIP - COMPUTER SOFTWARE

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1993	97,167.44	100.0		
8	1994		97,167.44		1.5	
8	1995		97,167.44	100.0	2.5	
9	1996		2,000.42	2.1		
8	1996		99,167.86	102.1	3.4	
9	1997		29,274.67	29.5		
8	1997		128,442.53	129.5	3.5	
8	1998		128,442.53	100.0	4.5	
9	1999		733,078.81	570.7		
8	1999		861,521.34	670.7	1.3	
8	2000		861,521.34	100.0	2.3	
8	2001		861,521.34	100.0	3.3	
8	2002		861,521.34	100.0	4.3	
0	2003		69,444.63CR	8.1CR	8.2	
9	2003		3,175,232.50	368.6		
8	2003		3,967,309.21	460.5	1.4	
9	2004		10,216.71	0.3		
8	2004		3,977,525.92	100.3	2.4	
9	2005		562,532.11	14.1		
8	2005		4,540,058.03	114.1	3.0	
9	2006		8,461.11	0.2		
8	2006		4,548,519.14	100.2	4.0	
8	2007		4,548,519.14	100.0	5.0	
0	2008		1,000.55CR	0.0	5.0	
8	2008		4,547,518.59	100.0	6.0	
8	2009	1993	48,583.72	100.0		
8	2009	1996	2,000.42	98.9		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.30 OFF FURN & EQUIP - COMPUTER SOFTWARE

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT OR BAL	AVG AGE	UNAGED AMOUNT
8	2009	1997	29,274.67	98.9			
8	2009	1999	712,217.90	98.2			
8	2009	2003	3,174,231.95	82.6			
8	2009	2004	10,216.71	12.8			
8	2009	2005	562,532.11	12.6			
8	2009	2006	8,461.11	0.2			
8	2009		4,547,518.59	100.0		7.0	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.30 OFF FURN & EQUIP - COMPUTER SOFTWARE

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
340.30	00	00	9	1994	97,167.44
340.30	00	00	0	1995-2009	70,445.18-
340.30	00	00	1	1995-2009	
340.30	00	00	2	1995-2009	
340.30	00	00	3	1995-2009	
340.30	00	00	4	1995-2009	
340.30	00	00	5	1995-2009	
340.30	00	00	7	1995-2009	
340.30	00	00	9	1995-2009	4,520,796.33
340.30	00	00	8	2009	4,547,518.59

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
0	70,445.18-		70,445.18-
9	51,303.29		51,303.29
TOTAL DATA	19,141.89-		19,141.89-
8	4,547,518.59		4,547,518.59
TOTAL DATA LESS CD 8	4,566,660.48-		4,566,660.48-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.30 OFF FURN & EQUIP - COMPUTER SOFTWARE

MULTIPLE ORIGINAL GROUP LIFE TABLE

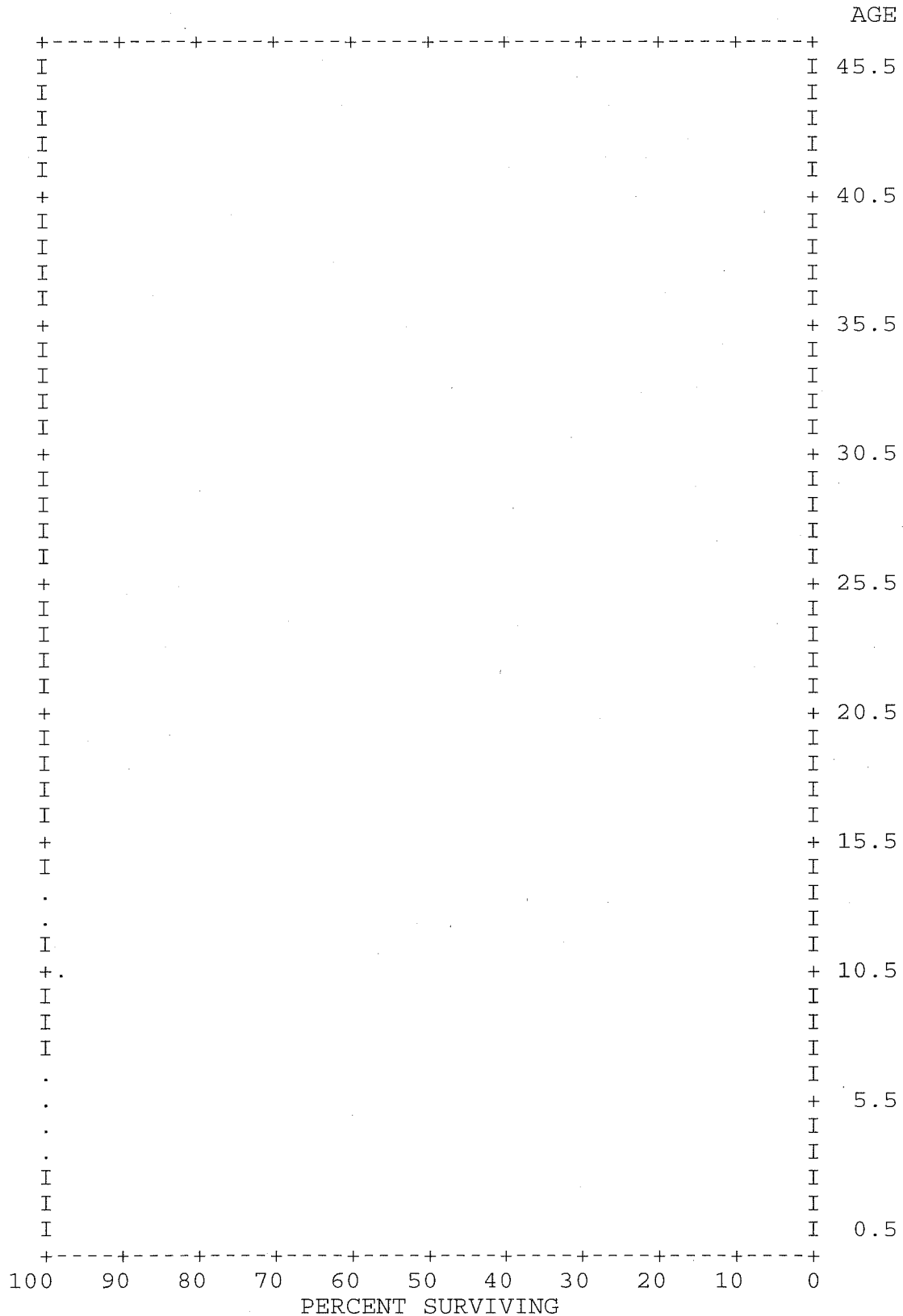
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	
2007	2.5	
2006	3.5	100.00
2005	4.5	100.00
2004	5.5	100.00
2003	6.5	99.97
2002	7.5	
2001	8.5	
2000	9.5	
1999	10.5	97.15
1998	11.5	
1997	12.5	100.00
1996	13.5	100.00
1995	14.5	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.30 OFF FURN & EQUIP - COMPUTER SOFTWARE

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.32 OFF FURN & EQUIP - COMPUTER SOFTWARE PERSONAL

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1983	8,475.70	100.0			
9	1994	1984	302.79	96.3			
9	1994	1986	9,500.88	96.1			
9	1994	1987	204.11	91.9			
9	1994	1988	70,041.33	91.8			
9	1994	1989	2,286.90	61.0			
9	1994	1990	2,275.17	59.9			
9	1994	1991	6,344.86	58.9			
9	1994	1992	658.59	56.1			
9	1994	1993	5,803.94	55.9			
9	1994	1994	120,813.60	53.3			
8	1994		226,707.87			3.3	
9	1995		28,481.60	12.6			
8	1995		255,189.47	112.6		3.9	
9	1996		68,383.43	26.8			
8	1996		323,572.90	126.8		4.0	
9	1997		71,431.73	22.1			
8	1997		395,004.63	122.1		4.2	
9	1998		218,735.04	55.4			
8	1998		613,739.67	155.4		3.5	
0	1999		18,232.03CR	3.0CR		13.3	
9	1999		75,339.10	12.3			
8	1999		670,846.74	109.3		3.8	
9	2000		1,497.03	0.2			
8	2000		672,343.77	100.2		4.8	
8	2001		672,343.77	100.0		5.8	
8	2002		672,343.77	100.0		6.8	
8	2003		672,343.77	100.0		7.8	
8	2004		672,343.77	100.0		8.8	
0	2005		33,674.63CR	5.0CR		6.0	
8	2005		638,669.14	95.0		10.0	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.32 OFF FURN & EQUIP - COMPUTER SOFTWARE PERSONAL

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT OR BAL	AVG AGE	UNAGED AMOUNT
8	2006		638,669.14	100.0		11.0	
0	2007		10,007.80CR	1.6CR		21.0	
3	2007		218,735.04CR	34.2CR			
9	2007		92,626.36	14.5			
8	2007		502,552.66	78.7		10.7	
0	2008		409,526.30CR	81.5CR		13.5	
9	2008		5,000.00	1.0			
8	2008		98,026.36	19.5		1.5	
9	2009		2,703.83	2.8			
8	2009	1993	400.00	100.0			
8	2009	2007	92,626.36	99.6			
8	2009	2008	5,000.00	7.6			
8	2009	2009	2,703.83	2.7			
8	2009		100,730.19	102.8		2.5	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.32 OFF FURN & EQUIP - COMPUTER SOFTWARE PERSONAL

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
340.32	00	00	9	1994	226,707.87
340.32	00	00	0	1995-2009	471,440.76-
340.32	00	00	1	1995-2009	
340.32	00	00	2	1995-2009	
340.32	00	00	3	1995-2009	218,735.04-
340.32	00	00	4	1995-2009	
340.32	00	00	5	1995-2009	
340.32	00	00	7	1995-2009	
340.32	00	00	9	1995-2009	564,198.12
340.32	00	00	8	2009	100,730.19

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
0	471,440.76-		471,440.76-
3	218,735.04-		218,735.04-
9	431,982.19		431,982.19
TOTAL DATA	258,193.61-		258,193.61-
8	100,730.19		100,730.19
TOTAL DATA LESS CD 8	358,923.80-		358,923.80-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.32 OFF FURN & EQUIP - COMPUTER SOFTWARE PERSONAL

MULTIPLE ORIGINAL GROUP LIFE TABLE

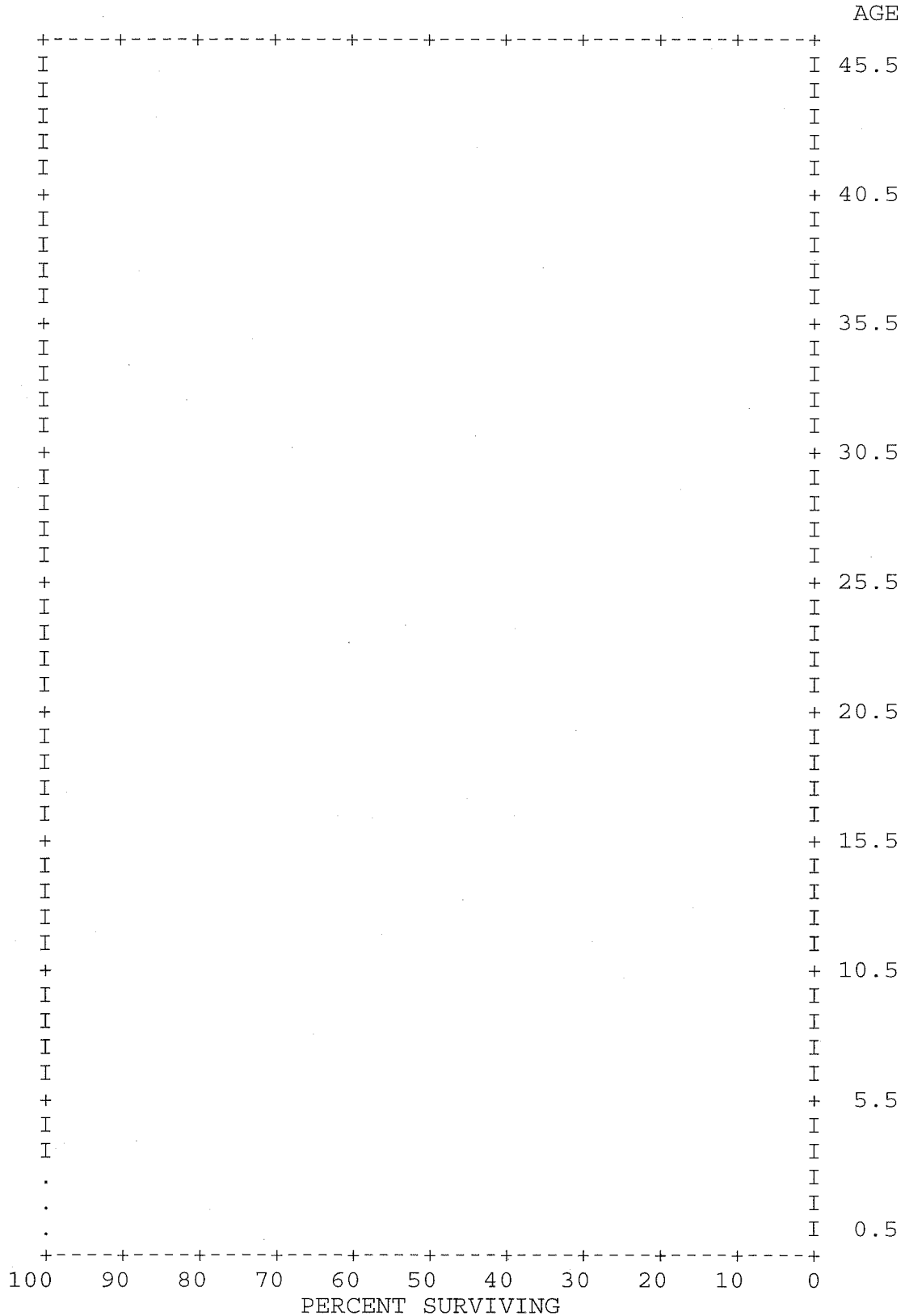
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	100.00
2006	3.5	
2005	4.5	
2004	5.5	
2003	6.5	
2002	7.5	
2001	8.5	
2000	9.5	
1999	10.5	
1998	11.5	
1997	12.5	
1996	13.5	
1995	14.5	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.32 OFF FURN & EQUIP - COMPUTER SOFTWARE PERSONAL

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.33 OFF FURN & EQUIP - COMPUTER SOFTWARE OTHER

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG BAL	PCT OR PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1993	1,603.58	100.0			
9	1994	1994	3,370.96	67.8			
8	1994		4,974.54			0.8	
9	1995		1,298.90	26.1			
8	1995		6,273.44	126.1		1.5	
9	1996		14,161.58	225.7			
8	1996		20,435.02	325.7		1.1	
9	1997		34,911.43	170.8			
8	1997		55,346.45	270.8		1.1	
8	1998		55,346.45	100.0		2.1	
9	1999		60,524.20	109.4			
8	1999		115,870.65	209.4		1.7	
9	2000		9,351.59	8.1			
8	2000		125,222.24	108.1		2.6	
9	2001		5,906.95	4.7			
8	2001		131,129.19	104.7		3.4	
9	2002		412,697.73	314.7			
8	2002		543,826.92	414.7		1.4	
8	2003		543,826.92	100.0		2.4	
8	2004		543,826.92	100.0		3.4	
0	2005		15,607.04CR	2.9CR		6.0	
8	2005		528,219.88	97.1		4.4	
8	2006		528,219.88	100.0		5.4	
9	2007		4,470.43	0.8			
8	2007		532,690.31	100.8		6.3	
0	2008		346.18CR	0.1CR		14.0	
8	2008		532,344.13	99.9		7.3	
8	2009	1993	1,603.58	100.0			

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.33 OFF FURN & EQUIP - COMPUTER SOFTWARE OTHER

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT OR BAL	AVG AGE	UNAGED AMOUNT
8	2009	1994	3,024.78	99.7			
8	2009	1995	1,298.90	99.1			
8	2009	1996	14,161.58	98.9			
8	2009	1997	34,911.43	96.2			
8	2009	1999	44,917.16	89.7			
8	2009	2000	9,351.59	81.2			
8	2009	2001	5,906.95	79.5			
8	2009	2002	412,697.73	78.4			
8	2009	2007	4,470.43	0.8			
8	2009		532,344.13	100.0		8.3	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.33 OFF FURN & EQUIP - COMPUTER SOFTWARE OTHER

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
340.33	00	00	9	1994	4,974.54
340.33	00	00	0	1995-2009	15,953.22-
340.33	00	00	1	1995-2009	
340.33	00	00	2	1995-2009	
340.33	00	00	3	1995-2009	
340.33	00	00	4	1995-2009	
340.33	00	00	5	1995-2009	
340.33	00	00	7	1995-2009	
340.33	00	00	9	1995-2009	543,322.81
340.33	00	00	8	2009	532,344.13

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	TOTAL
0	15,953.22-		15,953.22-
9	23,022.43		23,022.43
TOTAL DATA	7,069.21		7,069.21
8	532,344.13		532,344.13
TOTAL DATA LESS CD 8	525,274.92-		525,274.92-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.33 OFF FURN & EQUIP - COMPUTER SOFTWARE OTHER

MULTIPLE ORIGINAL GROUP LIFE TABLE

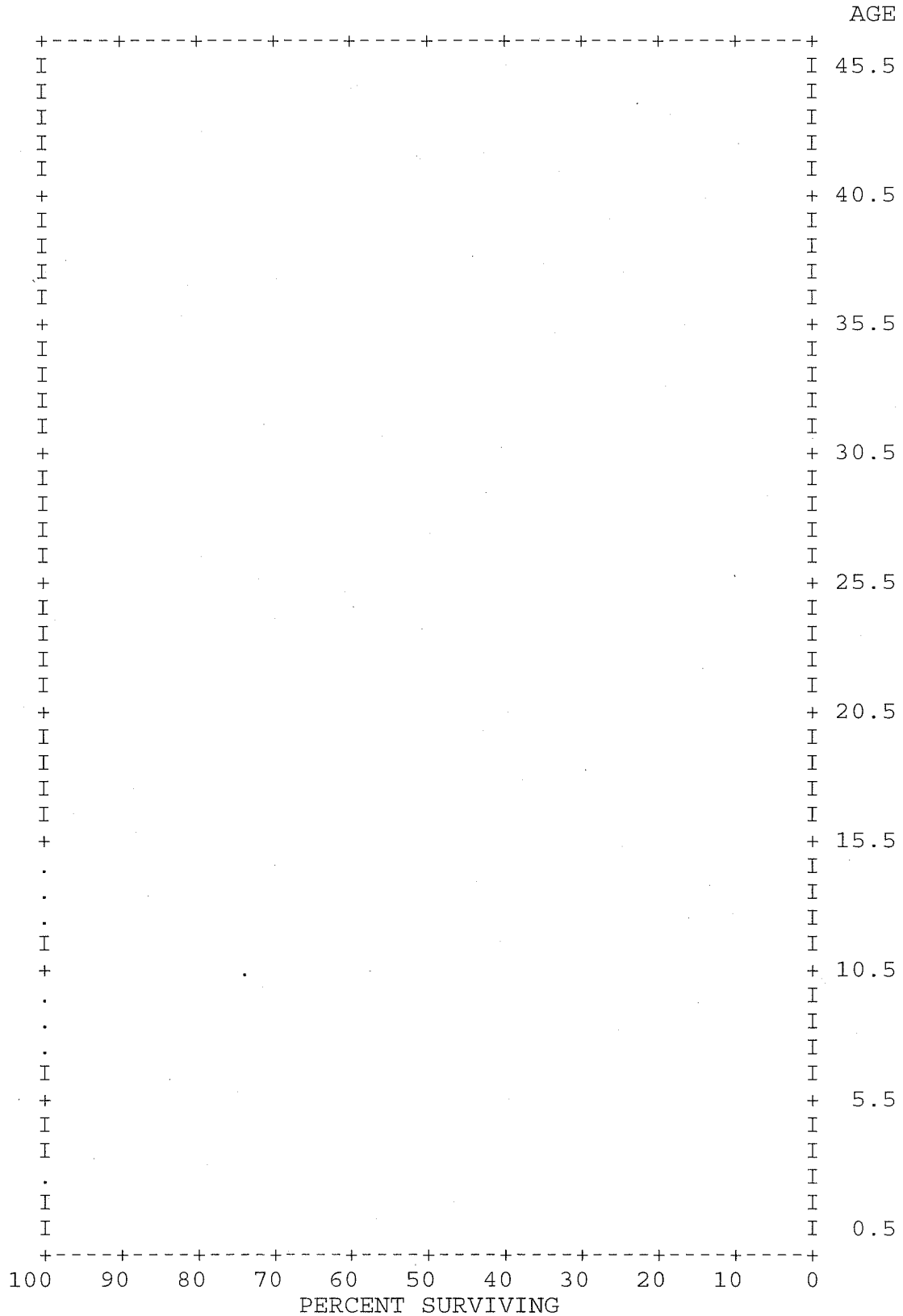
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	
2007	2.5	100.00
2006	3.5	
2005	4.5	
2004	5.5	
2003	6.5	
2002	7.5	100.00
2001	8.5	100.00
2000	9.5	100.00
1999	10.5	74.21
1998	11.5	
1997	12.5	100.00
1996	13.5	100.00
1995	14.5	100.00

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.33 OFF FURN & EQUIP - COMPUTER SOFTWARE OTHER

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.50 OFF FURN & EQUIP - OTHER

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG BAL	PCT OR PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1968	684.60	100.0			
9	1994	1971	1,072.35	99.3			
9	1994	1972	656.78	98.1			
9	1994	1974	519.28	97.4			
9	1994	1975	131.25	96.9			
9	1994	1976	672.96	96.7			
9	1994	1977	1,757.28	96.0			
9	1994	1978	10,102.42	94.2			
9	1994	1979	875.65	83.4			
9	1994	1980	1,076.25	82.5			
9	1994	1982	1,057.59	81.3			
9	1994	1984	3,698.12	80.2			
9	1994	1985	6,282.80	76.3			
9	1994	1986	9,974.03	69.6			
9	1994	1987	2,984.57	59.0			
9	1994	1988	10,966.60	55.8			
9	1994	1989	216.41	44.1			
9	1994	1990	3,815.42	43.9			
9	1994	1991	1,066.45	39.8			
9	1994	1992	20,771.40	38.7			
9	1994	1993	10,116.61	16.6			
9	1994	1994	5,465.94	5.8			
8	1994		93,964.76			7.4	
9	1995		5,934.08	6.3			
8	1995		99,898.84	106.3		7.9	
9	1996		106.75	0.1			
8	1996		100,005.59	100.1		8.9	
9	1997		9,977.11	10.0			
8	1997		109,982.70	110.0		9.0	
9	1998		7,781.98	7.1			
8	1998		117,764.68	107.1		9.4	
0	1999		7,934.14CR	6.7CR		16.7	
9	1999		33,992.69	28.9			
8	1999		143,823.23	122.1		7.7	
0	2000		199.25CR	0.1CR		12.0	
9	2000		1,008.57	0.7			

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.50 OFF FURN & EQUIP - OTHER

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF	PCT OR BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
8	2000		144,632.55	100.6			8.6	
0	2001		144.29CR	0.1CR			23.0	
9	2001		23,187.91	16.0				
8	2001		167,676.17	115.9			8.4	
9	2002		665.20	0.4				
8	2002		168,341.37	100.4			9.3	
8	2003		168,341.37	100.0			10.3	
8	2004		168,341.37	100.0			11.3	
9	2005		3,965.82	2.4				
8	2005		172,307.19	102.4			12.0	
0	2006		149.00CR	0.1CR			38.0	
9	2006		6,544.92	3.8				
8	2006		178,703.11	103.7			12.6	
0	2007		63,253.93CR	35.4CR			20.1	
3	2007		2,531.49CR	1.4CR				
8	2007		112,917.69	63.2			9.7	
0	2008		15,606.76CR	13.8CR			14.4	
8	2008		97,310.93	86.2			10.1	
0	2009		8,941.77CR	9.2CR			10.2	
8	2009	1990	3,811.41	100.0				
8	2009	1991	1,066.45	95.7				
8	2009	1992	9,653.06	94.5				
8	2009	1993	1,326.09	83.6				
8	2009	1994	2,958.74	82.1				
8	2009	1995	5,934.08	78.7				
8	2009	1996	106.75	72.0				
8	2009	1997	5,592.90	71.9				
8	2009	1998	5,250.49	65.5				
8	2009	1999	17,296.77	59.6				
8	2009	2000	1,008.57	40.0				
8	2009	2001	23,187.91	38.9				
8	2009	2002	665.20	12.6				
8	2009	2005	3,965.82	11.9				

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.50 OFF FURN & EQUIP - OTHER

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
8	2009	2006	6,544.92	7.4		
8	2009		88,369.16	90.8	11.1	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.50 OFF FURN & EQUIP - OTHER

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
340.50	00	00	9	1994	93,964.76
340.50	00	00	0	1995-2009	96,229.14-
340.50	00	00	1	1995-2009	
340.50	00	00	2	1995-2009	
340.50	00	00	3	1995-2009	2,531.49-
340.50	00	00	4	1995-2009	
340.50	00	00	5	1995-2009	
340.50	00	00	7	1995-2009	
340.50	00	00	9	1995-2009	93,165.03
340.50	00	00	8	2009	88,369.16

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	TOTAL
0	96,229.14-		96,229.14-
3	2,531.49-		2,531.49-
9	95,463.00		95,463.00
TOTAL DATA	3,297.63-		3,297.63-
8	88,369.16		88,369.16
TOTAL DATA LESS CD 8	91,666.79-		91,666.79-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.50 OFF FURN & EQUIP - OTHER

MULTIPLE ORIGINAL GROUP LIFE TABLE

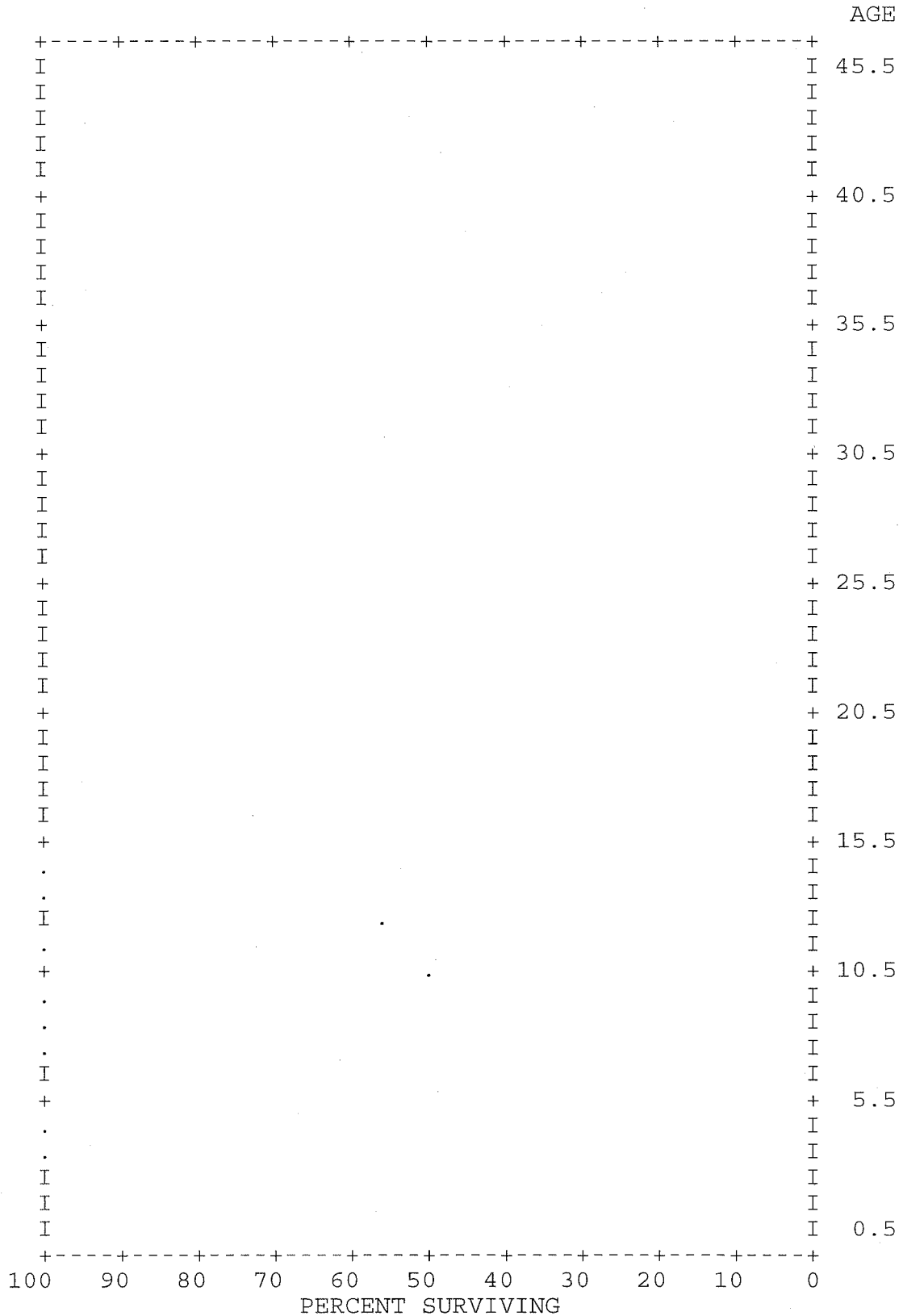
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	
2007	2.5	
2006	3.5	100.00
2005	4.5	100.00
2004	5.5	
2003	6.5	
2002	7.5	100.00
2001	8.5	100.00
2000	9.5	100.00
1999	10.5	50.88
1998	11.5	100.00
1997	12.5	56.06
1996	13.5	100.00
1995	14.5	100.00

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.50 OFF FURN & EQUIP - OTHER

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1974	738.63	100.0		
9	1994	1976	9,217.01	99.8		
9	1994	1982	20,145.98	97.7		
9	1994	1987	11,954.81	93.2		
9	1994	1988	52,256.40	90.5		
9	1994	1989	106,831.97	78.7		
9	1994	1990	49,452.85	54.5		
9	1994	1991	75,103.59	43.3		
9	1994	1992	55,791.59	26.3		
9	1994	1993	18,175.36	13.7		
9	1994	1994	42,300.03	9.6		
8	1994		441,968.22		4.8	
9	1995		92,392.59	20.9		
8	1995		534,360.81	120.9	4.9	
9	1996		113,435.69	21.2		
8	1996		647,796.50	121.2	5.0	
9	1997		218,513.25	33.7		
8	1997		866,309.75	133.7	4.6	
9	1998		181,119.08	20.9		
8	1998		1,047,428.83	120.9	4.7	
0	1999		44,574.26CR	4.3CR	8.0	
9	1999		210,067.32	20.1		
8	1999		1,212,921.89	115.8	4.7	
0	2000		94,444.24CR	7.8CR	9.1	
9	2000		90,799.73	7.5		
8	2000		1,209,277.38	99.7	5.0	
0	2001		90,535.64CR	7.5CR	14.0	
9	2001		145,027.88	12.0		
8	2001		1,263,769.62	104.5	4.8	
9	2002		188,584.40	14.9		
8	2002		1,452,354.02	114.9	5.1	
0	2003		52,860.98CR	3.6CR	10.2	
8	2003		1,399,493.04	96.4	5.9	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
0	2004		27,211.03	CR	1.9	10.0	
8	2004		1,372,282.01		98.1	6.8	
0	2005		18,272.86	CR	1.3	16.0	
8	2005		1,354,009.15		98.7	7.7	
0	2006		197,838.71	CR	14.6	10.1	
9	2006		522,088.11		38.6		
8	2006		1,678,258.55		123.9	5.9	
0	2007		54,894.82	CR	3.3	9.3	
9	2007		291,500.91		17.4		
8	2007		1,914,864.64		114.1	5.9	
0	2008		130,678.43	CR	6.8	9.7	
9	2008		181,016.60		9.5		
8	2008		1,965,202.81		102.6	6.1	
0	2009		75,134.09	CR	3.8	8.3	
8	2009	1974	738.63		100.0		
8	2009	1982	20,145.98		100.0		
8	2009	1987	1,567.00		98.9		
8	2009	1988	8,945.47		98.8		
8	2009	1989	12,472.57		98.3		
8	2009	1990	24,313.11		97.7		
8	2009	1991	16,288.41		96.4		
8	2009	1992	12,572.73		95.5		
8	2009	1995	73,036.90		94.9		
8	2009	1997	127,987.18		91.0		
8	2009	1998	96,005.13		84.2		
8	2009	1999	172,210.90		79.2		
8	2009	2000	50,201.90		70.0		
8	2009	2001	145,027.88		67.4		
8	2009	2002	145,690.46		59.7		
8	2009	2006	510,346.96		52.0		
8	2009	2007	291,500.91		25.0		
8	2009	2008	181,016.60		9.6		
8	2009		1,890,068.72		96.2	7.0	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
341.10	00	00	9	1994	441,968.22
341.10	00	00	0	1995-2009	786,445.06-
341.10	00	00	1	1995-2009	
341.10	00	00	2	1995-2009	
341.10	00	00	3	1995-2009	
341.10	00	00	4	1995-2009	
341.10	00	00	5	1995-2009	
341.10	00	00	7	1995-2009	
341.10	00	00	9	1995-2009	2,234,545.56
341.10	00	00	8	2009	1,890,068.72

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
0	786,445.06-		786,445.06-
9	1,145,224.51		1,145,224.51
TOTAL DATA	358,779.45		358,779.45
8	1,890,068.72		1,890,068.72
TOTAL DATA LESS CD 8	1,531,289.27-		1,531,289.27-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

MULTIPLE ORIGINAL GROUP LIFE TABLE

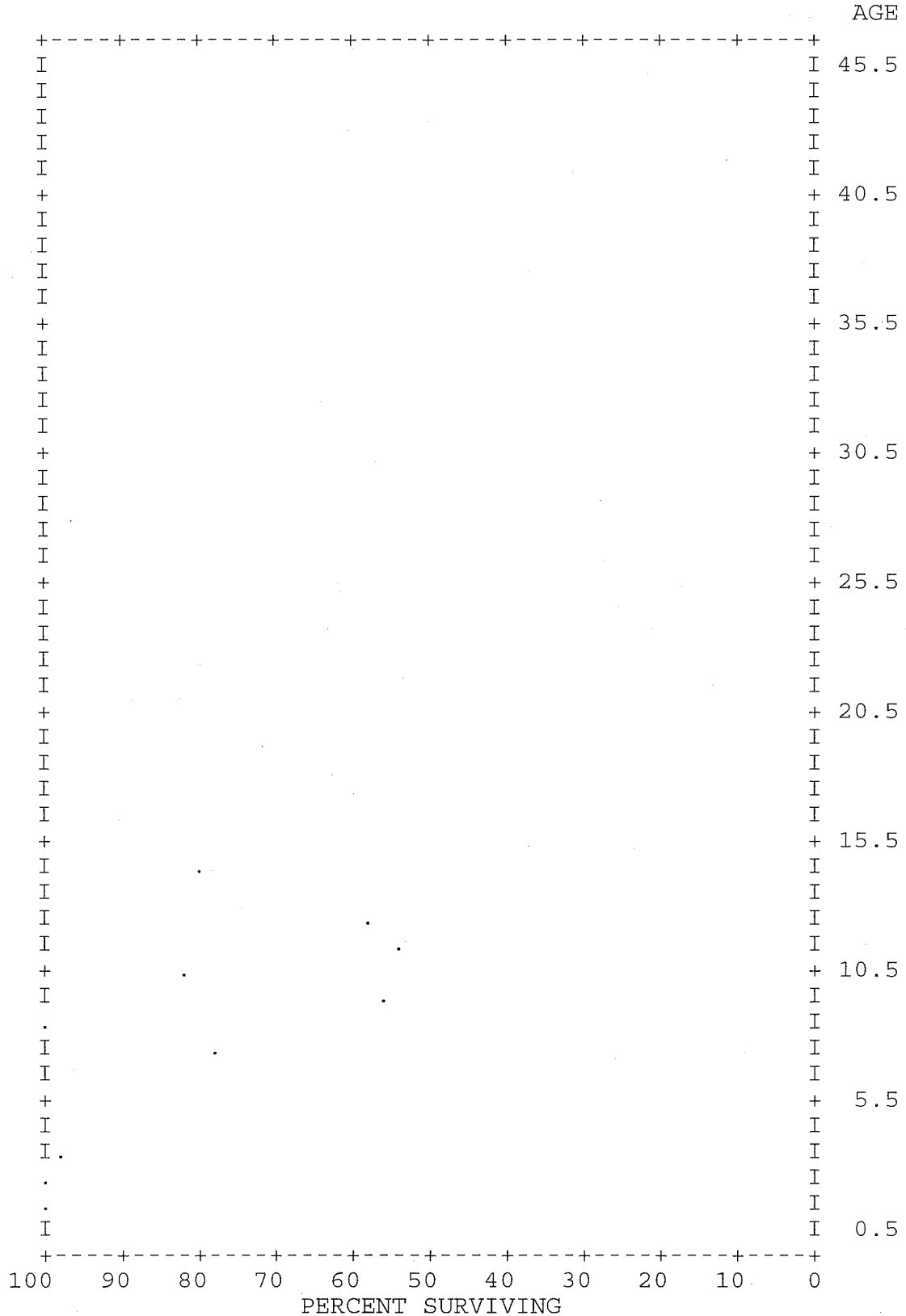
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	100.00
2007	2.5	100.00
2006	3.5	97.75
2005	4.5	
2004	5.5	
2003	6.5	
2002	7.5	77.25
2001	8.5	100.00
2000	9.5	55.29
1999	10.5	81.98
1998	11.5	53.01
1997	12.5	58.57
1996	13.5	
1995	14.5	79.05

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1979	17,423.75	100.0			
9	1994	1988	62,974.45	92.5			
9	1994	1991	89,794.53	65.5			
9	1994	1992	46,171.51	27.0			
9	1994	1994	16,692.38	7.2			
8	1994		233,056.62			4.8	
8	1995		233,056.62	100.0		5.8	
9	1996		18,567.54	8.0			
8	1996		251,624.16	108.0		6.3	
9	1997		142,118.50	56.5			
8	1997		393,742.66	156.5		4.9	
8	1998		393,742.66	100.0		5.9	
9	1999		84,706.37	21.5			
8	1999		478,449.03	121.5		5.7	
0	2000		89,605.49CR	18.7CR		9.9	
9	2000		86,988.81	18.2			
8	2000		475,832.35	99.5		4.9	
0	2001		18,235.08CR	3.8CR		10.0	
9	2001		147,280.43	31.0			
8	2001		604,877.70	127.1		4.4	
8	2002		604,877.70	100.0		5.4	
8	2003		604,877.70	100.0		6.4	
8	2004		604,877.70	100.0		7.4	
9	2005		163,022.19	27.0			
8	2005		767,899.89	127.0		6.8	
0	2006		47,659.14CR	6.2CR		16.3	
9	2006		65,331.82	8.5			
8	2006		785,572.57	102.3		6.6	
0	2007		65,891.89CR	8.4CR		7.4	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG BAL	PCT OR PCT BAL	AVG AGE	UNAGED AMOUNT
9	2007		199,307.32	25.4			
8	2007		918,988.00	117.0		6.0	
9	2008		304,470.54	33.1			
8	2008		1,223,458.54	133.1		5.4	
0	2009		62,521.49CR	5.1CR		9.9	
8	2009	1979	12,423.75	100.0			
8	2009	1988	19,540.47	98.9			
8	2009	1991	28,900.31	97.2			
8	2009	1994	16,692.38	94.8			
8	2009	1997	123,096.63	93.3			
8	2009	1999	84,706.37	82.7			
8	2009	2000	43,489.19	75.4			
8	2009	2001	99,956.08	71.7			
8	2009	2005	163,022.19	63.1			
8	2009	2006	65,331.82	49.0			
8	2009	2007	199,307.32	43.4			
8	2009	2008	304,470.54	26.2			
8	2009		1,160,937.05	94.9		6.2	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
341.20	00	00	9	1994	233,056.62
341.20	00	00	0	1995-2009	283,913.09-
341.20	00	00	1	1995-2009	
341.20	00	00	2	1995-2009	
341.20	00	00	3	1995-2009	
341.20	00	00	4	1995-2009	
341.20	00	00	5	1995-2009	
341.20	00	00	7	1995-2009	
341.20	00	00	9	1995-2009	1,211,793.52
341.20	00	00	8	2009	1,160,937.05

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	TOTAL
0	283,913.09-		283,913.09-
9	896,194.81		896,194.81
TOTAL DATA	612,281.72		612,281.72
8	1,160,937.05		1,160,937.05
TOTAL DATA LESS CD 8	548,655.33-		548,655.33-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

MULTIPLE ORIGINAL GROUP LIFE TABLE

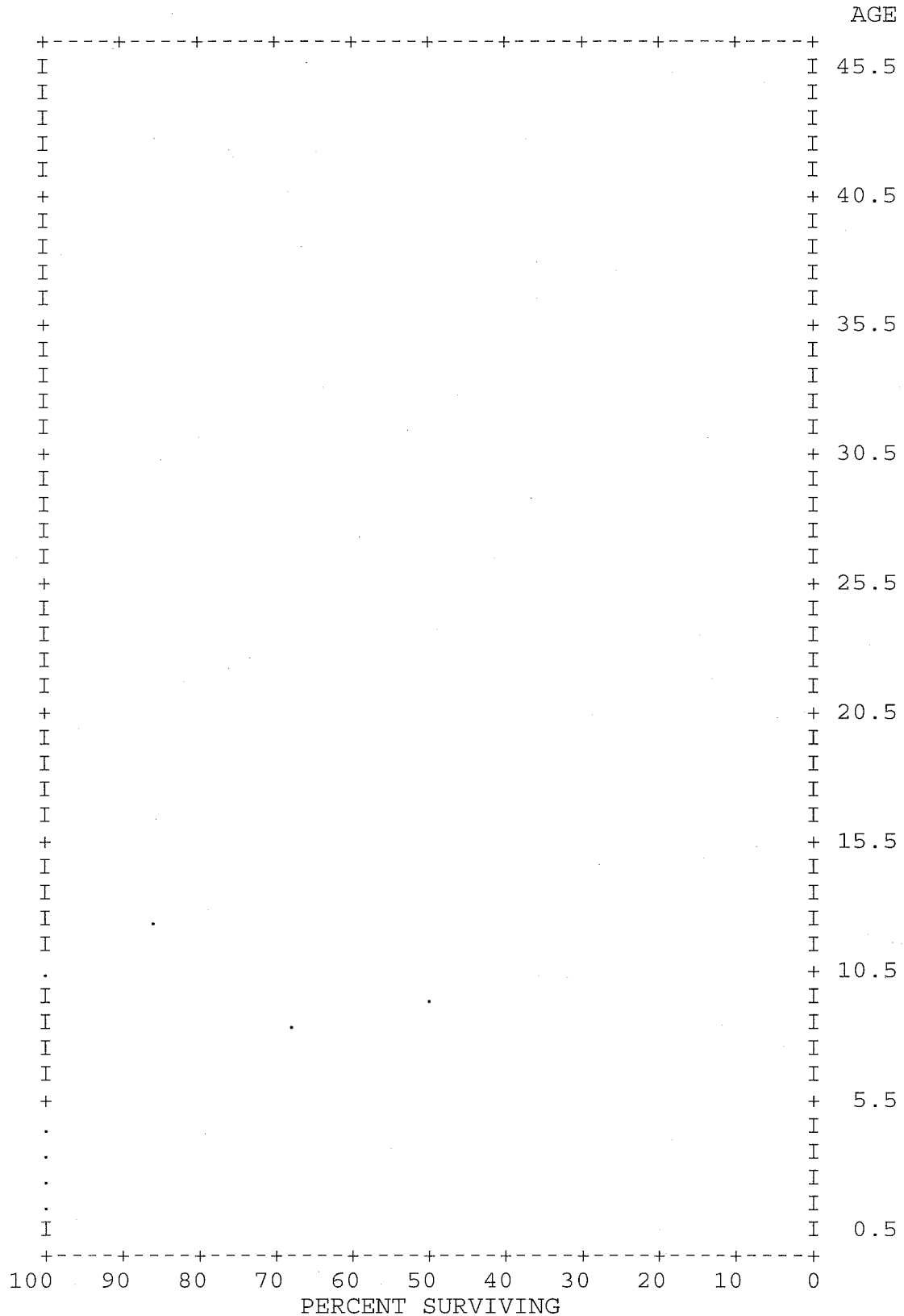
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	100.00
2007	2.5	100.00
2006	3.5	100.00
2005	4.5	100.00
2004	5.5	
2003	6.5	
2002	7.5	
2001	8.5	67.87
2000	9.5	49.99
1999	10.5	100.00
1998	11.5	
1997	12.5	86.62
1996	13.5	
1995	14.5	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTOS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG BAL	PCT OR PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1988	55,670.00	100.0			
9	1994	1989	61,729.00	74.7			
9	1994	1990	79,232.57	46.5			
9	1994	1991	10,085.00	10.5			
9	1994	1992	12,899.13	5.9			
8	1994		219,615.70			5.1	
8	1995		219,615.70	100.0		6.1	
0	1996		42,287.85CR	19.3CR		7.5	
8	1996		177,327.85	80.7		6.9	
0	1997		84,115.74CR	47.4CR		7.6	
9	1997		52,586.27	29.7			
8	1997		145,798.38	82.2		5.1	
9	1998		13,726.36	9.4			
8	1998		159,524.74	109.4		5.7	
0	1999		32,082.03CR	20.1CR		10.6	
9	1999		34,092.66	21.4			
8	1999		161,535.37	101.3		4.5	
8	2000		161,535.37	100.0		5.5	
8	2001		161,535.37	100.0		6.5	
0	2002		12,116.38CR	7.5CR		12.0	
8	2002		149,418.99	92.5		7.1	
0	2003		2,900.00CR	1.9CR		12.0	
8	2003		146,518.99	98.1		8.0	
9	2004		16,174.78	11.0			
8	2004		162,693.77	111.0		8.1	
8	2005		162,693.77	100.0		9.1	
9	2006		17,008.17	10.5			
8	2006		179,701.94	110.5		9.2	
0	2007		12,992.33CR	7.2CR		9.0	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTOS

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	2007		56,037.74	31.2		
8	2007		222,747.35	124.0	7.8	
0	2008		33,299.67CR	14.9CR	10.0	
9	2008		34,308.13	15.4		
8	2008		223,755.81	100.5	7.3	
0	2009		15,899.00CR	7.1CR	12.0	
8	2009	1990	33,214.57	100.0		
8	2009	1992	12,899.13	84.0		
8	2009	1997	20,554.68	77.8		
8	2009	1998	734.03	67.9		
8	2009	1999	16,925.58	67.6		
8	2009	2004	16,174.78	59.4		
8	2009	2006	17,008.17	51.6		
8	2009	2007	56,037.74	43.5		
8	2009	2008	34,308.13	16.5		
8	2009		207,856.81	92.9	8.0	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTOS

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
341.30	00	00	9	1994	219,615.70
341.30	00	00	0	1995-2009	235,693.00-
341.30	00	00	1	1995-2009	
341.30	00	00	2	1995-2009	
341.30	00	00	3	1995-2009	
341.30	00	00	4	1995-2009	
341.30	00	00	5	1995-2009	
341.30	00	00	7	1995-2009	
341.30	00	00	9	1995-2009	223,934.11
341.30	00	00	8	2009	207,856.81

INPUT CONTROL TOTALS THROUGH 2009
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A TOTAL
0	235,693.00-		235,693.00-
9	288,072.00		288,072.00
TOTAL DATA	52,379.00		52,379.00
8	207,856.81		207,856.81
TOTAL DATA LESS CD 8	155,477.81-		155,477.81-

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KENTUCKY AMERICAN WATER COMPANY

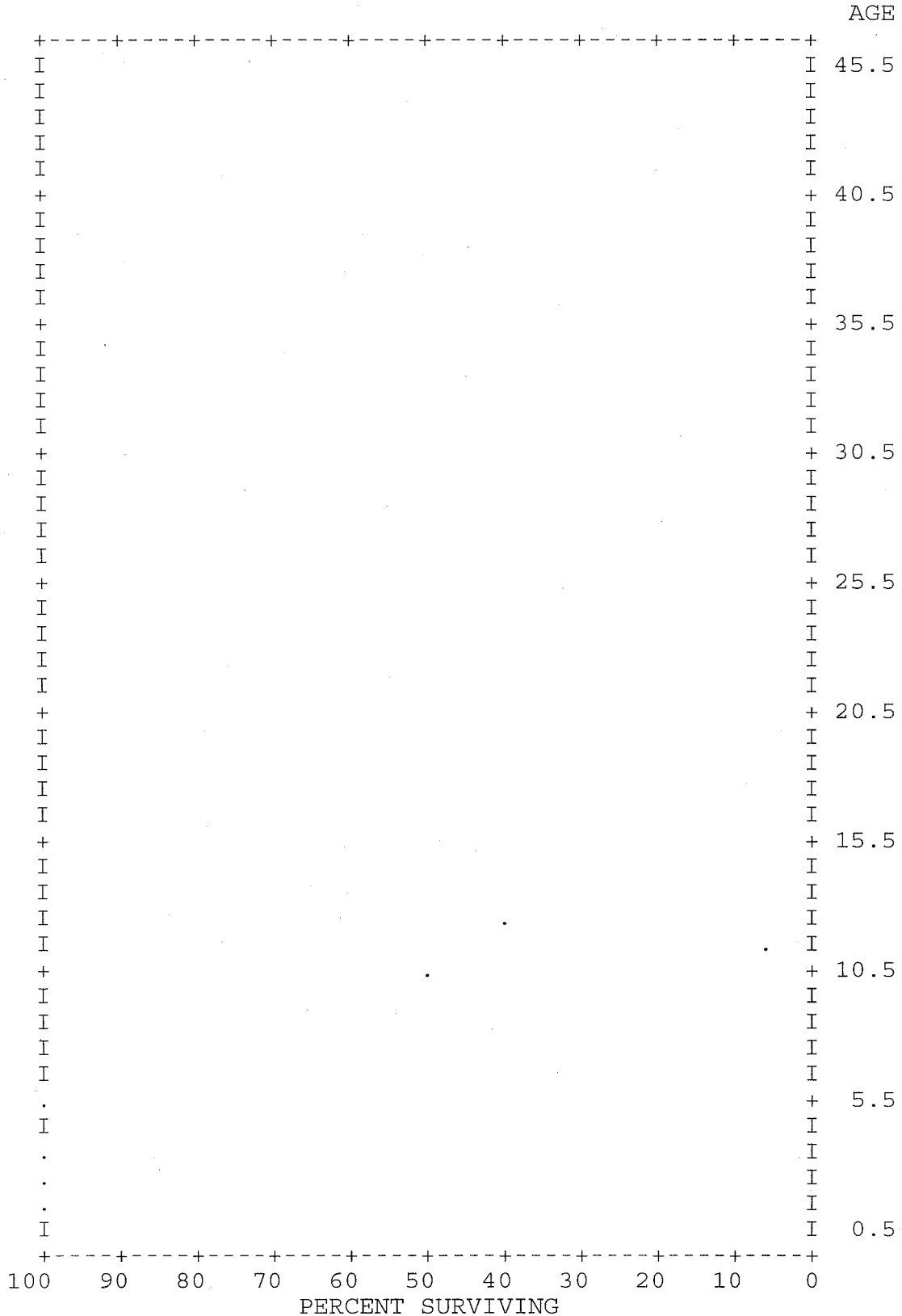
ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTOS

MULTIPLE ORIGINAL GROUP LIFE TABLE

YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	100.00
2007	2.5	100.00
2006	3.5	100.00
2005	4.5	
2004	5.5	100.00
2003	6.5	
2002	7.5	
2001	8.5	
2000	9.5	
1999	10.5	49.65
1998	11.5	5.35
1997	12.5	39.09
1996	13.5	
1995	14.5	

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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTOS
MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	1994	1956	440.10	100.0		
9	1994	1985	2,993.00	92.7		
9	1994	1991	2,626.00	43.3		
8	1994		6,059.10		9.0	
8	1995		6,059.10	100.0	10.0	
0	1996		220.00CR	3.6CR	40.0	
8	1996		5,839.10	96.4	9.9	
0	1997		2,993.00CR	51.3CR	12.0	
8	1997		2,846.10	48.7	9.2	
8	1998		2,846.10	100.0	10.2	
8	1999		2,846.10	100.0	11.2	
8	2000		2,846.10	100.0	12.2	
9	2001		5,219.99	183.4		
8	2001		8,066.09	283.4	5.0	
9	2002		16,103.89	199.6		
8	2002		24,169.98	299.6	2.3	
8	2003		24,169.98	100.0	3.3	
9	2004		60,308.69	249.5		
8	2004		84,478.67	349.5	1.6	
8	2005		84,478.67	100.0	2.6	
9	2006		49,739.50	58.9		
8	2006		134,218.17	158.9	2.4	
0	2007		971.85CR	0.7CR	3.0	
9	2007		92,750.78	69.1		
8	2007		225,997.10	168.4	2.2	
9	2008		176,121.58	77.9		
8	2008		402,118.68	177.9	2.0	
9	2009		14,207.52	3.5		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT OR BAL	AVG AGE	UNAGED AMOUNT
8	2009	1956	220.10	100.0			
8	2009	1991	2,626.00	99.9			
8	2009	2001	5,219.99	99.3			
8	2009	2002	16,103.89	98.1			
8	2009	2004	59,336.84	94.2			
8	2009	2006	49,739.50	79.9			
8	2009	2007	92,750.78	68.0			
8	2009	2008	176,121.58	45.7			
8	2009	2009	14,207.52	3.4			
8	2009		416,326.20	103.5		3.0	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
341.40	00	00	9	1994	6,059.10
341.40	00	00	0	1995-2009	4,184.85-
341.40	00	00	1	1995-2009	
341.40	00	00	2	1995-2009	
341.40	00	00	3	1995-2009	
341.40	00	00	4	1995-2009	
341.40	00	00	5	1995-2009	
341.40	00	00	7	1995-2009	
341.40	00	00	9	1995-2009	414,451.95
341.40	00	00	8	2009	416,326.20

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
0	4,184.85-		4,184.85-
9	287,455.88		287,455.88
TOTAL DATA	283,271.03		283,271.03
8	416,326.20		416,326.20
TOTAL DATA LESS CD 8	133,055.17-		133,055.17-

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KENTUCKY AMERICAN WATER COMPANY

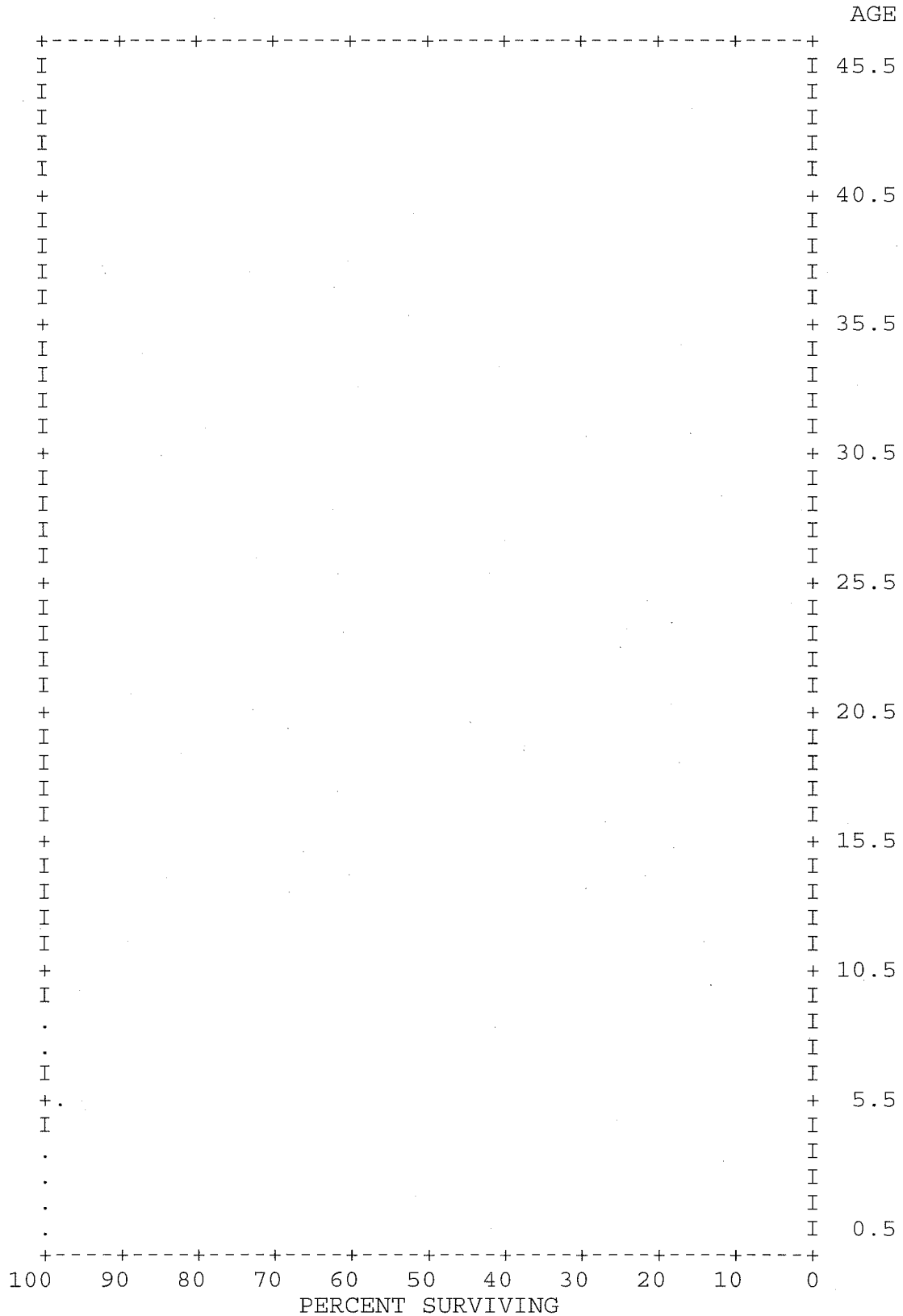
ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER

MULTIPLE ORIGINAL GROUP LIFE TABLE

YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	100.00
2006	3.5	100.00
2005	4.5	
2004	5.5	98.39
2003	6.5	
2002	7.5	100.00
2001	8.5	100.00
2000	9.5	
1999	10.5	
1998	11.5	
1997	12.5	
1996	13.5	
1995	14.5	

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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER
MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF	PCT OR BEG BAL	AVG AGE	UNAGED AMOUNT
9	1994	1931	532.90	100.0			
9	1994	1959	28.85	98.4			
9	1994	1971	590.73	98.3			
9	1994	1972	1,677.10	96.4			
9	1994	1973	1,058.57	91.3			
9	1994	1985	550.20	88.0			
9	1994	1986	330.23	86.3			
9	1994	1987	27,616.12	85.3			
8	1994		32,384.70			10.0	
8	1995		32,384.70	100.0		11.0	
8	1996		32,384.70	100.0		12.0	
9	1997		3,162.25	9.8			
8	1997		35,546.95	109.8		11.9	
8	1998		35,546.95	100.0		12.9	
8	1999		35,546.95	100.0		13.9	
8	2000		35,546.95	100.0		14.9	
8	2001		35,546.95	100.0		15.9	
8	2002		35,546.95	100.0		16.9	
8	2003		35,546.95	100.0		17.9	
8	2004		35,546.95	100.0		18.9	
8	2005		35,546.95	100.0		19.9	
8	2006		35,546.95	100.0		20.9	
0	2007		1,620.32CR	4.6CR		48.1	
8	2007		33,926.63	95.4		20.6	
8	2008		33,926.63	100.0		21.6	
8	2009	1971	590.73	100.0			
8	2009	1972	1,677.10	98.3			

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT OR BAL	AVG AGE	UNAGED AMOUNT
8	2009	1985	550.20	93.3			
8	2009	1986	330.23	91.7			
8	2009	1987	27,616.12	90.7			
8	2009	1997	3,162.25	9.3			
8	2009		33,926.63	100.0		22.6	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
342.00	00	00	9	1994	32,384.70
342.00	00	00	0	1995-2009	1,620.32-
342.00	00	00	1	1995-2009	
342.00	00	00	2	1995-2009	
342.00	00	00	3	1995-2009	
342.00	00	00	4	1995-2009	
342.00	00	00	5	1995-2009	
342.00	00	00	7	1995-2009	
342.00	00	00	9	1995-2009	3,162.25
342.00	00	00	8	2009	33,926.63

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	TOTAL
0	1,620.32-		1,620.32-
9	35,546.95		35,546.95
TOTAL DATA	33,926.63		33,926.63
8	33,926.63		33,926.63

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

MULTIPLE ORIGINAL GROUP LIFE TABLE

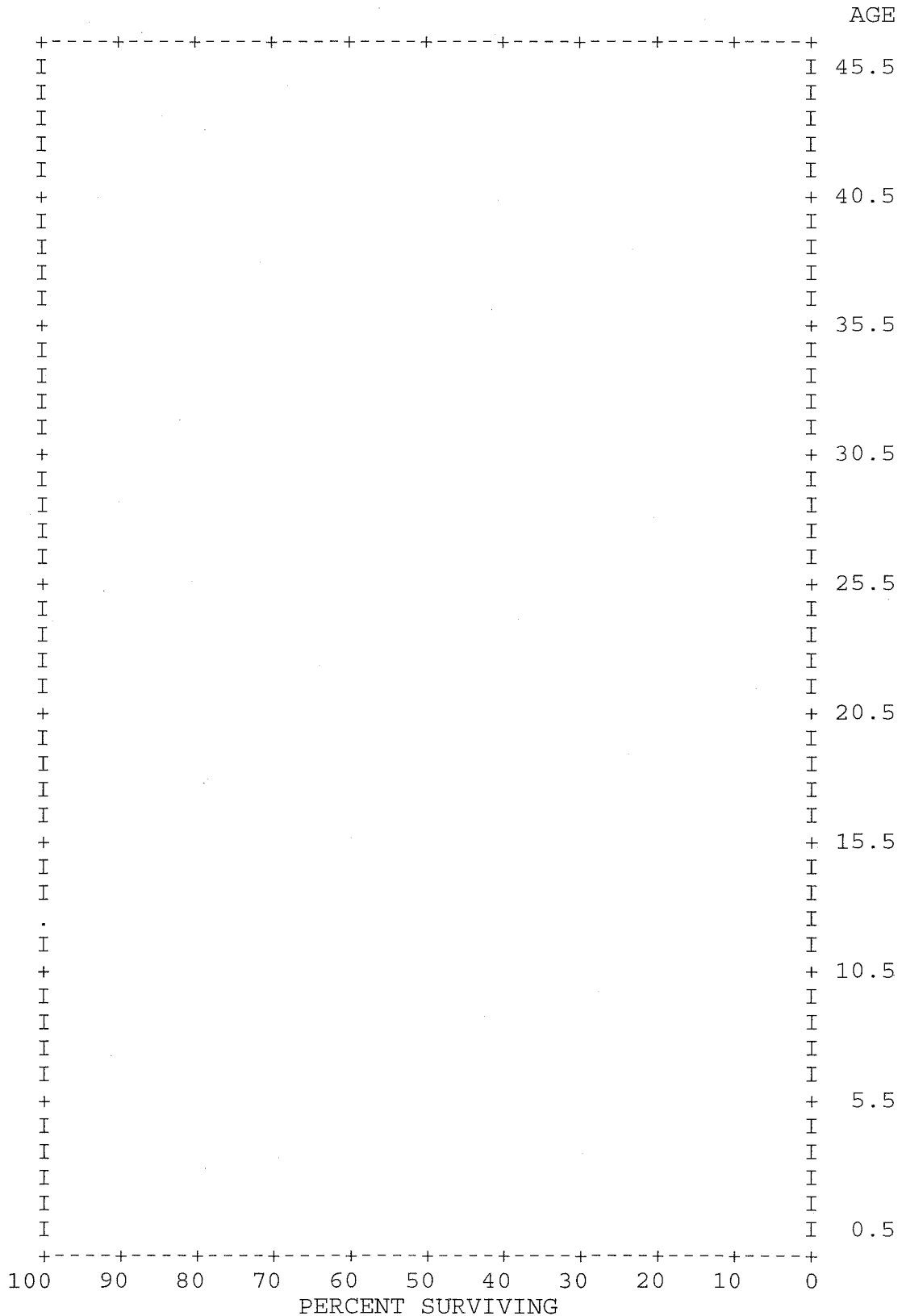
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	
2007	2.5	
2006	3.5	
2005	4.5	
2004	5.5	
2003	6.5	
2002	7.5	
2001	8.5	
2000	9.5	
1999	10.5	
1998	11.5	
1997	12.5	100.00
1996	13.5	
1995	14.5	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	1994	1933	3,604.69	100.0		
9	1994	1961	1,103.87	99.1		
9	1994	1964	242.66	98.8		
9	1994	1966	643.75	98.7		
9	1994	1968	345.64	98.6		
9	1994	1969	698.97	98.5		
9	1994	1970	2,907.99	98.3		
9	1994	1971	2,639.88	97.6		
9	1994	1972	1,813.35	96.9		
9	1994	1973	582.77	96.5		
9	1994	1974	5,621.71	96.3		
9	1994	1976	9,524.42	94.9		
9	1994	1977	10,269.99	92.5		
9	1994	1978	7,613.06	89.9		
9	1994	1979	4,496.00	88.0		
9	1994	1980	2,976.70	86.8		
9	1994	1982	20,866.54	86.1		
9	1994	1983	5,077.01	80.8		
9	1994	1984	20,825.64	79.5		
9	1994	1985	9,305.92	74.3		
9	1994	1986	38,655.92	71.9		
9	1994	1987	42,944.63	62.2		
9	1994	1988	23,182.35	51.3		
9	1994	1989	34,968.22	45.5		
9	1994	1990	20,980.71	36.6		
9	1994	1991	42,931.59	31.3		
9	1994	1992	38,522.41	20.5		
9	1994	1993	17,504.80	10.8		
9	1994	1994	25,135.75	6.3		
8	1994		395,986.94		8.1	
9	1995		62,049.81	15.7		
8	1995		458,036.75	115.7	7.9	
9	1996		35,091.84	7.7		
8	1996		493,128.59	107.7	8.3	
9	1997		79,116.83	16.0		
8	1997		572,245.42	116.0	8.1	
9	1998		51,188.10	8.9		
8	1998		623,433.52	108.9	8.4	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG PCT BAL	AVG AGE	UNAGED AMOUNT
0	1999		18,191.34CR	2.9CR	16.4	
9	1999		84,231.29	13.5		
8	1999		689,473.47	110.6	8.1	
0	2000		17,689.53CR	2.6CR	12.1	
9	2000		89,130.06	12.9		
8	2000		760,914.00	110.4	8.0	
0	2001		16,344.76CR	2.1CR	26.1	
9	2001		46,735.28	6.1		
8	2001		791,304.52	104.0	8.2	
0	2002		5,000.00CR	0.6CR	20.0	
9	2002		5,440.16	0.7		
8	2002		791,744.68	100.1	9.0	
8	2003		791,744.68	100.0	10.0	
0	2004		8,916.00CR	1.1CR	17.6	
9	2004		4,144.40	0.5		
8	2004		786,973.08	99.4	10.9	
0	2005		9,089.40CR	1.2CR	18.3	
9	2005		127,524.66	16.2		
8	2005		905,408.34	115.0	10.2	
9	2006		633,358.10	70.0		
8	2006		1,538,766.44	170.0	6.8	
0	2007		2,889.50CR	0.2CR	20.0	
3	2007		2,600.00CR	0.2CR		
9	2007		238,682.81	15.5		
8	2007		1,771,959.75	115.2	6.8	
0	2008		1,723.19CR	0.1CR	22.9	
9	2008		117,147.48	6.6		
8	2008		1,887,384.04	106.5	7.3	
0	2009		9,078.50CR	0.5CR	19.2	
9	2009		27,452.41	1.5		
8	2009	1933	3,604.69	100.0		
8	2009	1961	461.04	99.8		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
8	2009	1964	242.66	99.8		
8	2009	1966	94.49	99.8		
8	2009	1968	345.64	99.8		
8	2009	1969	698.97	99.8		
8	2009	1970	1,516.38	99.7		
8	2009	1971	1,576.22	99.6		
8	2009	1972	1,663.72	99.6		
8	2009	1973	582.77	99.5		
8	2009	1974	4,306.67	99.4		
8	2009	1976	4,532.74	99.2		
8	2009	1977	5,553.15	99.0		
8	2009	1978	5,046.54	98.7		
8	2009	1979	2,916.15	98.4		
8	2009	1980	1,698.74	98.3		
8	2009	1982	14,283.29	98.2		
8	2009	1983	3,029.86	97.4		
8	2009	1984	11,794.34	97.3		
8	2009	1985	5,402.39	96.6		
8	2009	1986	26,123.53	96.4		
8	2009	1987	29,491.25	95.0		
8	2009	1988	16,774.64	93.4		
8	2009	1989	25,390.59	92.6		
8	2009	1990	20,980.71	91.2		
8	2009	1991	42,931.59	90.1		
8	2009	1992	33,381.41	87.9		
8	2009	1993	17,504.80	86.1		
8	2009	1994	25,135.75	85.2		
8	2009	1995	62,049.81	83.9		
8	2009	1996	35,091.84	80.6		
8	2009	1997	79,116.83	78.8		
8	2009	1998	48,588.10	74.6		
8	2009	1999	84,231.29	72.1		
8	2009	2000	89,130.06	67.7		
8	2009	2001	46,735.28	63.0		
8	2009	2002	5,440.16	60.5		
8	2009	2004	4,144.40	60.3		
8	2009	2005	127,524.66	60.0		
8	2009	2006	633,358.10	53.3		
8	2009	2007	238,682.81	20.1		
8	2009	2008	117,147.48	7.6		
8	2009	2009	27,452.41	1.4		
8	2009		1,905,757.95	101.0	8.2	

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

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
343.00	00	00	9	1994	395,986.94
343.00	00	00	0	1995-2009	88,922.22-
343.00	00	00	1	1995-2009	
343.00	00	00	2	1995-2009	
343.00	00	00	3	1995-2009	2,600.00-
343.00	00	00	4	1995-2009	
343.00	00	00	5	1995-2009	
343.00	00	00	7	1995-2009	
343.00	00	00	9	1995-2009	1,601,293.23
343.00	00	00	8	2009	1,905,757.95

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
0	88,922.22-		88,922.22-
3	2,600.00-		2,600.00-
9	950,240.10		950,240.10
TOTAL DATA	858,717.88		858,717.88
8	1,905,757.95		1,905,757.95
TOTAL DATA LESS CD 8	1,047,040.07-		1,047,040.07-

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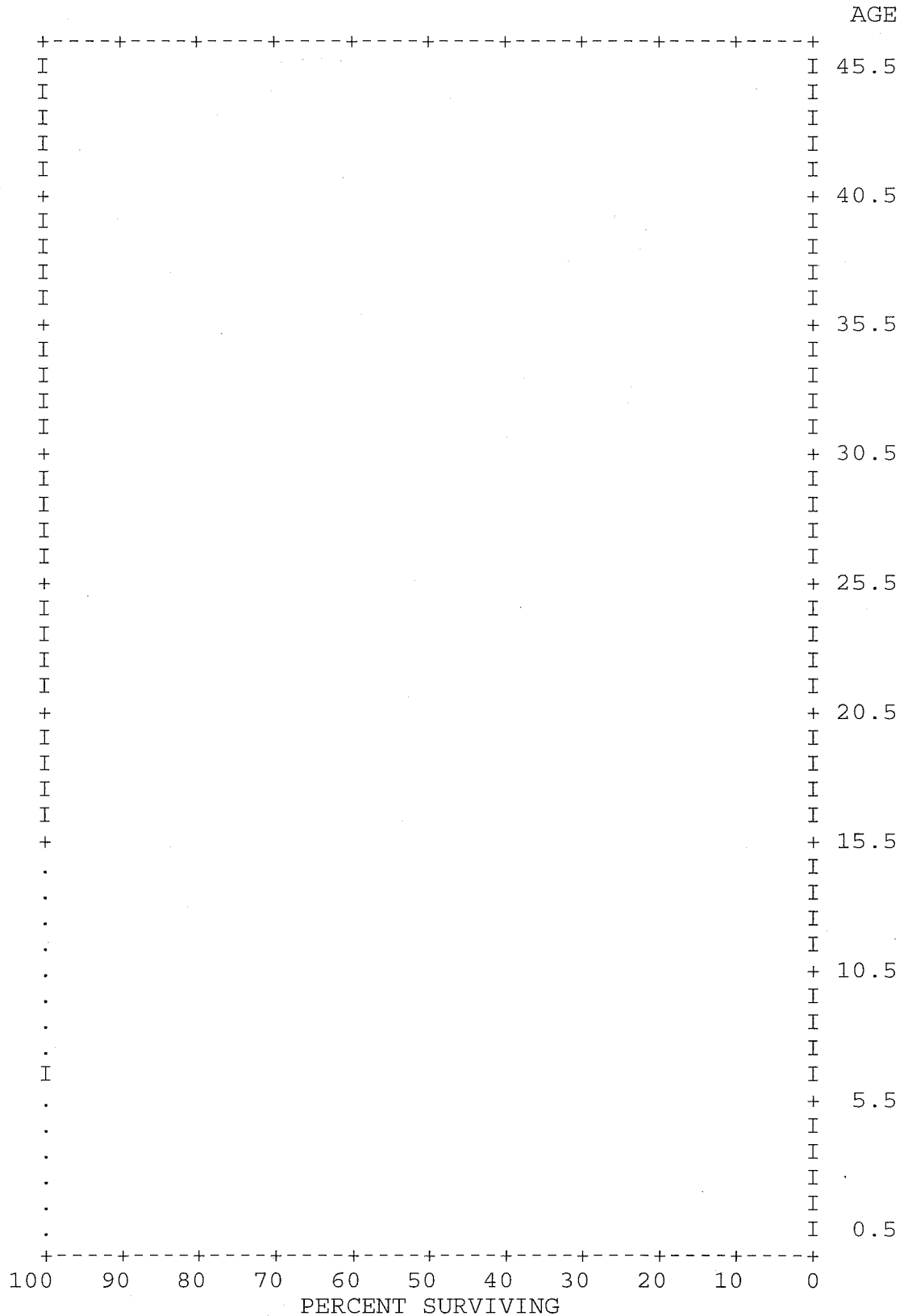
KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT

MULTIPLE ORIGINAL GROUP LIFE TABLE

YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	100.00
2006	3.5	100.00
2005	4.5	100.00
2004	5.5	100.00
2003	6.5	
2002	7.5	100.00
2001	8.5	100.00
2000	9.5	100.00
1999	10.5	100.00
1998	11.5	100.00
1997	12.5	100.00
1996	13.5	100.00
1995	14.5	100.00

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



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	1994	1958	399.39	100.0		
9	1994	1972	340.13	99.8		
9	1994	1976	2,236.07	99.7		
9	1994	1978	2,032.80	98.8		
9	1994	1982	14,143.19	98.1		
9	1994	1983	3,221.40	92.6		
9	1994	1984	4,419.34	91.3		
9	1994	1985	571.20	89.6		
9	1994	1986	2,754.04	89.4		
9	1994	1987	61,063.94	88.3		
9	1994	1988	2,528.65	64.6		
9	1994	1989	2,514.10	63.6		
9	1994	1990	8,173.99	62.6		
9	1994	1991	46,577.09	59.5		
9	1994	1992	21,532.76	41.4		
9	1994	1993	22,752.15	33.0		
9	1994	1994	62,303.32	24.2		
8	1994		257,563.56		4.6	
9	1995		13,319.17	5.2		
8	1995		270,882.73	105.2	5.4	
9	1996		19,415.48	7.2		
8	1996		290,298.21	107.2	6.0	
9	1997		22,524.63	7.8		
8	1997		312,822.84	107.8	6.5	
9	1998		49,237.11	15.7		
8	1998		362,059.95	115.7	6.6	
0	1999		38,935.58CR	10.8CR	7.7	
9	1999		80,452.45	22.2		
8	1999		403,576.82	111.5	6.1	
0	2000		20,428.52CR	5.1CR	9.8	
9	2000		198,389.55	49.2		
8	2000		581,537.85	144.1	4.7	
0	2001		12,945.69CR	2.2CR	18.2	
9	2001		240,468.39	41.4		
8	2001		809,060.55	139.1	4.0	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
9	2002		63,303.73	7.8		
8	2002		872,364.28	107.8	4.6	
8	2003		872,364.28	100.0	5.6	
8	2004		872,364.28	100.0	6.6	
0	2005		32,448.48CR	3.7CR	13.4	
8	2005		839,915.80	96.3	7.4	
9	2006		3,520.19	0.4		
8	2006		843,435.99	100.4	8.4	
0	2007		4,133.58CR	0.5CR	9.3	
9	2007		22,363.98	2.7		
8	2007		861,666.39	102.2	9.1	
0	2008		50,368.74CR	5.8CR	8.8	
3	2008		2,197.80CR	0.3CR		
9	2008		20,257.16	2.4		
8	2008		829,357.01	96.3	10.0	
0	2009		7,924.53CR	1.0CR	10.4	
9	2009		6,594.63	0.8		
8	2009	1972	340.13	100.0		
8	2009	1976	1,273.80	100.0		
8	2009	1978	2,032.80	99.8		
8	2009	1982	2,906.99	99.6		
8	2009	1983	3,221.40	99.2		
8	2009	1984	3,950.78	98.8		
8	2009	1985	571.20	98.3		
8	2009	1986	1,918.14	98.3		
8	2009	1987	31,608.39	98.0		
8	2009	1989	2,514.10	94.2		
8	2009	1990	8,173.99	93.9		
8	2009	1991	46,577.09	92.9		
8	2009	1992	19,592.64	87.3		
8	2009	1993	7,880.14	84.9		
8	2009	1994	17,835.02	84.0		
8	2009	1995	11,661.75	81.8		
8	2009	1996	10,432.54	80.4		
8	2009	1997	22,524.63	79.2		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT OR BAL	AVG AGE	UNAGED AMOUNT
8	2009	1998	40,722.08	76.4			
8	2009	1999	69,710.61	71.5			
8	2009	2000	198,389.55	63.1			
8	2009	2001	212,735.92	39.2			
8	2009	2002	60,915.26	13.5			
8	2009	2006	3,520.19	6.1			
8	2009	2007	20,166.18	5.7			
8	2009	2008	20,257.16	3.2			
8	2009	2009	6,594.63	0.8			
8	2009		828,027.11	99.8		10.9	

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KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 344 LABORATORY EQUIPMENT

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
344.00	00	00	9	1994	257,563.56
344.00	00	00	0	1995-2009	167,185.12-
344.00	00	00	1	1995-2009	
344.00	00	00	2	1995-2009	
344.00	00	00	3	1995-2009	2,197.80-
344.00	00	00	4	1995-2009	
344.00	00	00	5	1995-2009	
344.00	00	00	7	1995-2009	
344.00	00	00	9	1995-2009	739,846.47
344.00	00	00	8	2009	828,027.11

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
0	167,185.12-		167,185.12-
3	2,197.80-		2,197.80-
9	268,599.77		268,599.77
TOTAL DATA	99,216.85		99,216.85
8	828,027.11		828,027.11
TOTAL DATA LESS CD 8	728,810.26-		728,810.26-

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KENTUCKY AMERICAN WATER COMPANY

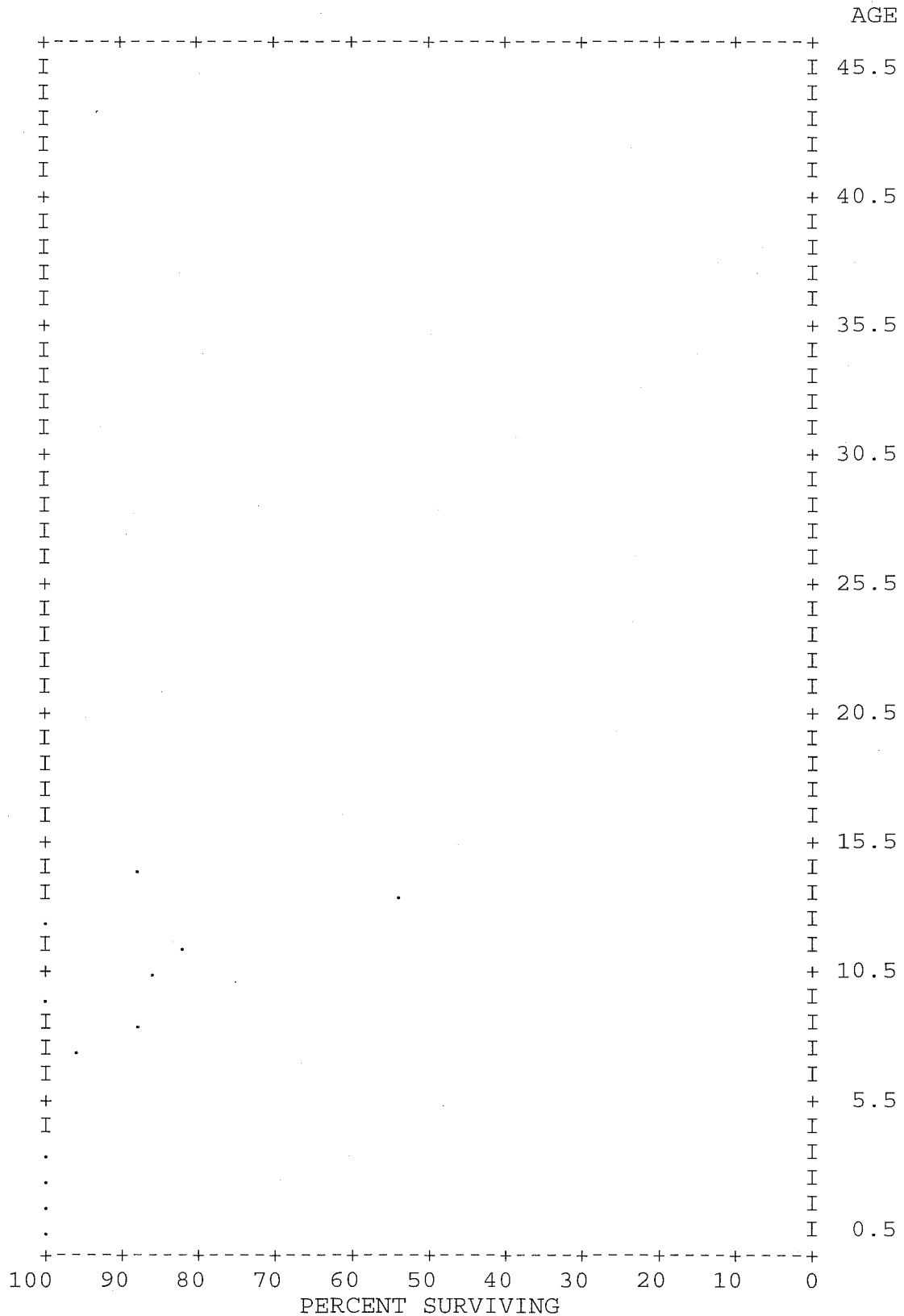
ACCOUNT 344 LABORATORY EQUIPMENT

MULTIPLE ORIGINAL GROUP LIFE TABLE

YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	100.00
2006	3.5	100.00
2005	4.5	
2004	5.5	
2003	6.5	
2002	7.5	96.23
2001	8.5	88.47
2000	9.5	100.00
1999	10.5	86.65
1998	11.5	82.70
1997	12.5	100.00
1996	13.5	53.73
1995	14.5	87.56

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



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 345 POWER OPERATED EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1941	5,386.77	100.0		
9	1994	1978	12,962.26	97.8		
9	1994	1979	1,617.00	92.6		
9	1994	1985	10,177.50	92.0		
9	1994	1986	1,652.04	87.9		
9	1994	1987	4,500.00	87.2		
9	1994	1988	59,533.98	85.4		
9	1994	1989	18,388.76	61.6		
9	1994	1990	47,797.49	54.2		
9	1994	1991	33,312.89	35.0		
9	1994	1992	4,439.80	21.6		
9	1994	1993	11,703.75	19.9		
9	1994	1994	37,806.05	15.2		
8	1994		249,278.29		6.2	
9	1995		104,594.77	42.0		
8	1995		353,873.06	142.0	5.2	
9	1996		51,092.29	14.4		
8	1996		404,965.35	114.4	5.5	
9	1997		70,631.94	17.4		
8	1997		475,597.29	117.4	5.6	
8	1998		475,597.29	100.0	6.6	
9	1999		55,639.33	11.7		
8	1999		531,236.62	111.7	6.9	
8	2000		531,236.62	100.0	7.9	
9	2001		45,456.79	8.6		
8	2001		576,693.41	108.6	8.2	
8	2002		576,693.41	100.0	9.2	
9	2003		20,754.79	3.6		
8	2003		597,448.20	103.6	9.9	
8	2004		597,448.20	100.0	10.9	
9	2005		992,362.64	166.1		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 345 POWER OPERATED EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
8	2005		1,589,810.84	266.1	4.8	
8	2006		1,589,810.84	100.0	5.8	
8	2007		1,589,810.84	100.0	6.8	
9	2008		31,893.02	2.0		
8	2008		1,621,703.86	102.0	7.6	
0	2009		99,826.23CR	6.2CR	13.5	
9	2009		4,156.88	0.3		
8	2009	1941	5,386.77	100.0		
8	2009	1978	12,962.26	99.6		
8	2009	1979	1,617.00	98.8		
8	2009	1985	10,177.50	98.7		
8	2009	1986	1,652.04	98.0		
8	2009	1987	4,500.00	97.9		
8	2009	1988	59,533.98	97.6		
8	2009	1989	18,388.76	93.7		
8	2009	1990	47,797.49	92.5		
8	2009	1991	33,312.89	89.4		
8	2009	1992	4,439.80	87.2		
8	2009	1993	11,703.75	86.9		
8	2009	1994	37,806.05	86.1		
8	2009	1995	55,860.83	83.7		
8	2009	1997	70,631.94	80.0		
8	2009	1999	55,639.33	75.4		
8	2009	2001	45,456.79	71.7		
8	2009	2003	20,754.79	68.8		
8	2009	2005	992,362.64	67.4		
8	2009	2008	31,893.02	2.4		
8	2009	2009	4,156.88	0.3		
8	2009		1,526,034.51	94.1	8.3	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 345 POWER OPERATED EQUIPMENT

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
345.00	00	00	9	1994	249,278.29
345.00	00	00	0	1995-2009	99,826.23-
345.00	00	00	1	1995-2009	
345.00	00	00	2	1995-2009	
345.00	00	00	3	1995-2009	
345.00	00	00	4	1995-2009	
345.00	00	00	5	1995-2009	
345.00	00	00	7	1995-2009	
345.00	00	00	9	1995-2009	1,376,582.45
345.00	00	00	8	2009	1,526,034.51

INPUT CONTROL TOTALS THROUGH 2009
FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A TOTAL
0	99,826.23-		99,826.23-
9	339,196.90		339,196.90
TOTAL DATA	239,370.67		239,370.67
8	1,526,034.51		1,526,034.51
TOTAL DATA LESS CD 8	1,286,663.84-		1,286,663.84-

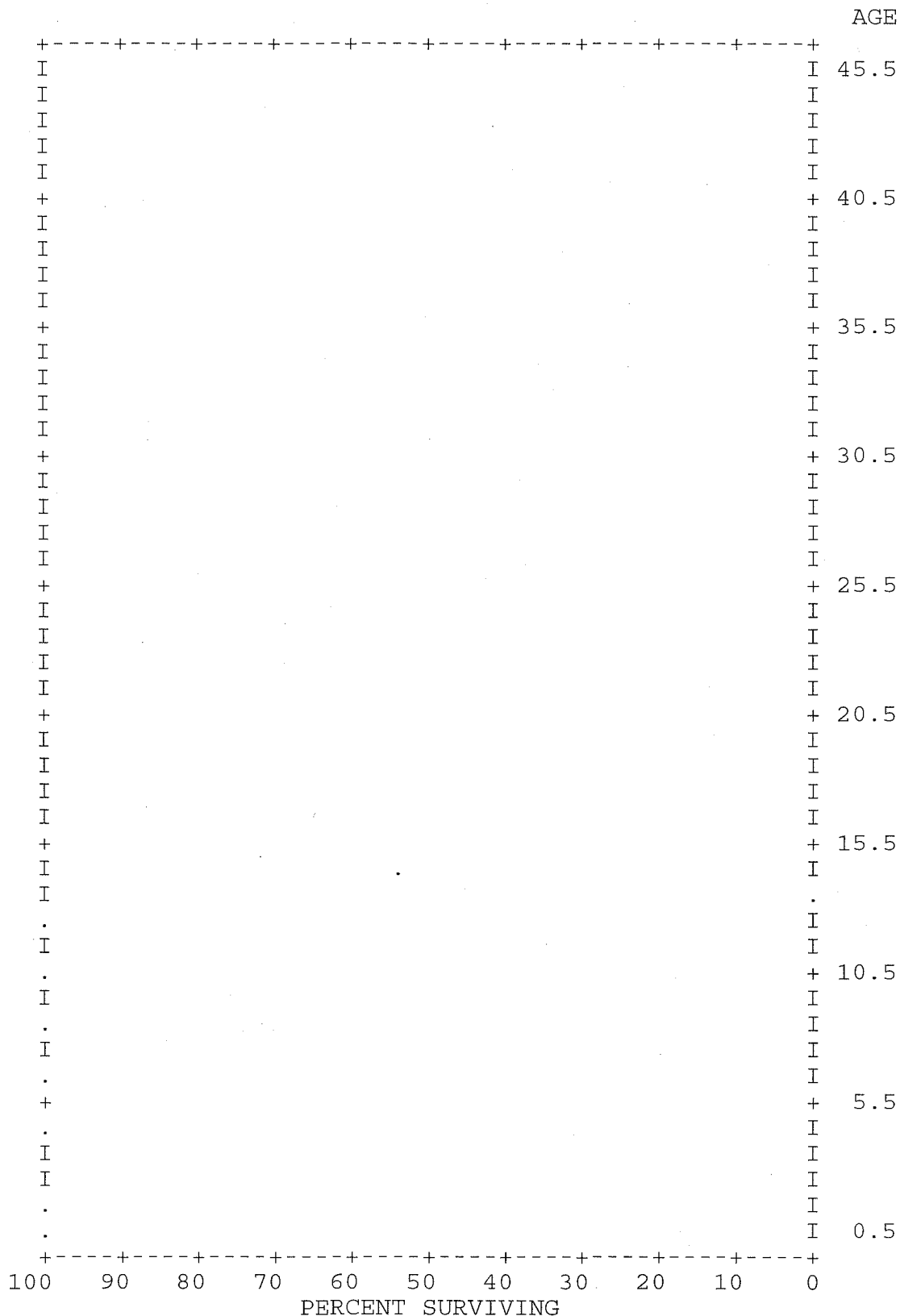
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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 345 POWER OPERATED EQUIPMENT
MULTIPLE ORIGINAL GROUP LIFE TABLE

YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	
2006	3.5	
2005	4.5	100.00
2004	5.5	
2003	6.5	100.00
2002	7.5	
2001	8.5	100.00
2000	9.5	
1999	10.5	100.00
1998	11.5	
1997	12.5	100.00
1996	13.5	0.00
1995	14.5	53.41

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



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.10 COMMUNICATION EQUIPMENT - NON-TELEPHONE

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1968	65.92	100.0		
9	1994	1972	41,751.73	100.0		
9	1994	1976	6,419.68	84.8		
9	1994	1977	3,796.72	82.5		
9	1994	1983	22,630.66	81.1		
9	1994	1984	6,041.40	72.9		
9	1994	1985	4,735.40	70.7		
9	1994	1986	16,294.66	68.9		
9	1994	1987	26,406.83	63.0		
9	1994	1988	33,798.43	53.4		
9	1994	1989	45,261.26	41.1		
9	1994	1990	12,871.59	24.7		
9	1994	1991	4,416.26	20.0		
9	1994	1992	1,598.00	18.4		
9	1994	1993	12,195.94	17.8		
9	1994	1994	36,776.17	13.4		
8	1994		275,060.65		8.8	
9	1995		163,421.24	59.4		
8	1995		438,481.89	159.4	6.3	
9	1996		36,117.75	8.2		
8	1996		474,599.64	108.2	6.8	
9	1997		274,365.78	57.8		
8	1997		748,965.42	157.8	5.1	
9	1998		67,538.93	9.0		
8	1998		816,504.35	109.0	5.7	
0	1999		22,990.02CR	2.8CR	17.5	
9	1999		204,301.60	25.0		
8	1999		997,815.93	122.2	5.1	
0	2000		11,284.45CR	1.1CR	20.6	
9	2000		592,411.63	59.4		
8	2000		1,578,943.11	158.2	3.9	
9	2001		194,793.82	12.3		
8	2001		1,773,736.93	112.3	4.4	
9	2002		37,048.85	2.1		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.10 COMMUNICATION EQUIPMENT - NON-TELEPHONE

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OR PCT OF BEG BAL	AVG AGE	UNAGED AMOUNT
8	2002		1,810,785.78	102.1	5.3	
9	2003		45,153.44	2.5		
8	2003		1,855,939.22	102.5	6.2	
9	2004		8,683.27	0.5		
8	2004		1,864,622.49	100.5	7.2	
9	2005		64,700.85	3.5		
8	2005		1,929,323.34	103.5	7.9	
9	2006		8,645.09	0.4		
8	2006		1,937,968.43	100.4	8.9	
0	2007		6,363.58CR	0.3CR	9.7	
3	2007		899.98CR	0.0		
8	2007		1,930,704.87	99.6	9.9	
0	2008		2,720.67CR	0.1CR	21.0	
9	2008		599.38	0.0		
8	2008		1,928,583.58	99.9	10.8	
0	2009		6,495.94CR	0.3CR	20.0	
8	2009	1968	65.92	100.0		
8	2009	1972	38,739.35	100.0		
8	2009	1976	1,361.65	98.0		
8	2009	1977	1,566.05	97.9		
8	2009	1983	4,698.67	97.8		
8	2009	1985	4,452.50	97.6		
8	2009	1986	16,294.66	97.4		
8	2009	1987	22,247.66	96.5		
8	2009	1988	33,798.43	95.3		
8	2009	1989	38,765.32	93.6		
8	2009	1990	12,871.59	91.6		
8	2009	1991	4,416.26	90.9		
8	2009	1992	1,598.00	90.7		
8	2009	1993	12,195.94	90.6		
8	2009	1994	36,776.17	90.0		
8	2009	1995	162,902.94	88.0		
8	2009	1996	36,117.75	79.6		
8	2009	1997	274,365.78	77.7		
8	2009	1998	66,638.95	63.4		

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.10 COMMUNICATION EQUIPMENT - NON-TELEPHONE

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG PCT BAL	AVG AGE	UNAGED AMOUNT
8	2009	1999	204,301.60	59.9		
8	2009	2000	592,411.63	49.3		
8	2009	2001	194,793.82	18.5		
8	2009	2002	32,924.97	8.4		
8	2009	2003	45,153.44	6.6		
8	2009	2004	8,683.27	4.3		
8	2009	2005	64,700.85	3.8		
8	2009	2006	8,645.09	0.5		
8	2009	2008	599.38	0.0		
8	2009		1,922,087.64	99.7	11.8	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.10 COMMUNICATION EQUIPMENT - NON-TELEPHONE

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
346.10	00	00	9	1994	275,060.65
346.10	00	00	0	1995-2009	49,854.66-
346.10	00	00	1	1995-2009	
346.10	00	00	2	1995-2009	
346.10	00	00	3	1995-2009	899.98-
346.10	00	00	4	1995-2009	
346.10	00	00	5	1995-2009	
346.10	00	00	7	1995-2009	
346.10	00	00	9	1995-2009	1,697,781.63
346.10	00	00	8	2009	1,922,087.64

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
0	49,854.66-		49,854.66-
3	899.98-		899.98-
9	490,105.33		490,105.33
TOTAL DATA	439,350.69		439,350.69
8	1,922,087.64		1,922,087.64
TOTAL DATA LESS CD 8	1,482,736.95-		1,482,736.95-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.10 COMMUNICATION EQUIPMENT - NON-TELEPHONE

MULTIPLE ORIGINAL GROUP LIFE TABLE

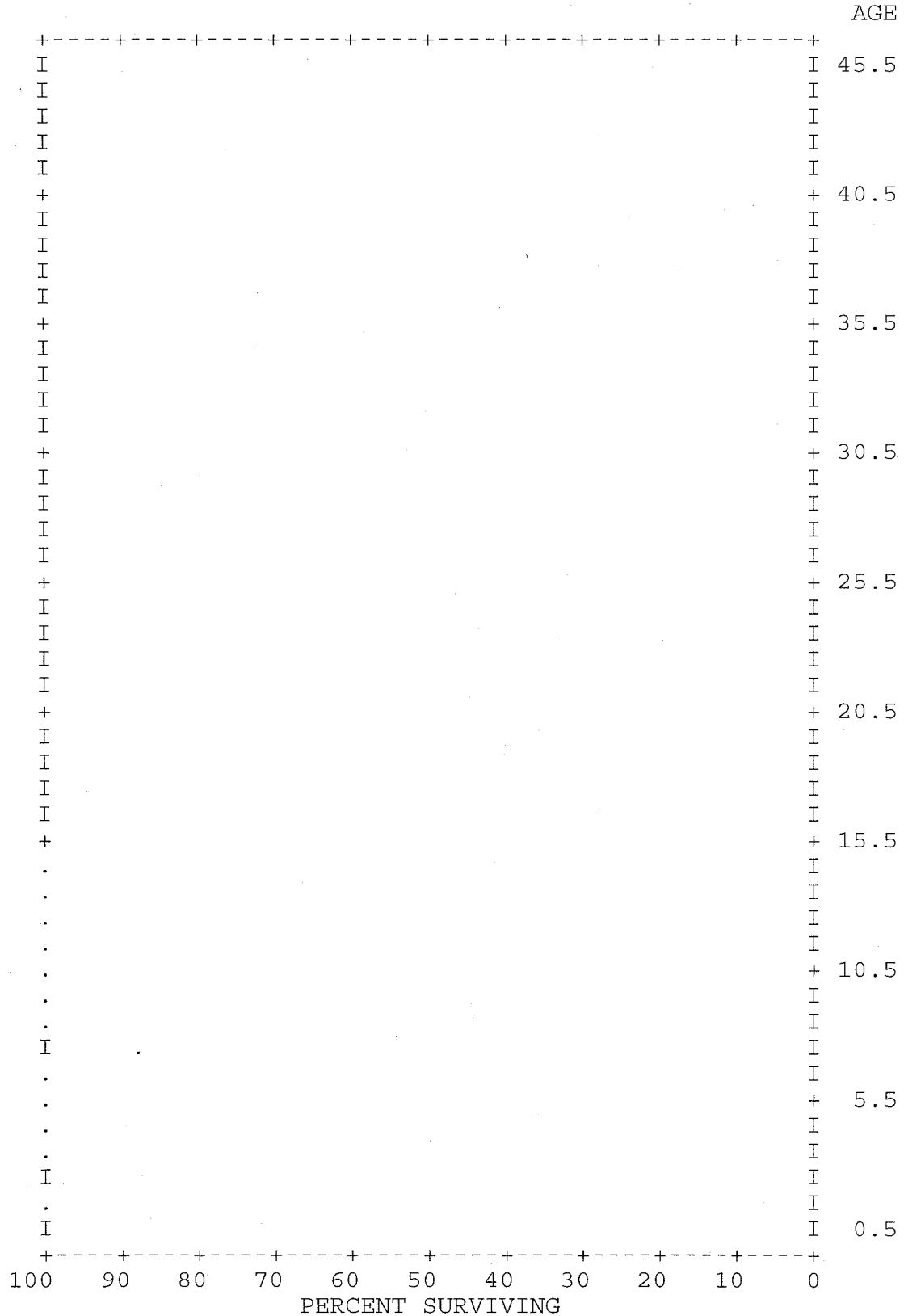
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	100.00
2007	2.5	
2006	3.5	100.00
2005	4.5	100.00
2004	5.5	100.00
2003	6.5	100.00
2002	7.5	88.87
2001	8.5	100.00
2000	9.5	100.00
1999	10.5	100.00
1998	11.5	100.00
1997	12.5	100.00
1996	13.5	100.00
1995	14.5	99.68

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.10 COMMUNICATION EQUIPMENT - NON-TELEPHONE

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.19 REMOTE CONTROL AND INSTRUMENTATION

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR	TRAN	INST	TRANSACTION	CUMULATIVE	AVG	UNAGED	
CD	YEAR	YEAR	AMOUNT	PCT OF	PCT	AGE	AMOUNT
				OF	BEG		
				BAL			
8	2007						
9	2008		22,310.63				
8	2008		22,310.63			0.5	
8	2009	2008	22,310.63	100.0			
8	2009		22,310.63	100.0		1.5	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.19 REMOTE CONTROL AND INSTRUMENTATION

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
346.19	00	00	9	2007	
346.19	00	00	0	2008-2009	
346.19	00	00	1	2008-2009	
346.19	00	00	2	2008-2009	
346.19	00	00	3	2008-2009	
346.19	00	00	4	2008-2009	
346.19	00	00	5	2008-2009	
346.19	00	00	7	2008-2009	
346.19	00	00	9	2008-2009	22,310.63
346.19	00	00	8	2009	22,310.63

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
9	22,310.63		22,310.63
TOTAL DATA	22,310.63		22,310.63
8	22,310.63		22,310.63

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.19 REMOTE CONTROL AND INSTRUMENTATION

MULTIPLE ORIGINAL GROUP LIFE TABLE

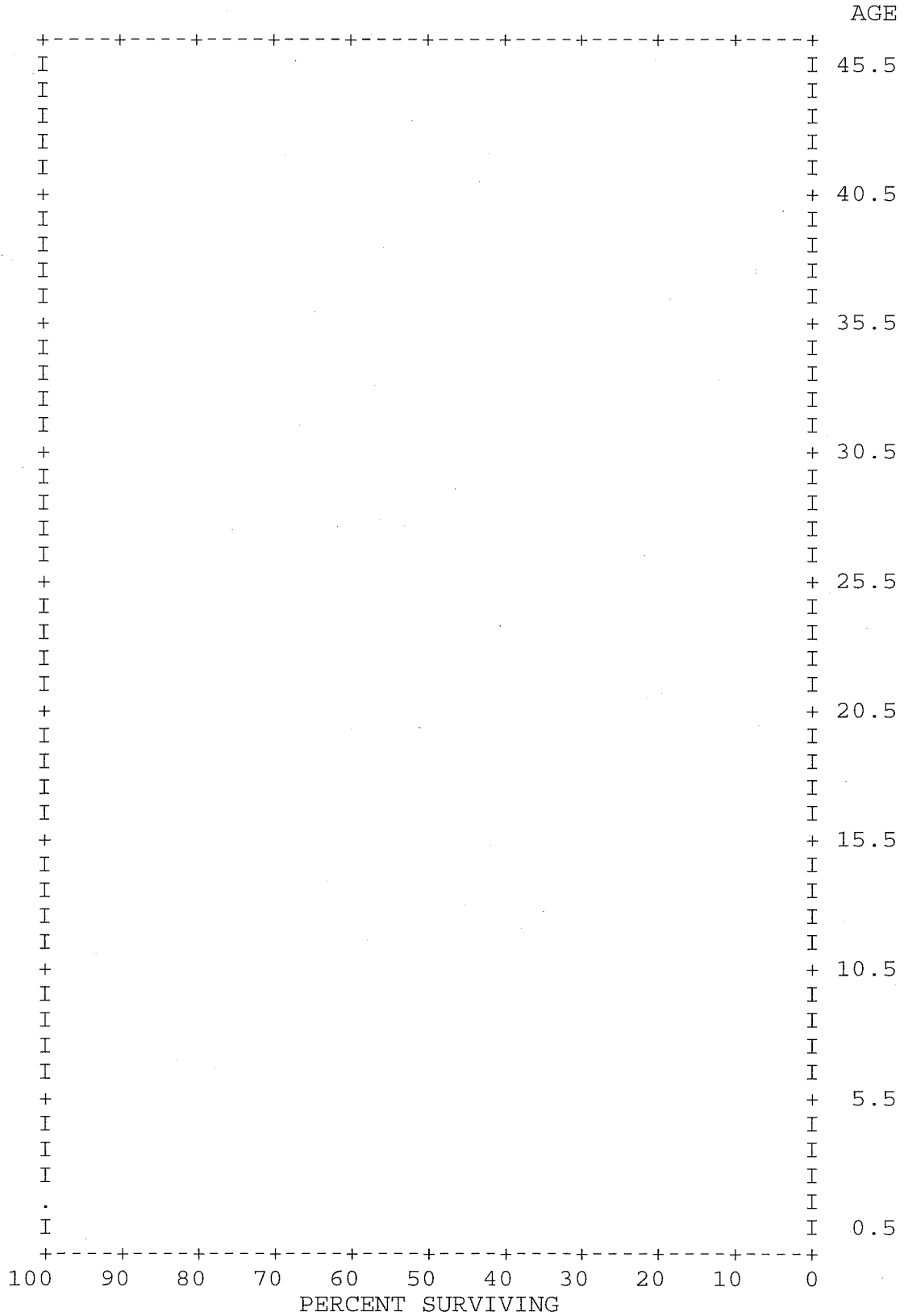
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	
2008	1.5	100.00

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.19 REMOTE CONTROL AND INSTRUMENTATION

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.20 COMMUNICATION EQUIPMENT - TELEPHONE

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT OR BAL	AVG AGE	UNAGED AMOUNT
8	2007						
9	2008		240,675.02				
8	2008		240,675.02			0.5	
9	2009		125.00	0.1			
8	2009	2008	240,675.02	100.0			
8	2009	2009	125.00	0.1			
8	2009		240,800.02	100.1		1.5	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.20 COMMUNICATION EQUIPMENT - TELEPHONE

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
346.20	00	00	9	2007	
346.20	00	00	0	2008-2009	
346.20	00	00	1	2008-2009	
346.20	00	00	2	2008-2009	
346.20	00	00	3	2008-2009	
346.20	00	00	4	2008-2009	
346.20	00	00	5	2008-2009	
346.20	00	00	7	2008-2009	
346.20	00	00	9	2008-2009	240,800.02
346.20	00	00	8	2009	240,800.02

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
9	240,800.02		240,800.02
TOTAL DATA	240,800.02		240,800.02
8	240,800.02		240,800.02

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.20 COMMUNICATION EQUIPMENT - TELEPHONE

MULTIPLE ORIGINAL GROUP LIFE TABLE

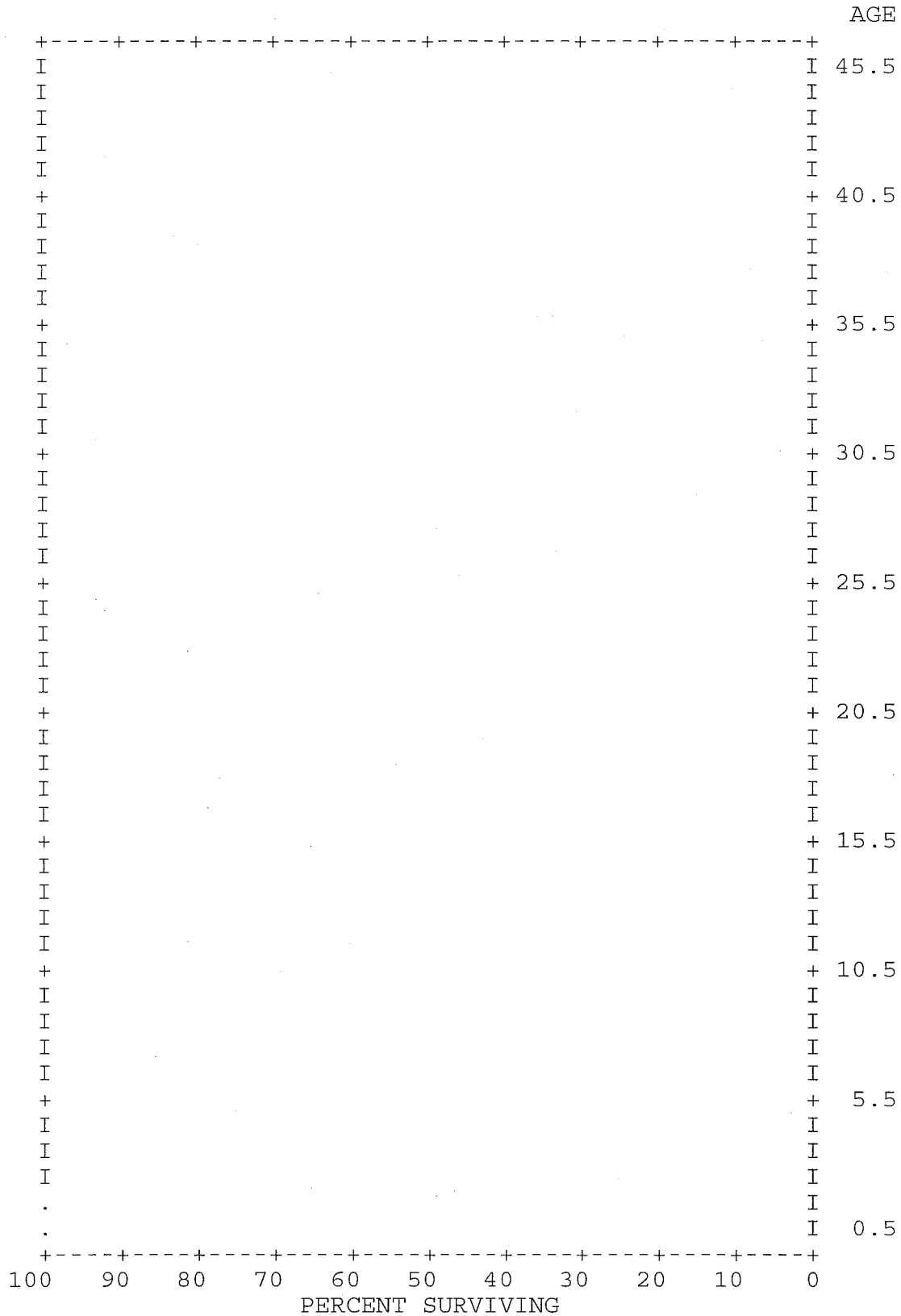
YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.20 COMMUNICATION EQUIPMENT - TELEPHONE

MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 347.00 MISCELLANEOUS EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OR BEG PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1956	69.30	100.0		
9	1994	1957	73.00	100.0		
9	1994	1958	116.20	99.9		
9	1994	1959	77.52	99.9		
9	1994	1960	73.53	99.9		
9	1994	1963	33.48	99.8		
9	1994	1966	49.96	99.8		
9	1994	1972	928.09	99.8		
9	1994	1973	615.88	99.4		
9	1994	1974	1,419.23	99.2		
9	1994	1976	530.25	98.6		
9	1994	1977	16,642.05	98.3		
9	1994	1978	1,552.86	91.4		
9	1994	1979	1,363.70	90.8		
9	1994	1981	1,510.17	90.2		
9	1994	1982	6,800.97	89.6		
9	1994	1983	15,830.92	86.8		
9	1994	1984	6,610.58	80.2		
9	1994	1985	10,532.74	77.4		
9	1994	1986	9,225.30	73.0		
9	1994	1987	31,615.96	69.2		
9	1994	1988	37,154.29	56.1		
9	1994	1989	41,225.20	40.6		
9	1994	1990	38,031.97	23.5		
9	1994	1991	4,481.09	7.7		
9	1994	1992	6,094.17	5.8		
9	1994	1993	2,501.94	3.3		
9	1994	1994	5,381.89	2.2		
8	1994		240,542.24		7.8	
9	1995		4,370.33	1.8		
8	1995		244,912.57	101.8	8.7	
9	1996		6,733.50	2.7		
8	1996		251,646.07	102.7	9.4	
9	1997		18,394.58	7.3		
8	1997		270,040.65	107.3	9.7	
9	1998		39,503.37	14.6		
8	1998		309,544.02	114.6	9.4	
0	1999		39,790.56CR	12.9CR	12.4	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 347.00 MISCELLANEOUS EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
9	1999		106,938.94	34.5			
8	1999		376,692.40	121.7		7.3	
0	2000		2,416.31CR	0.6CR		10.0	
8	2000		374,276.09	99.4		8.3	
9	2001		36,145.44	9.7			
8	2001		410,421.53	109.7		8.6	
9	2002		91,113.68	22.2			
8	2002		501,535.21	122.2		7.9	
0	2003		14,388.00CR	2.9CR		14.0	
9	2003		77,970.14	15.5			
8	2003		565,117.35	112.7		7.6	
0	2004		1,211.70CR	0.2CR		22.4	
9	2004		24,723.93	4.4			
8	2004		588,629.58	104.2		8.2	
9	2005		651,403.82	110.7			
8	2005		1,240,033.40	210.7		4.6	
0	2006		2,872.02CR	0.2CR		7.0	
9	2006		29,888.24	2.4			
8	2006		1,267,049.62	102.2		5.5	
0	2007		8,699.31CR	0.7CR		24.1	
3	2007		2,600.00	0.2			
9	2007		12,596.30	1.0			
8	2007		1,273,546.61	100.5		6.3	
0	2008		5,616.11CR	0.4CR		13.7	
9	2008		2,753.50	0.2			
8	2008		1,270,684.00	99.8		7.3	
0	2009		31,110.90CR	2.4CR		10.0	
9	2009		11,393.29	0.9			
8	2009	1956	69.30	100.0			
8	2009	1957	73.00	100.0			
8	2009	1958	116.20	100.0			
8	2009	1959	77.52	100.0			

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 347.00 MISCELLANEOUS EQUIPMENT

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG BAL	PCT OR PCT BAL	AVG AGE	UNAGED AMOUNT
8	2009	1960	35.54	100.0			
8	2009	1963	33.48	100.0			
8	2009	1966	49.96	100.0			
8	2009	1972	502.78	100.0			
8	2009	1973	615.88	99.9			
8	2009	1974	1,419.23	99.9			
8	2009	1976	530.25	99.8			
8	2009	1977	14,000.00	99.7			
8	2009	1979	1,363.70	98.6			
8	2009	1981	1,510.17	98.5			
8	2009	1982	5,272.16	98.4			
8	2009	1983	9,211.49	97.9			
8	2009	1984	3,358.88	97.2			
8	2009	1985	4,532.74	96.9			
8	2009	1986	9,225.30	96.6			
8	2009	1987	16,476.38	95.8			
8	2009	1988	20,651.55	94.5			
8	2009	1989	26,837.20	92.9			
8	2009	1990	33,258.66	90.7			
8	2009	1991	4,481.09	88.1			
8	2009	1992	6,094.17	87.7			
8	2009	1993	2,501.94	87.2			
8	2009	1994	5,381.89	87.0			
8	2009	1995	4,370.33	86.6			
8	2009	1996	6,733.50	86.2			
8	2009	1997	18,394.58	85.7			
8	2009	1998	42,103.37	84.2			
8	2009	1999	91,111.14	80.9			
8	2009	2001	27,827.48	73.6			
8	2009	2002	91,113.68	71.4			
8	2009	2003	77,970.14	64.1			
8	2009	2004	24,723.93	57.8			
8	2009	2005	642,306.45	55.9			
8	2009	2006	29,888.24	4.5			
8	2009	2007	12,596.30	2.1			
8	2009	2008	2,753.50	1.1			
8	2009	2009	11,393.29	0.9			
8	2009		1,250,966.39	98.4		8.2	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 347.00 MISCELLANEOUS EQUIPMENT

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
347.00	00	00	9	1994	240,542.24
347.00	00	00	0	1995-2009	106,104.91-
347.00	00	00	1	1995-2009	
347.00	00	00	2	1995-2009	
347.00	00	00	3	1995-2009	2,600.00
347.00	00	00	4	1995-2009	
347.00	00	00	5	1995-2009	
347.00	00	00	7	1995-2009	
347.00	00	00	9	1995-2009	1,113,929.06
347.00	00	00	8	2009	1,250,966.39

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

TRAN CODE	TOTAL AGED	INPUT UNAGED	DATA TOTAL
0	106,104.91-		106,104.91-
3	2,600.00		2,600.00
9	228,510.84		228,510.84
TOTAL DATA	125,005.93		125,005.93
8	1,250,966.39		1,250,966.39
TOTAL DATA LESS CD 8	1,125,960.46-		1,125,960.46-

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KENTUCKY AMERICAN WATER COMPANY

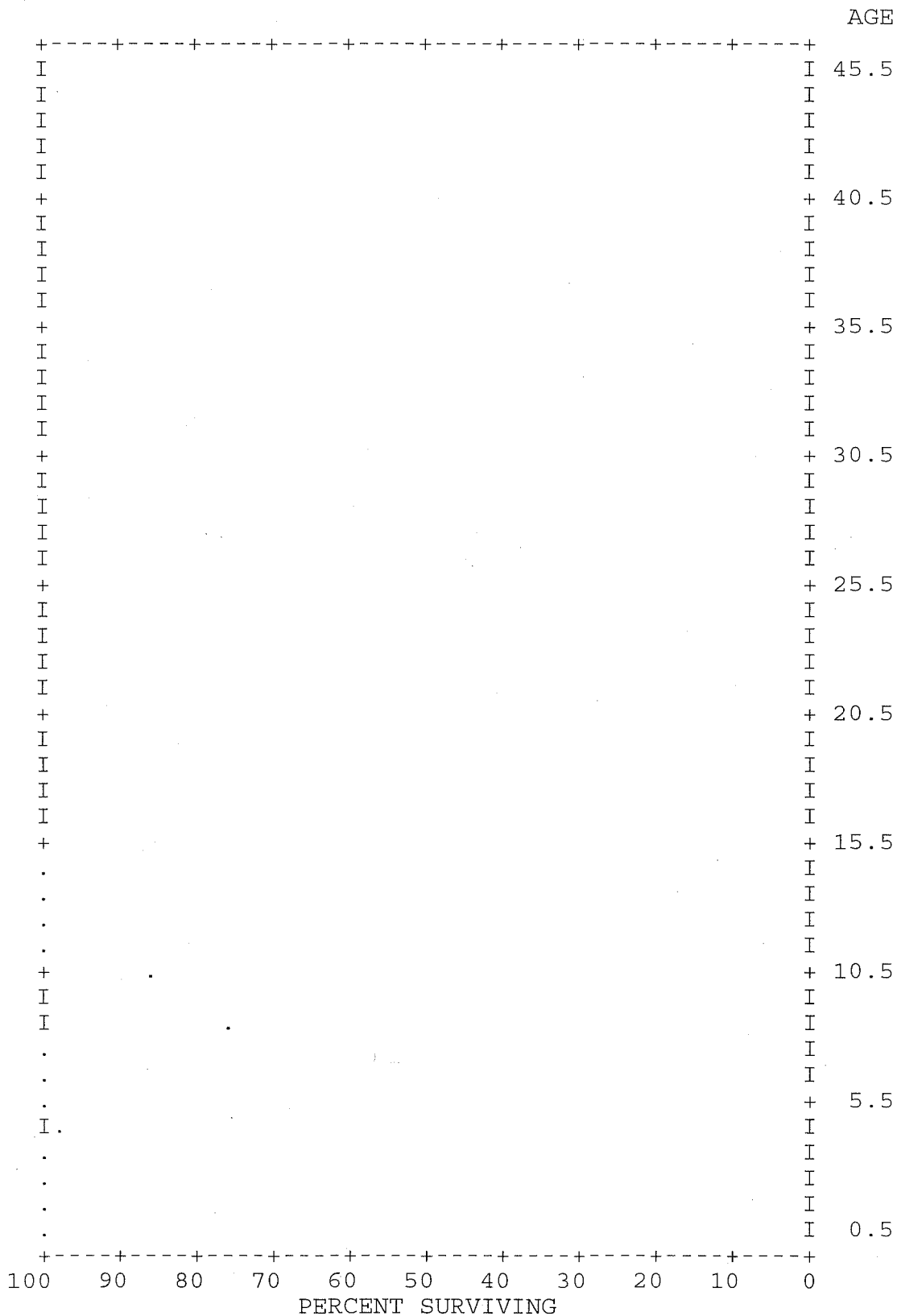
ACCOUNT 347.00 MISCELLANEOUS EQUIPMENT

MULTIPLE ORIGINAL GROUP LIFE TABLE

YEAR INSTALLED	AGE AT END OF 2009	PERCENT SURVIVING
2009	0.5	100.00
2008	1.5	100.00
2007	2.5	100.00
2006	3.5	100.00
2005	4.5	98.60
2004	5.5	100.00
2003	6.5	100.00
2002	7.5	100.00
2001	8.5	76.99
2000	9.5	
1999	10.5	85.20
1998	11.5	100.00
1997	12.5	100.00
1996	13.5	100.00
1995	14.5	100.00

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KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 347.00 MISCELLANEOUS EQUIPMENT
 MULTIPLE ORIGINAL GROUP LIFE TABLE



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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 348.00 OTHER TANGIBLE PROPERTY

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
9	1994	1991	10,638.34	100.0			
8	1994		10,638.34			3.5	
8	1995		10,638.34	100.0		4.5	
8	1996		10,638.34	100.0		5.5	
8	1997		10,638.34	100.0		6.5	
9	1998		107,321.54	1008.8			
8	1998		117,959.88	1108.8		1.1	
8	1999		117,959.88	100.0		2.1	
8	2000		117,959.88	100.0		3.1	
9	2001		9,718.30	8.2			
8	2001		127,678.18	108.2		3.9	
9	2002		500.00	0.4			
8	2002		128,178.18	100.4		4.8	
9	2003		5,603.90	4.4			
8	2003		133,782.08	104.4		5.6	
8	2004		133,782.08	100.0		6.6	
9	2005		4,702.50	3.5			
8	2005		138,484.58	103.5		7.4	
8	2006		138,484.58	100.0		8.4	
8	2007		138,484.58	100.0		9.4	
8	2008		138,484.58	100.0		10.4	
8	2009	1991	10,638.34	100.0			
8	2009	1998	107,321.54	92.3			
8	2009	2001	9,718.30	14.8			
8	2009	2002	500.00	7.8			
8	2009	2003	5,603.90	7.4			
8	2009	2005	4,702.50	3.4			

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 348.00 OTHER TANGIBLE PROPERTY

ANNUAL STATISTICS CLASSIFIED BY ACCOUNTING TRANSACTION

TR CD	TRAN YEAR	INST YEAR	TRANSACTION AMOUNT	CUMULATIVE PCT OF OF	PCT OR BEG	PCT BAL	AVG AGE	UNAGED AMOUNT
8	2009		138,484.58	100.0			11.4	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 348.00 OTHER TANGIBLE PROPERTY

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

ACCT	GR	CO	TR CD	EXPERIENCE YEARS	CONTROL TOTAL
348.00	00	00	9	1994	10,638.34
348.00	00	00	0	1995-2009	
348.00	00	00	1	1995-2009	
348.00	00	00	2	1995-2009	
348.00	00	00	3	1995-2009	
348.00	00	00	4	1995-2009	
348.00	00	00	5	1995-2009	
348.00	00	00	7	1995-2009	
348.00	00	00	9	1995-2009	127,846.24
348.00	00	00	8	2009	138,484.58

INPUT CONTROL TOTALS THROUGH 2009
 FOR COMPARISON WITH LIFE TABLE COMPUTER PASS

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

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 348.00 OTHER TANGIBLE PROPERTY

MULTIPLE ORIGINAL GROUP LIFE TABLE

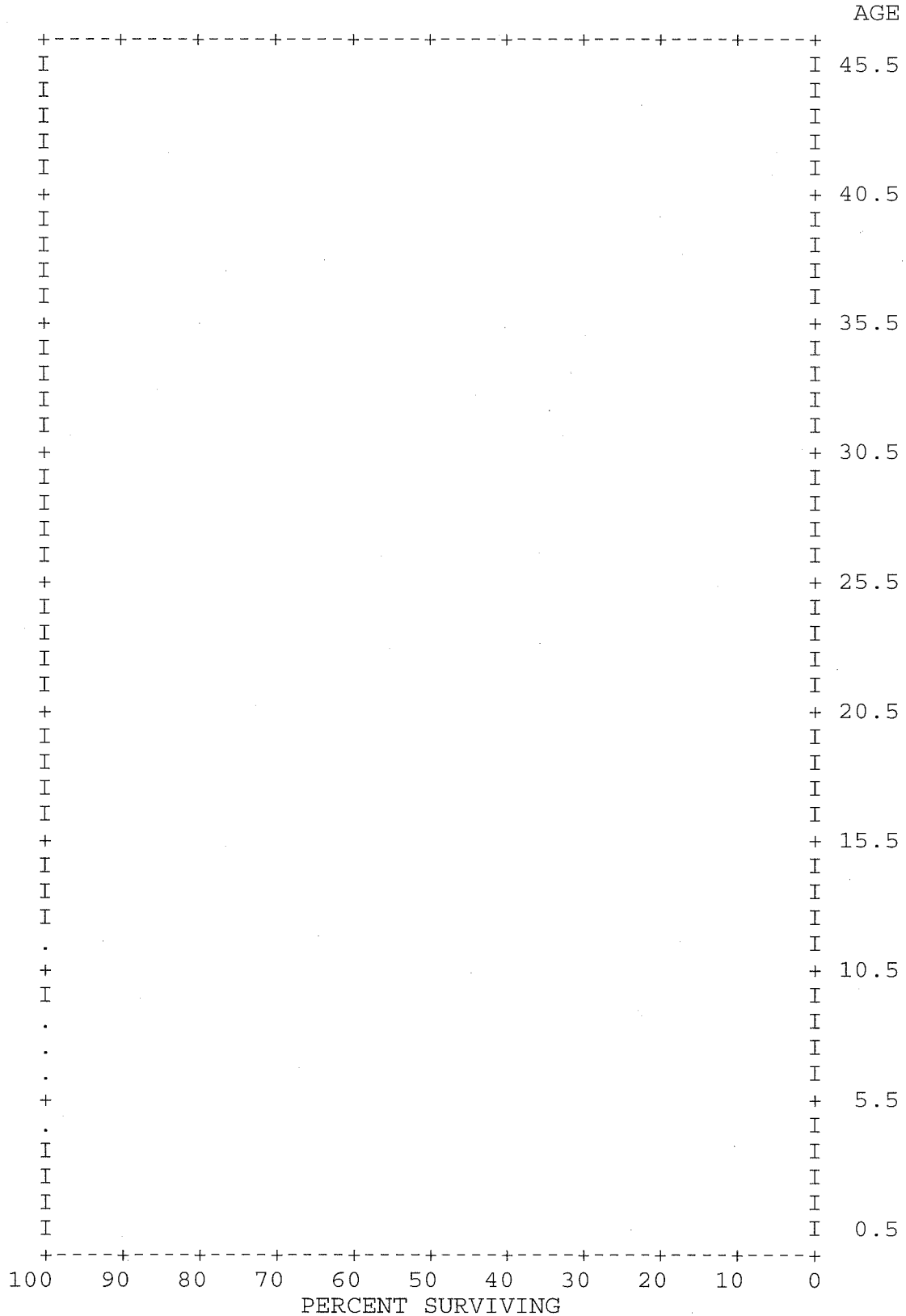
YEAR INSTALLED	AGE AT END OF 2009	PERCENT. SURVIVING
2009	0.5	
2008	1.5	
2007	2.5	
2006	3.5	
2005	4.5	100.00
2004	5.5	
2003	6.5	100.00
2002	7.5	100.00
2001	8.5	100.00
2000	9.5	
1999	10.5	
1998	11.5	100.00
1997	12.5	
1996	13.5	
1995	14.5	

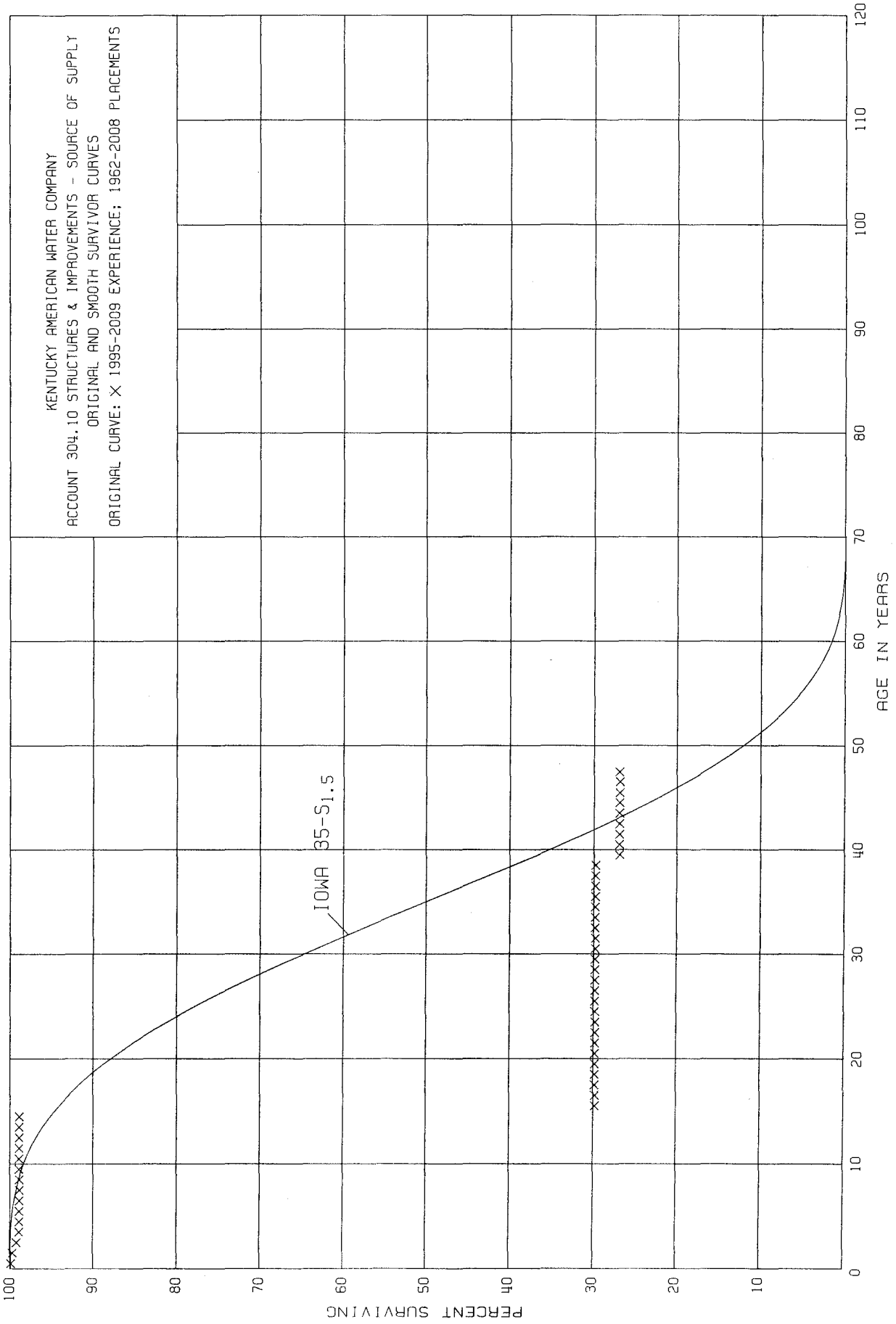
2/02/10

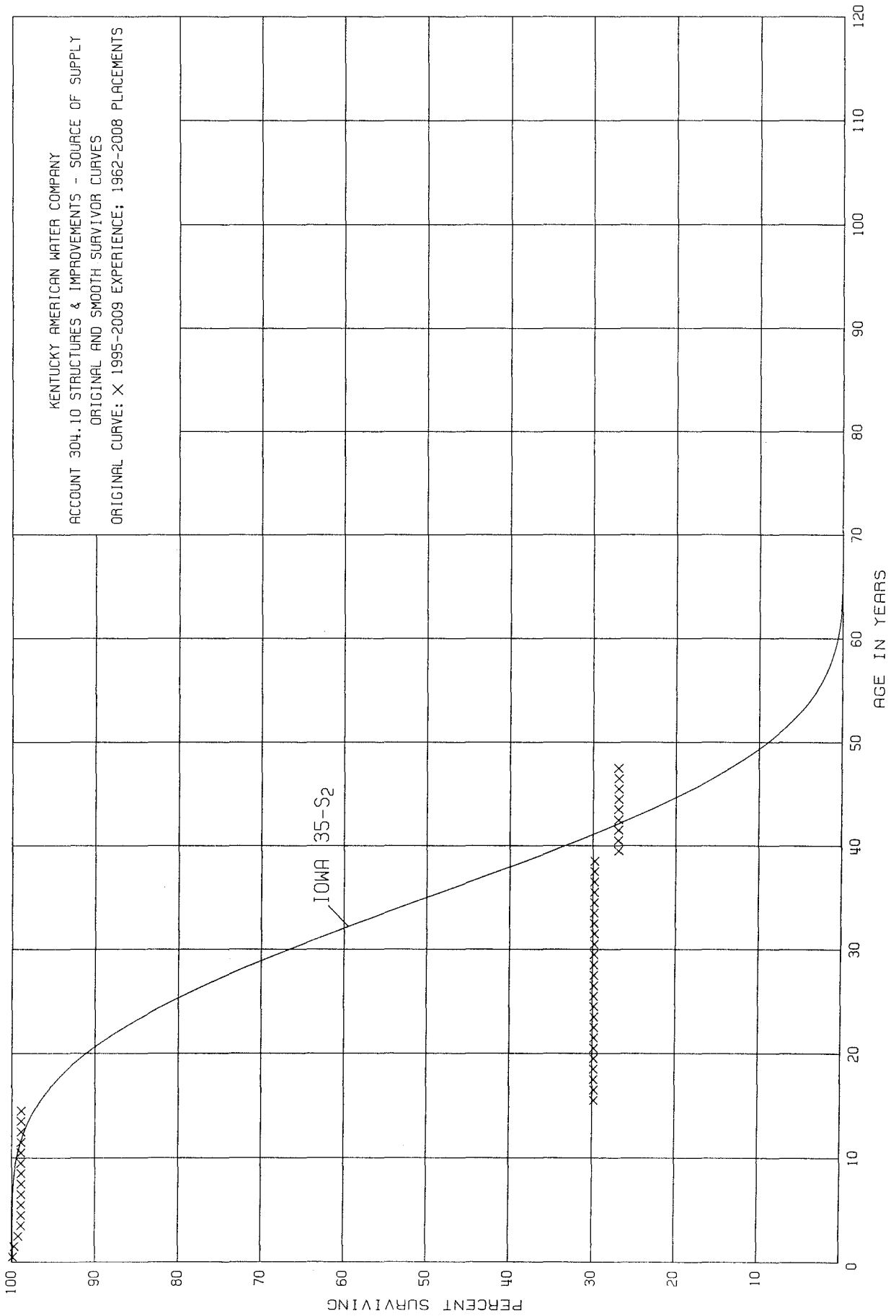
KENTUCKY AMERICAN WATER COMPANY

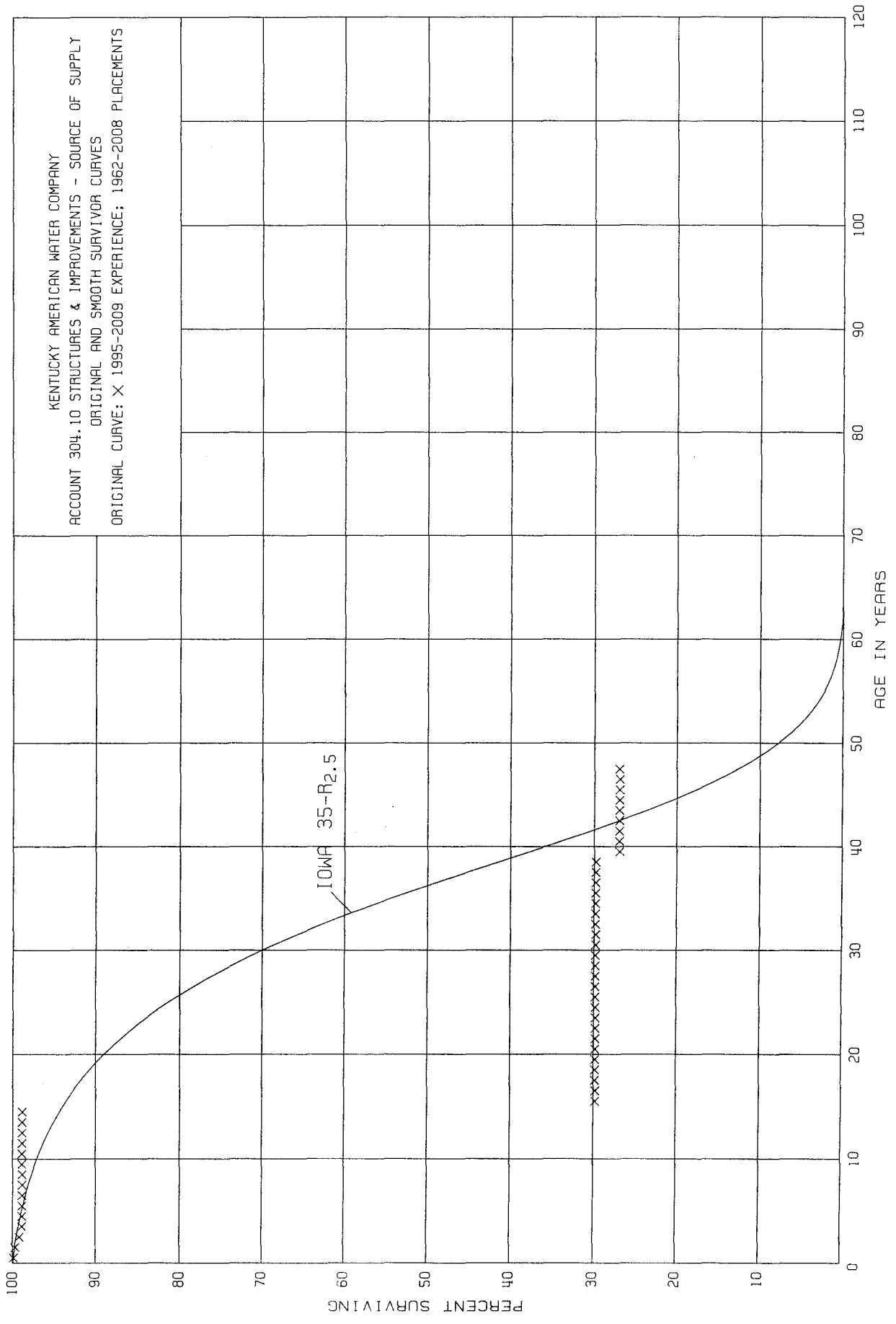
ACCOUNT 348.00 OTHER TANGIBLE PROPERTY

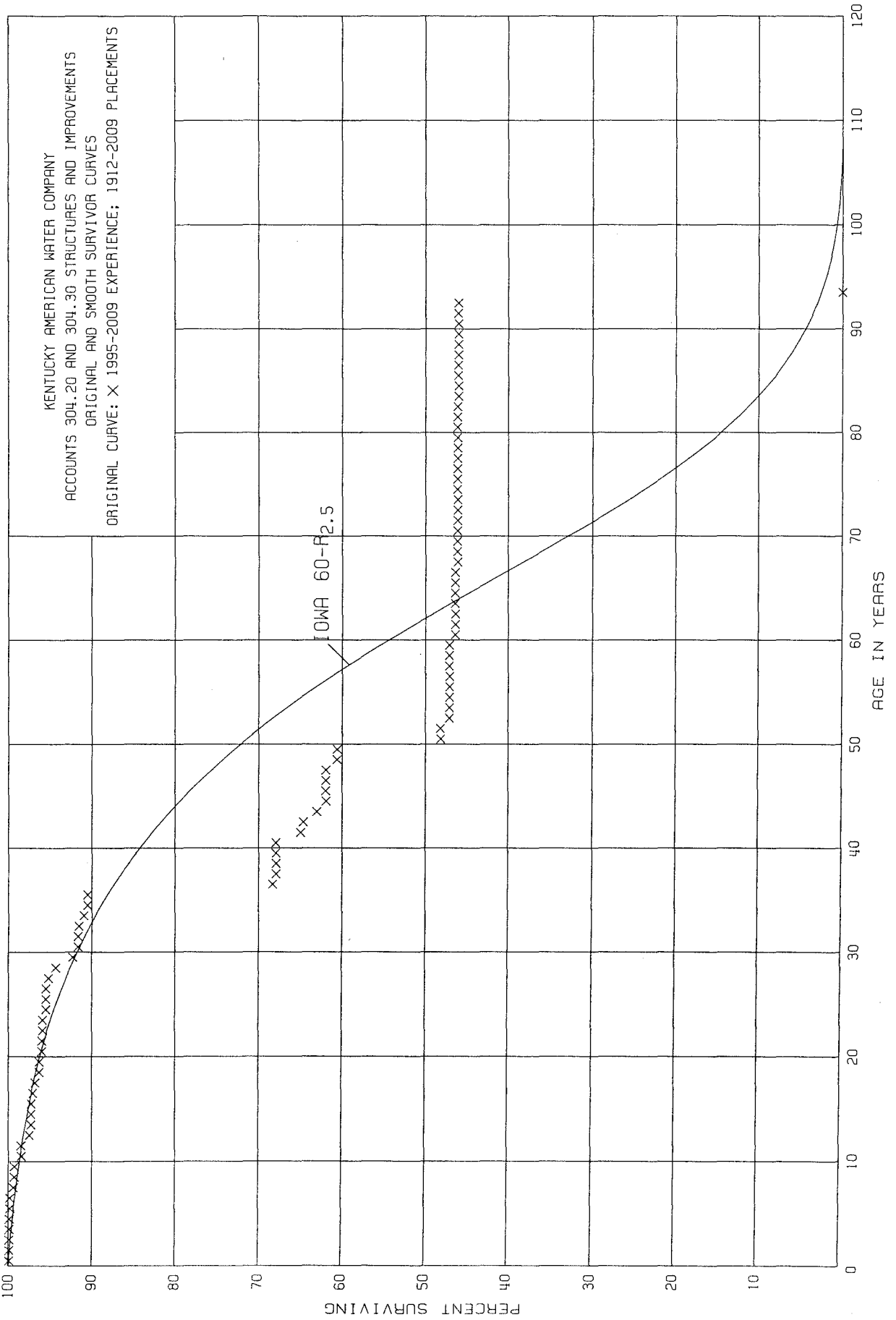
MULTIPLE ORIGINAL GROUP LIFE TABLE

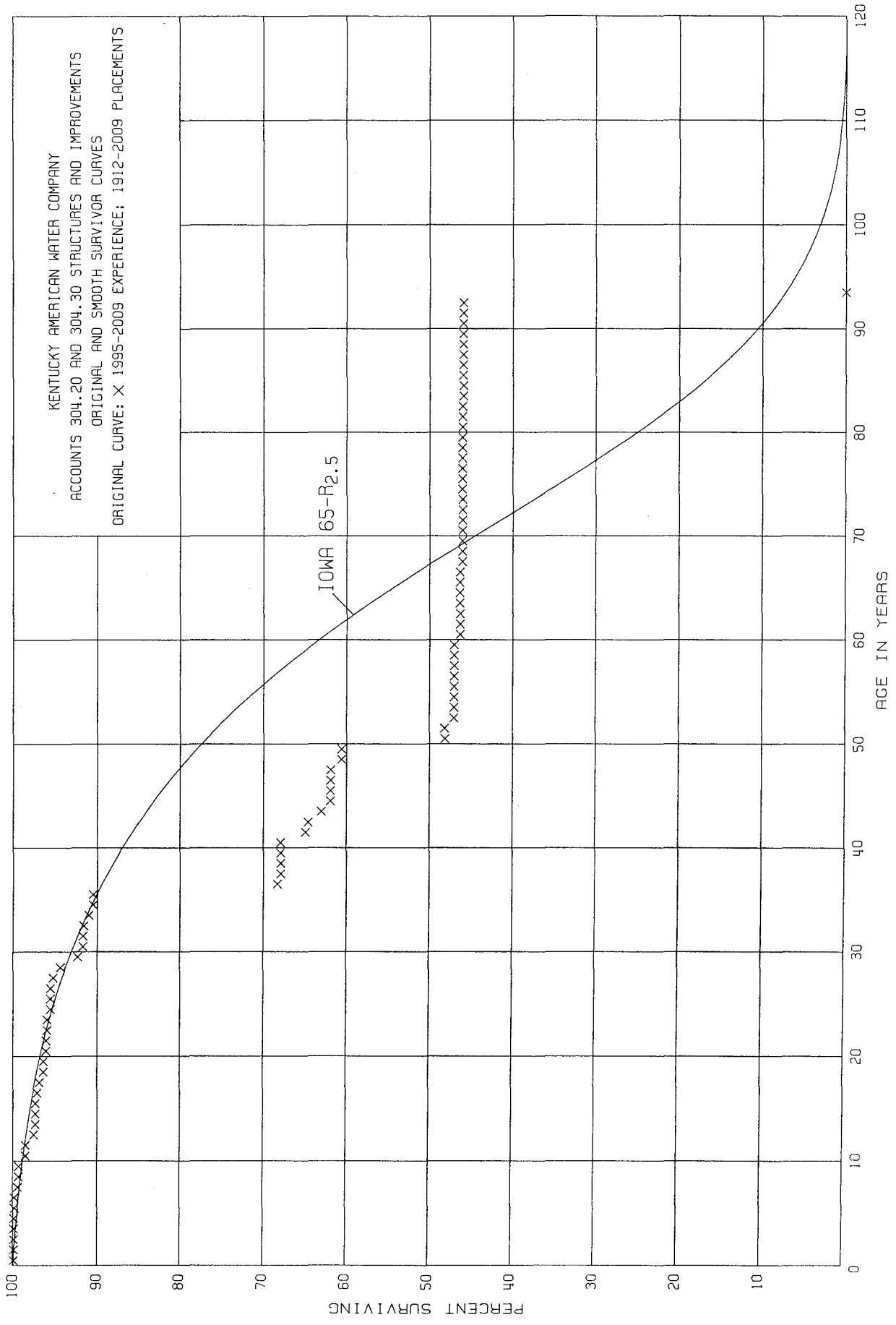


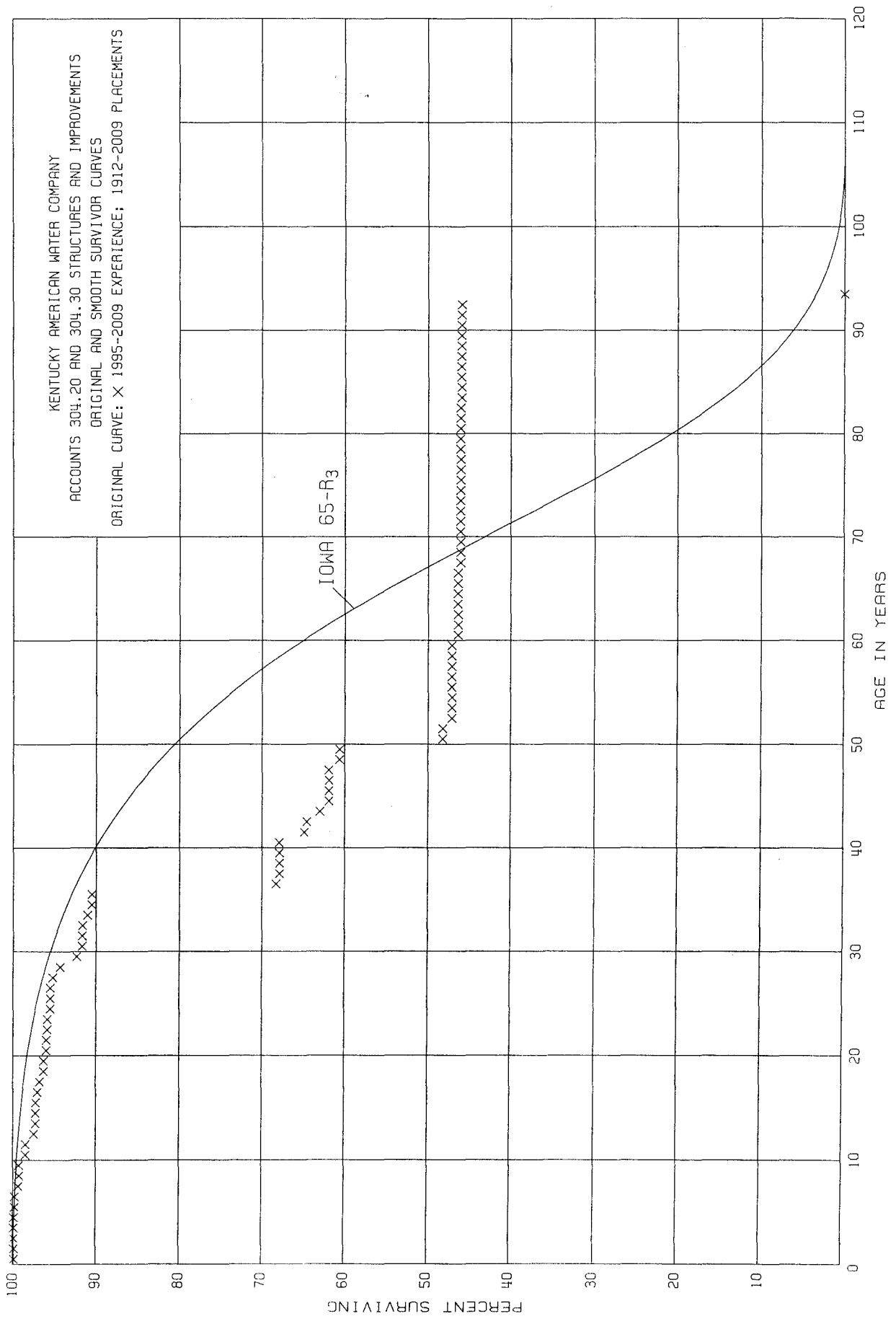


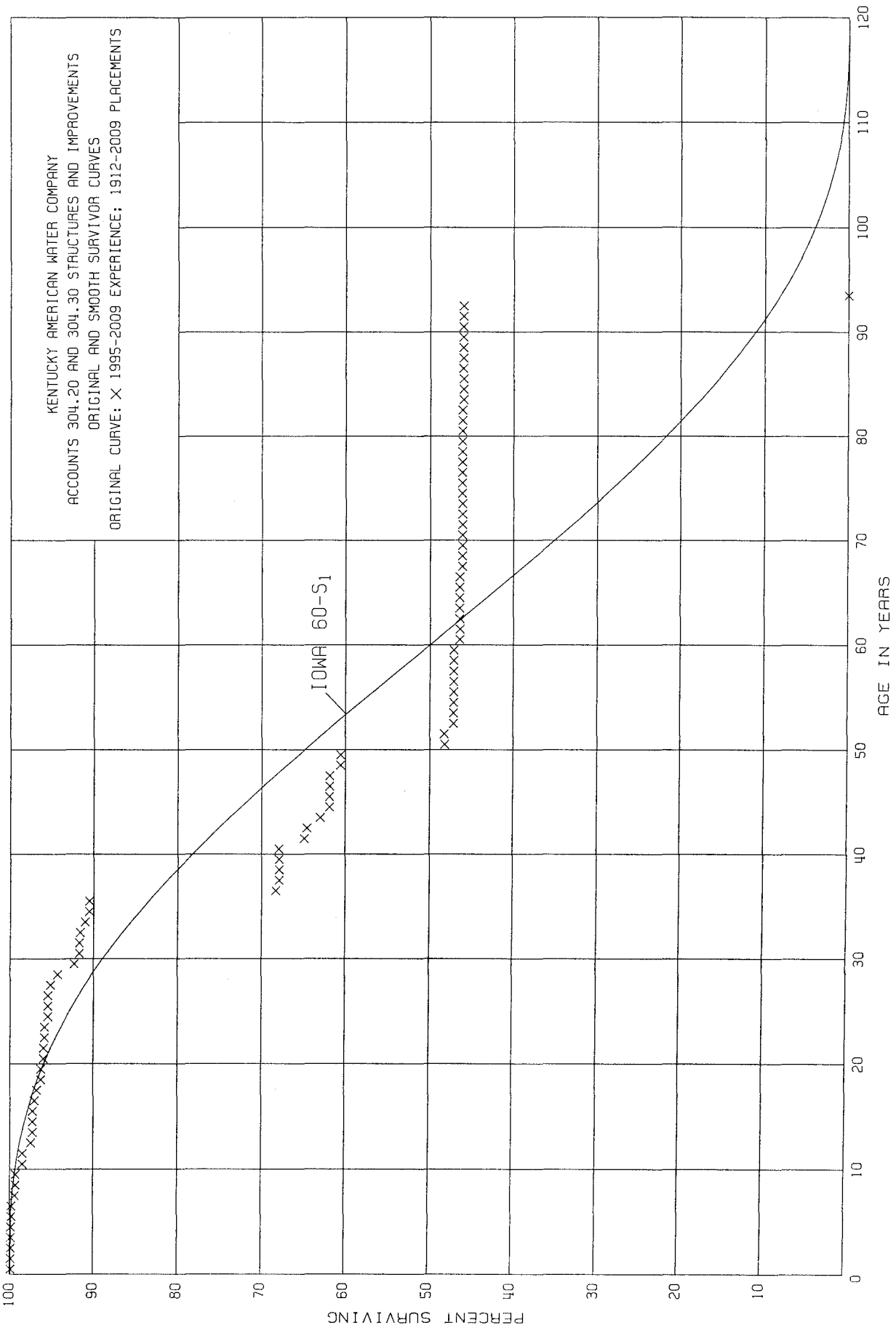


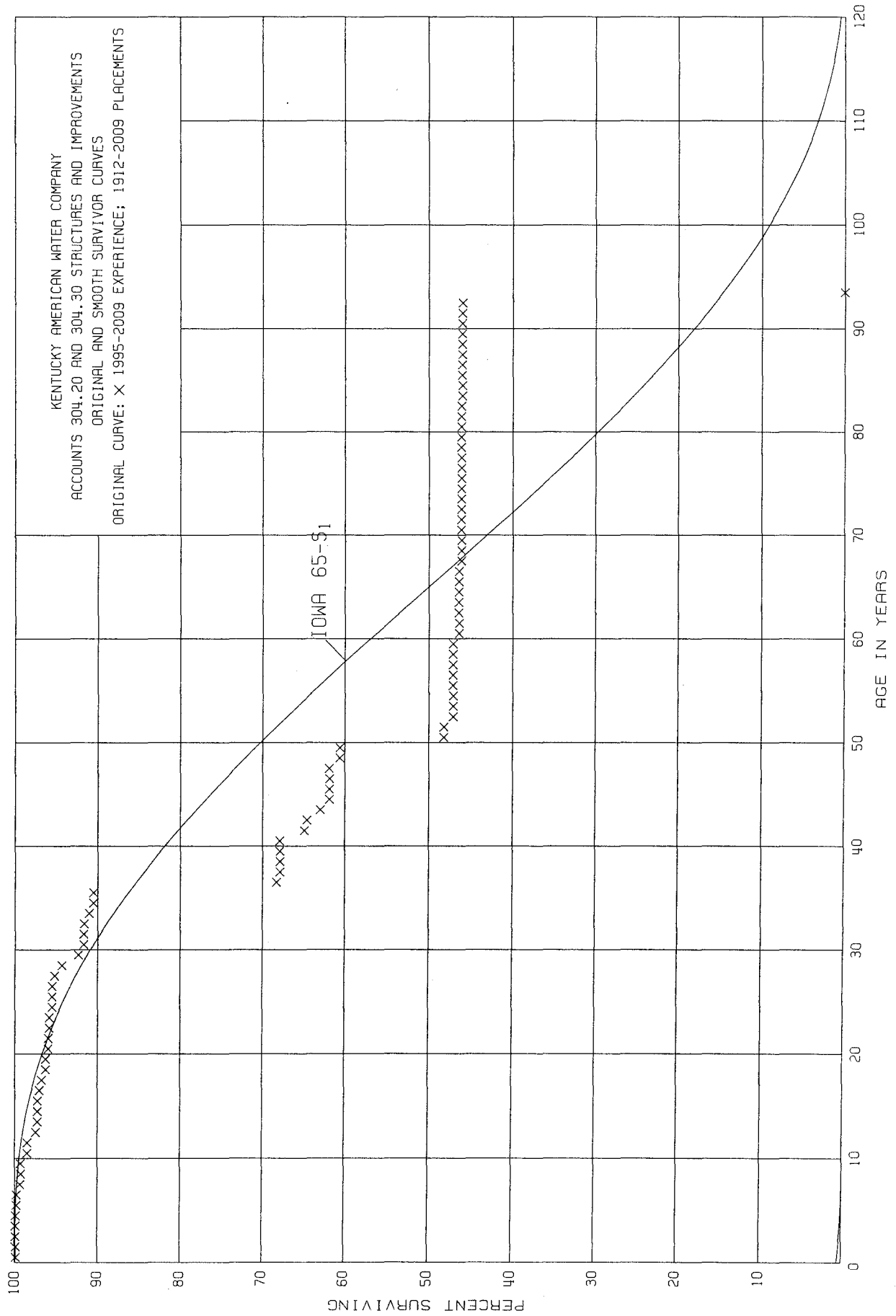


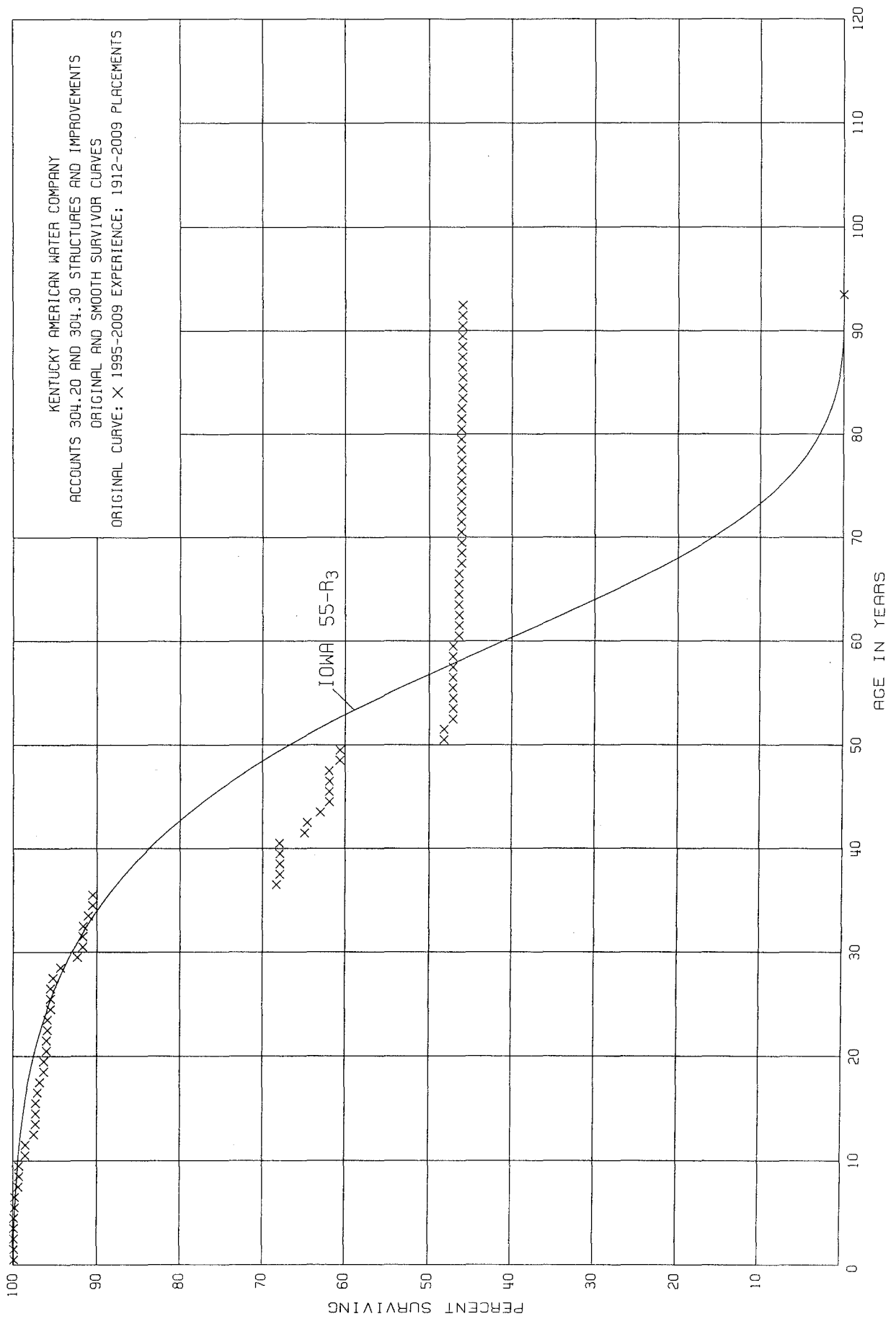


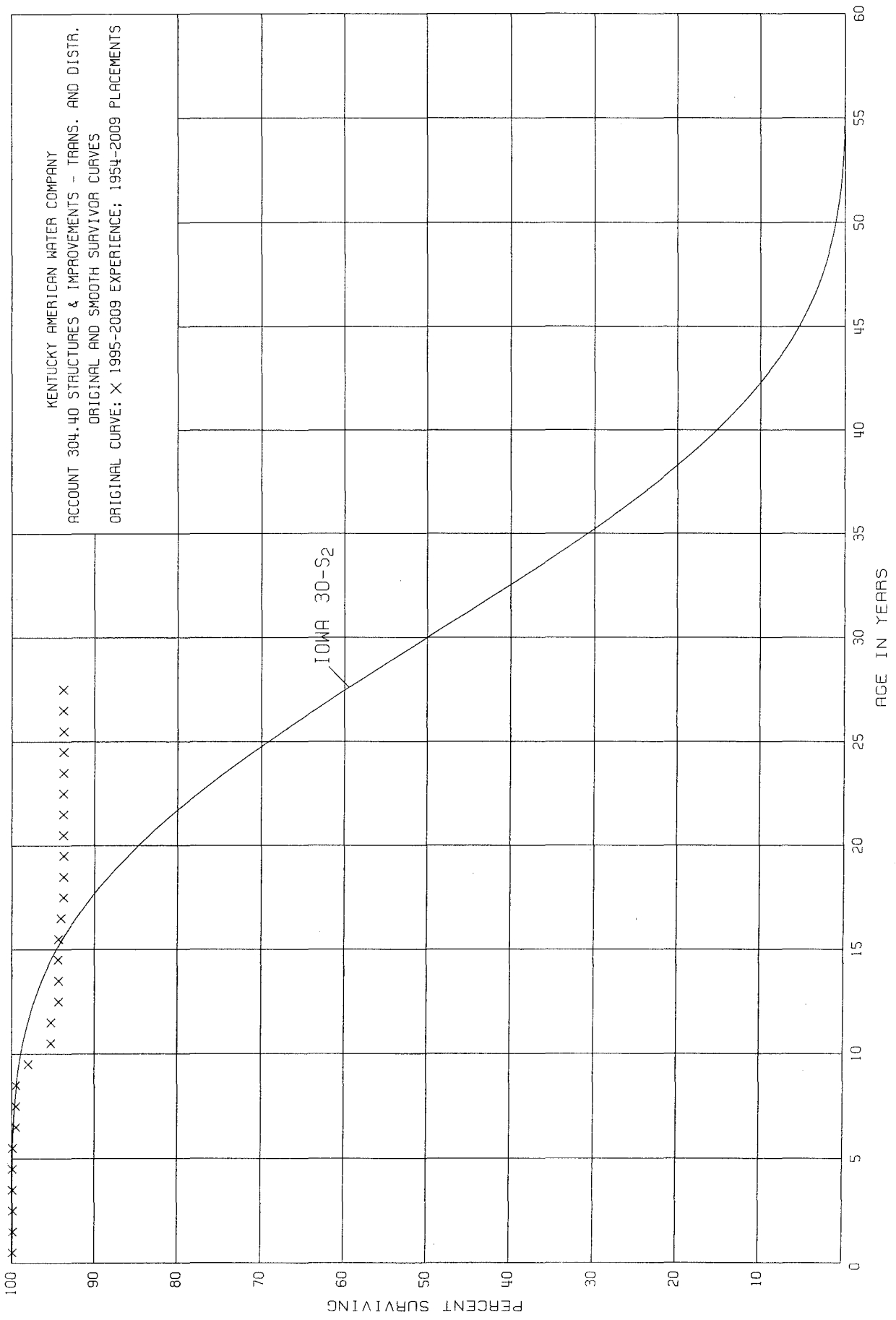


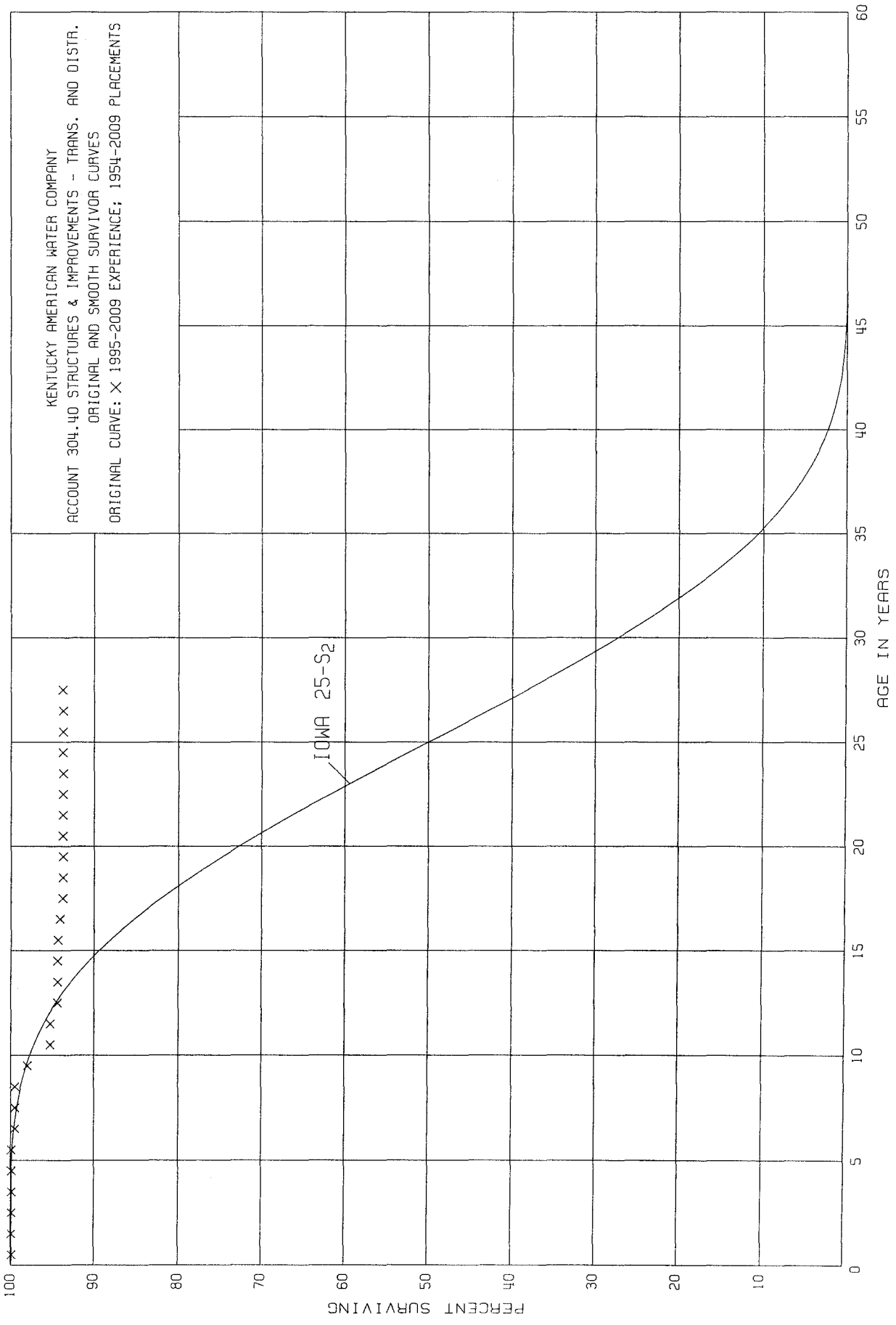


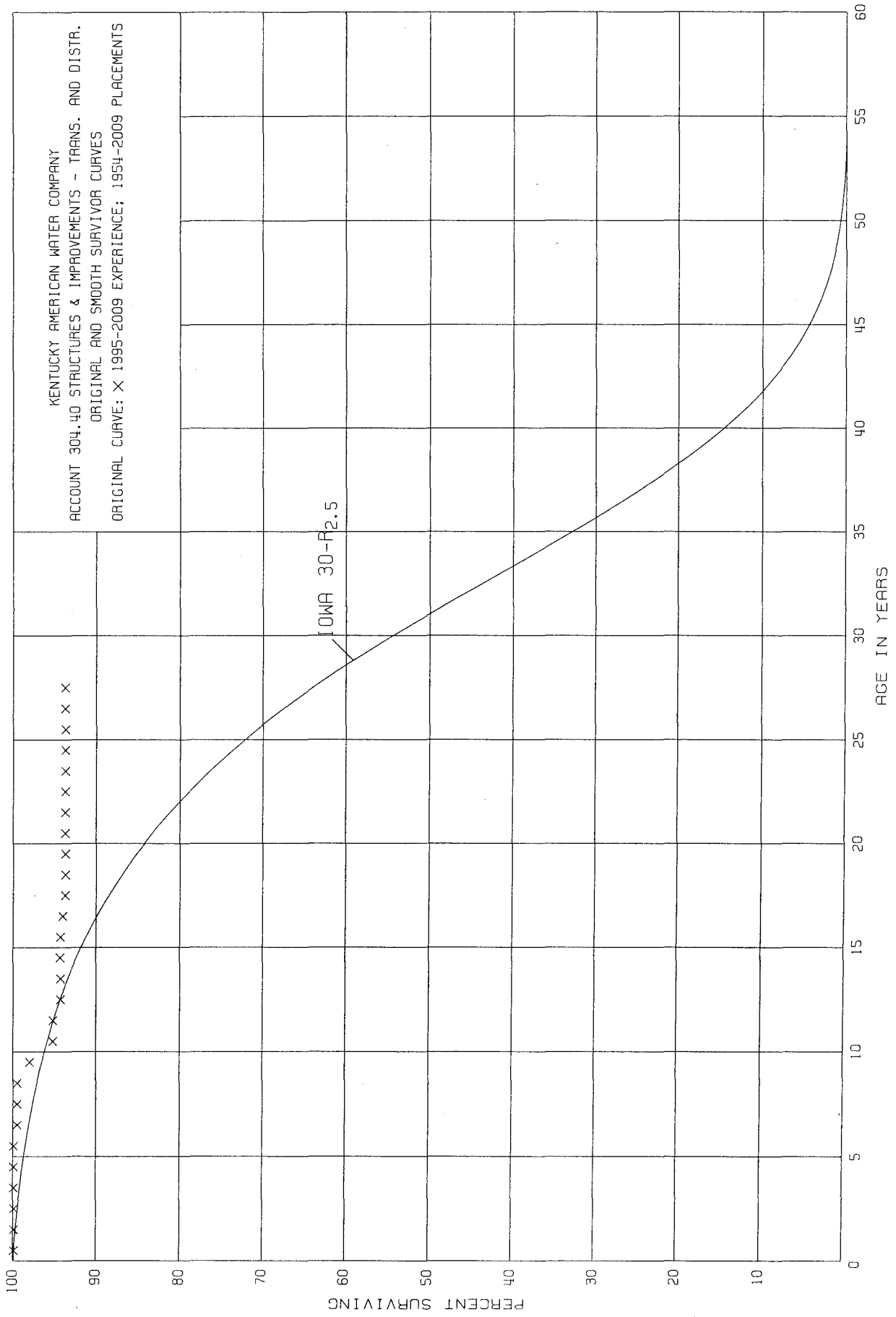


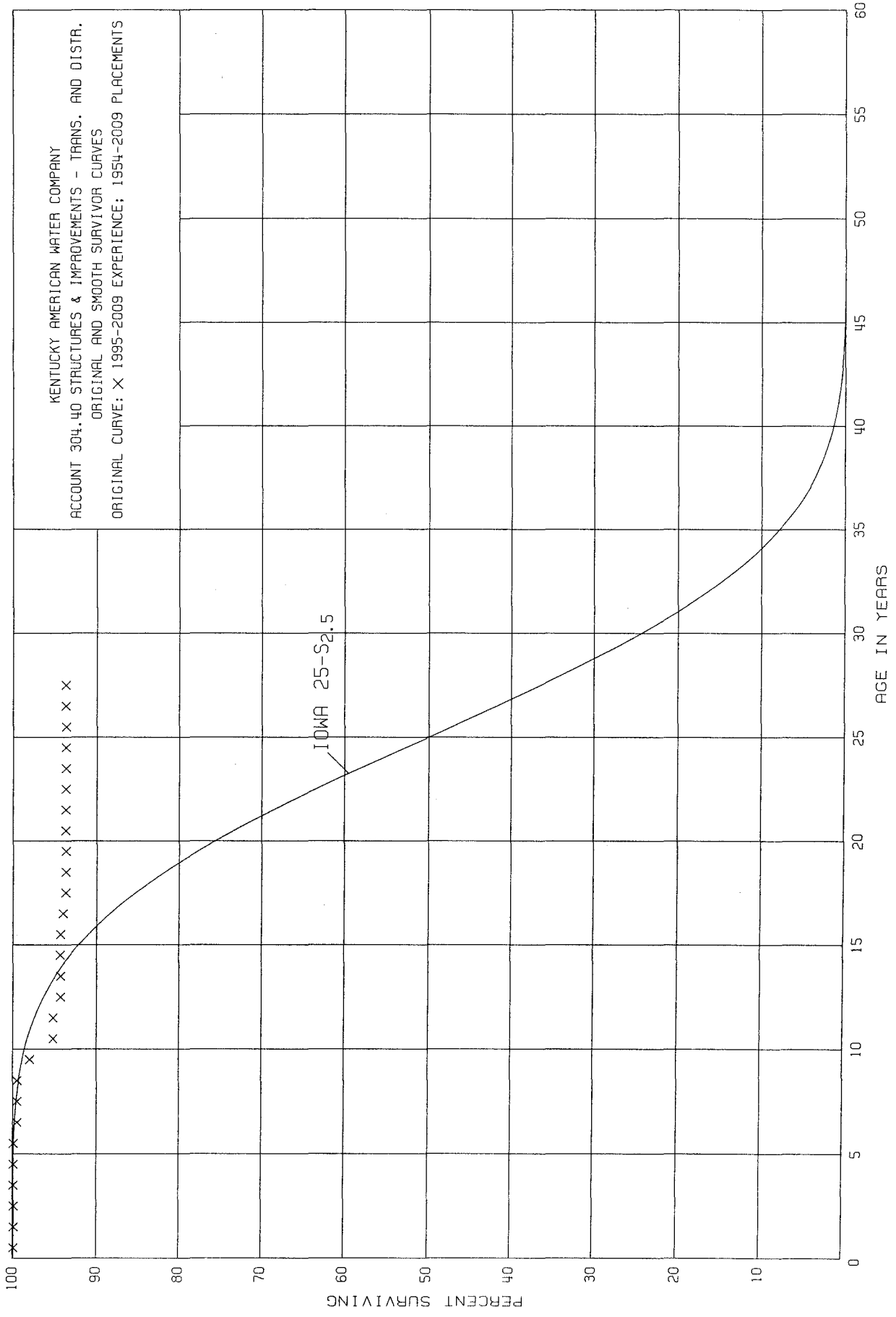


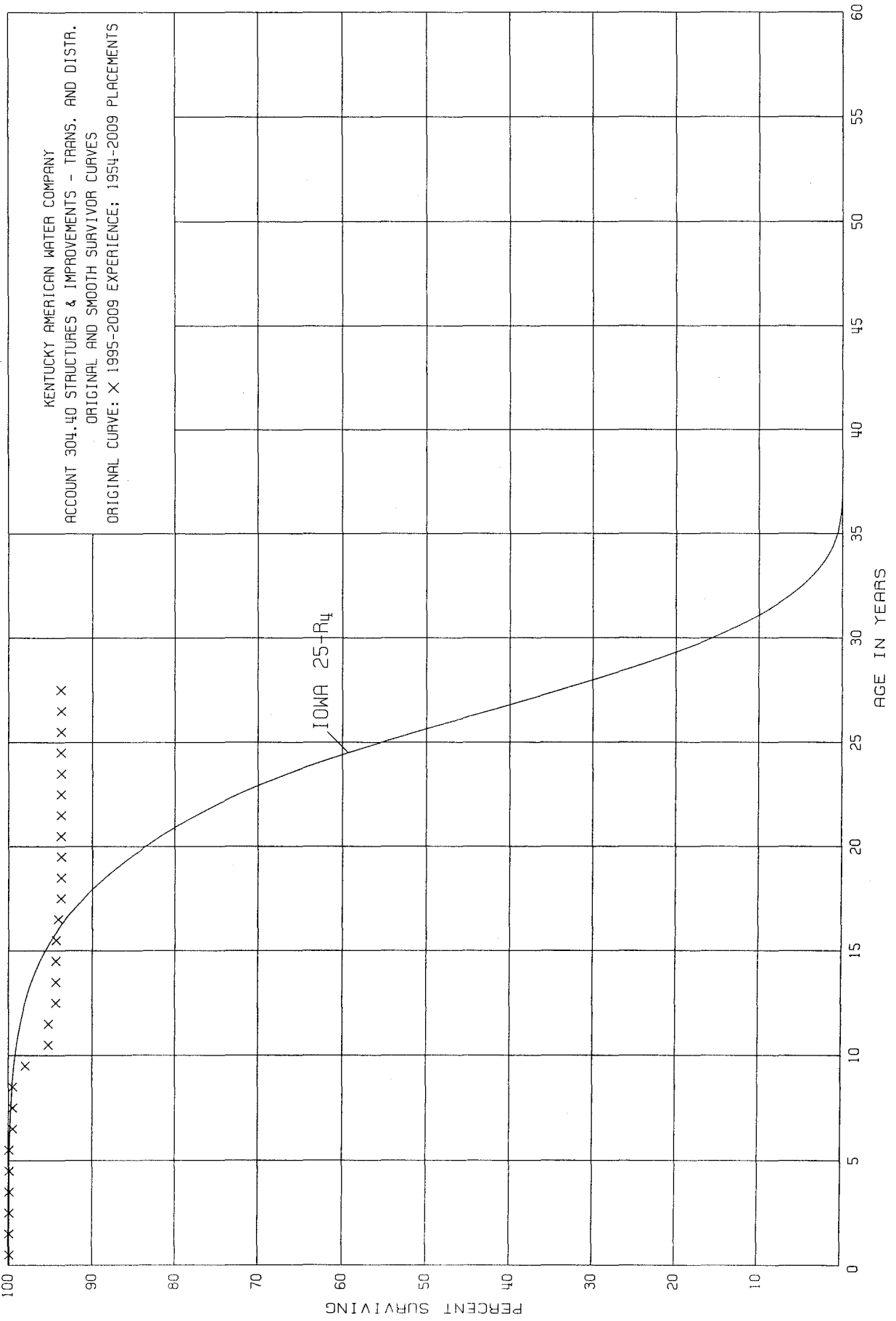


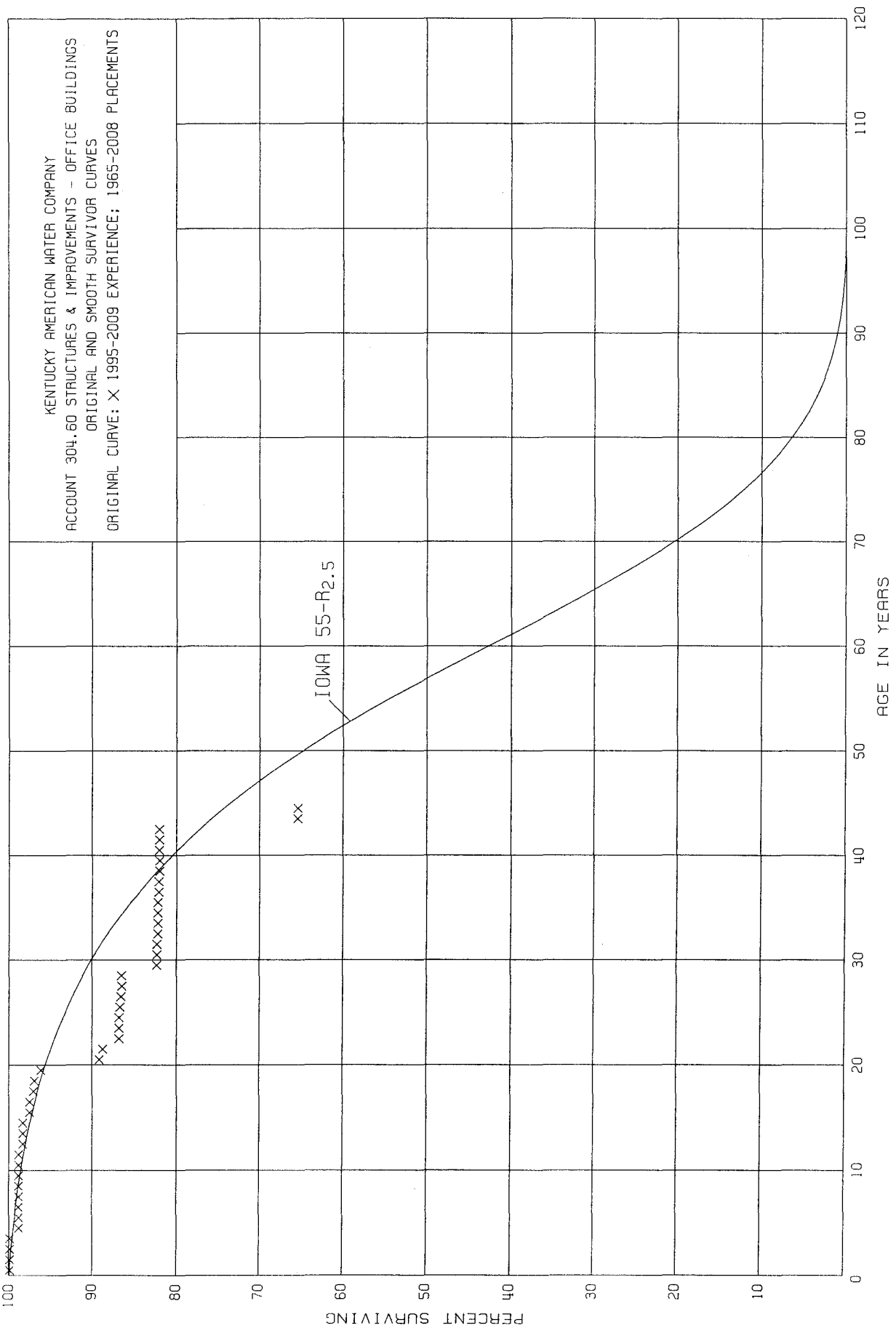


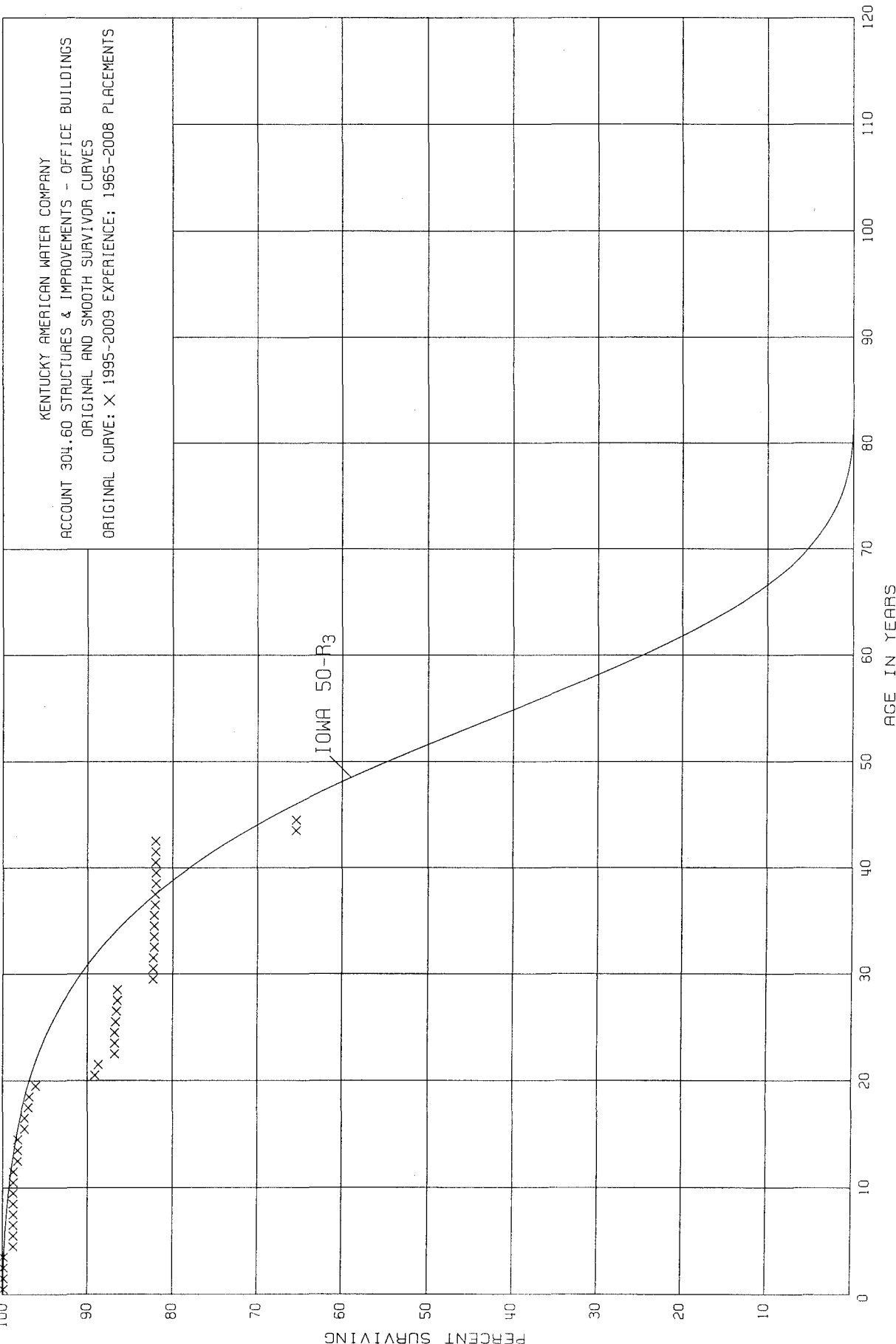


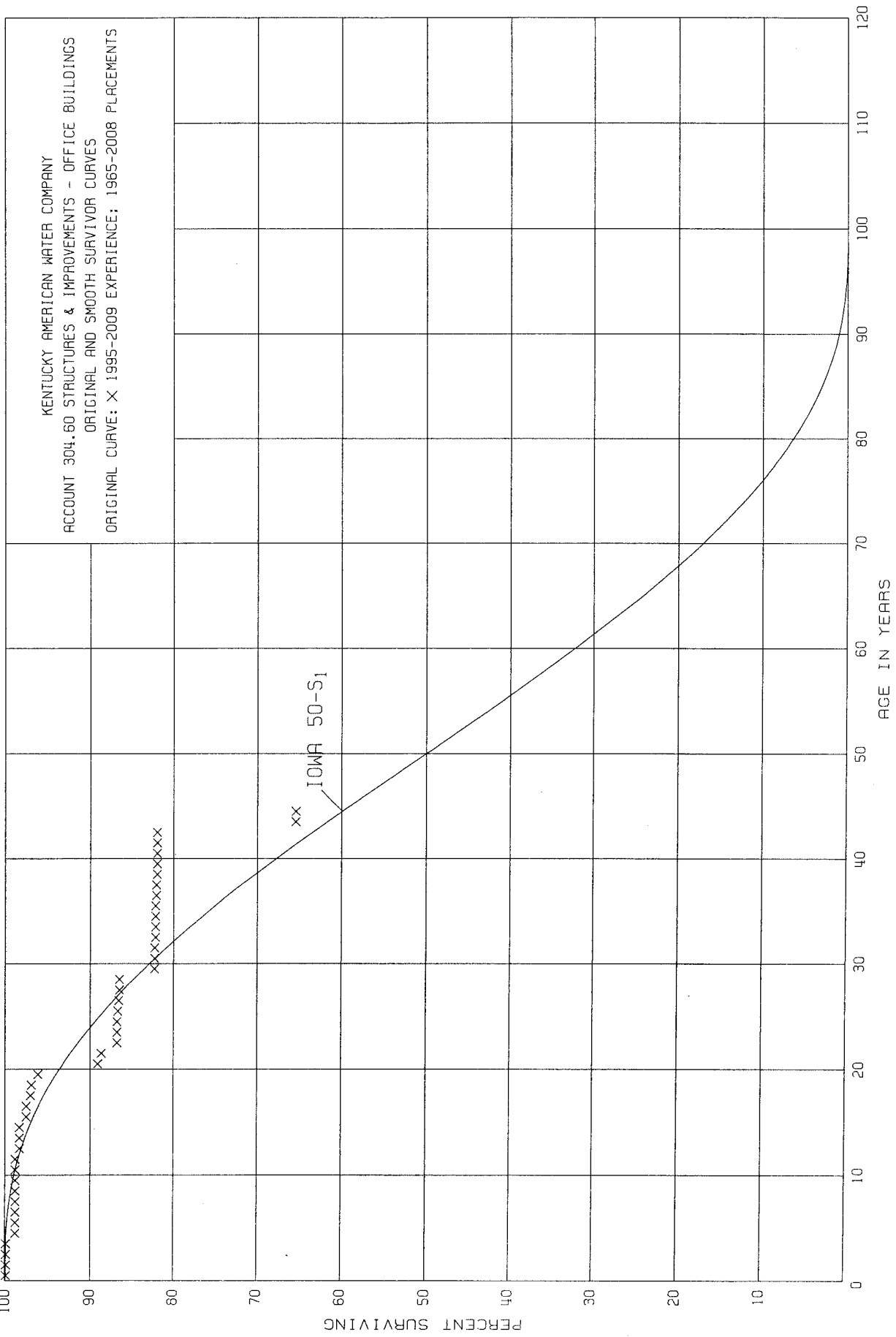


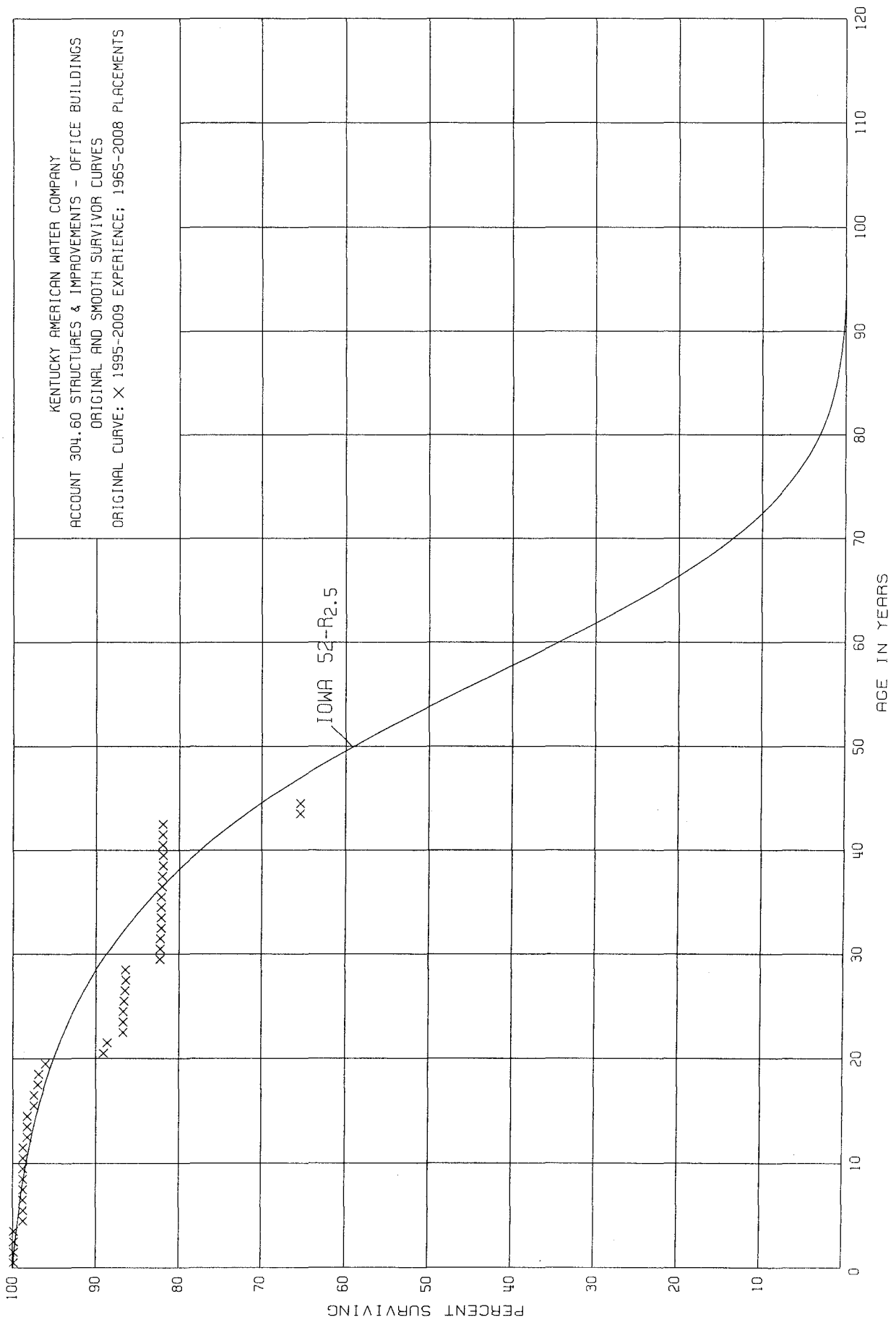


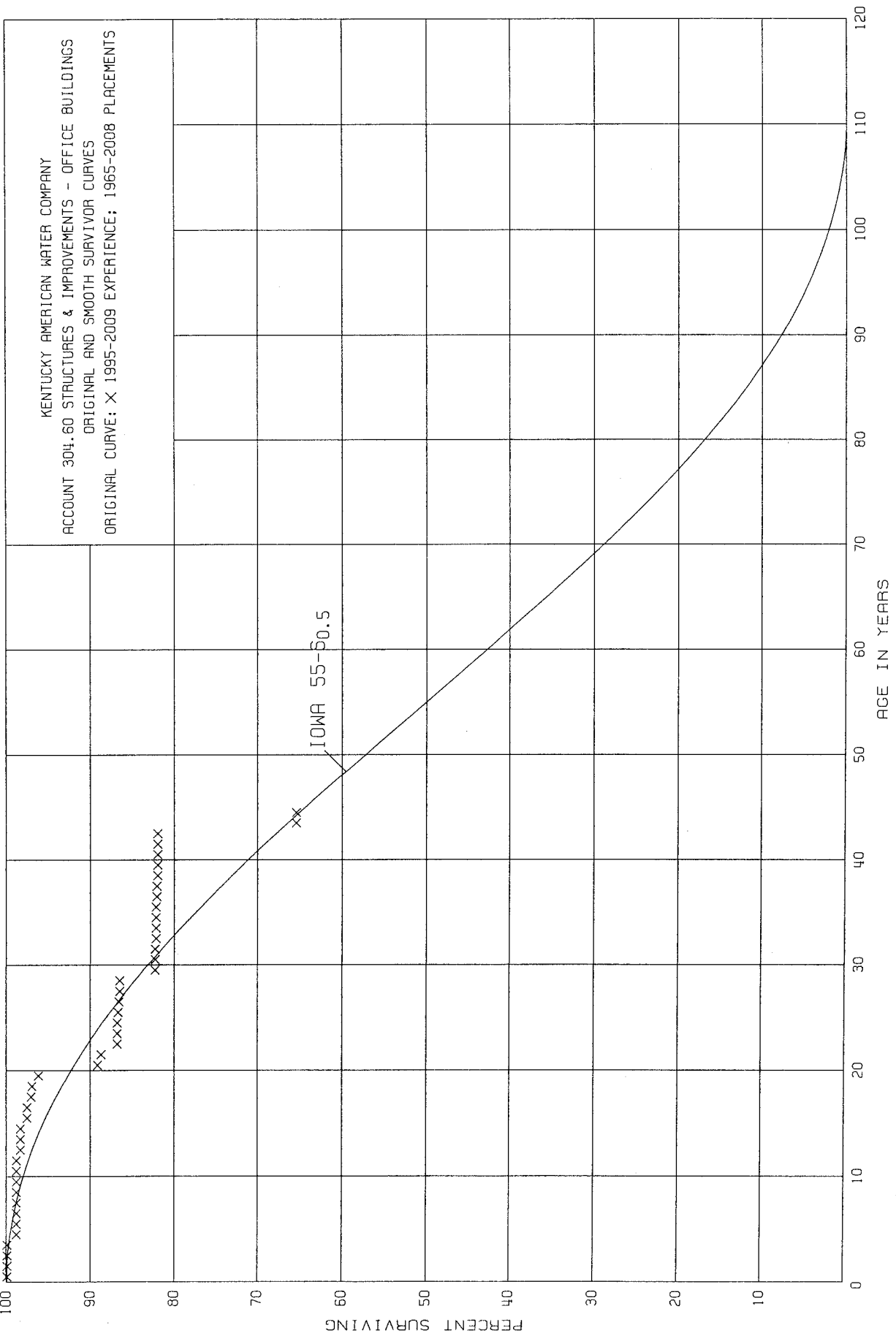


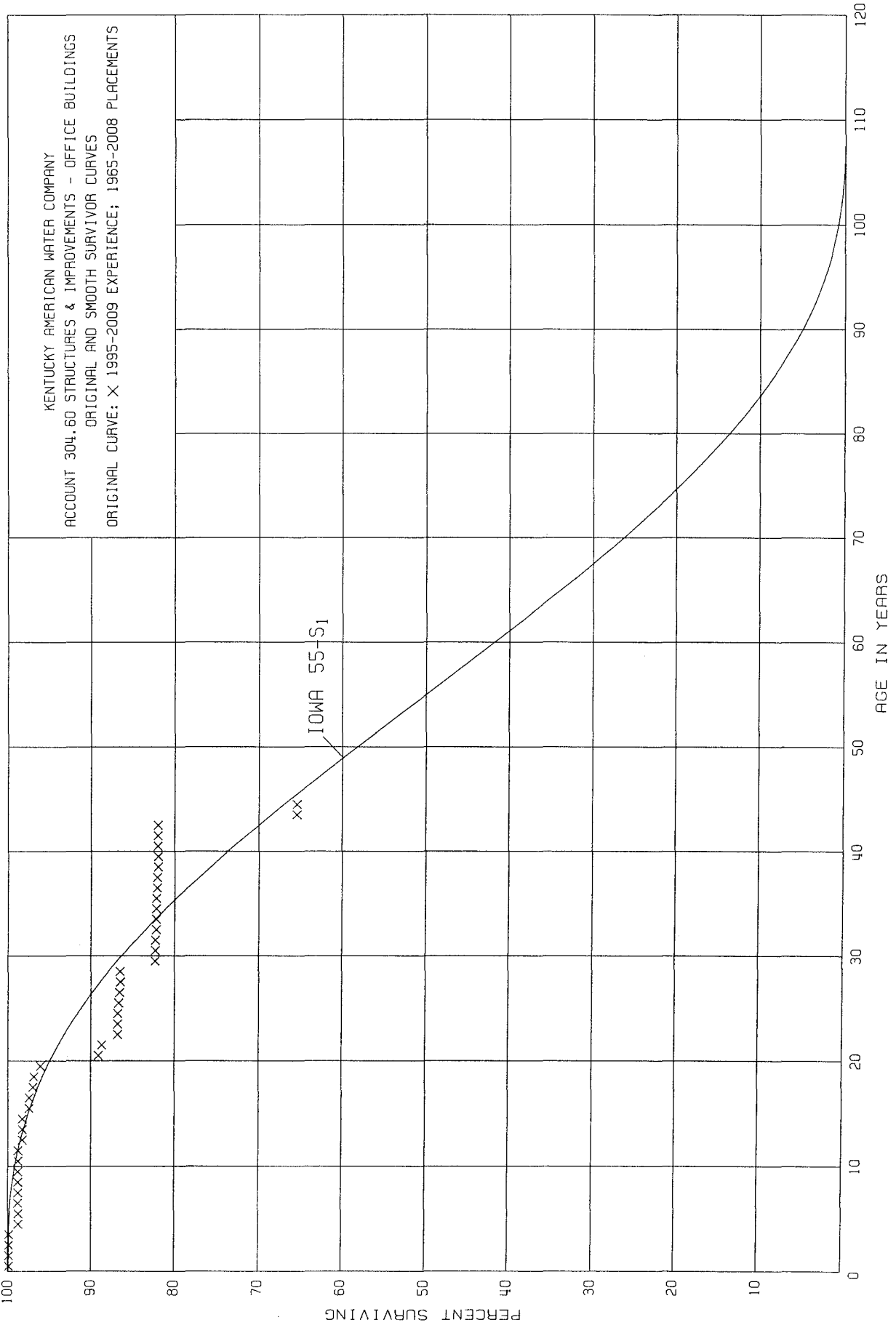


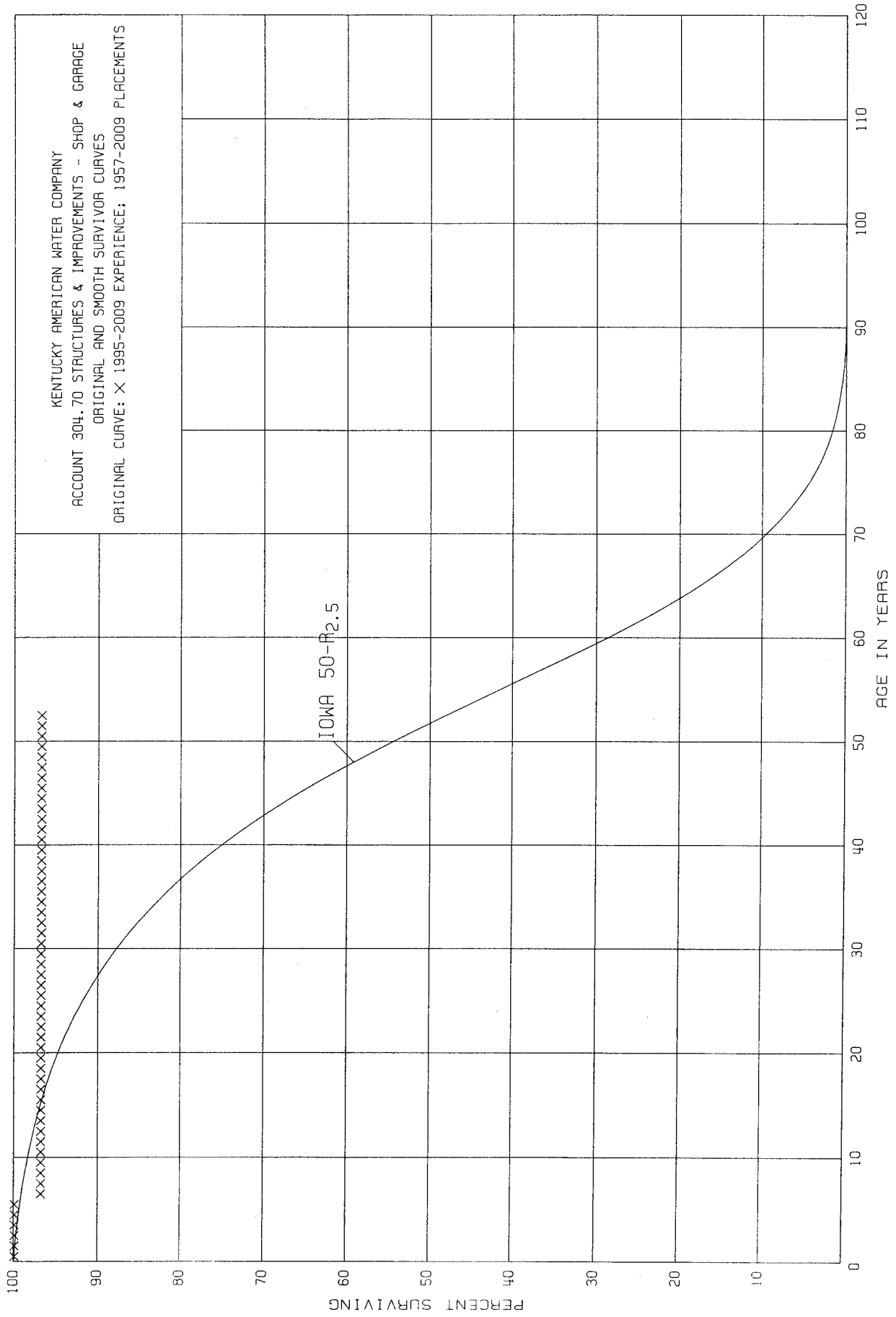


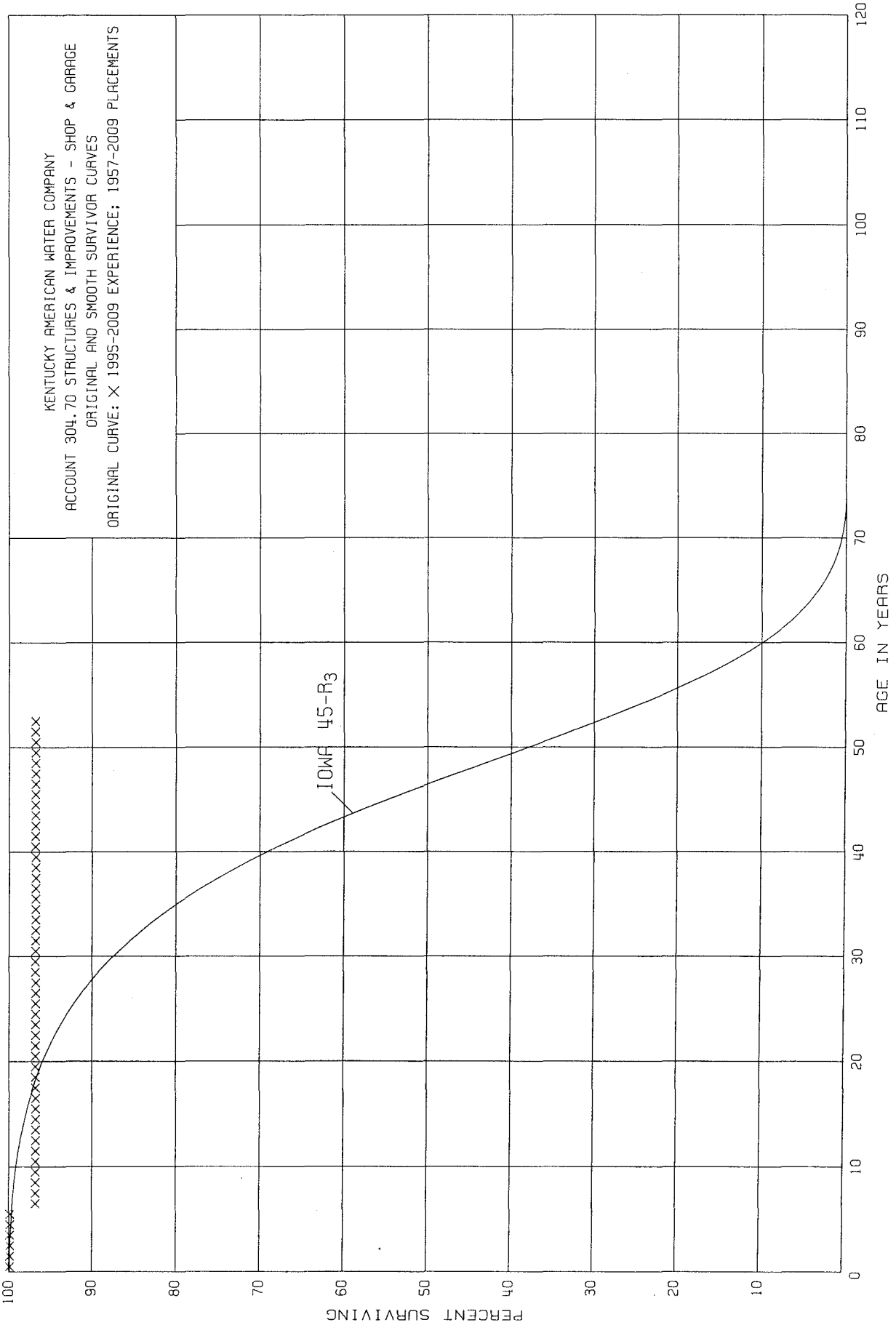


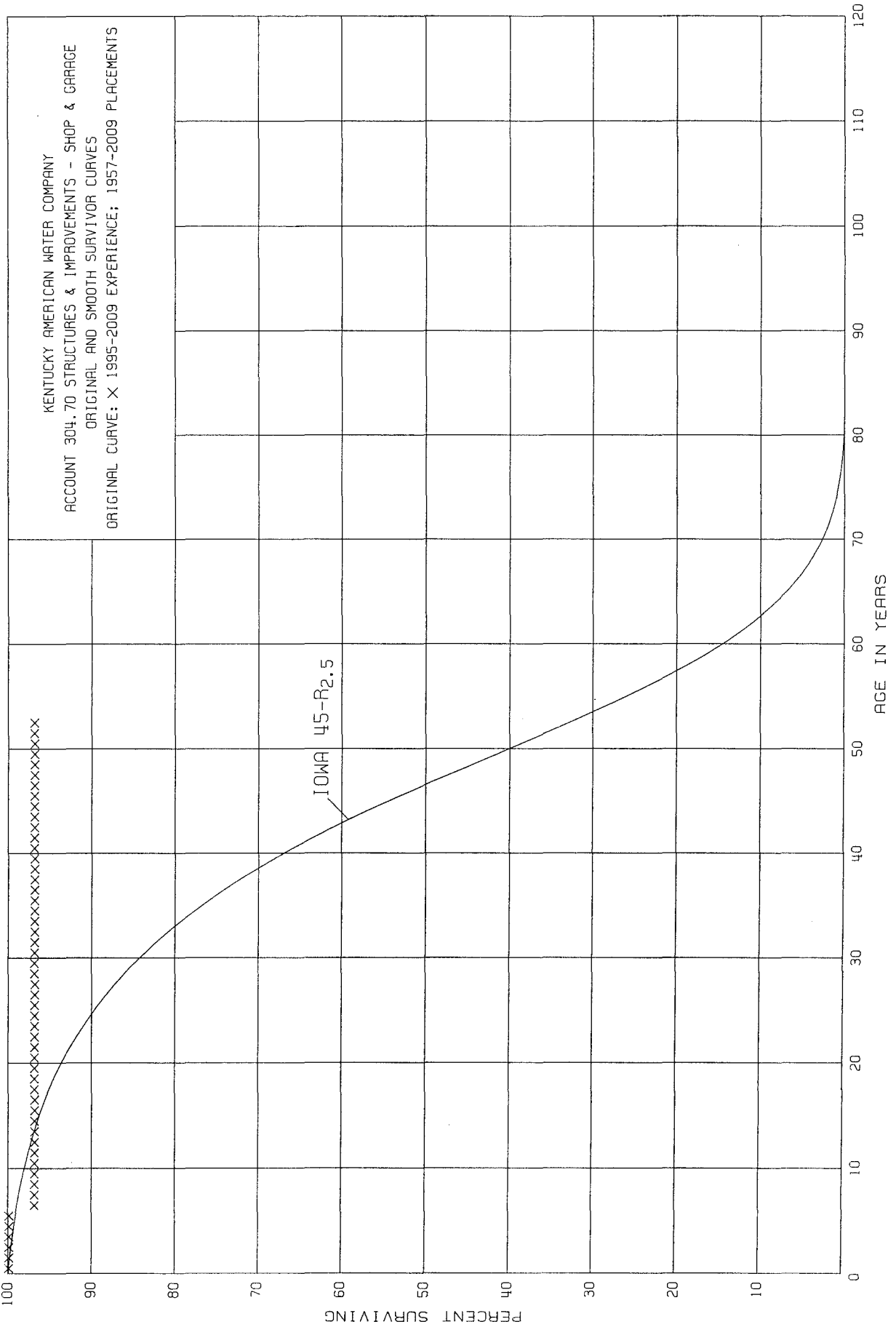


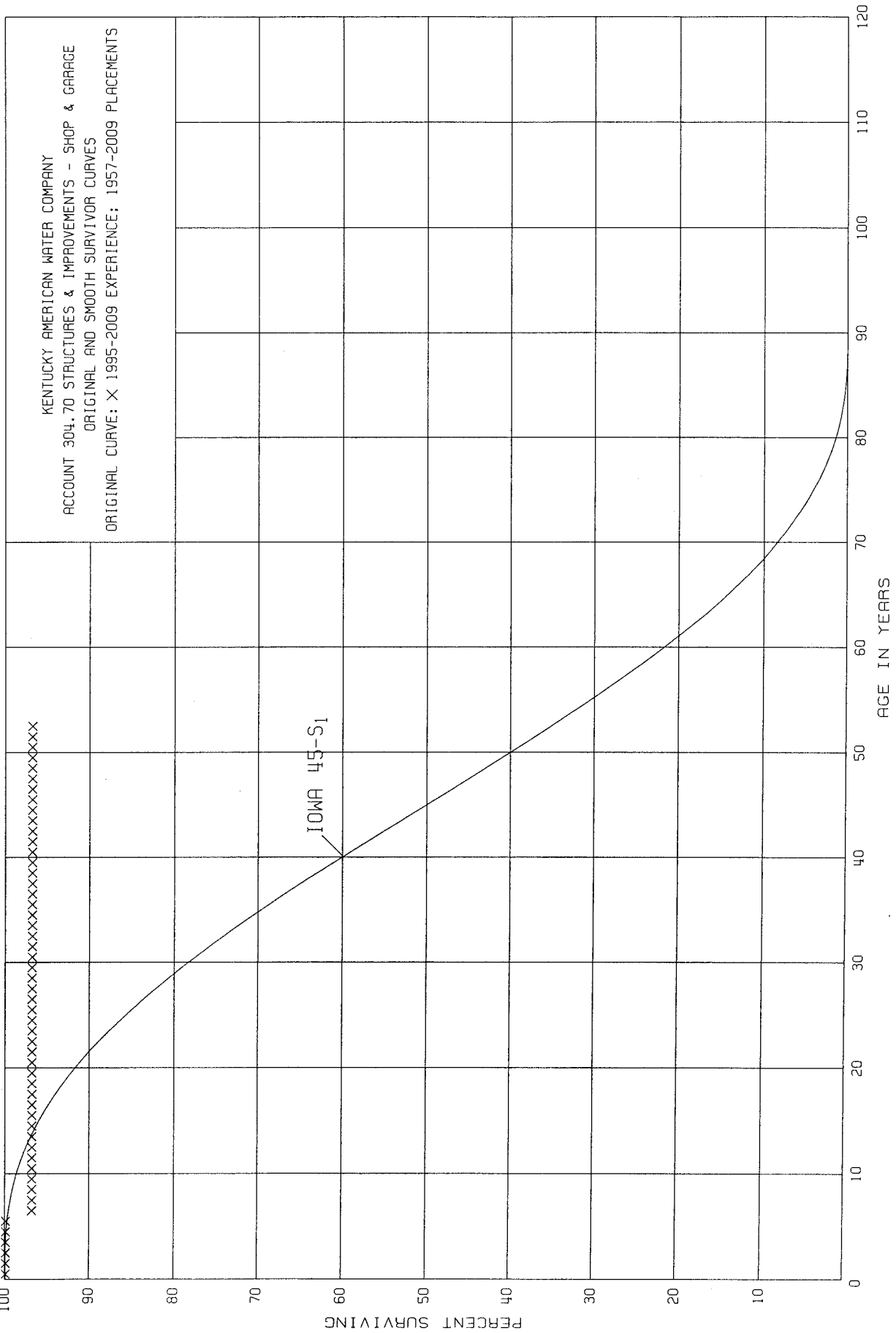


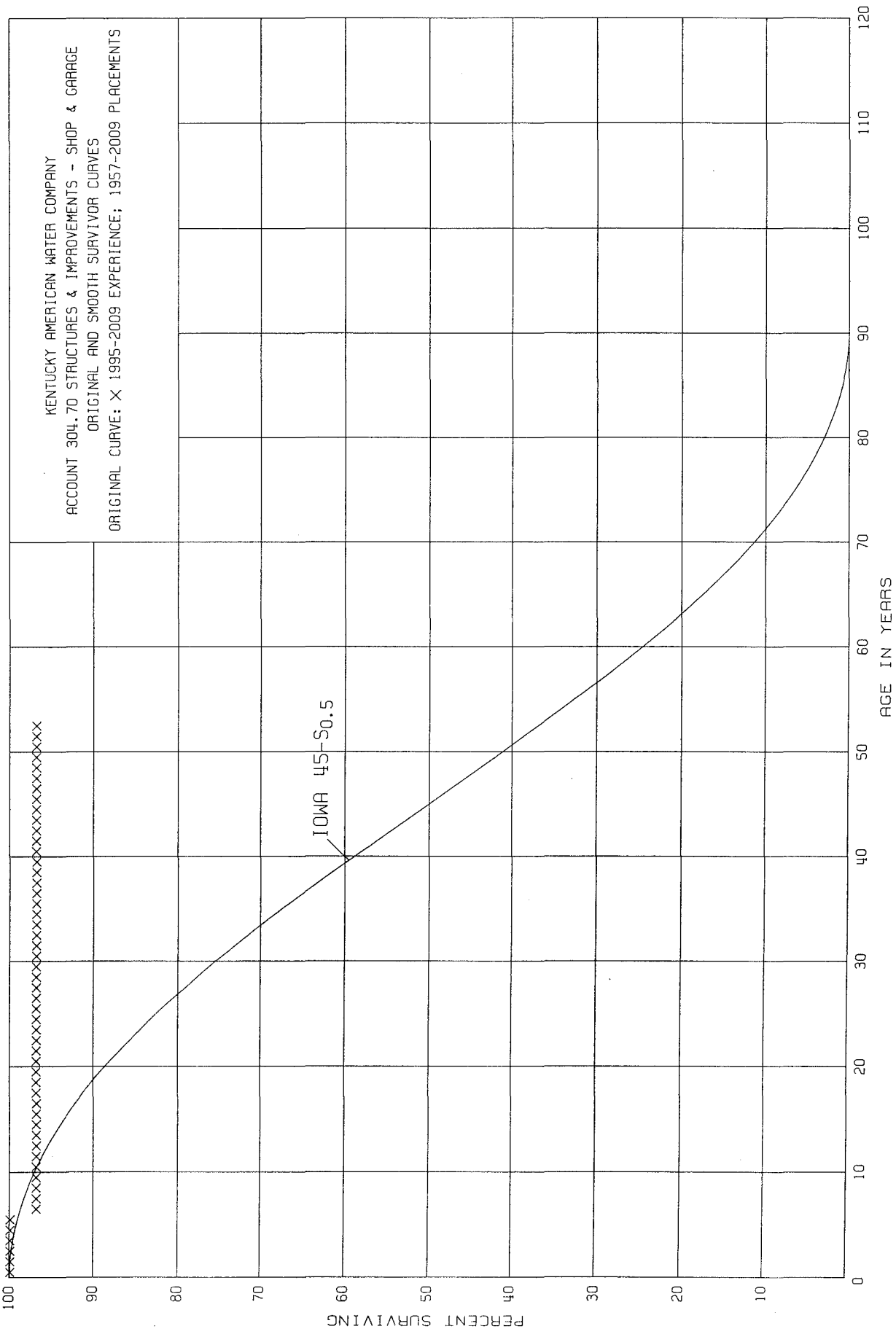


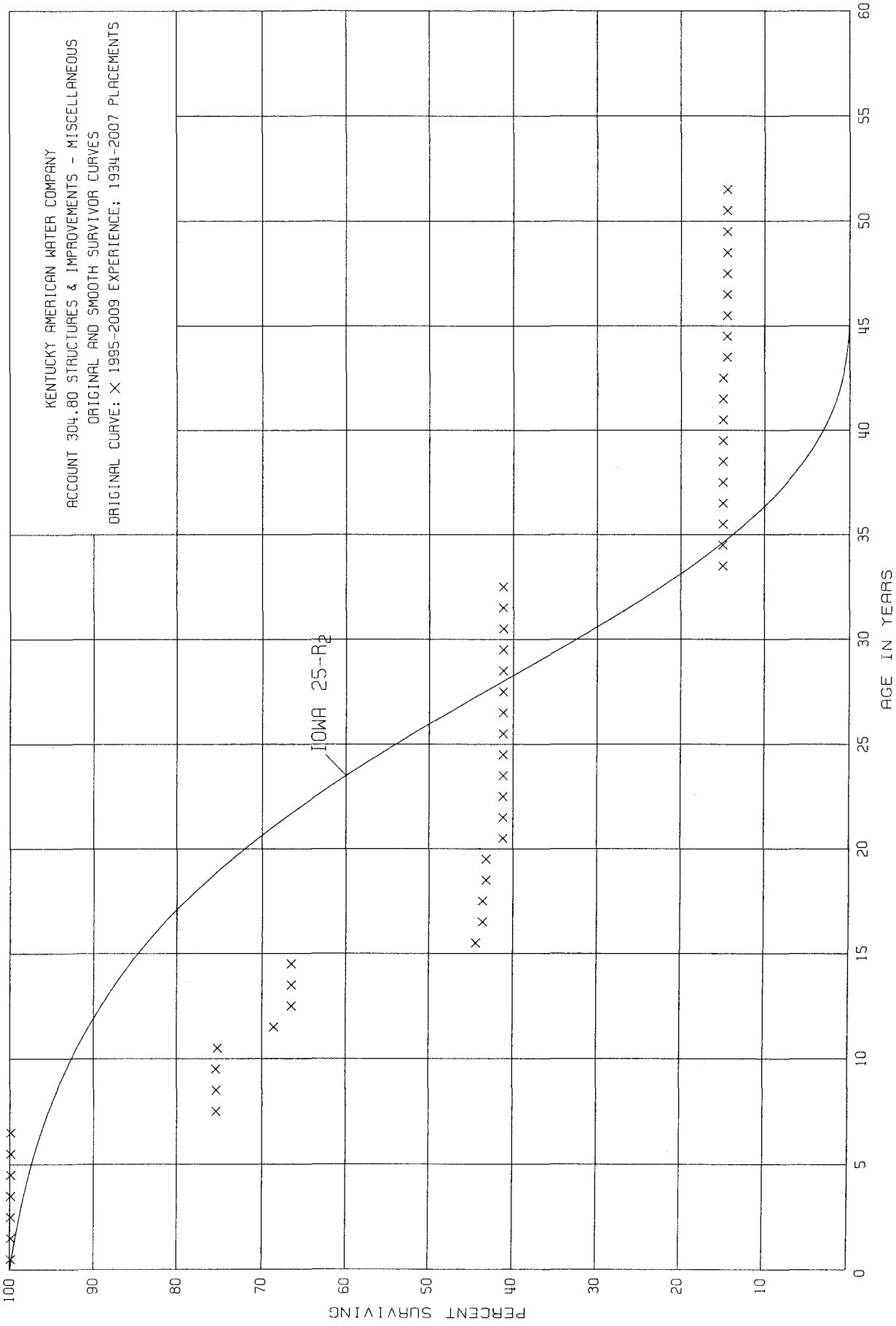


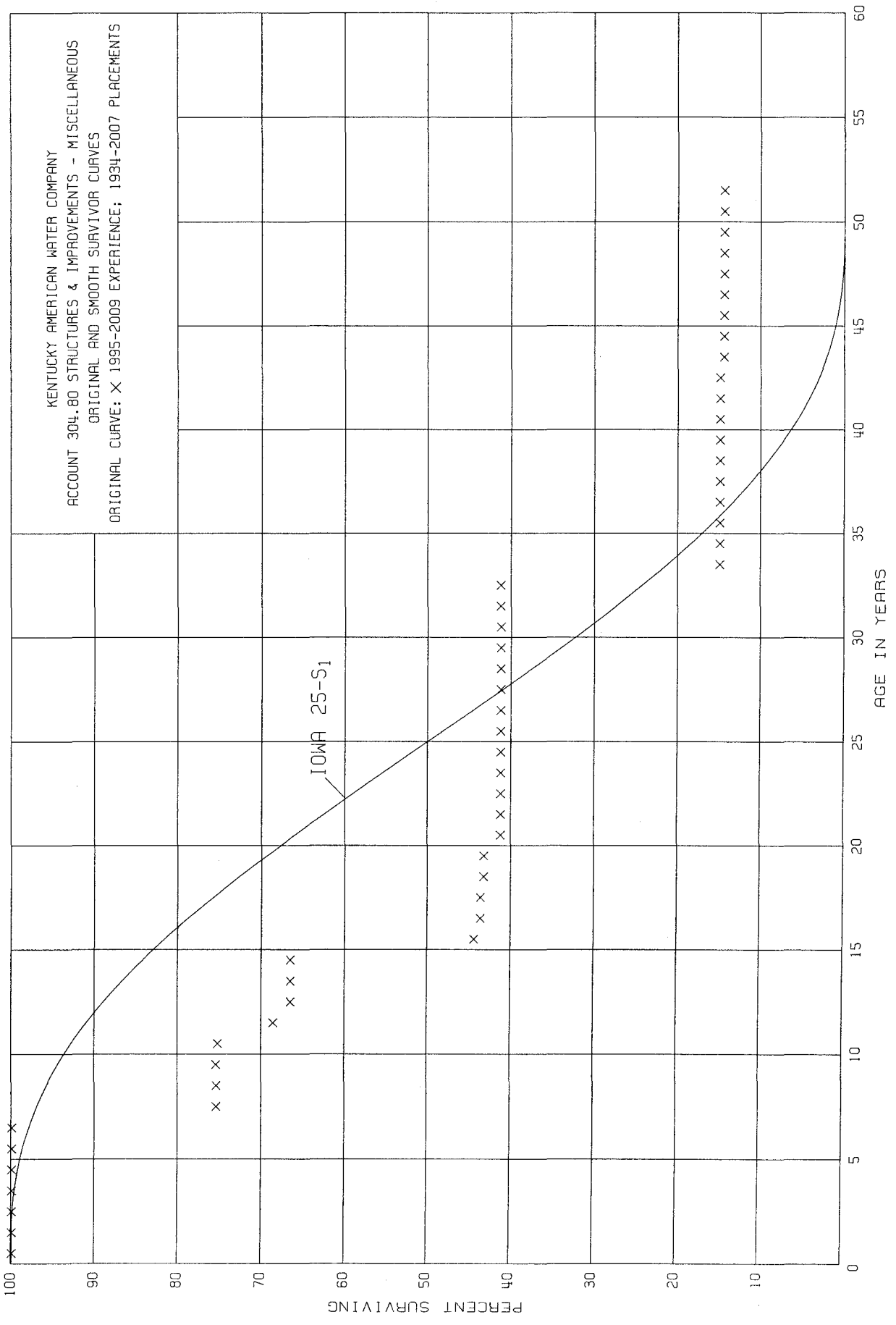


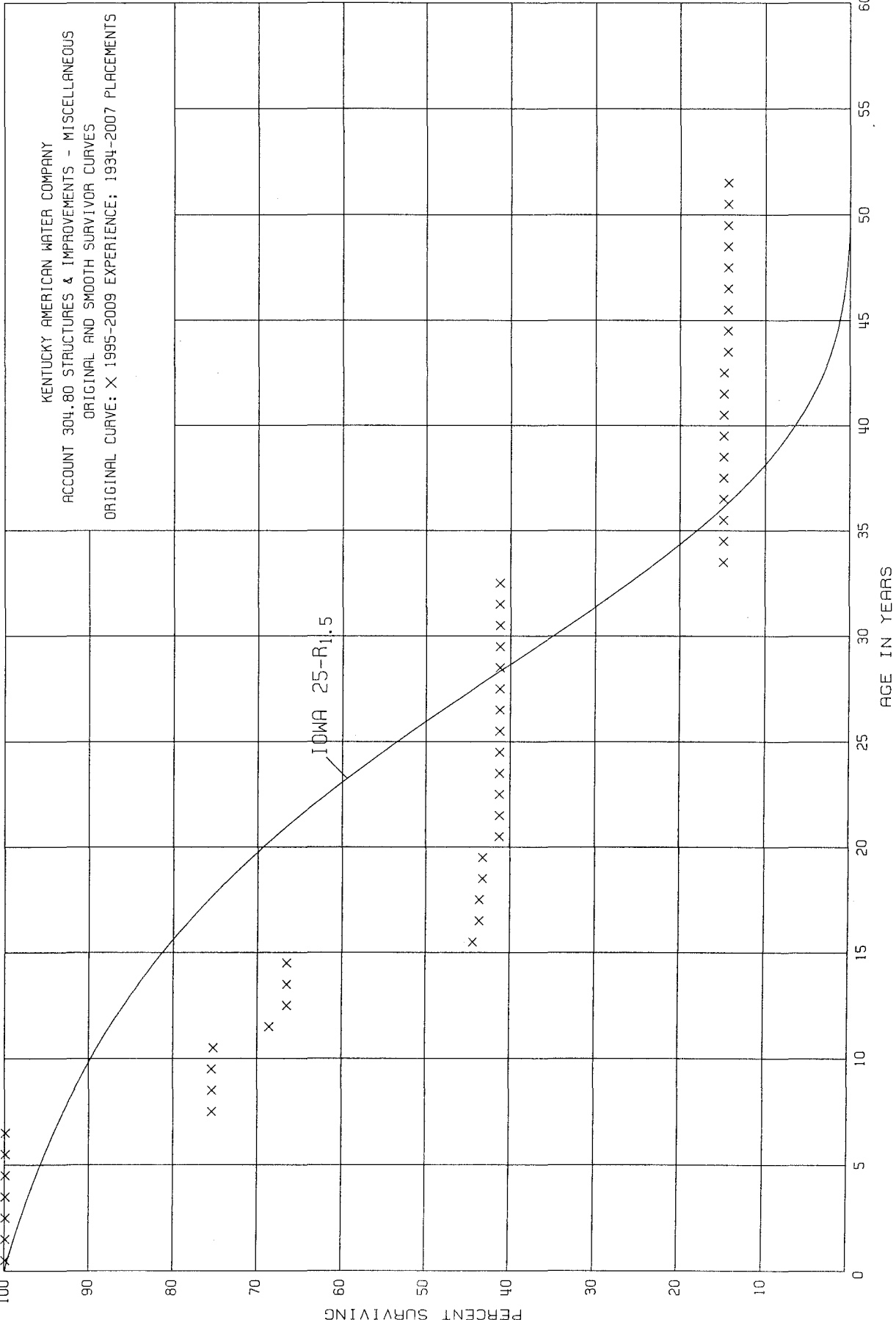


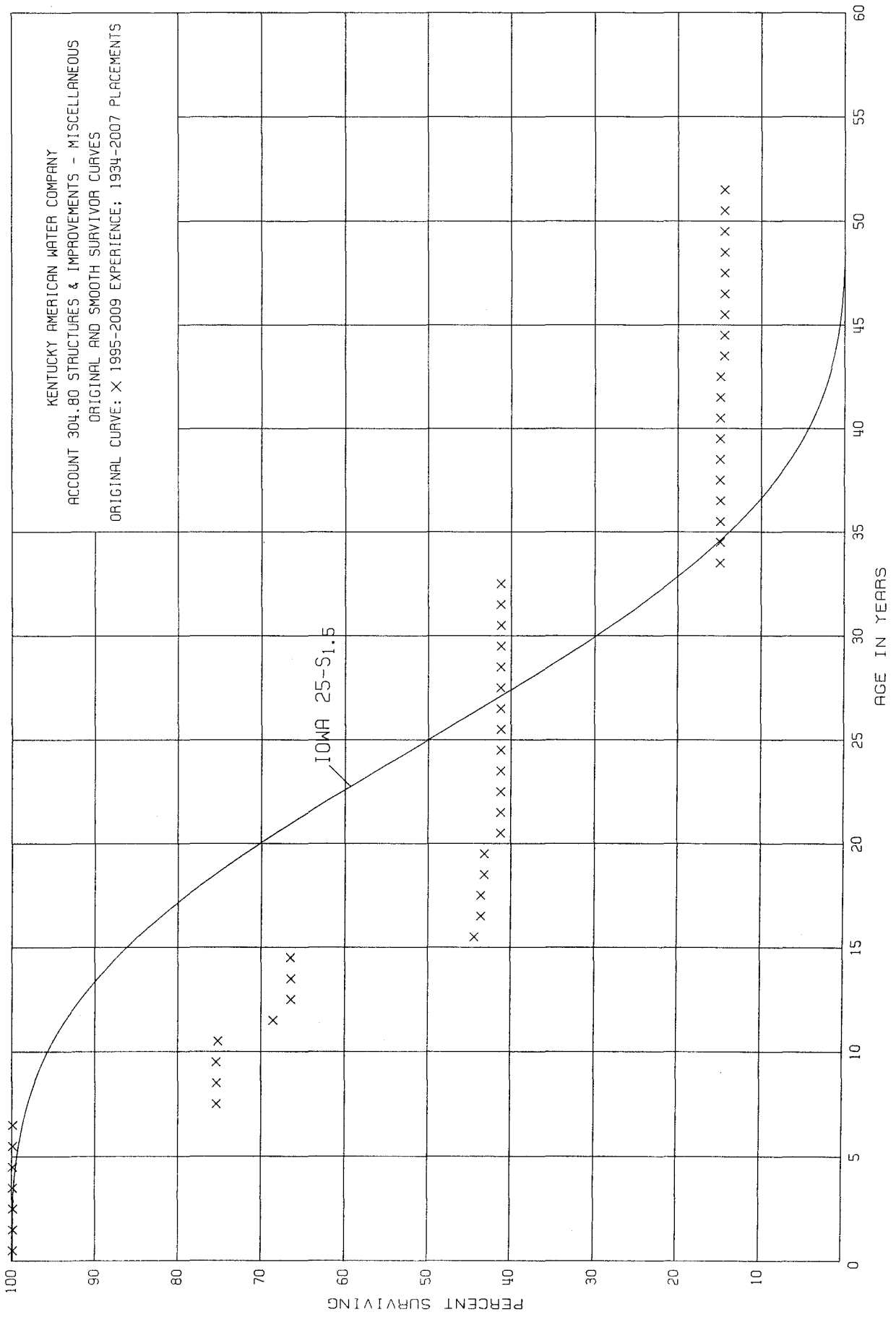


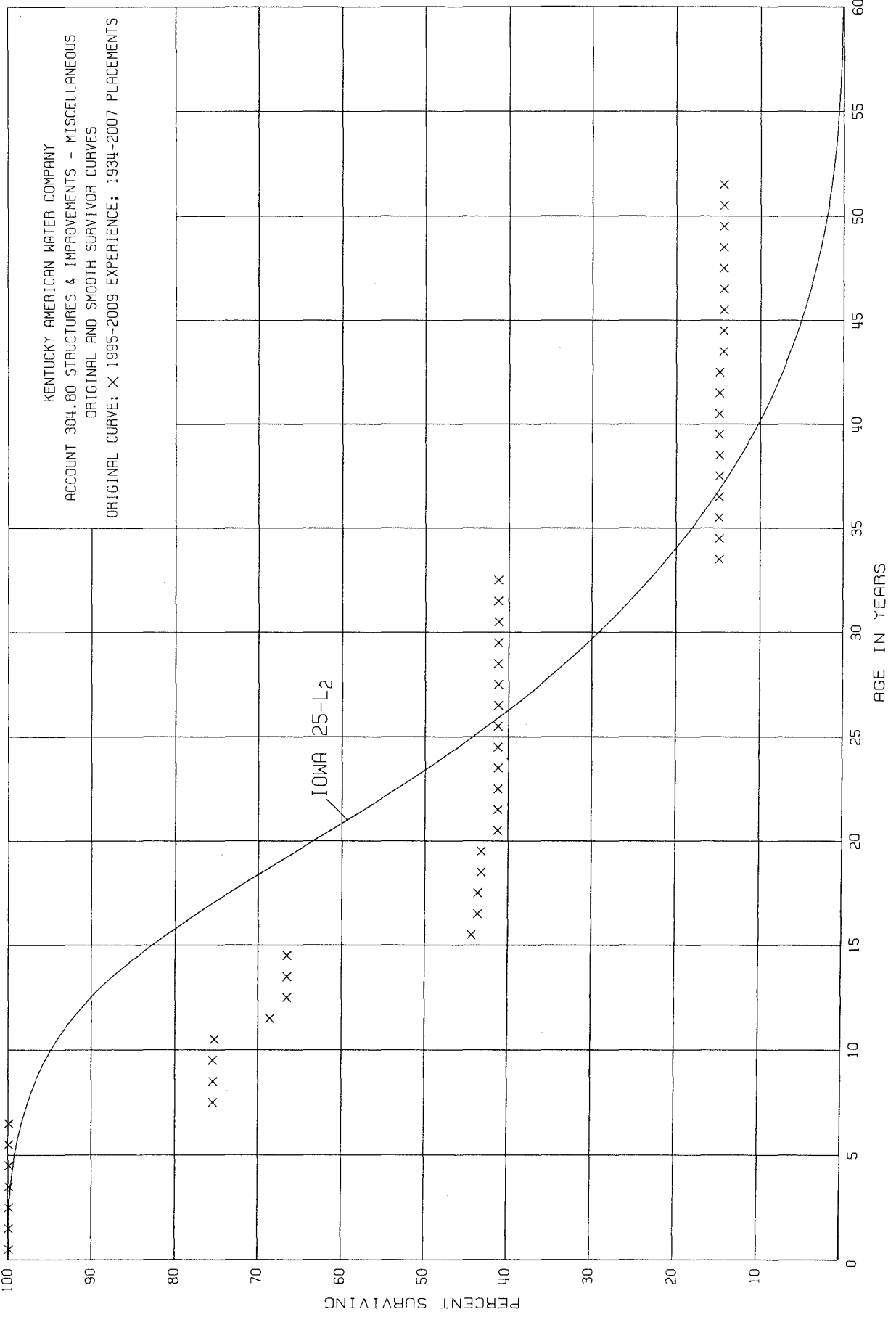


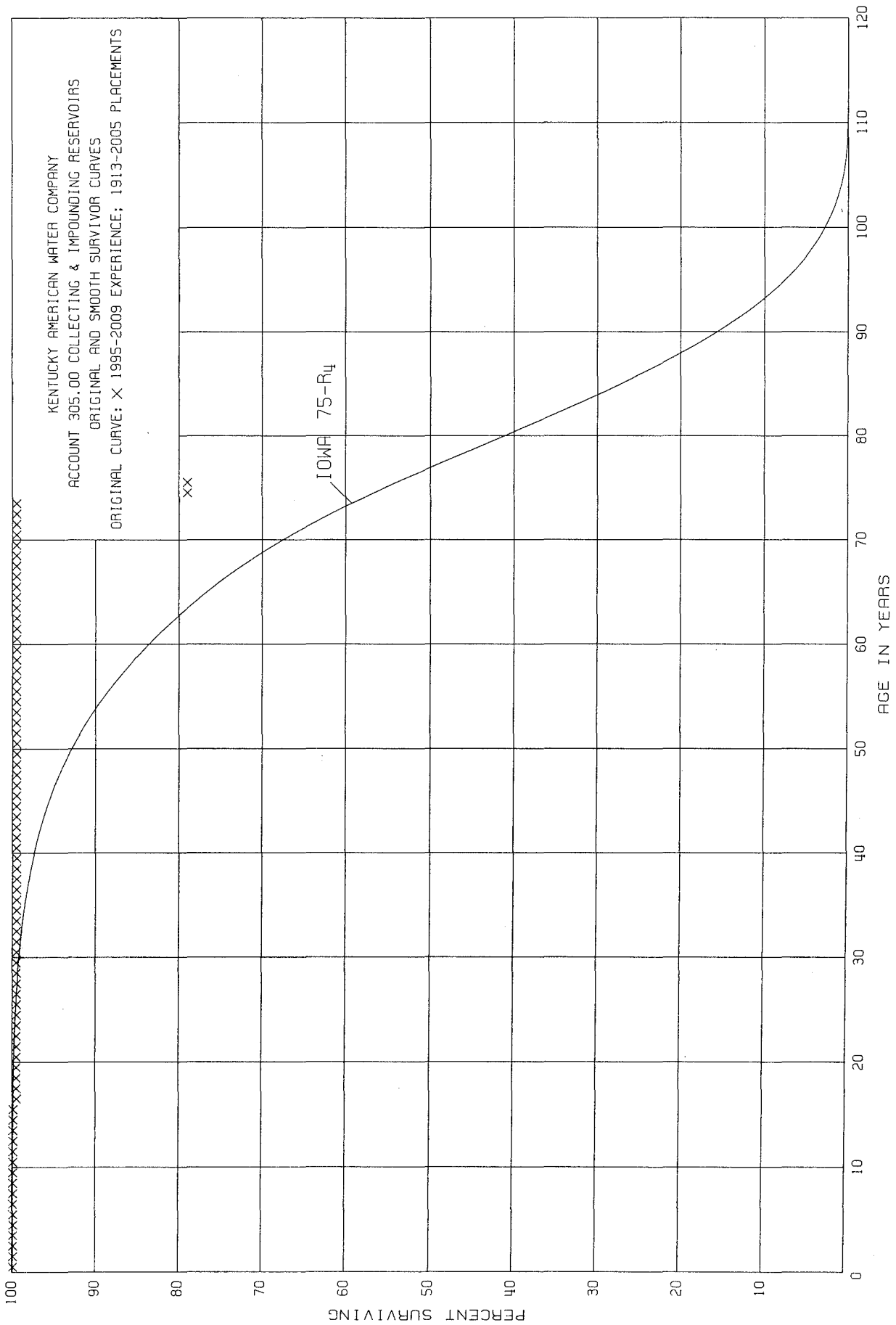


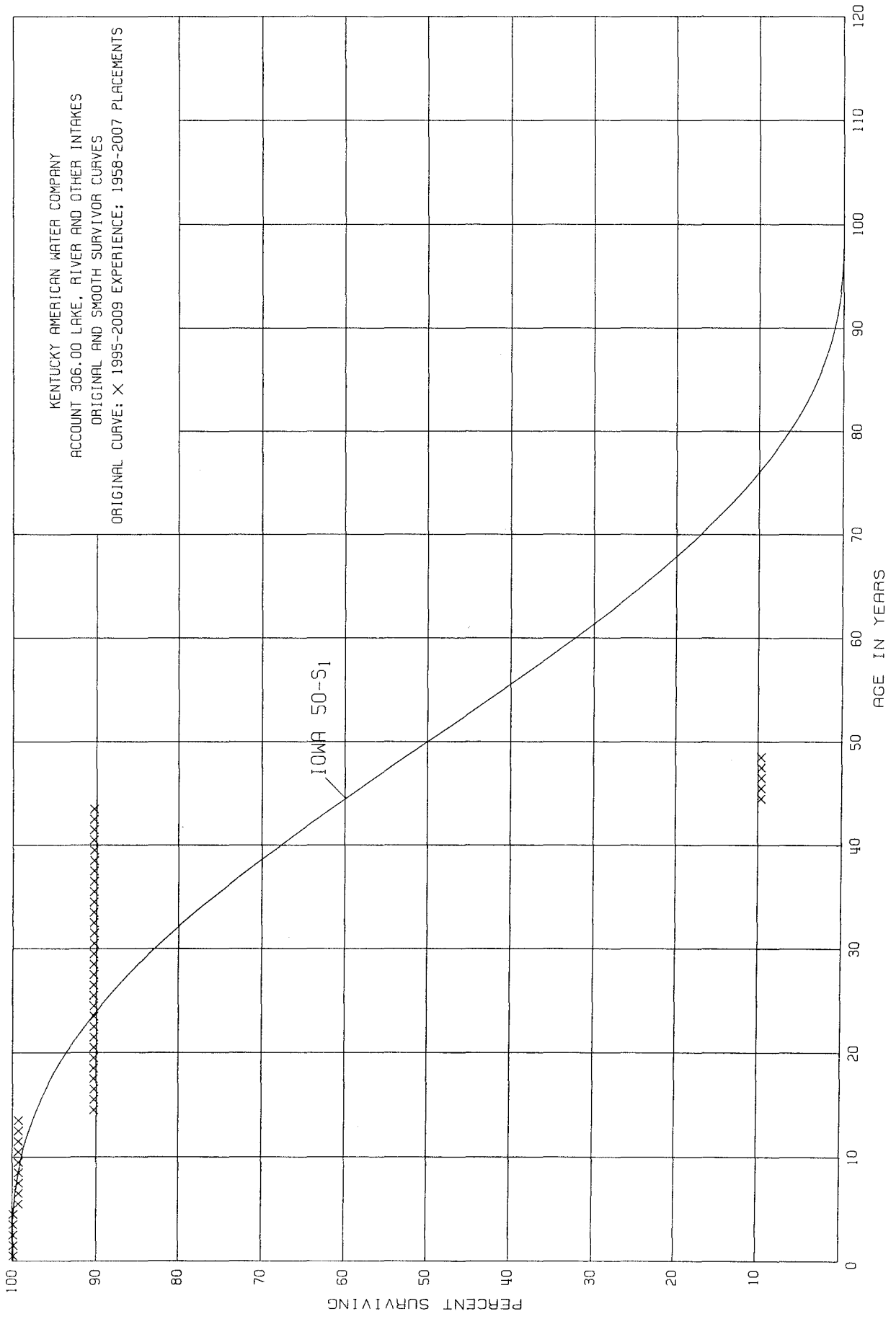


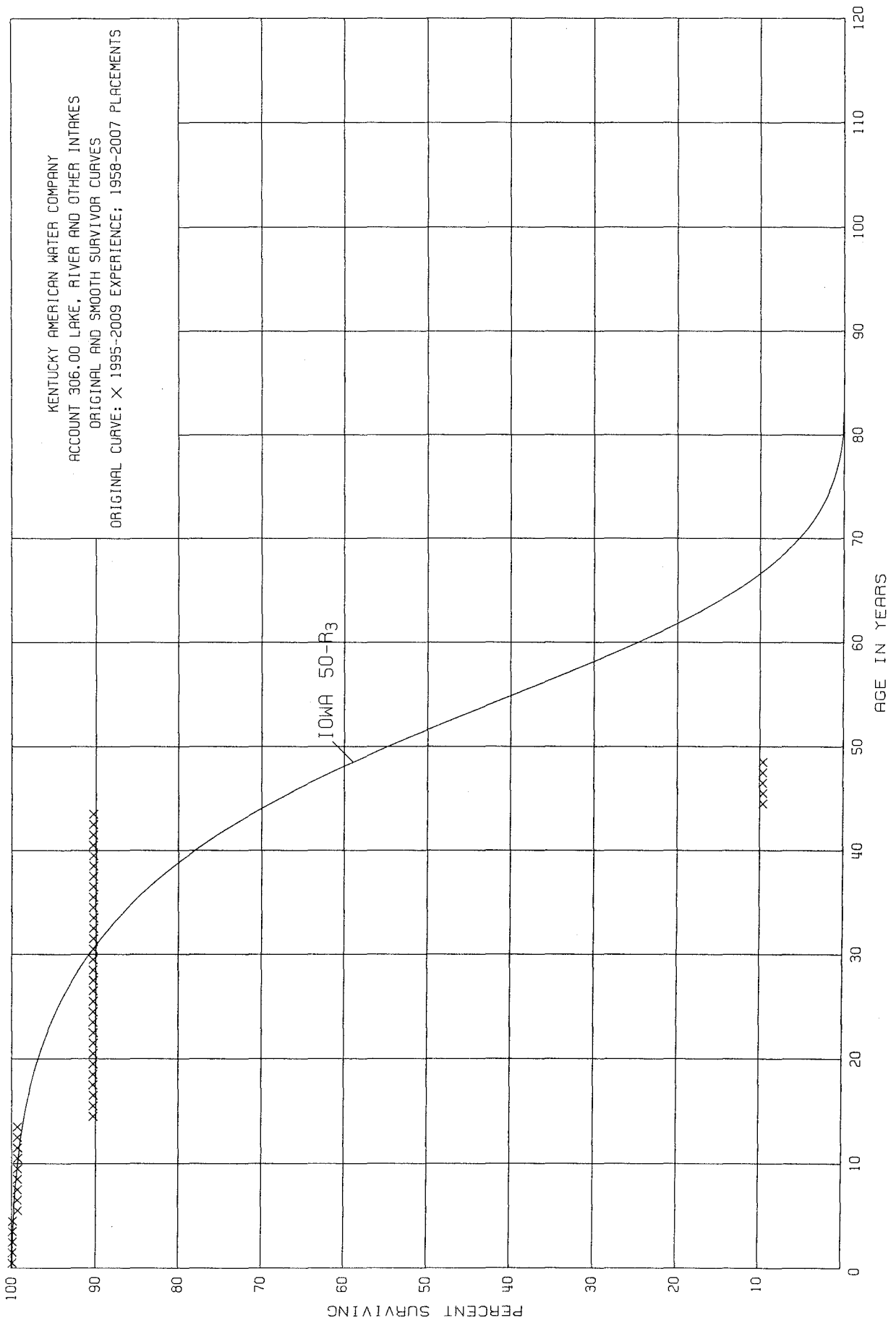


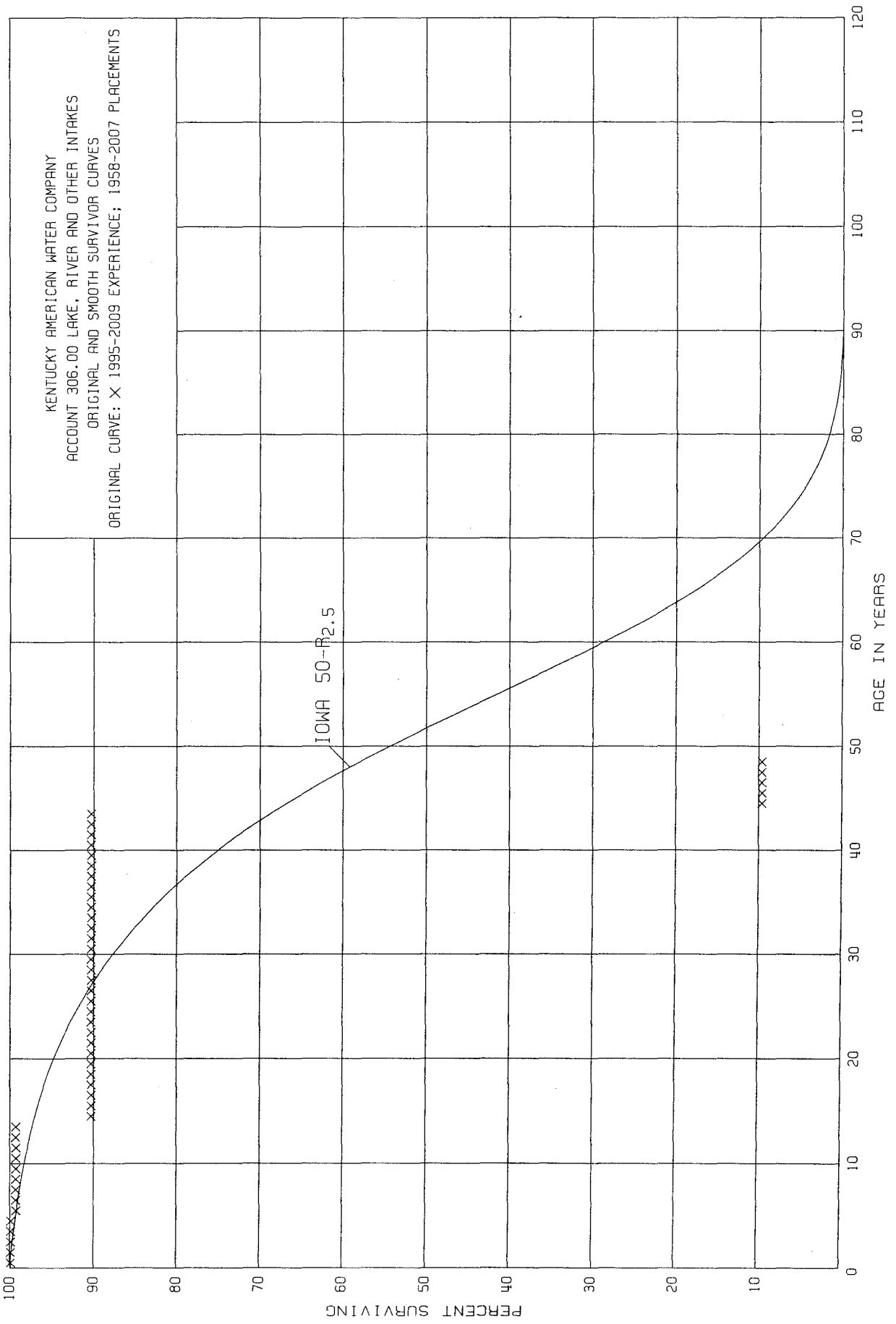


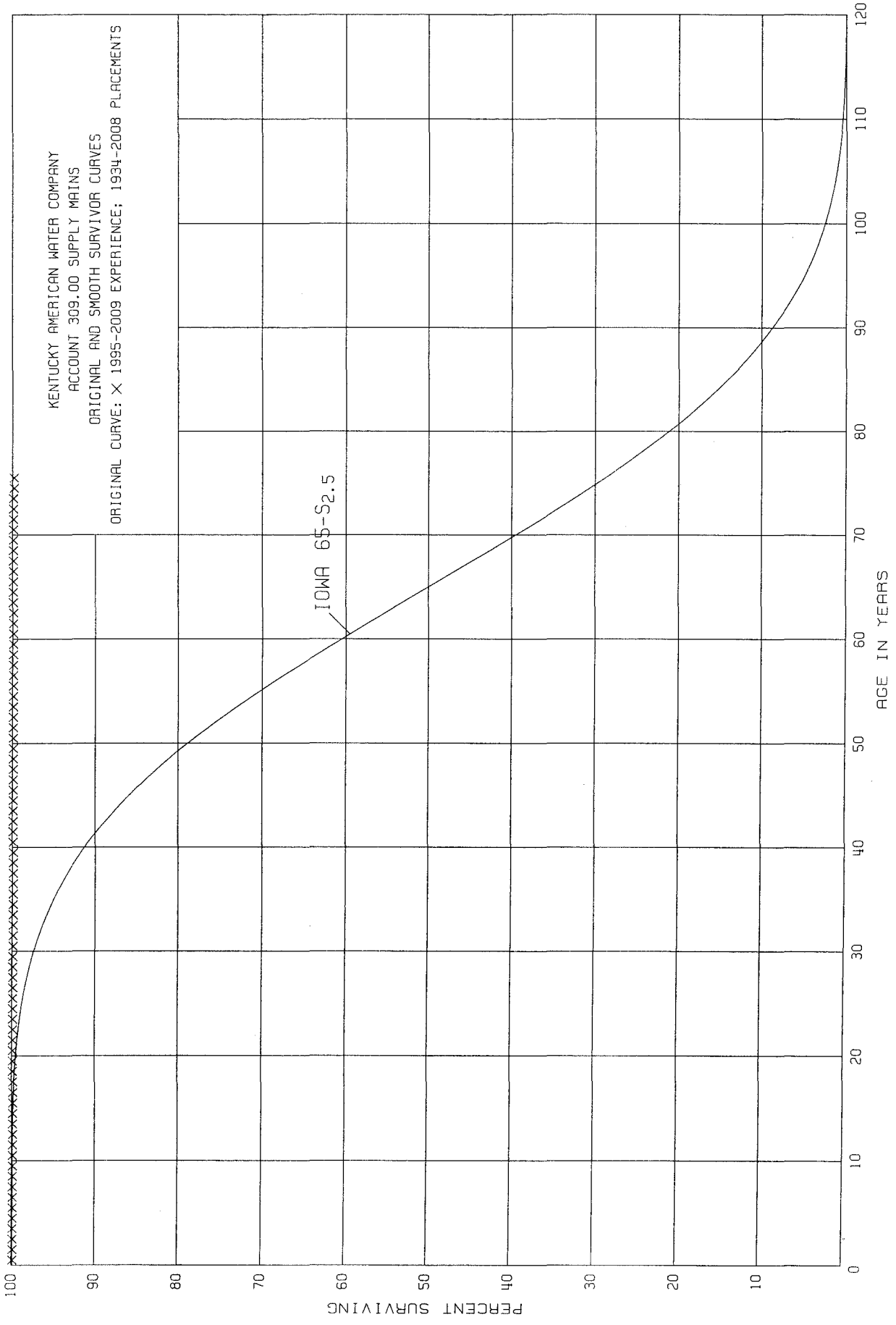


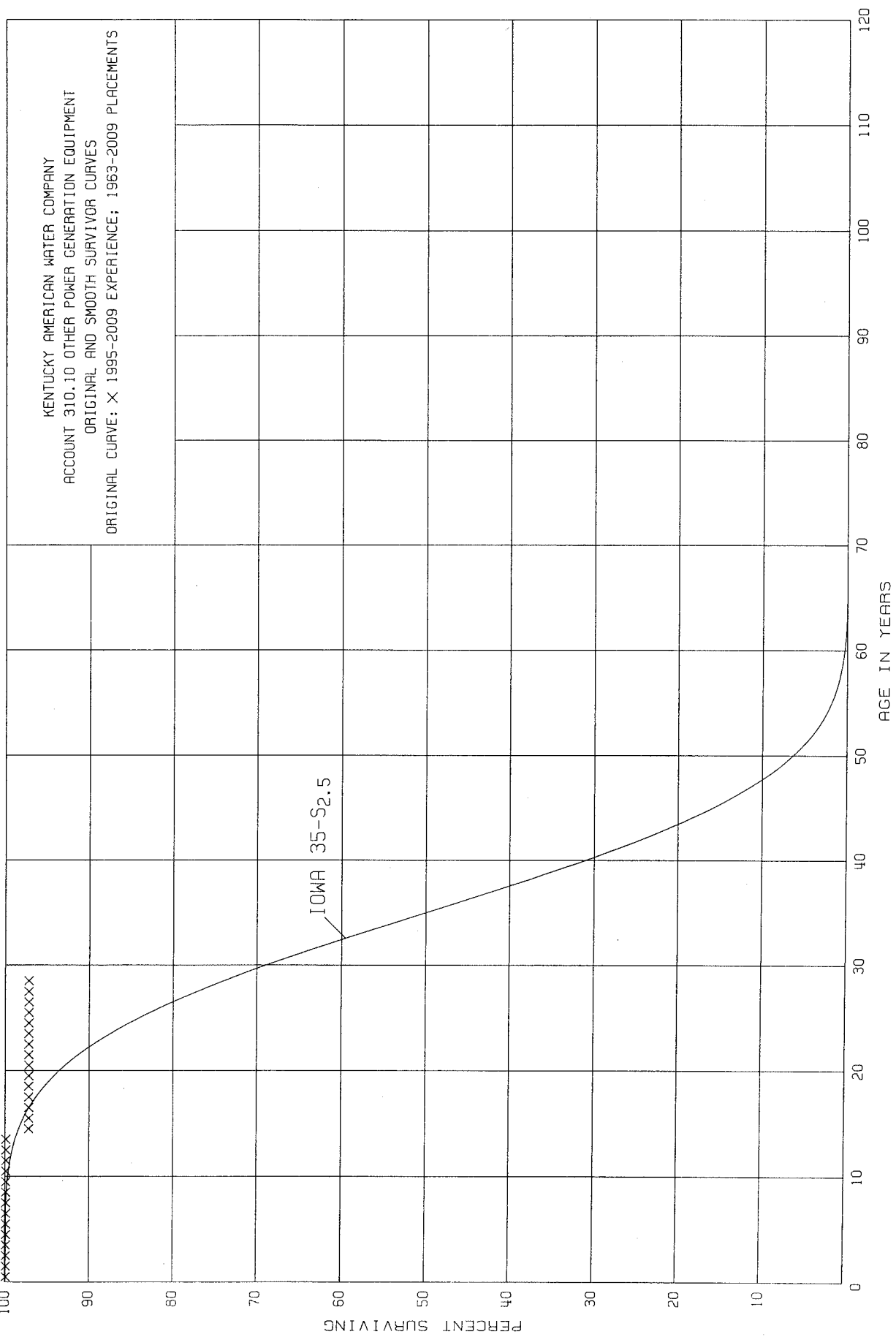


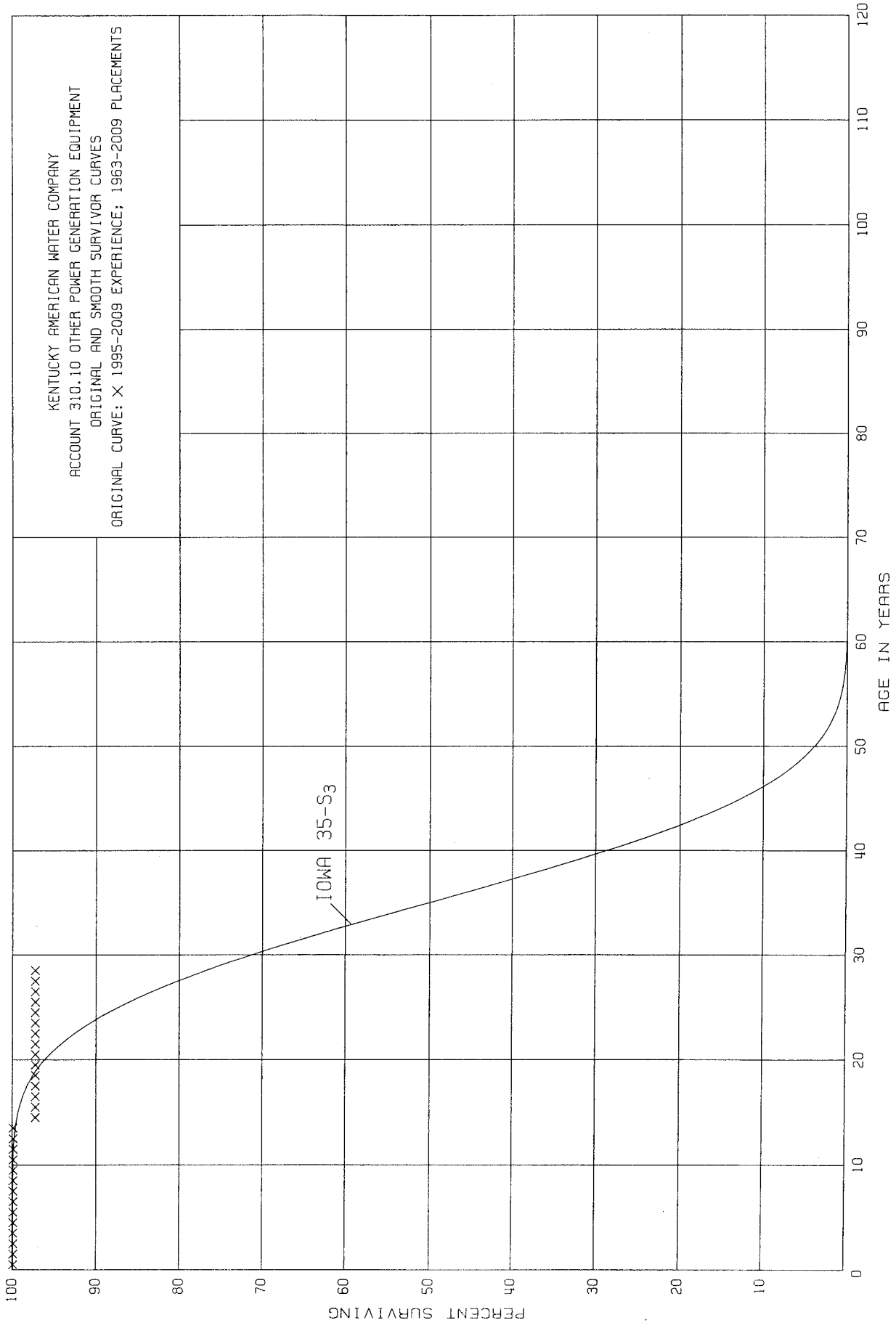


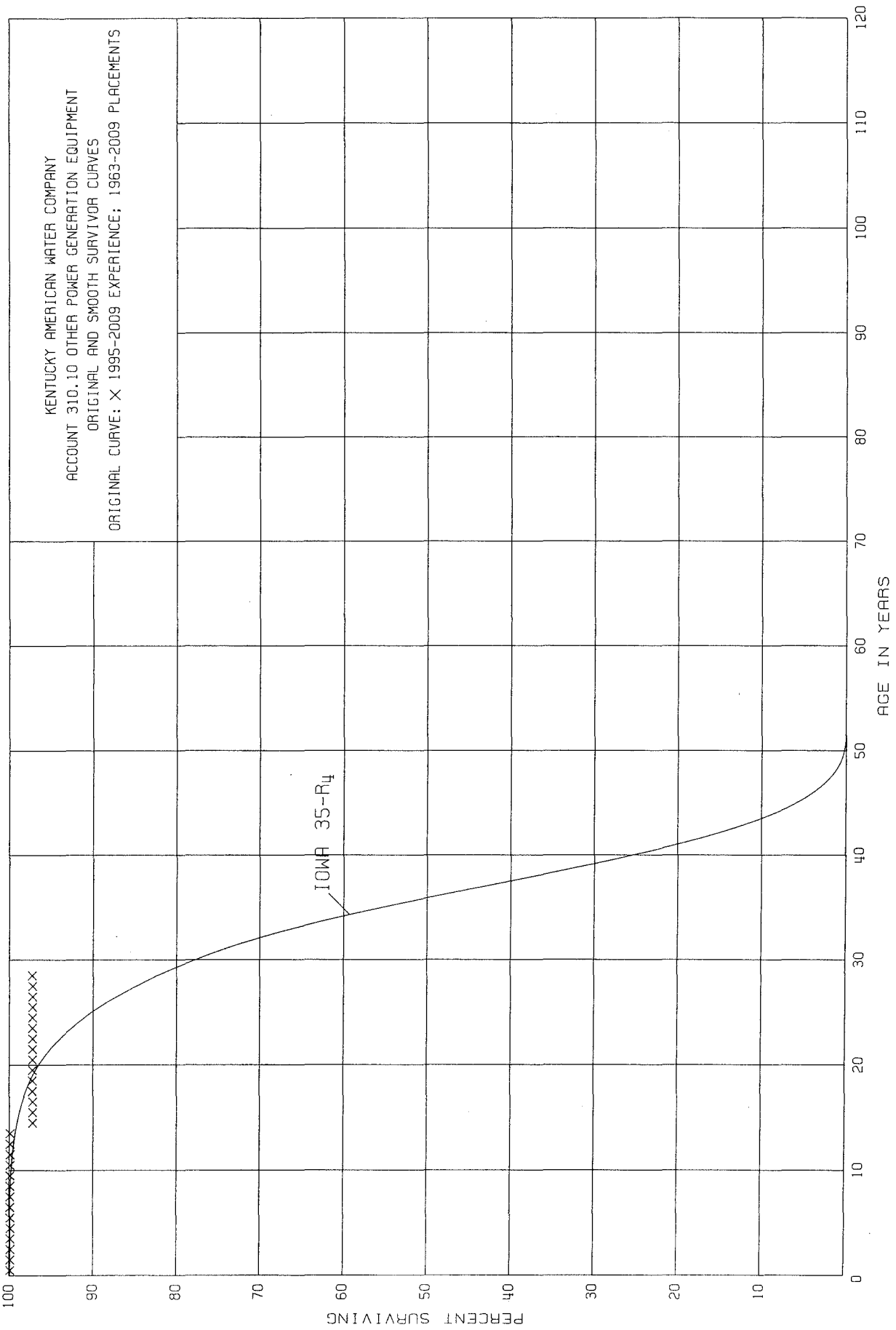


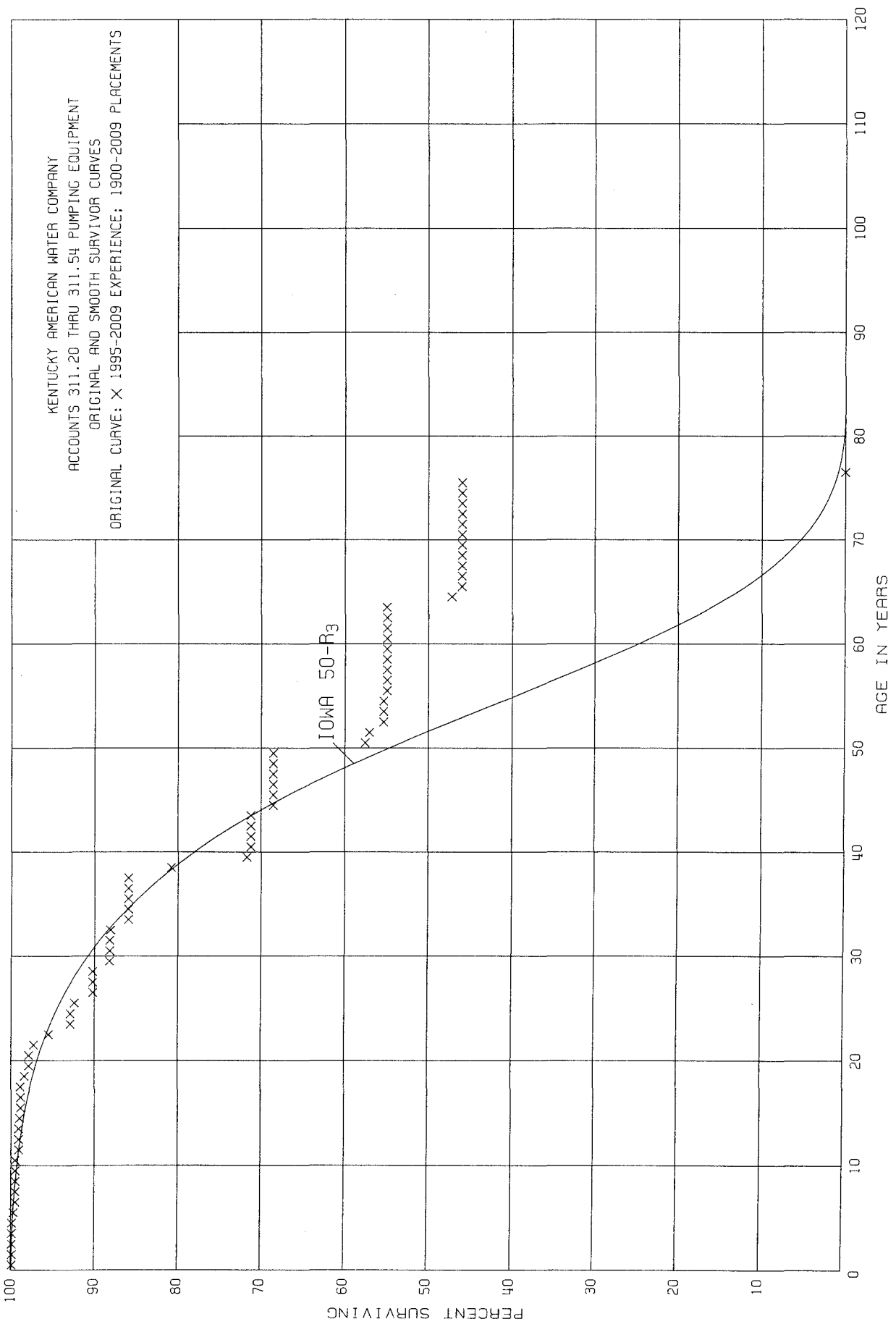


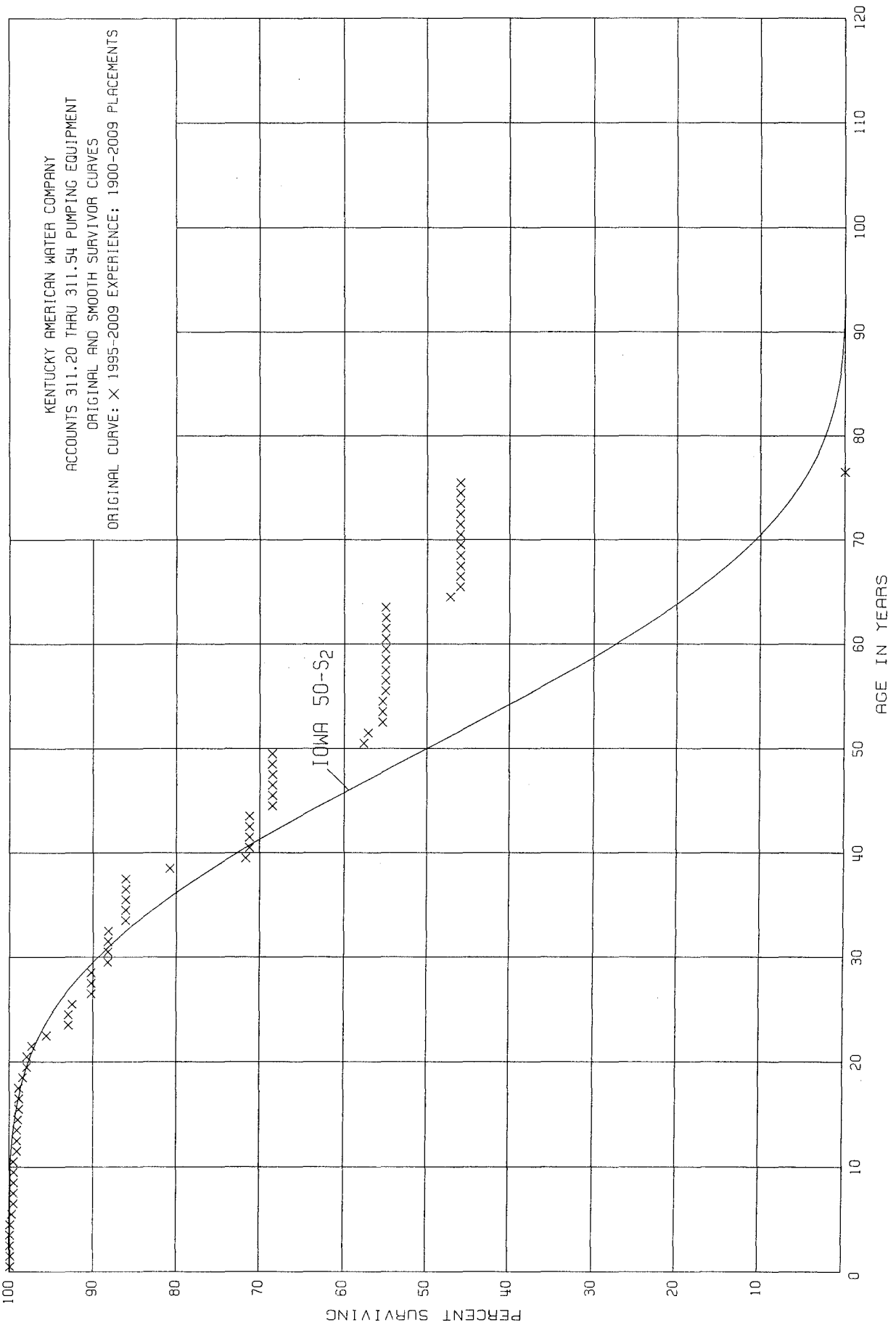


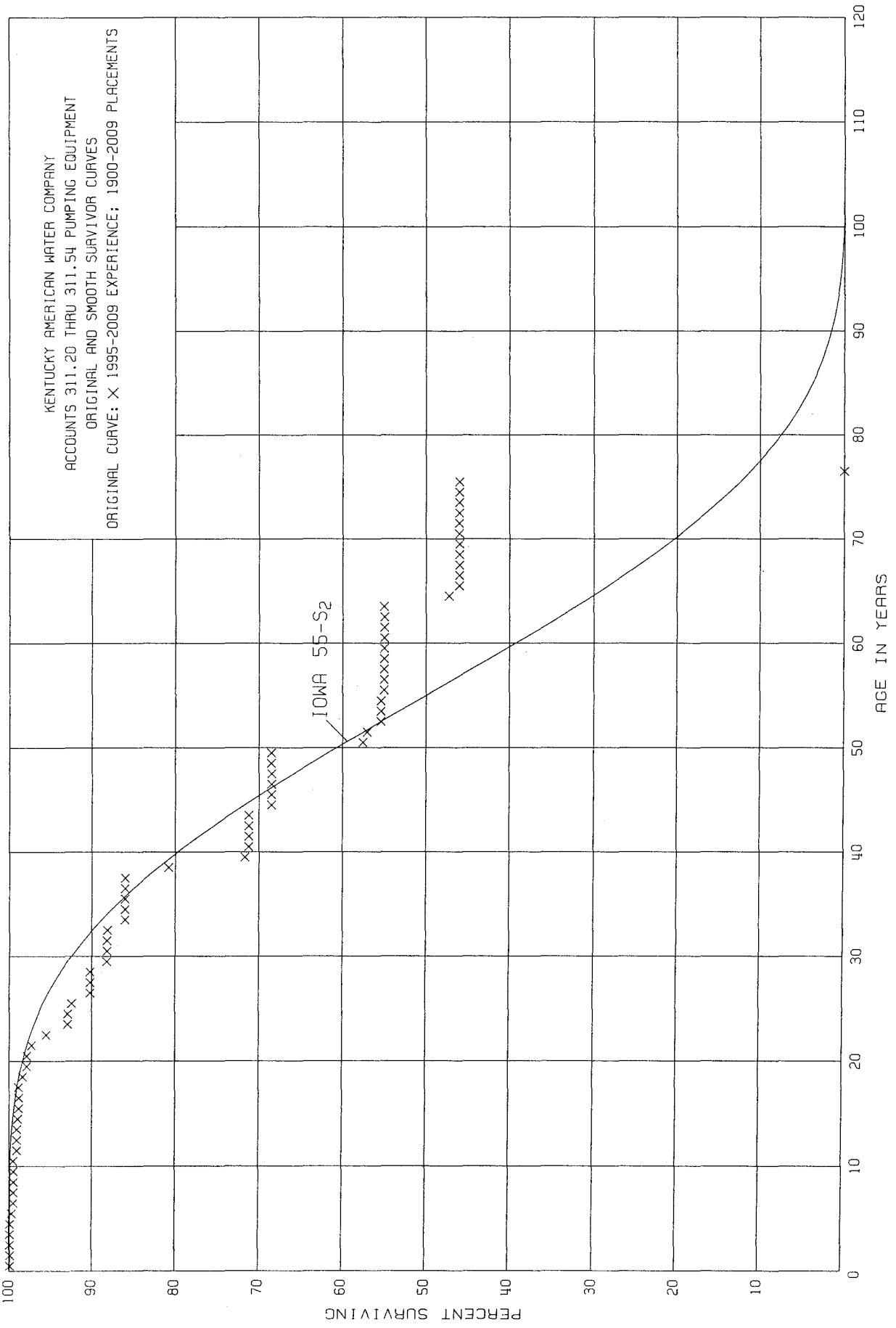


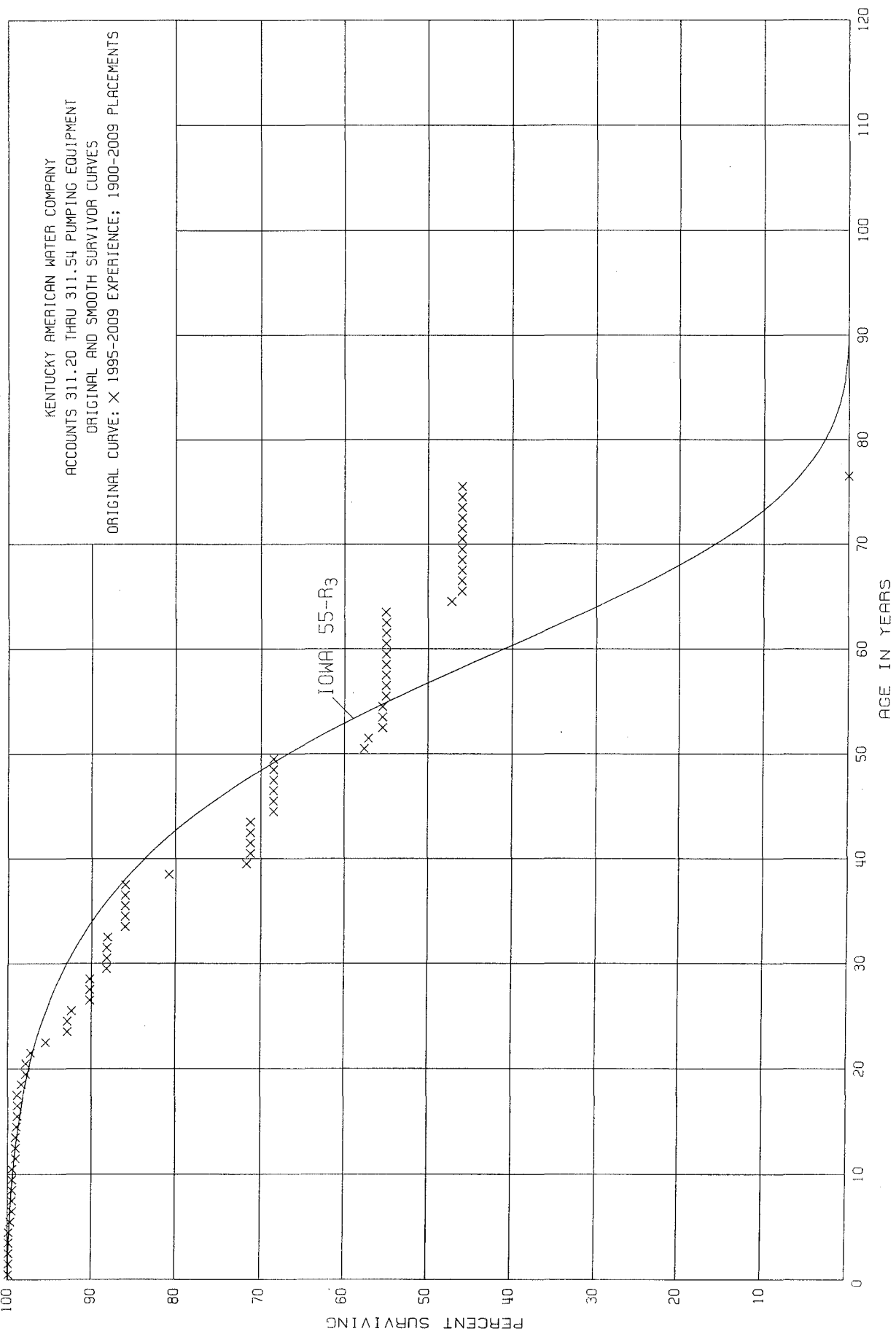


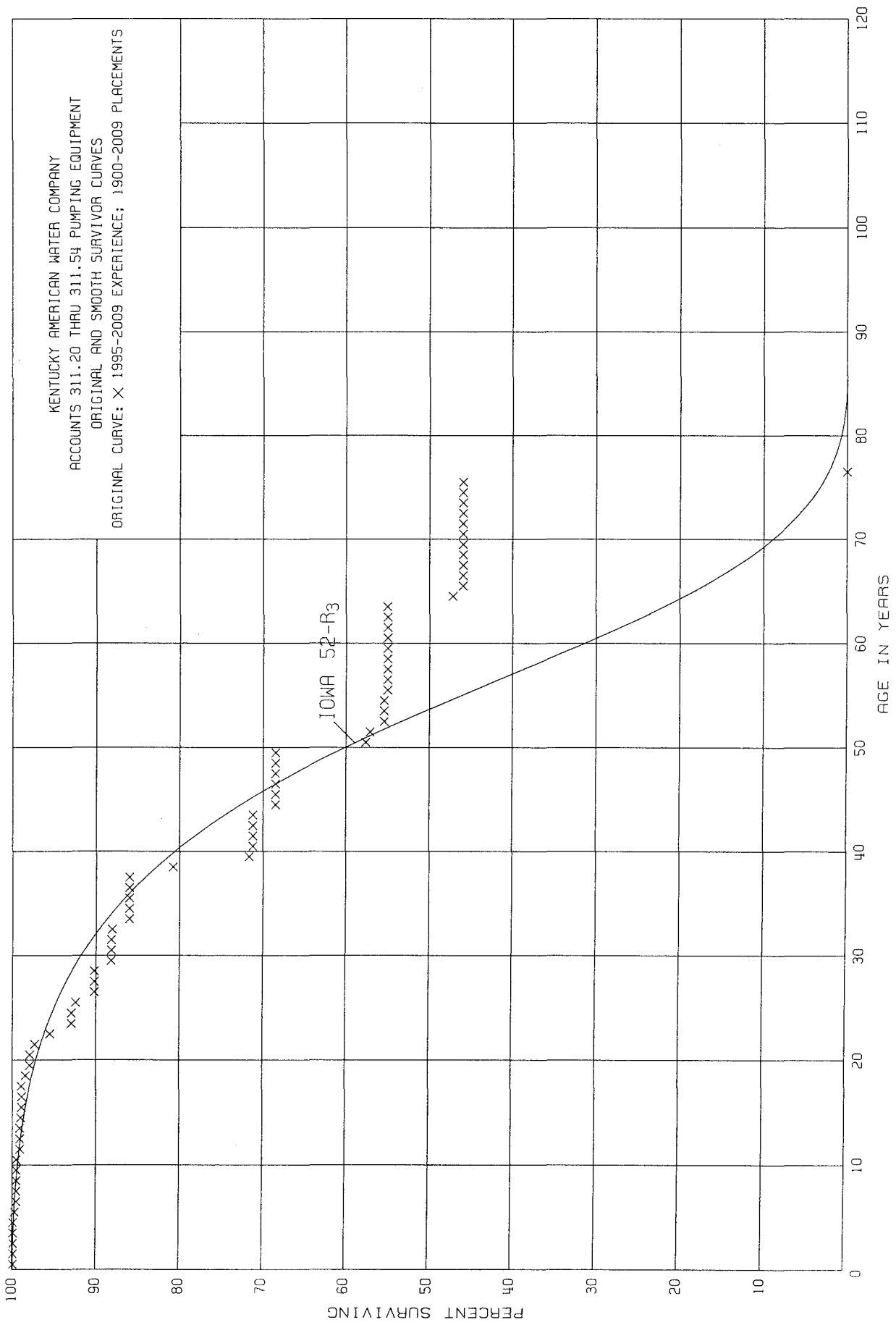


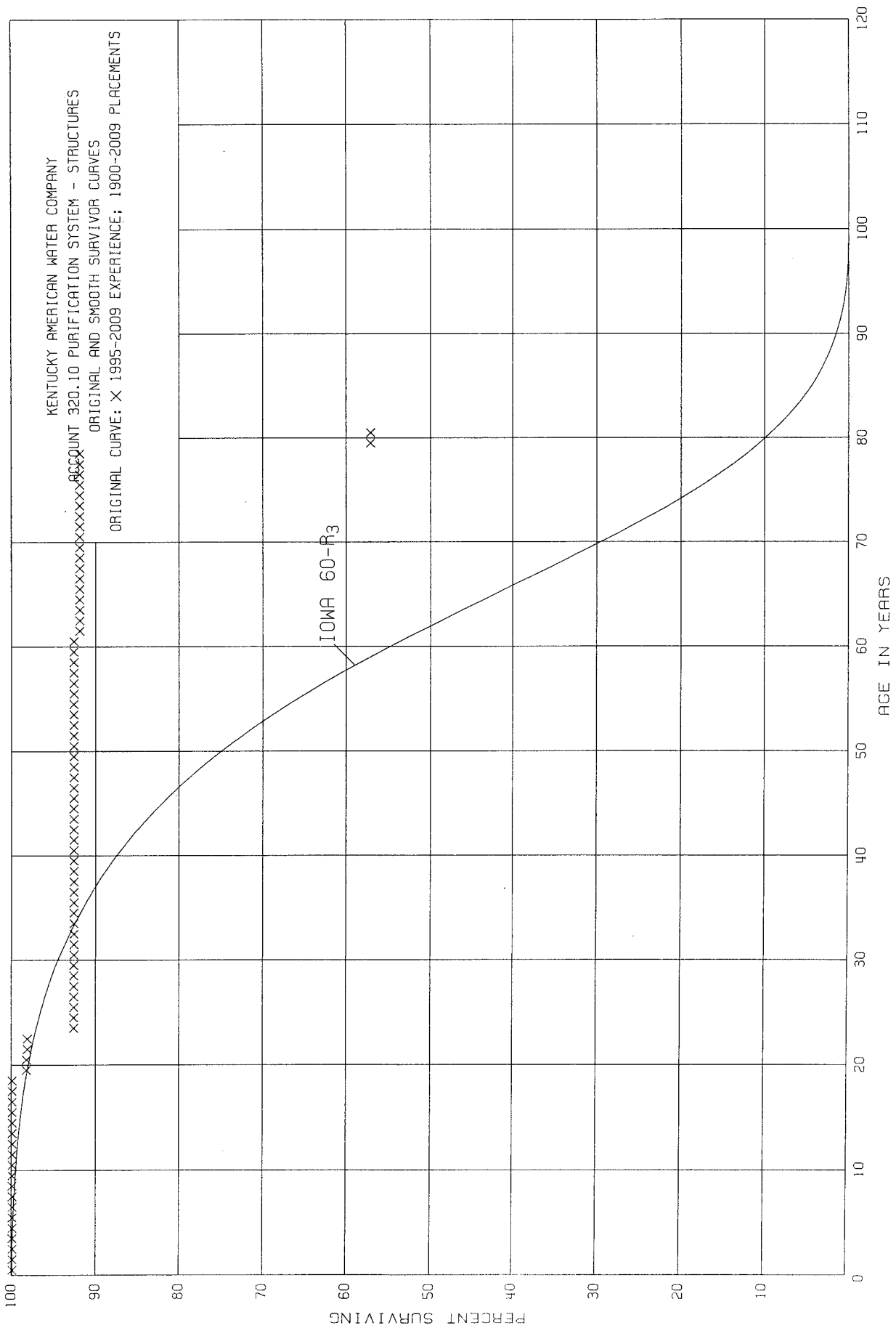


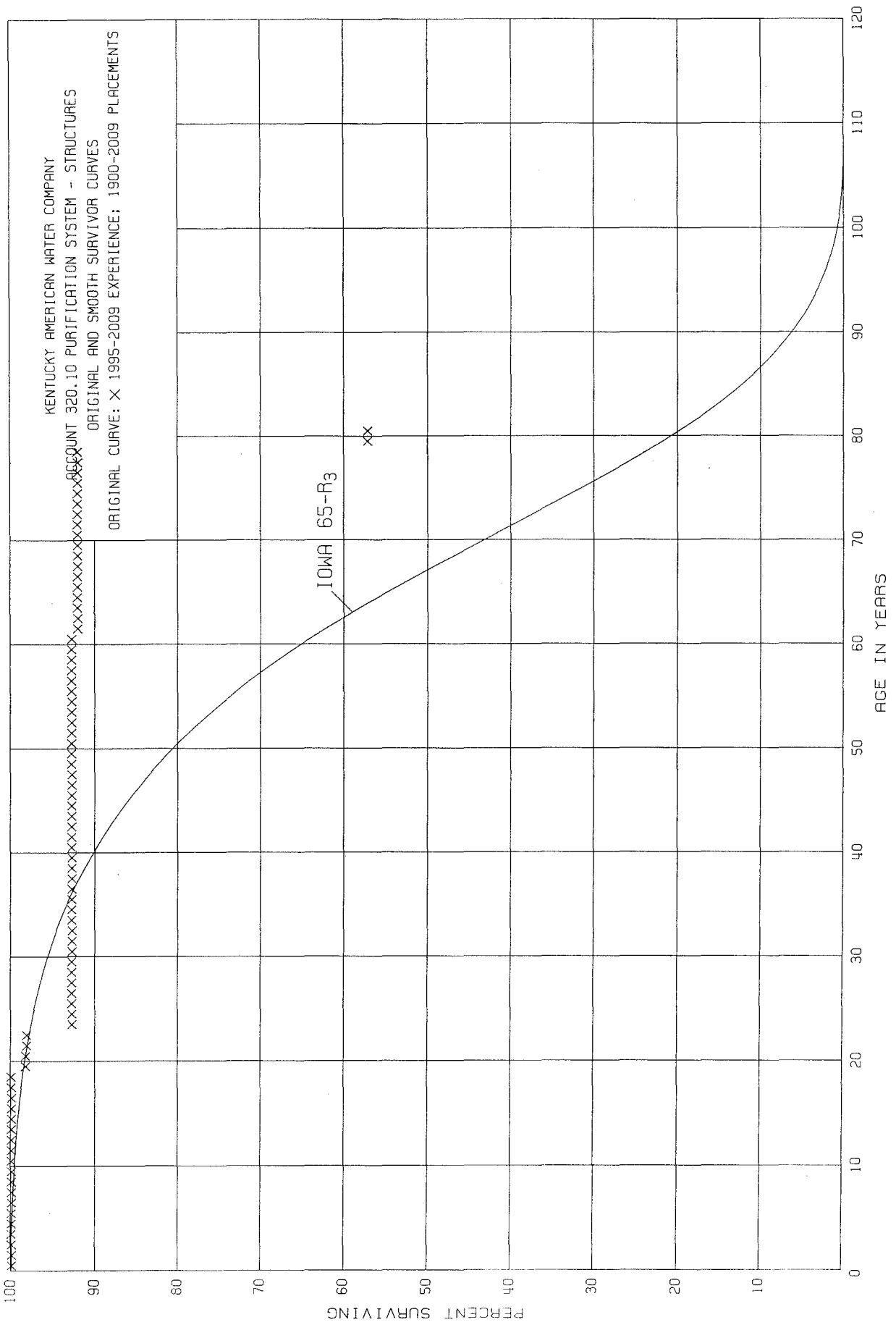


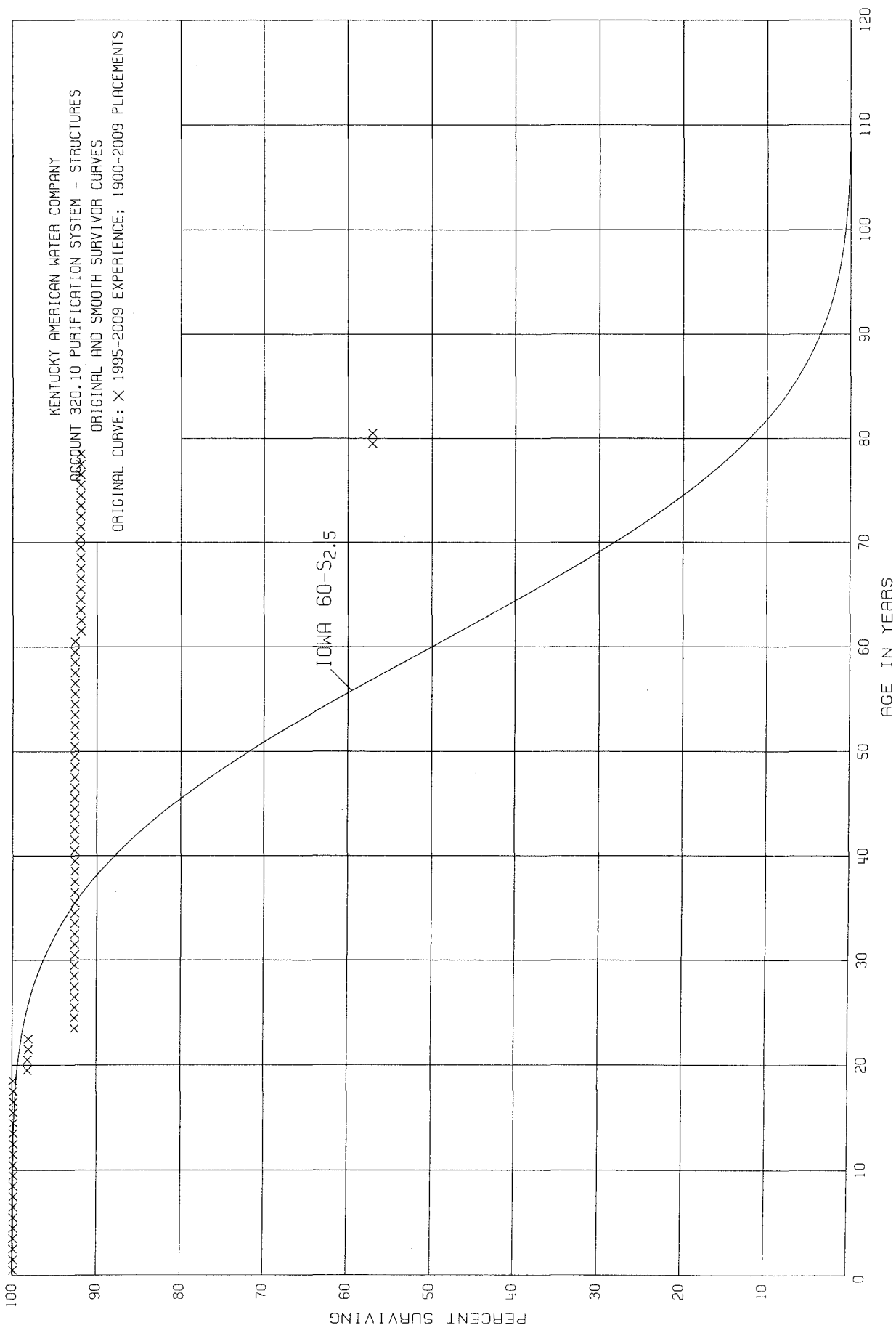


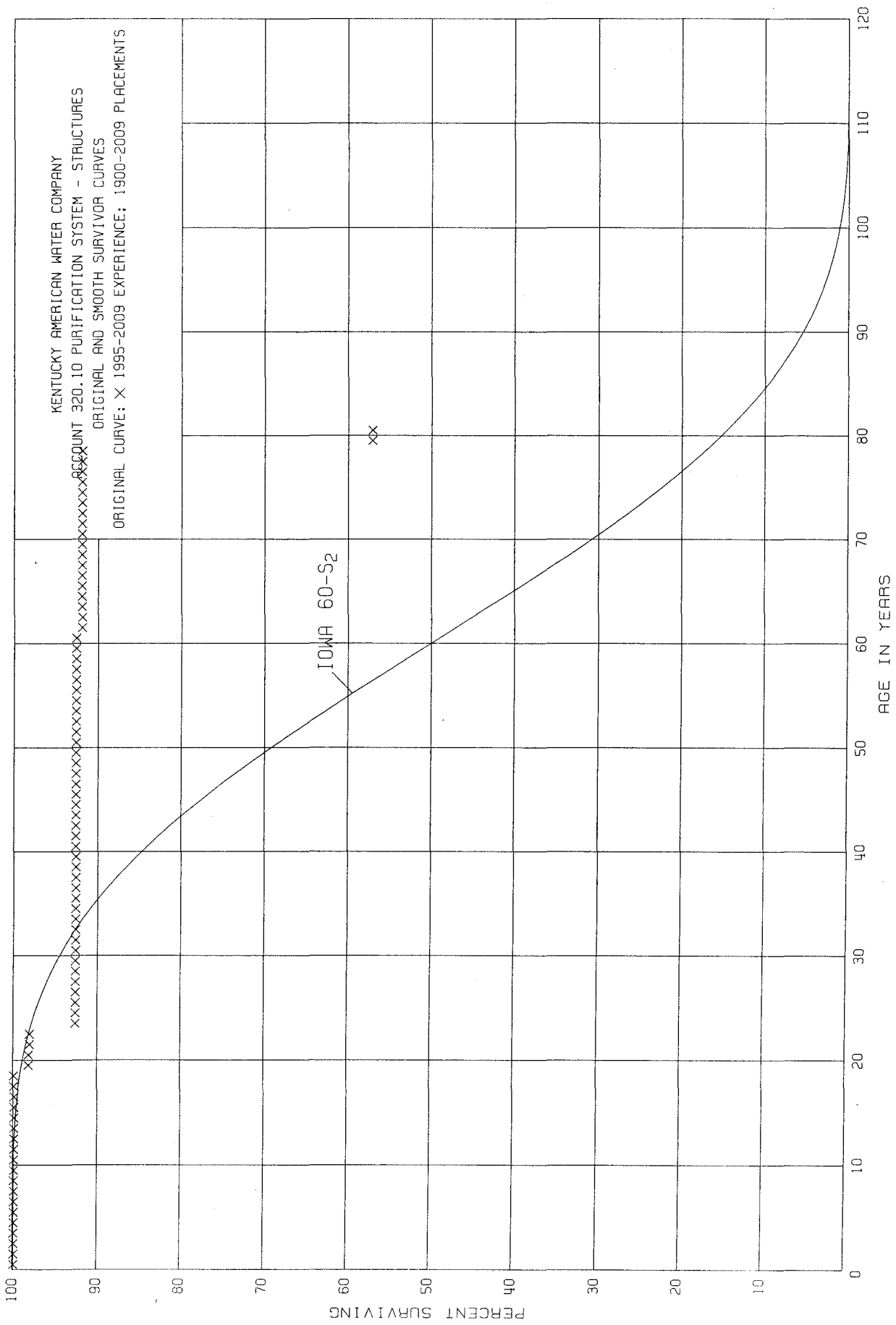


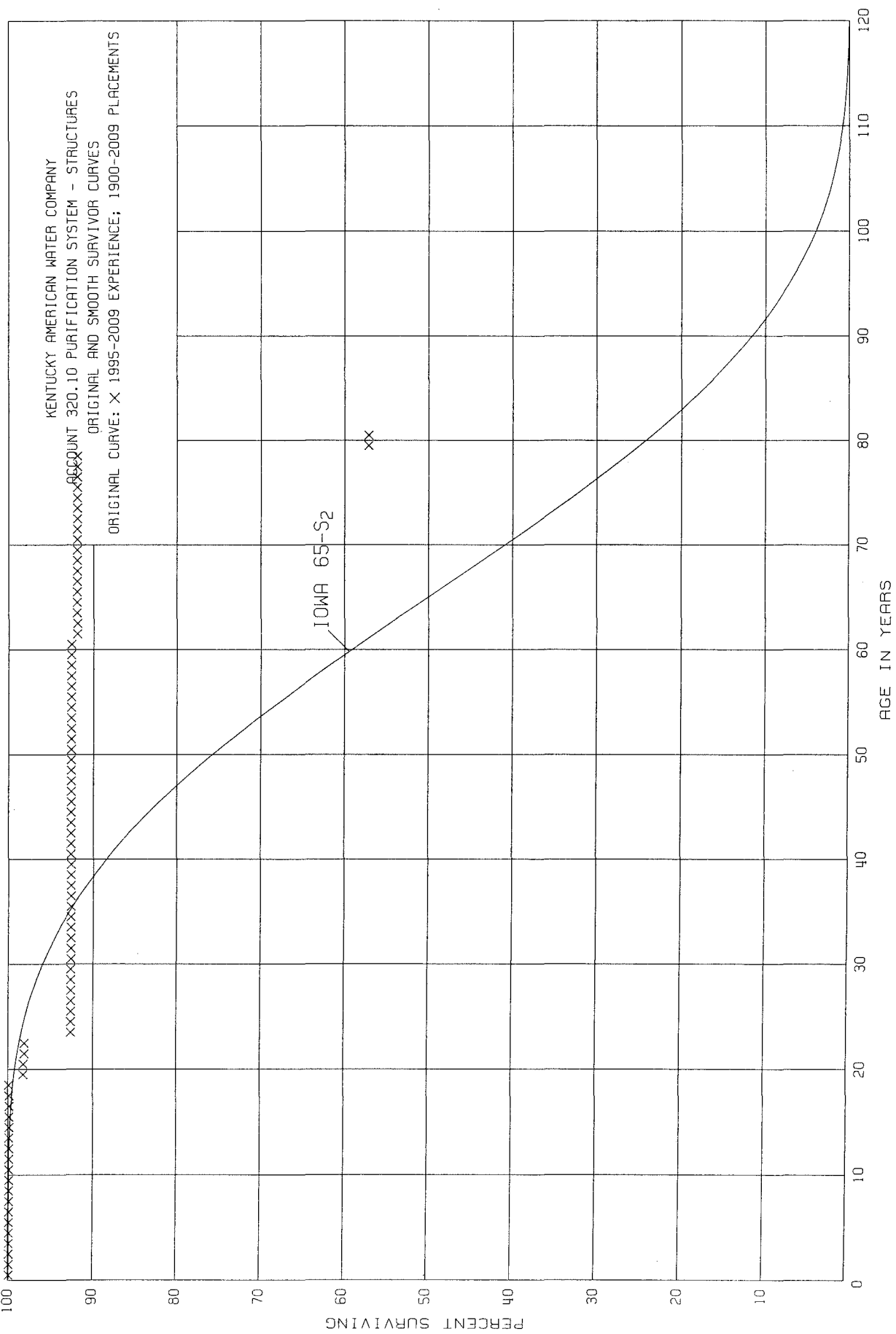


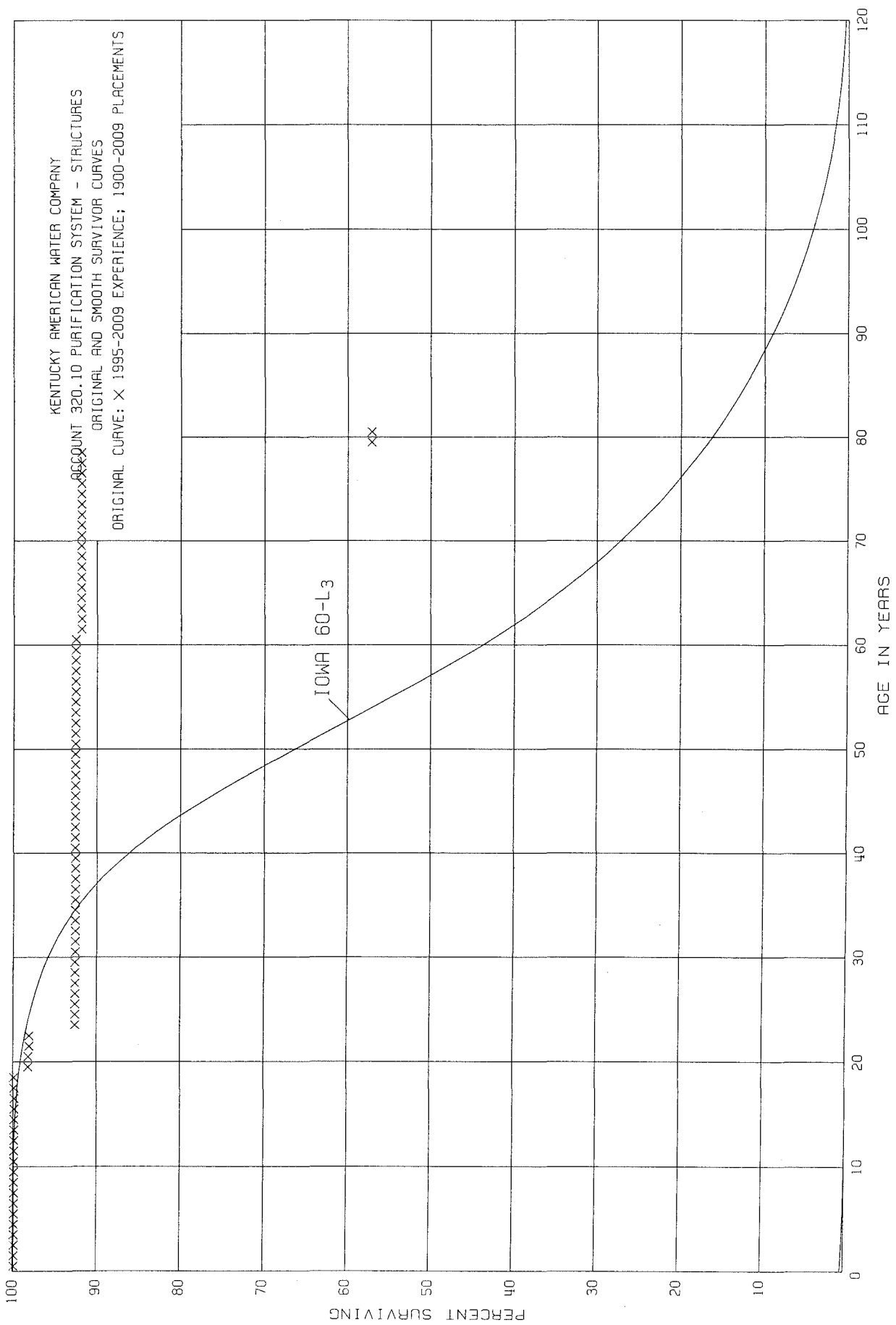


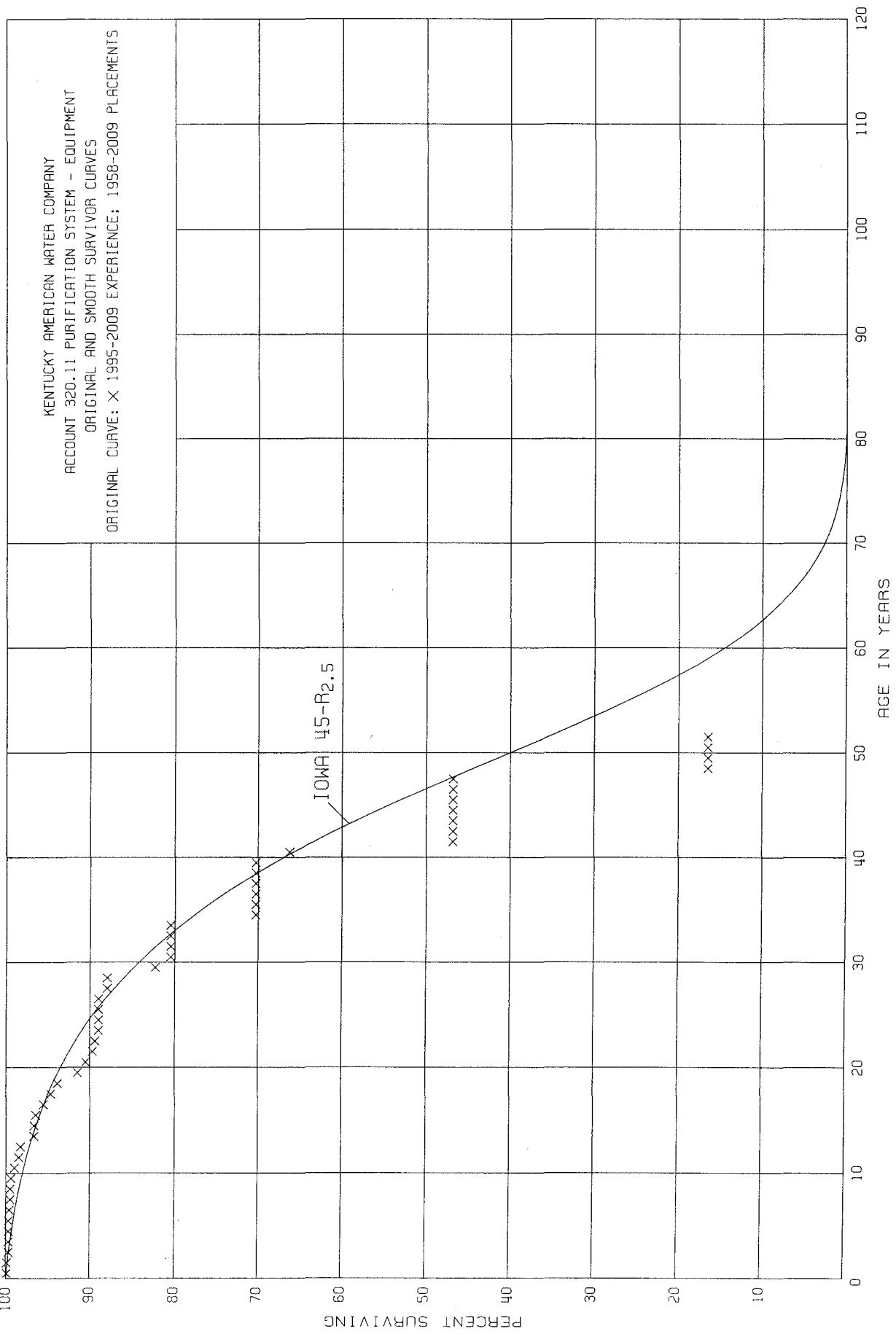


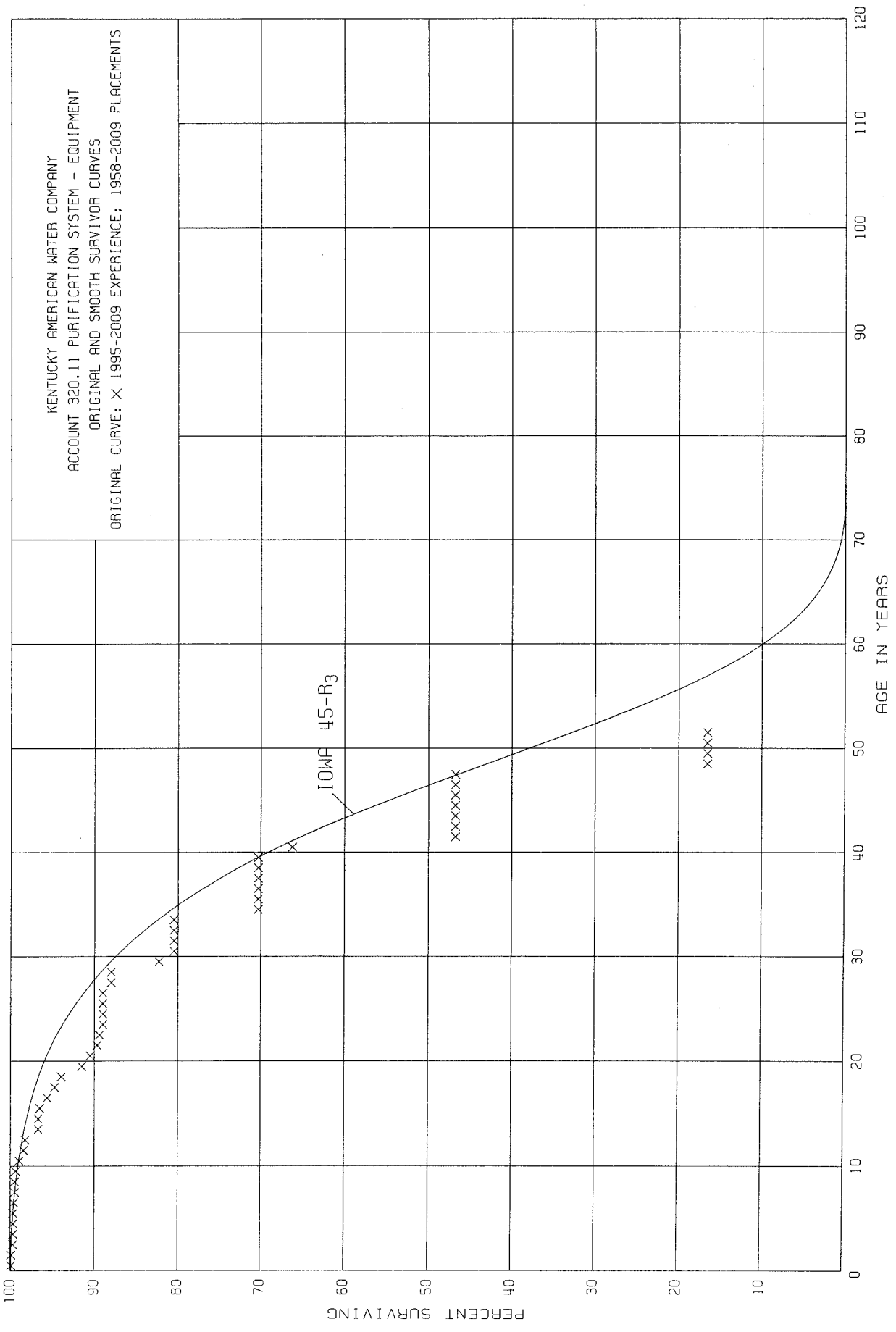


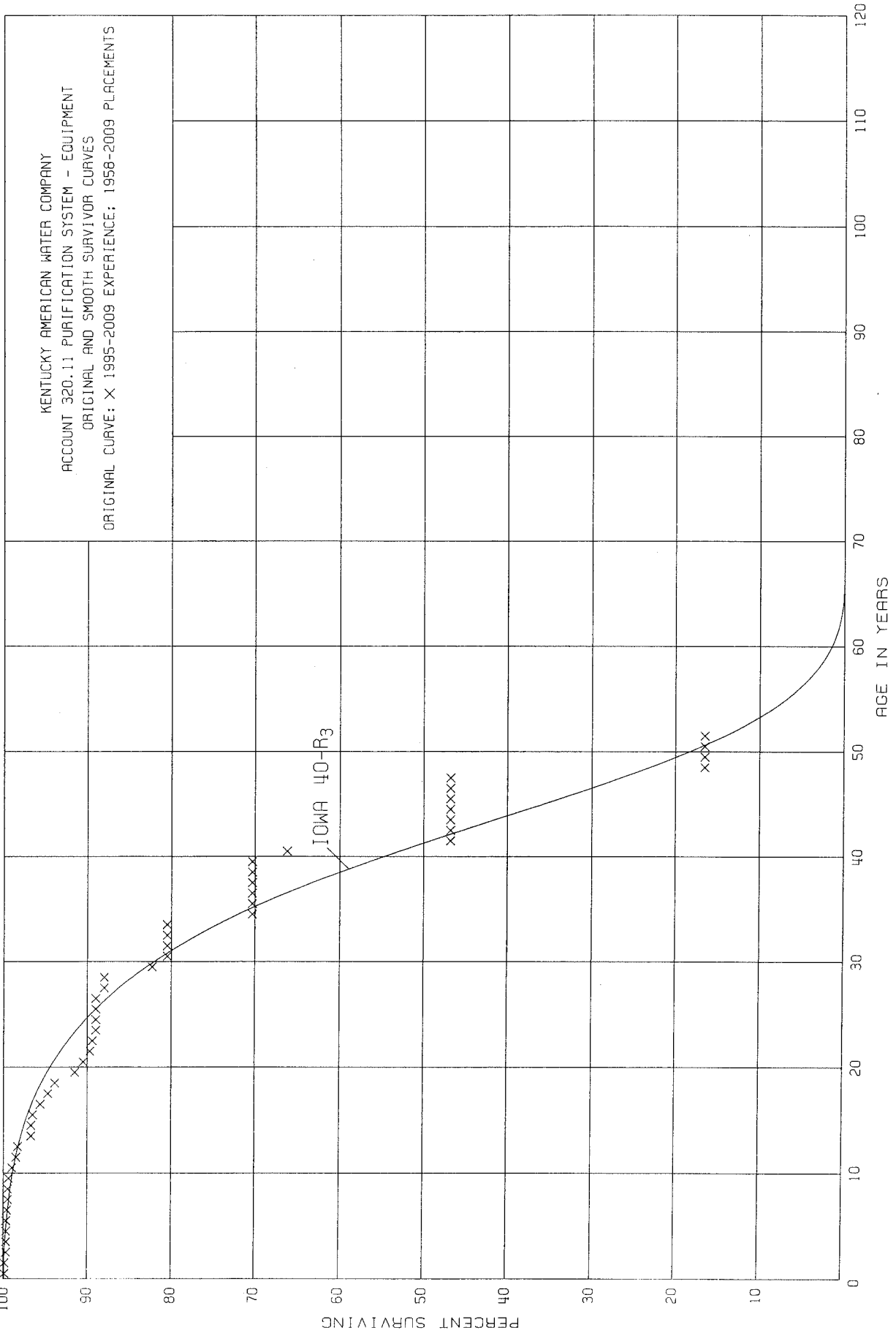


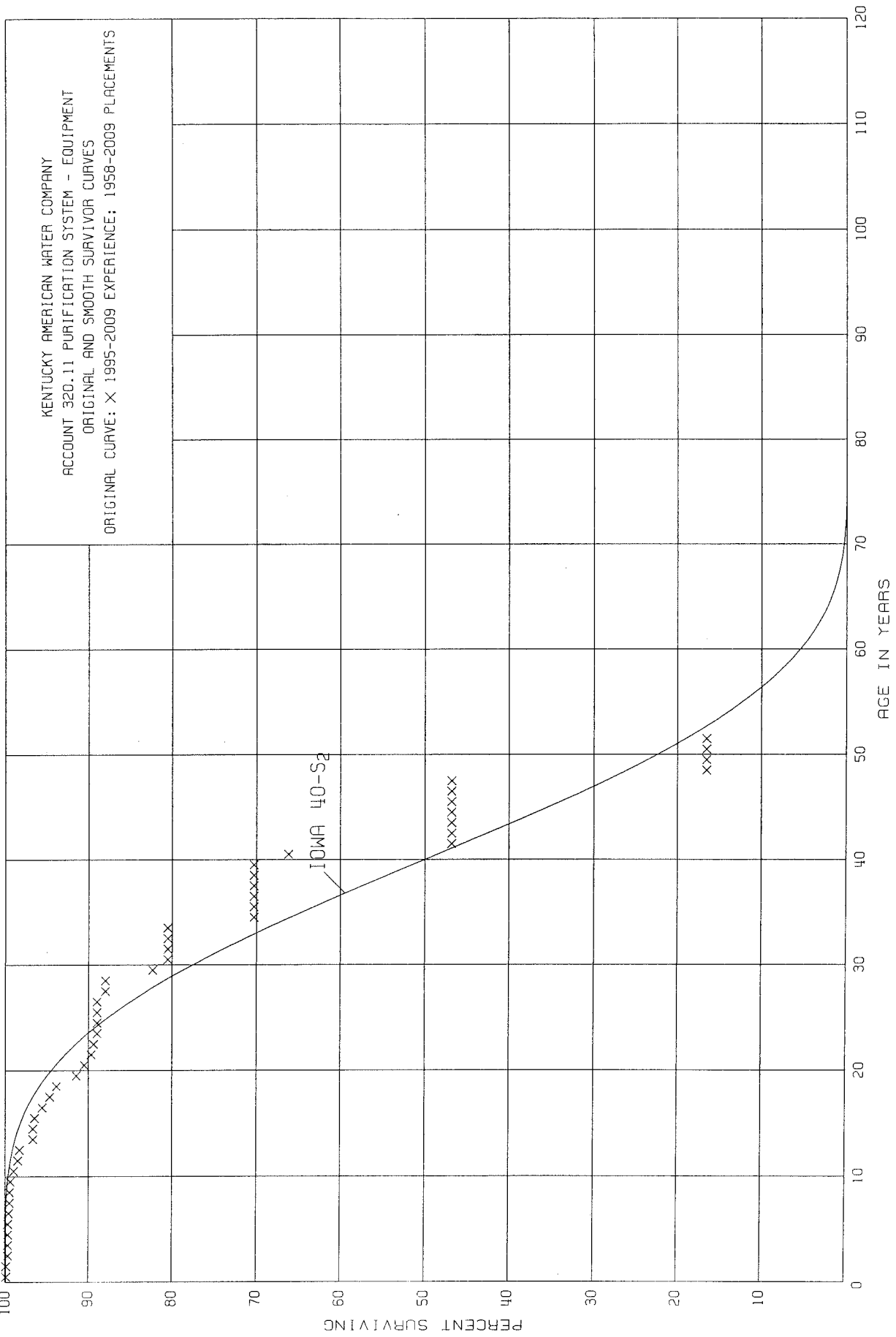


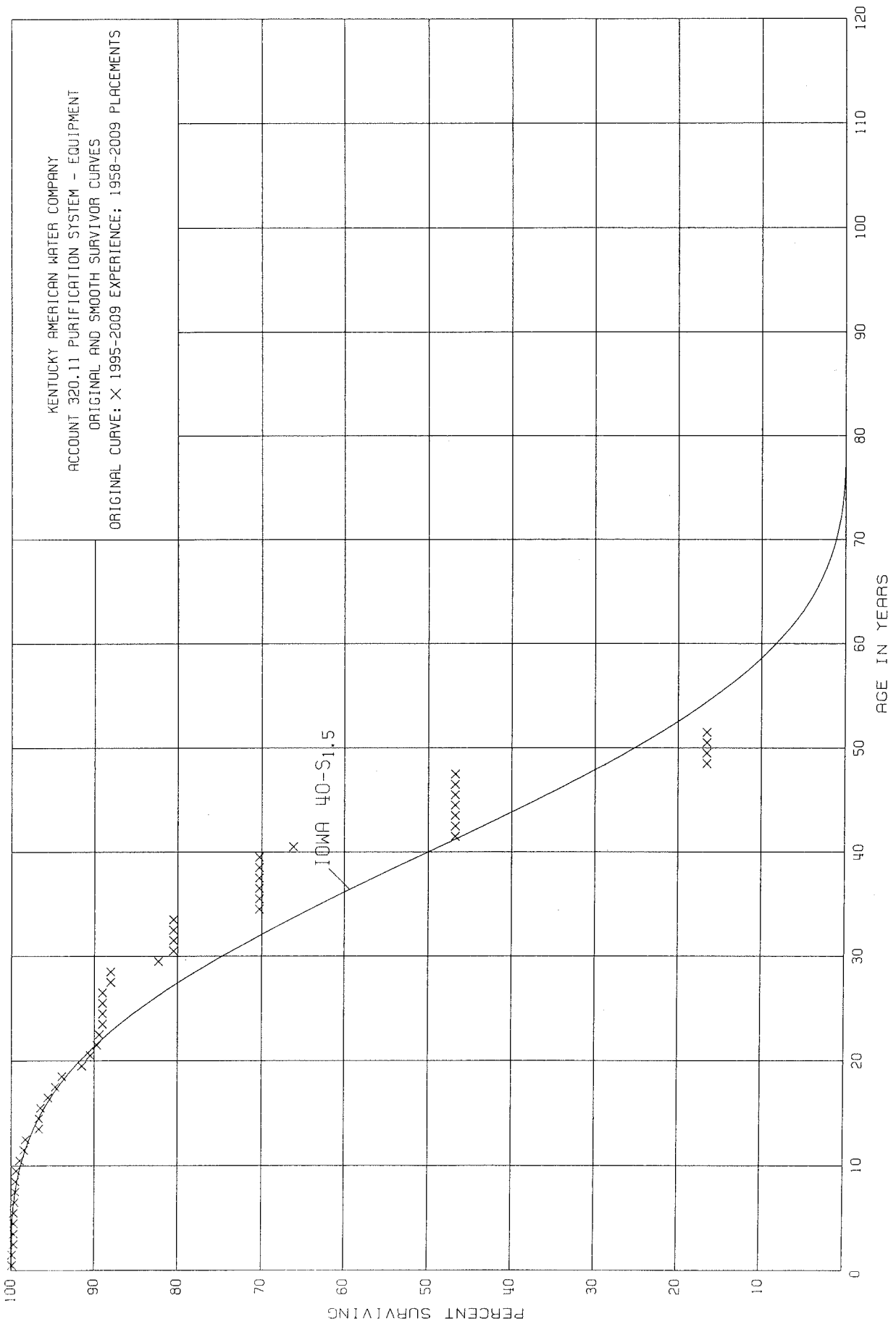


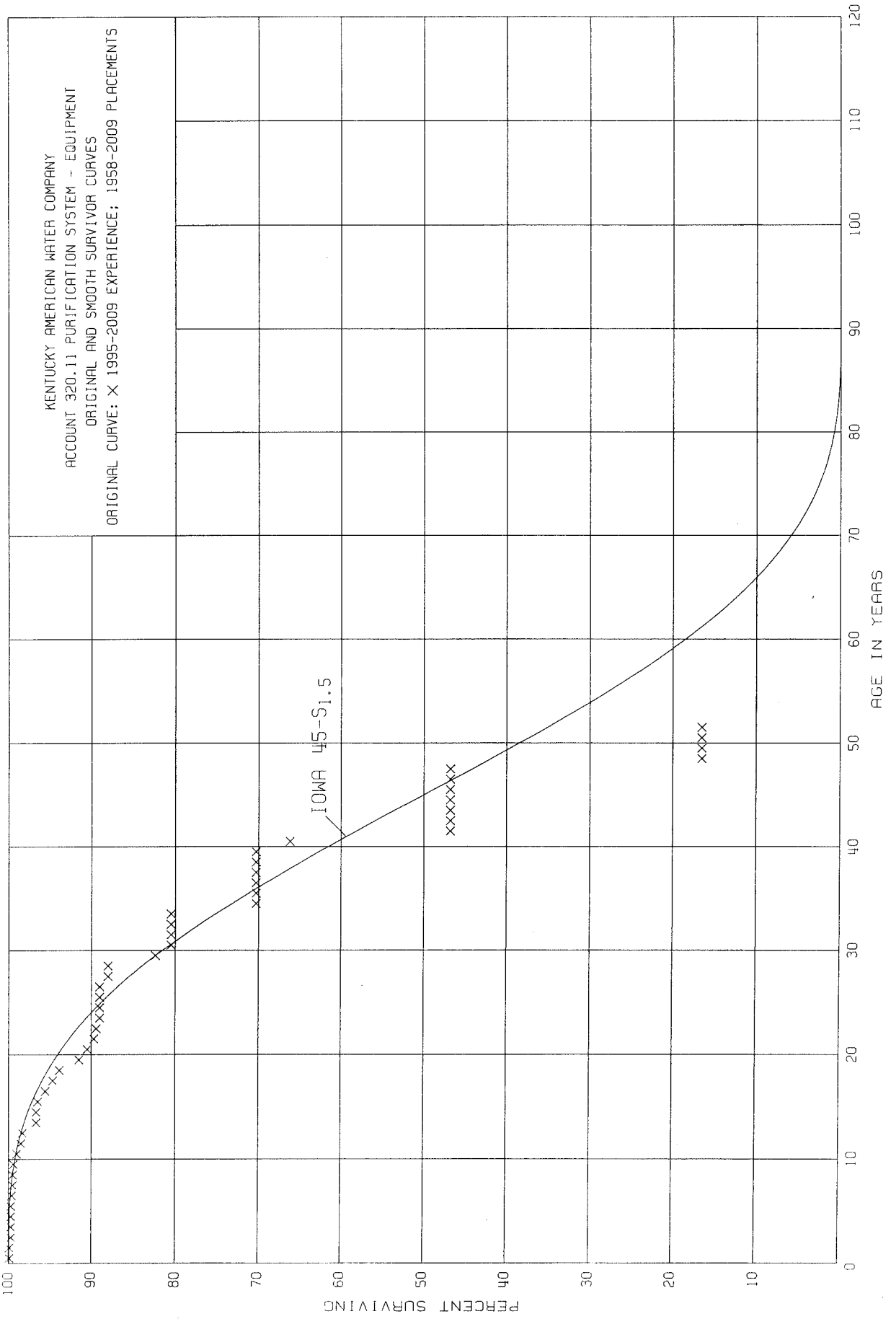


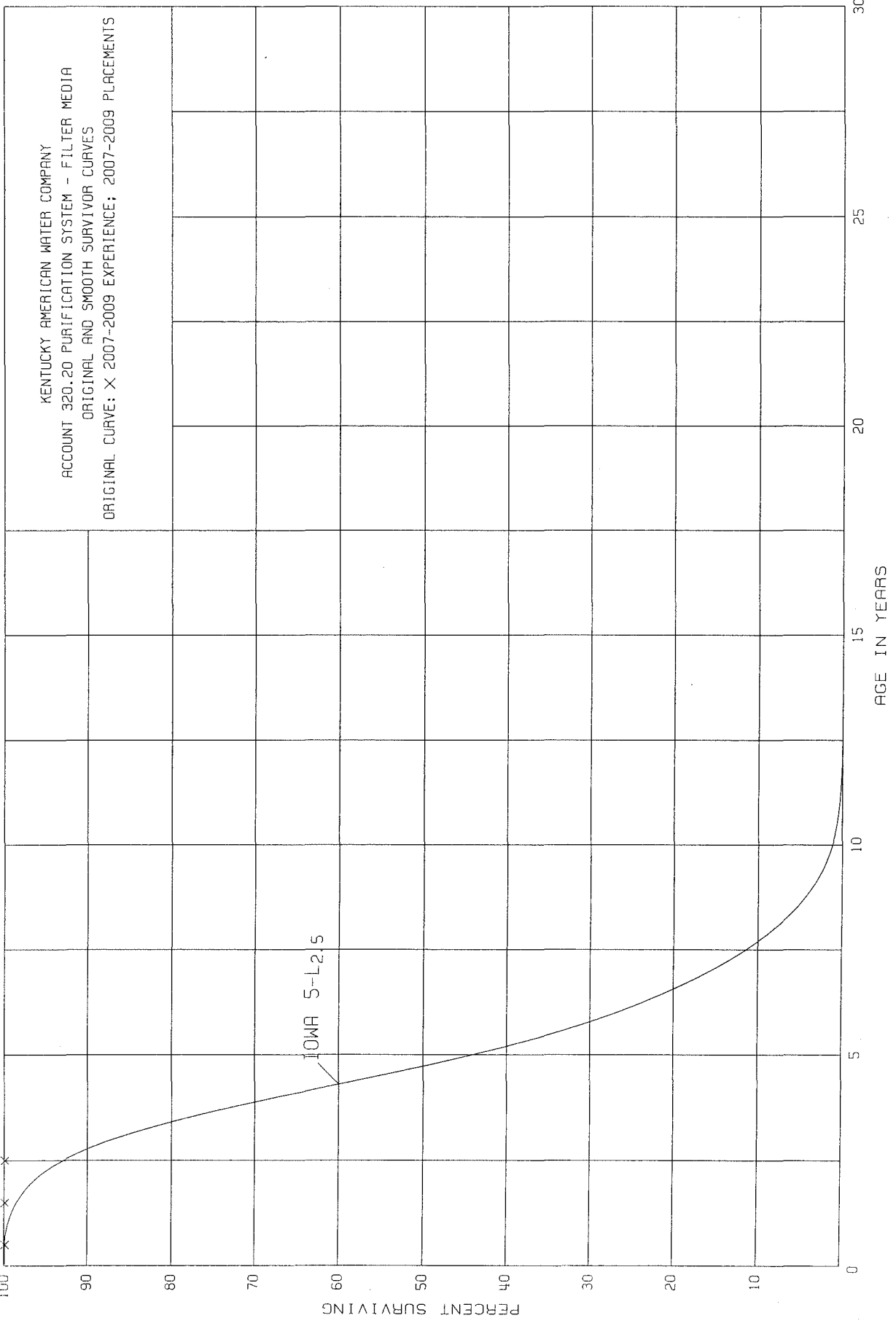


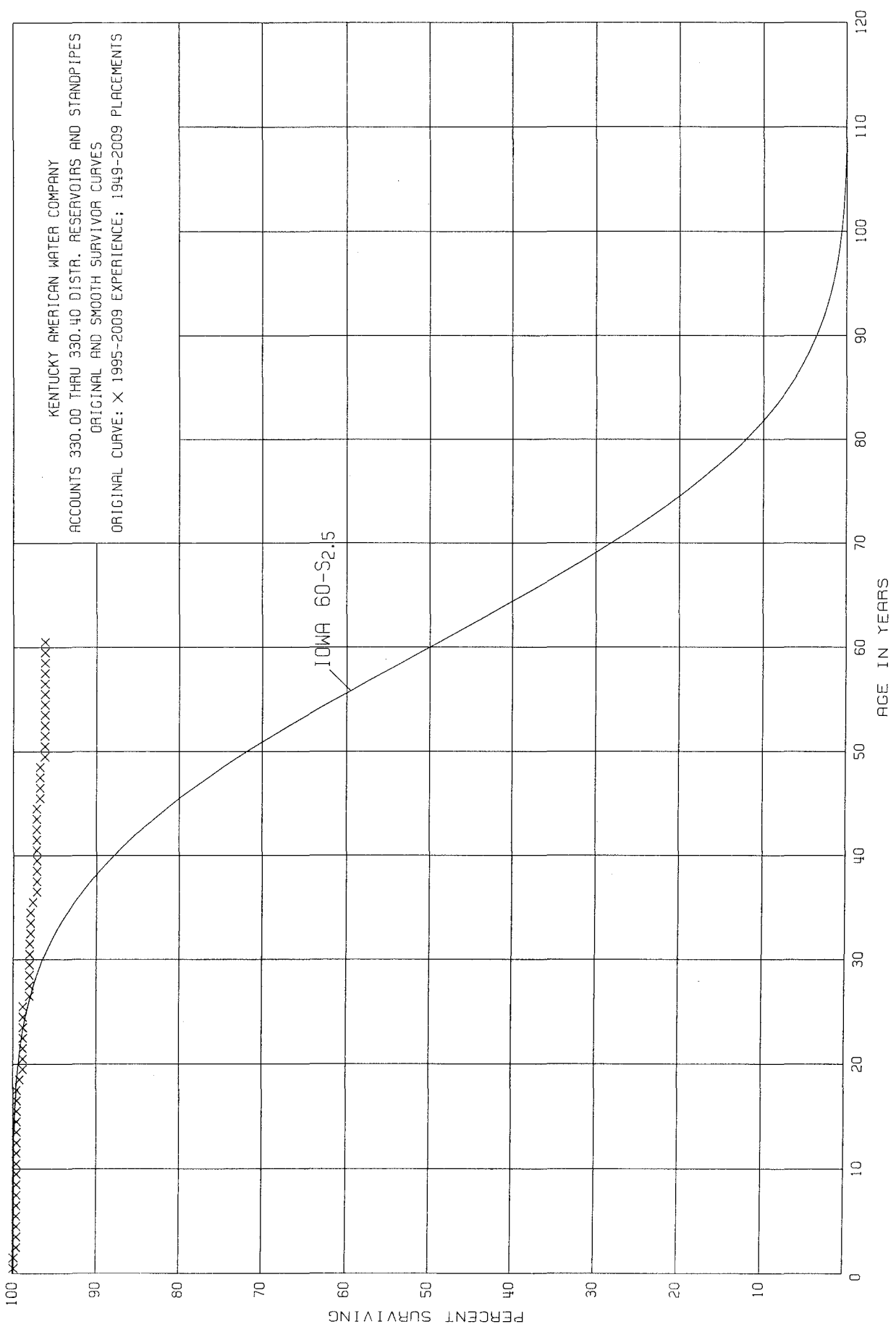


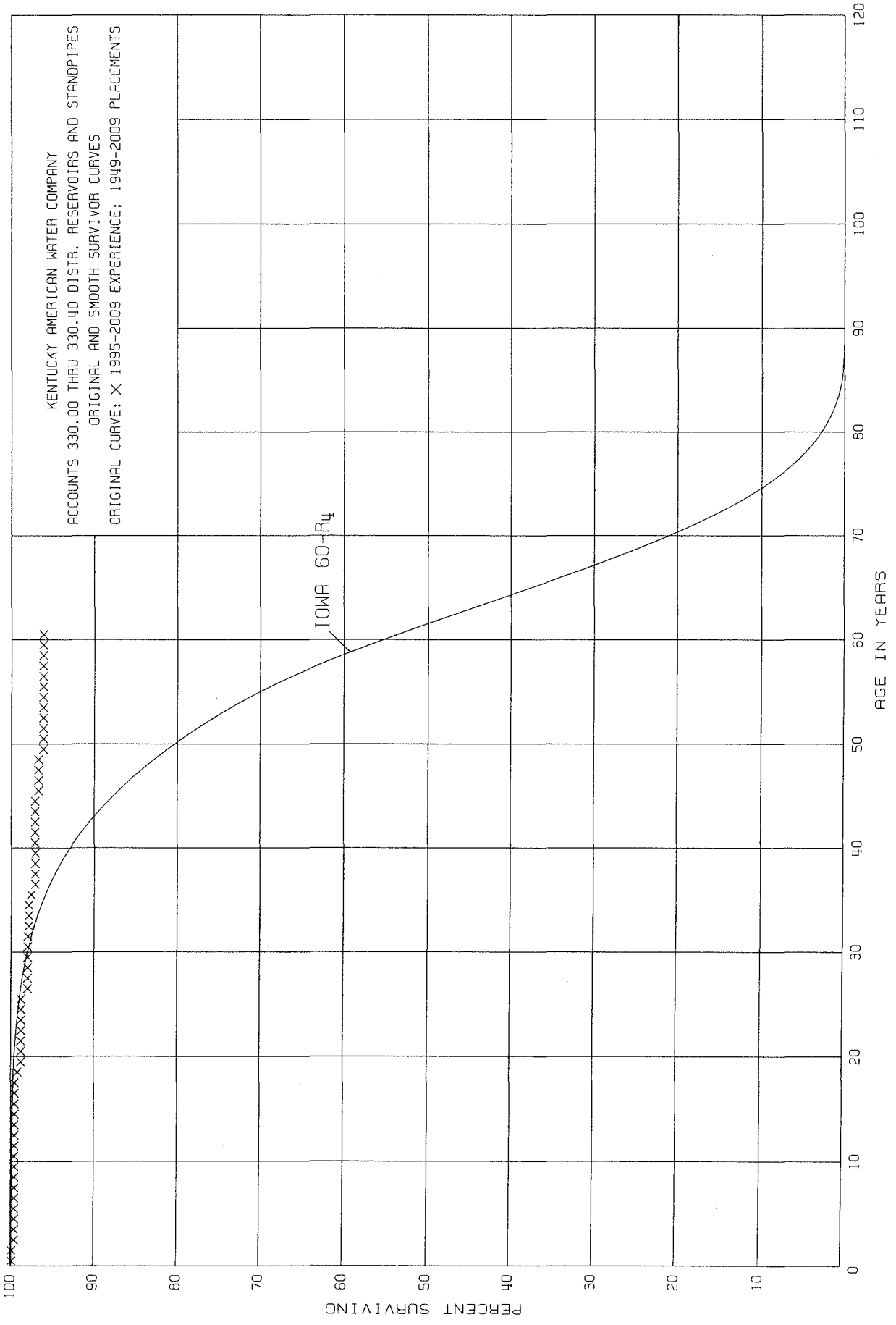


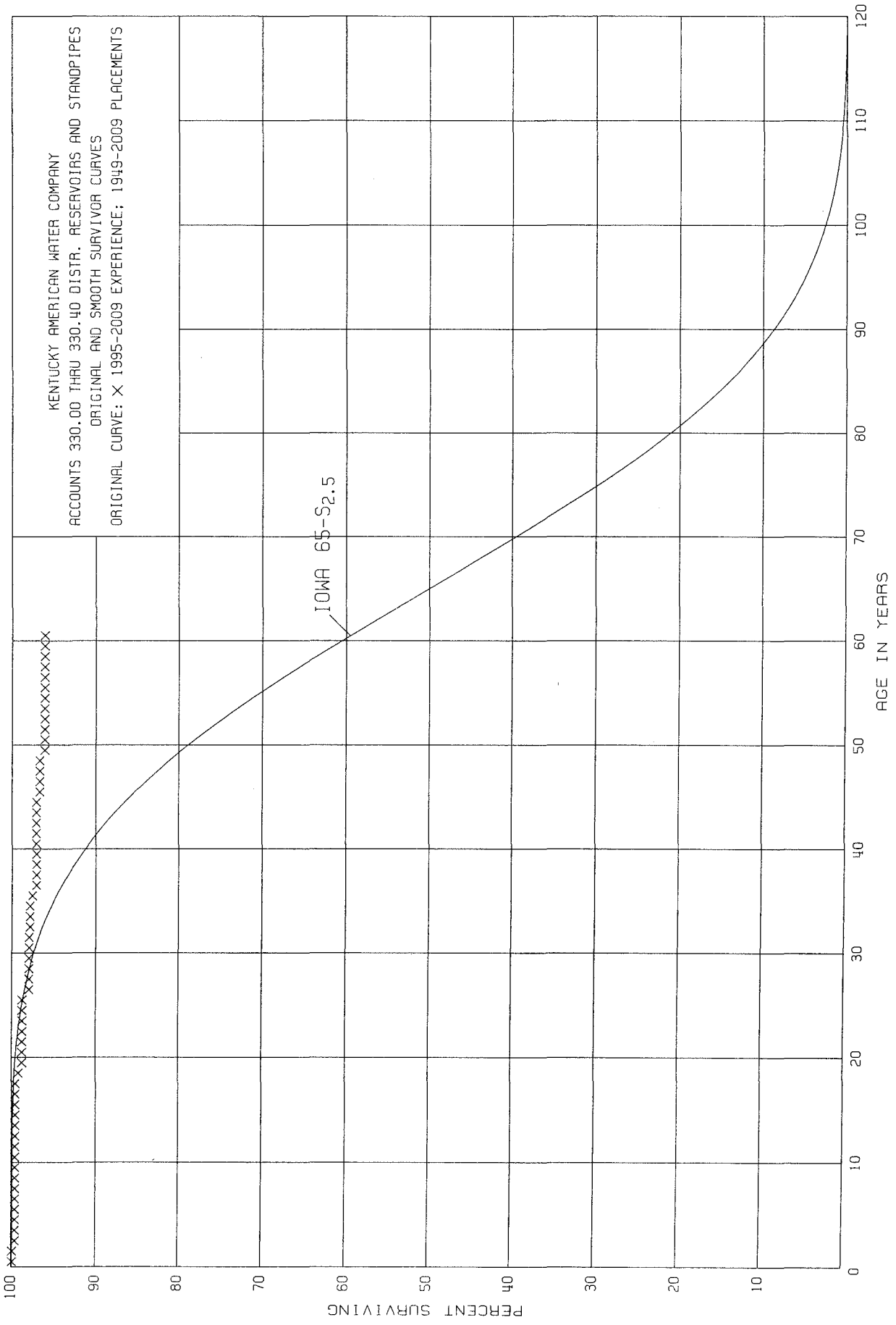


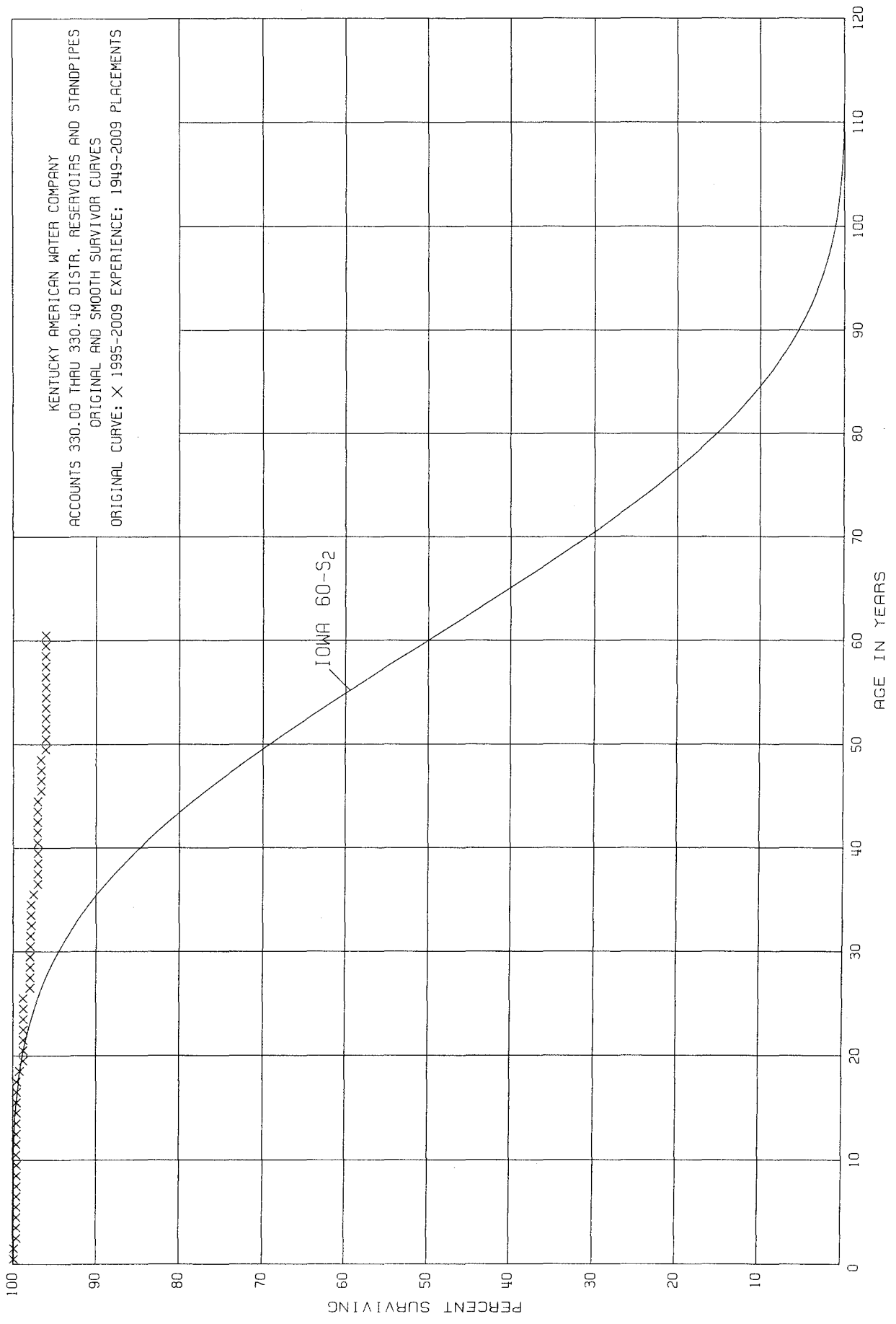


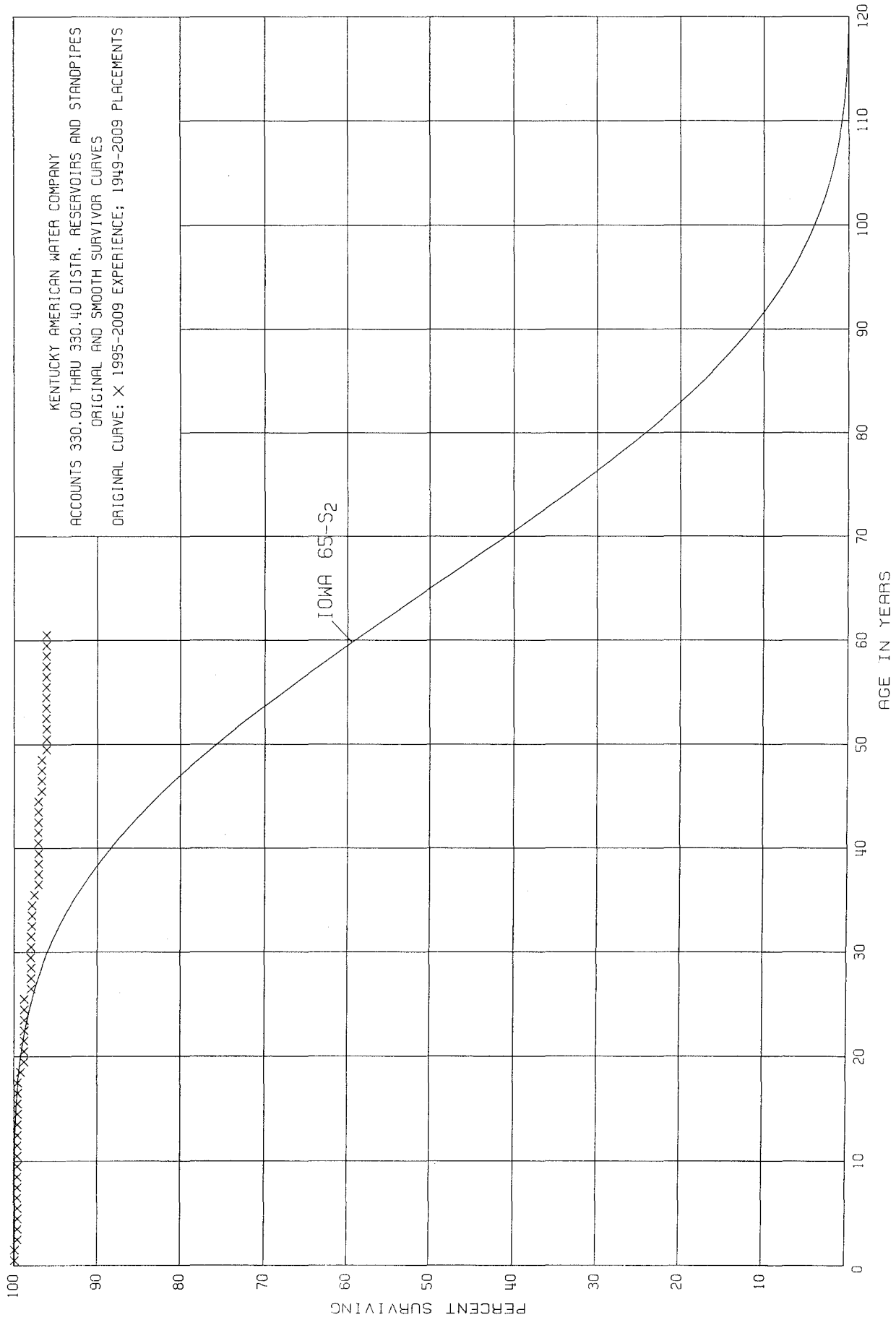


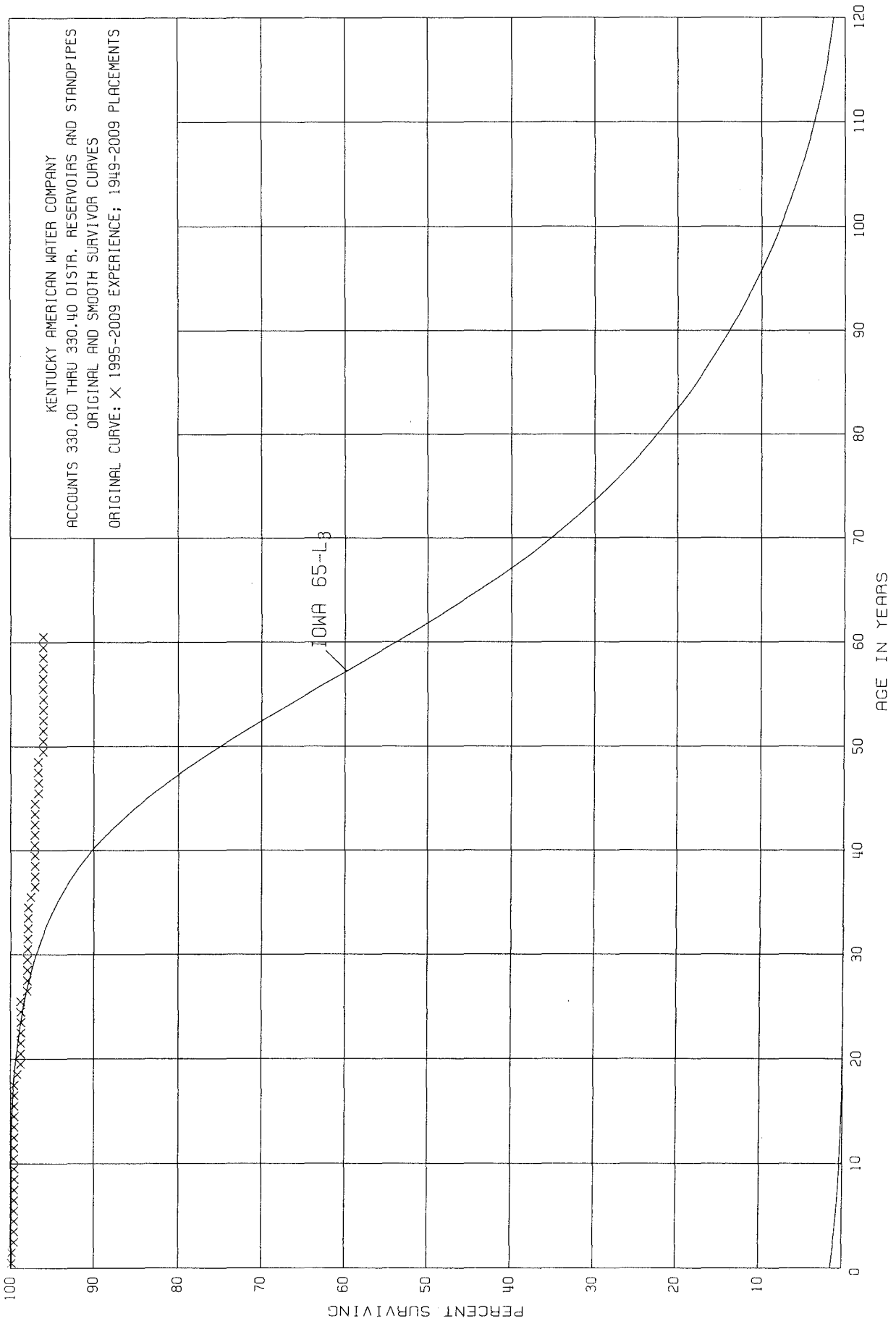


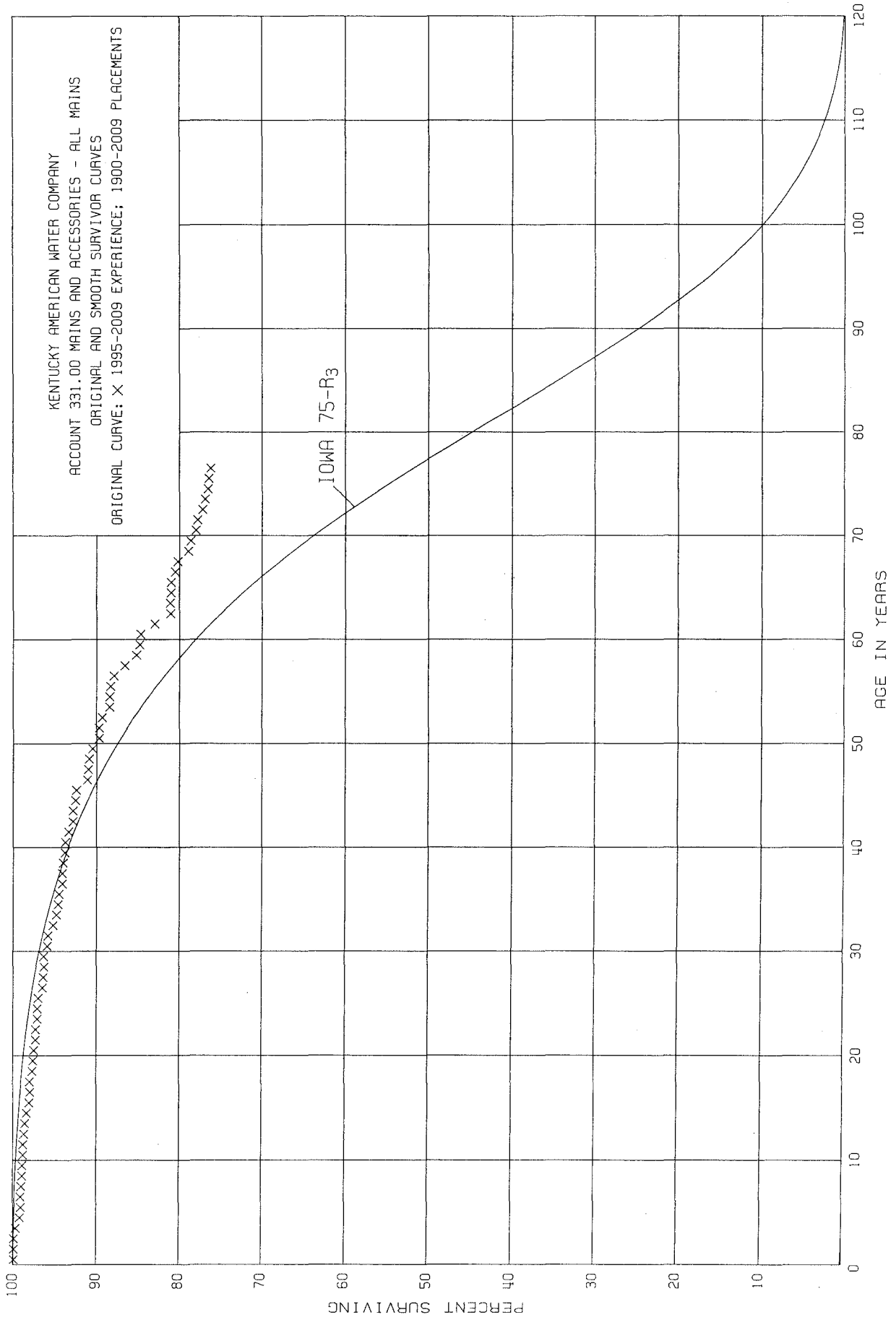


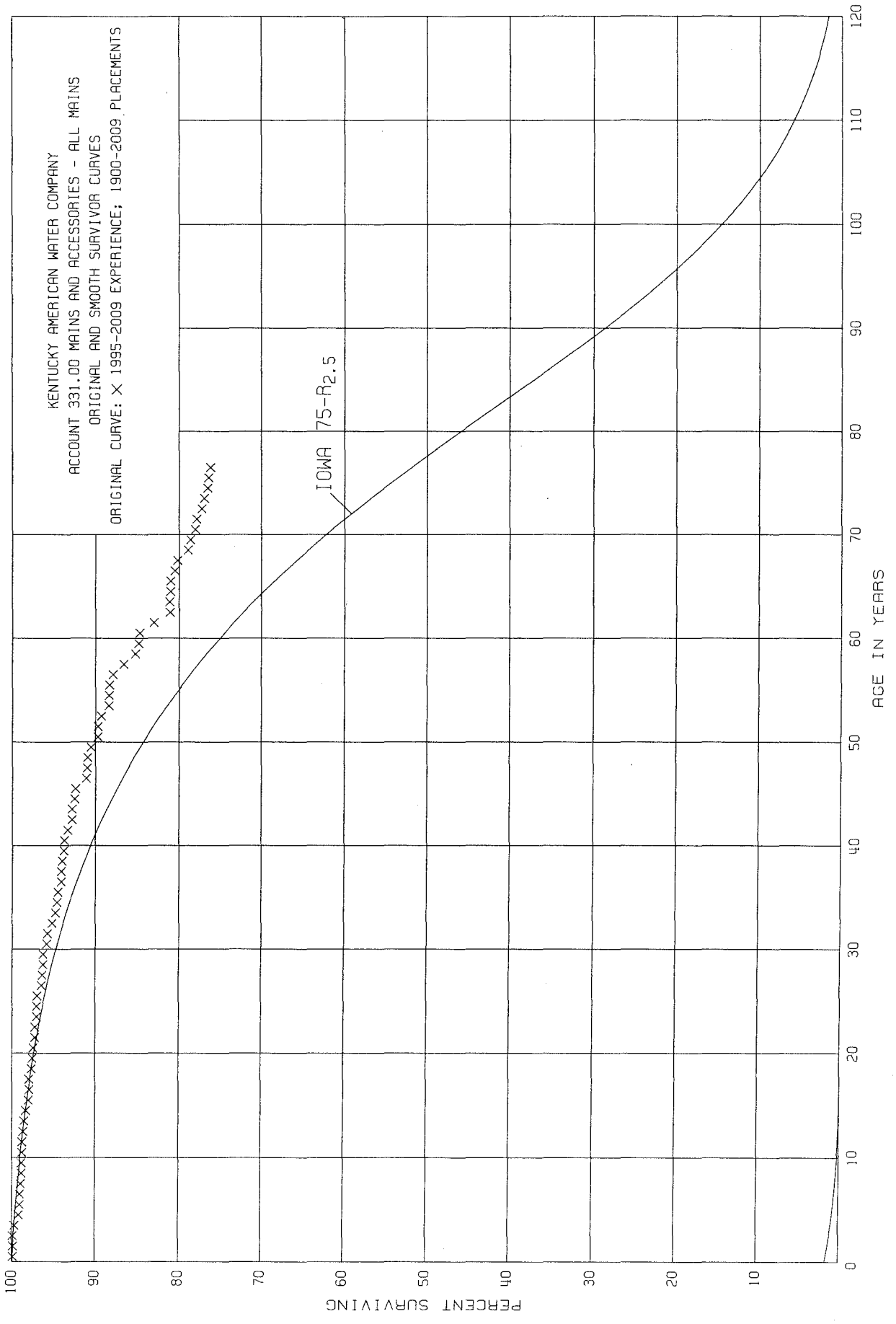


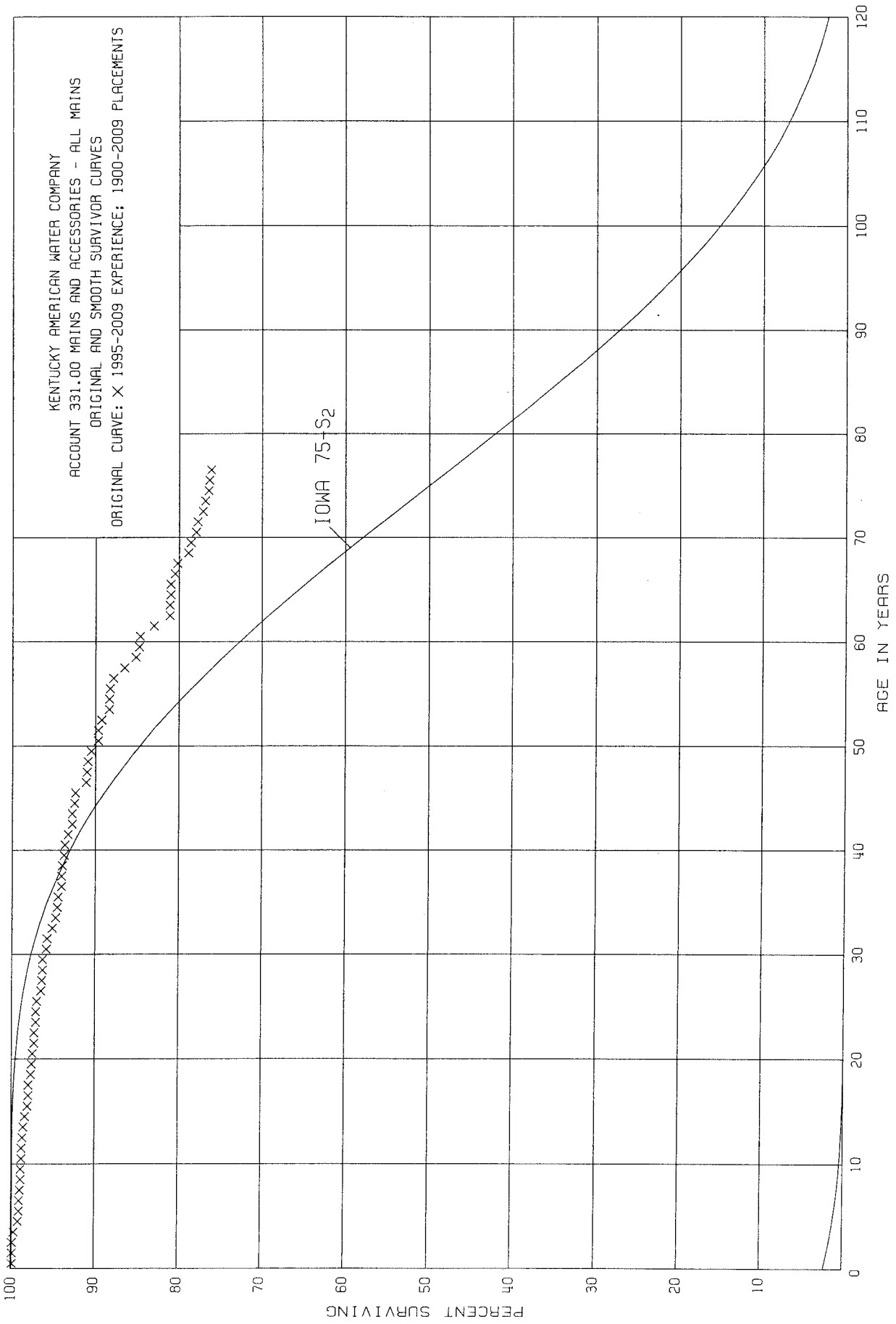


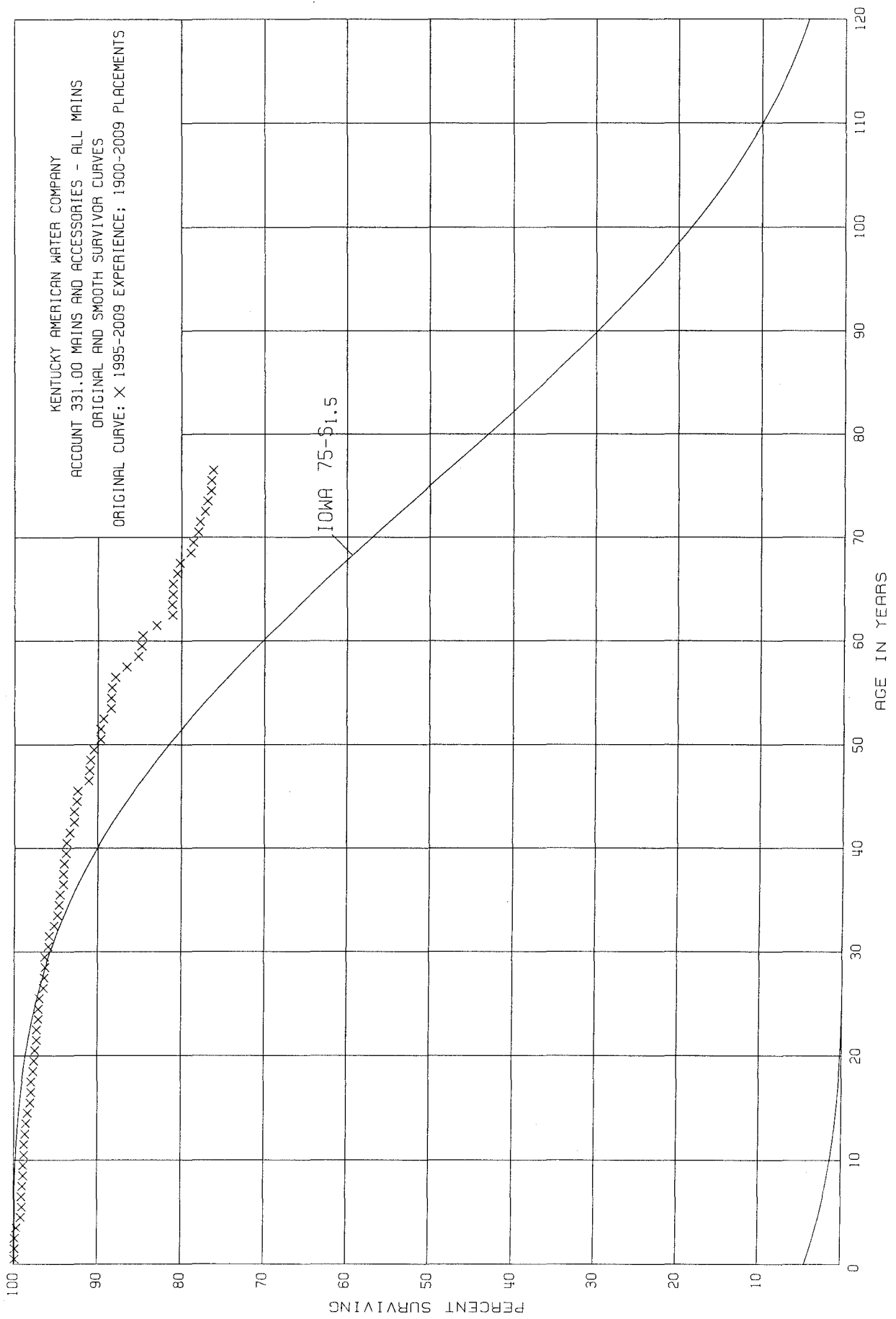


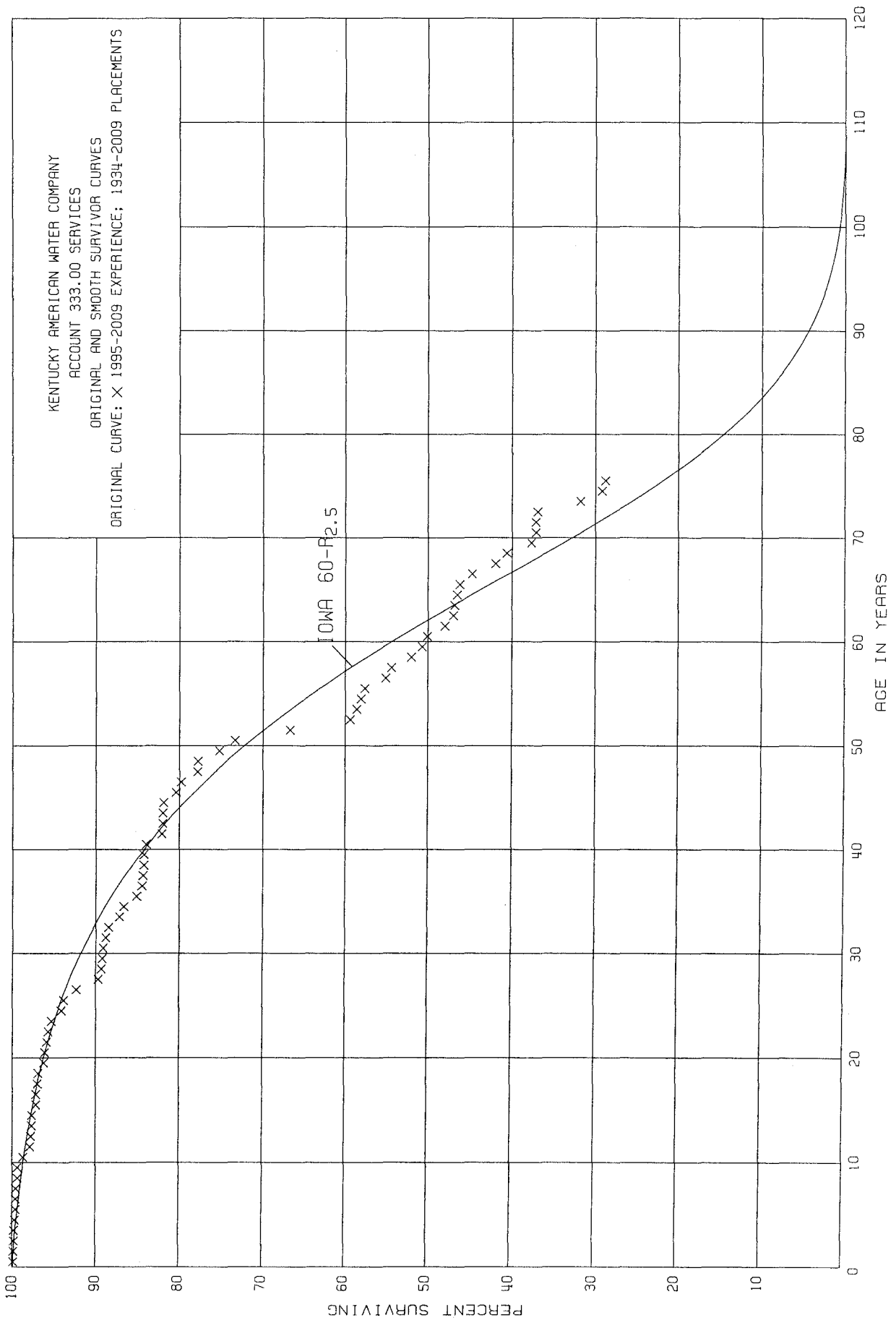


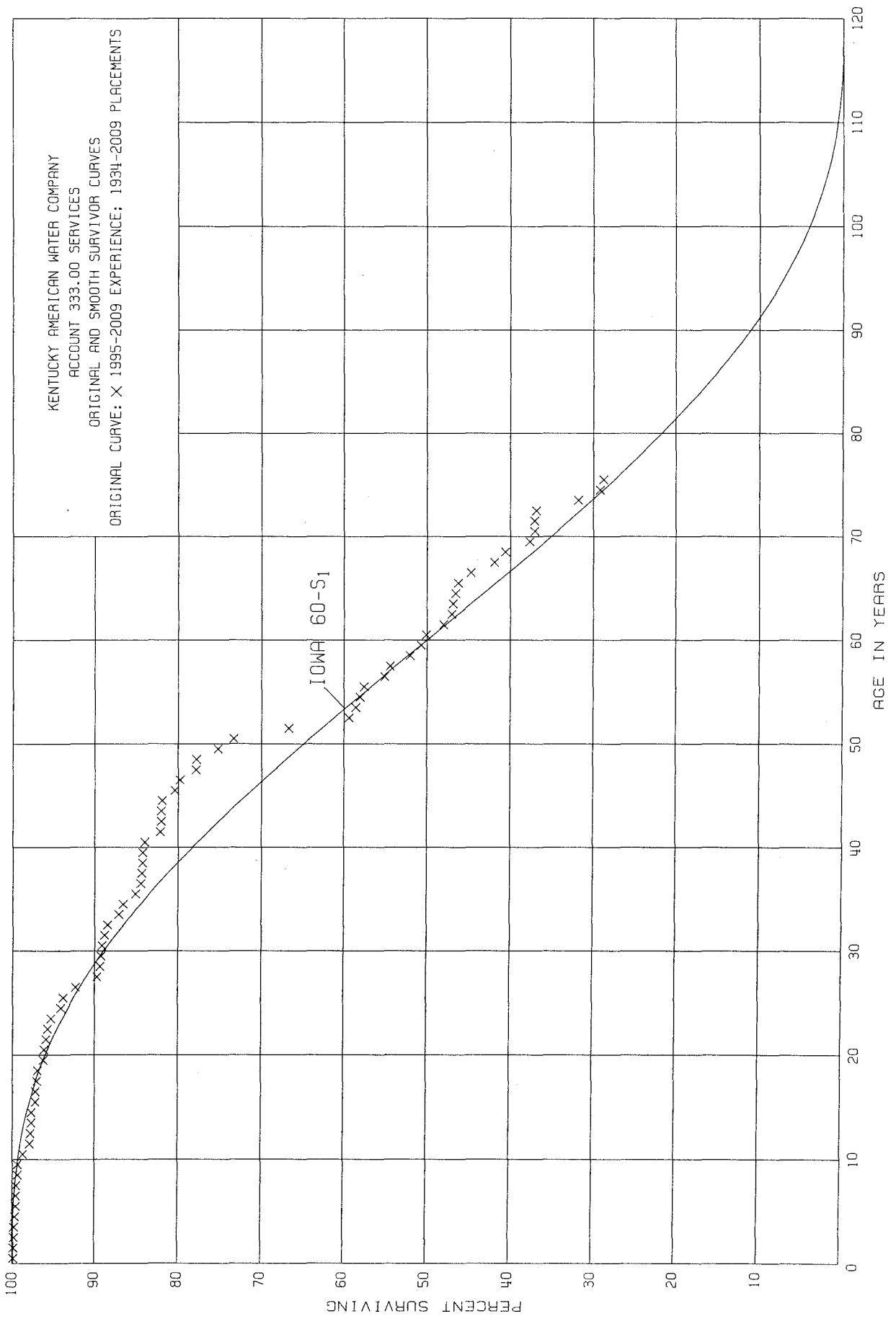


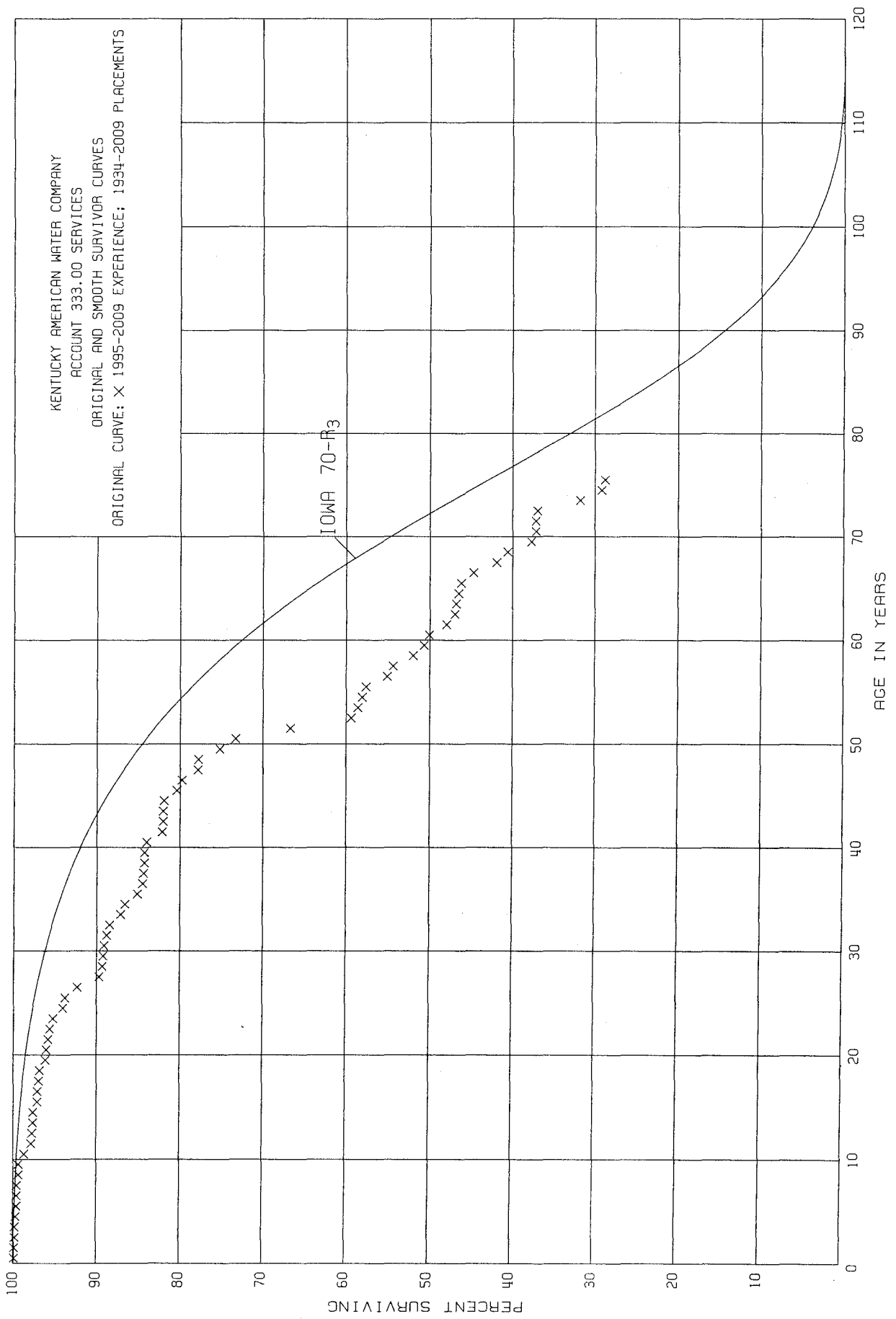


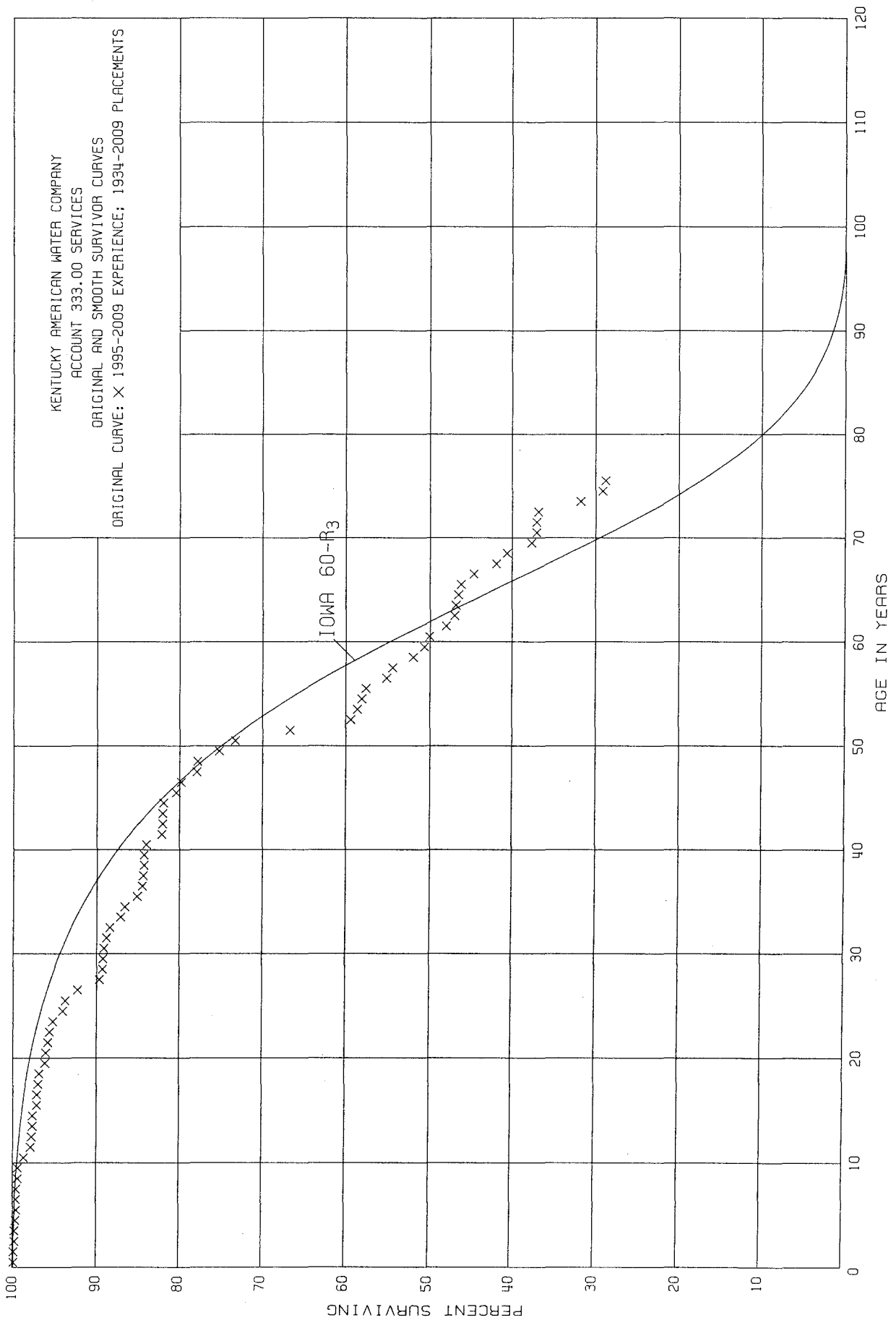


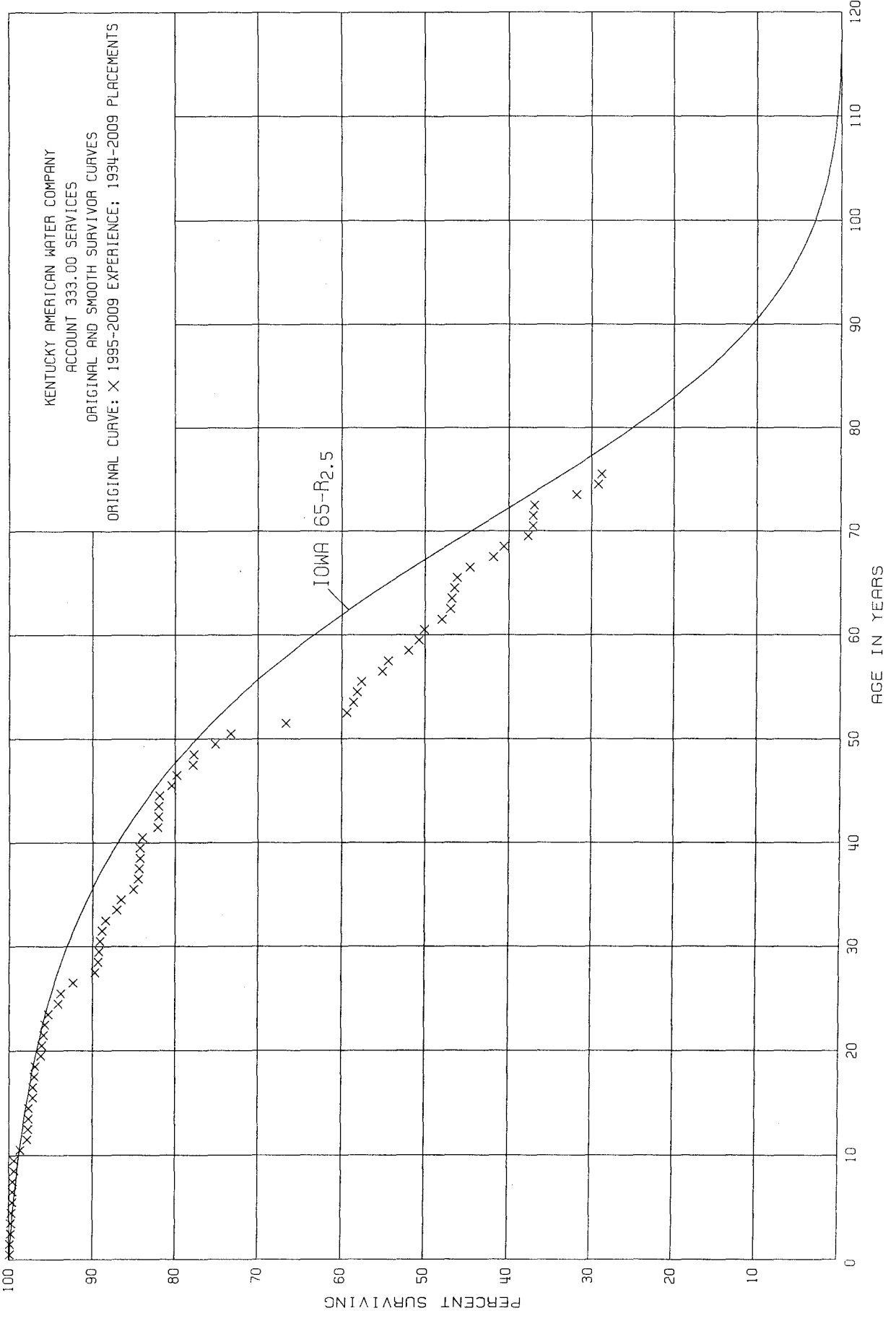


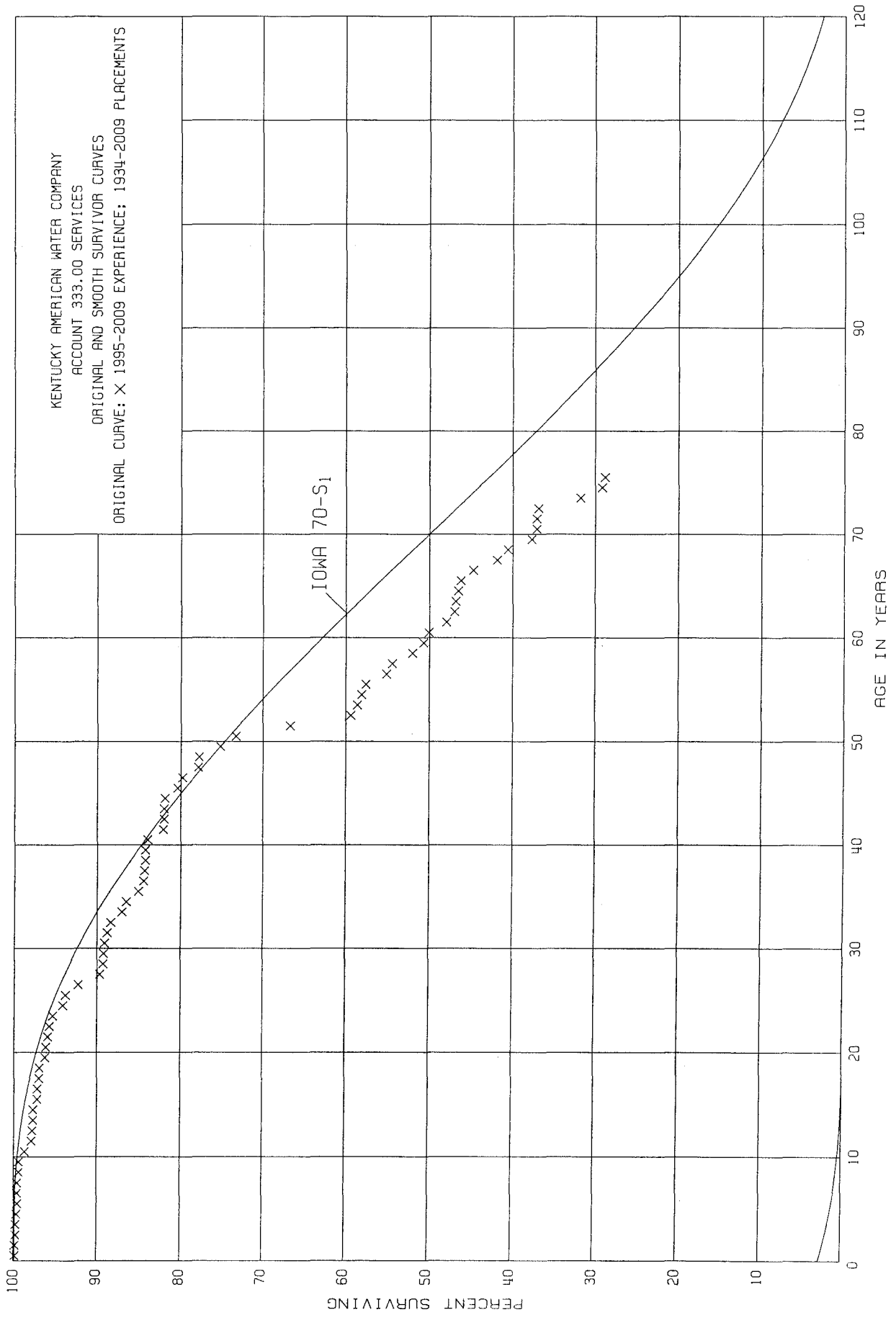


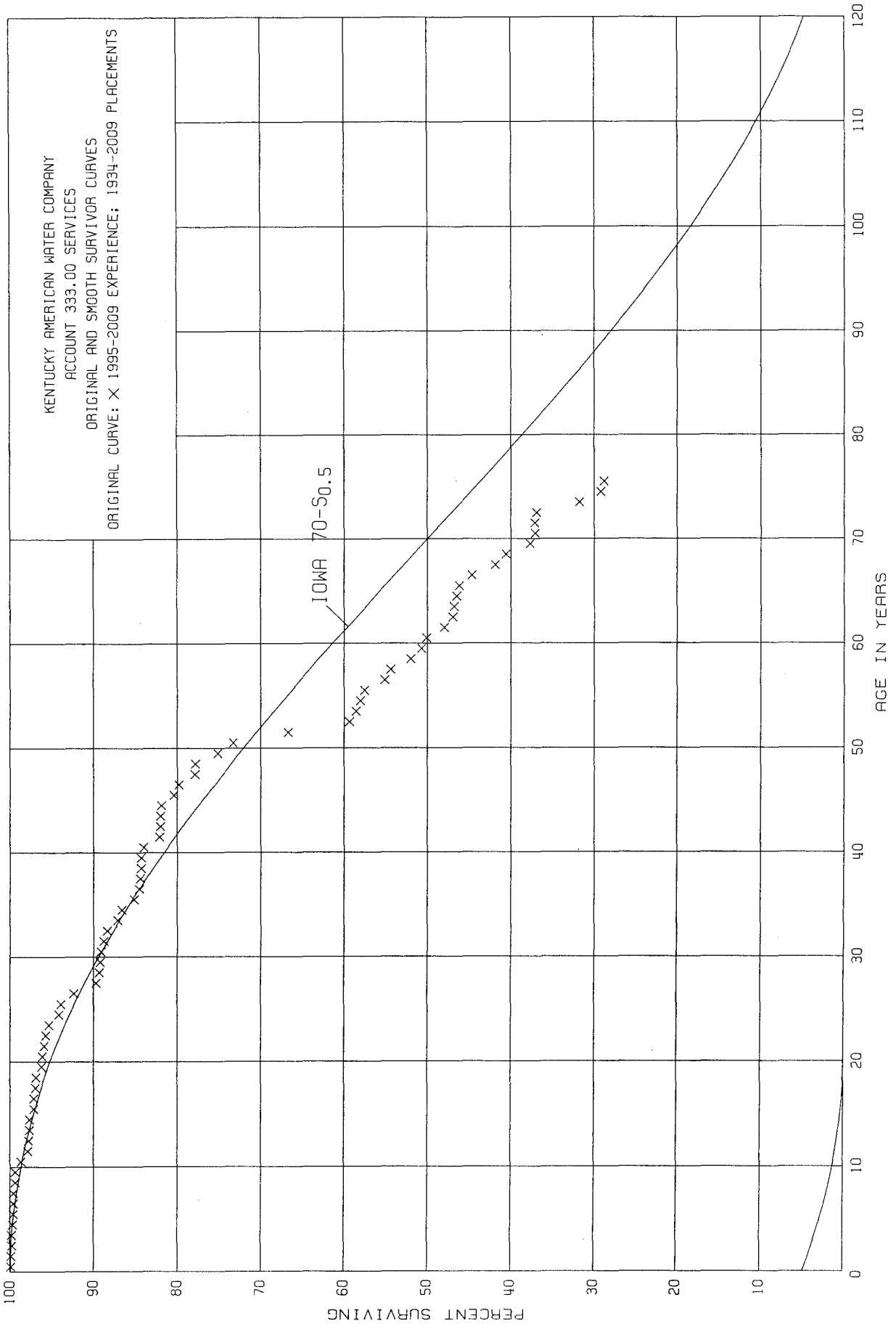


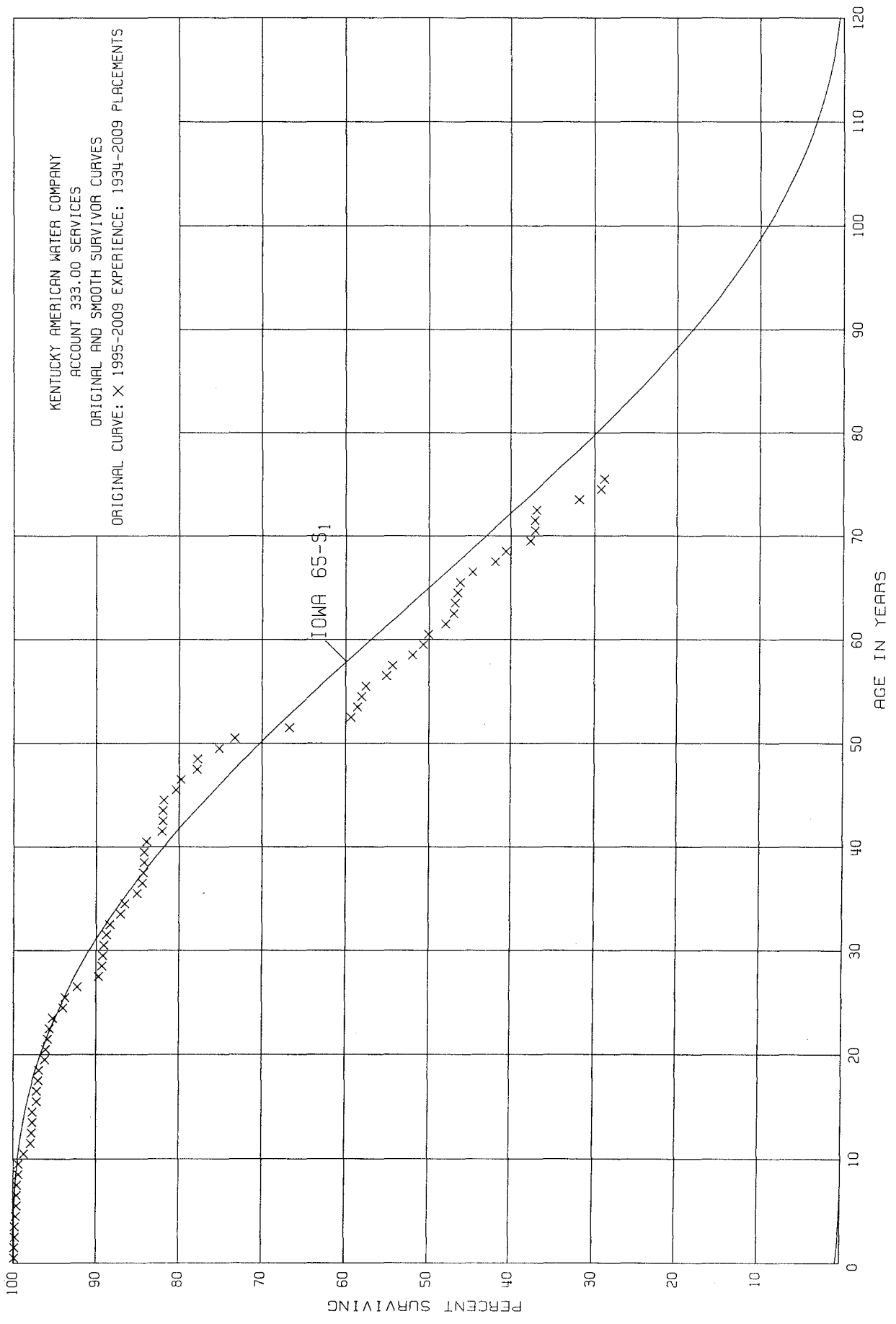


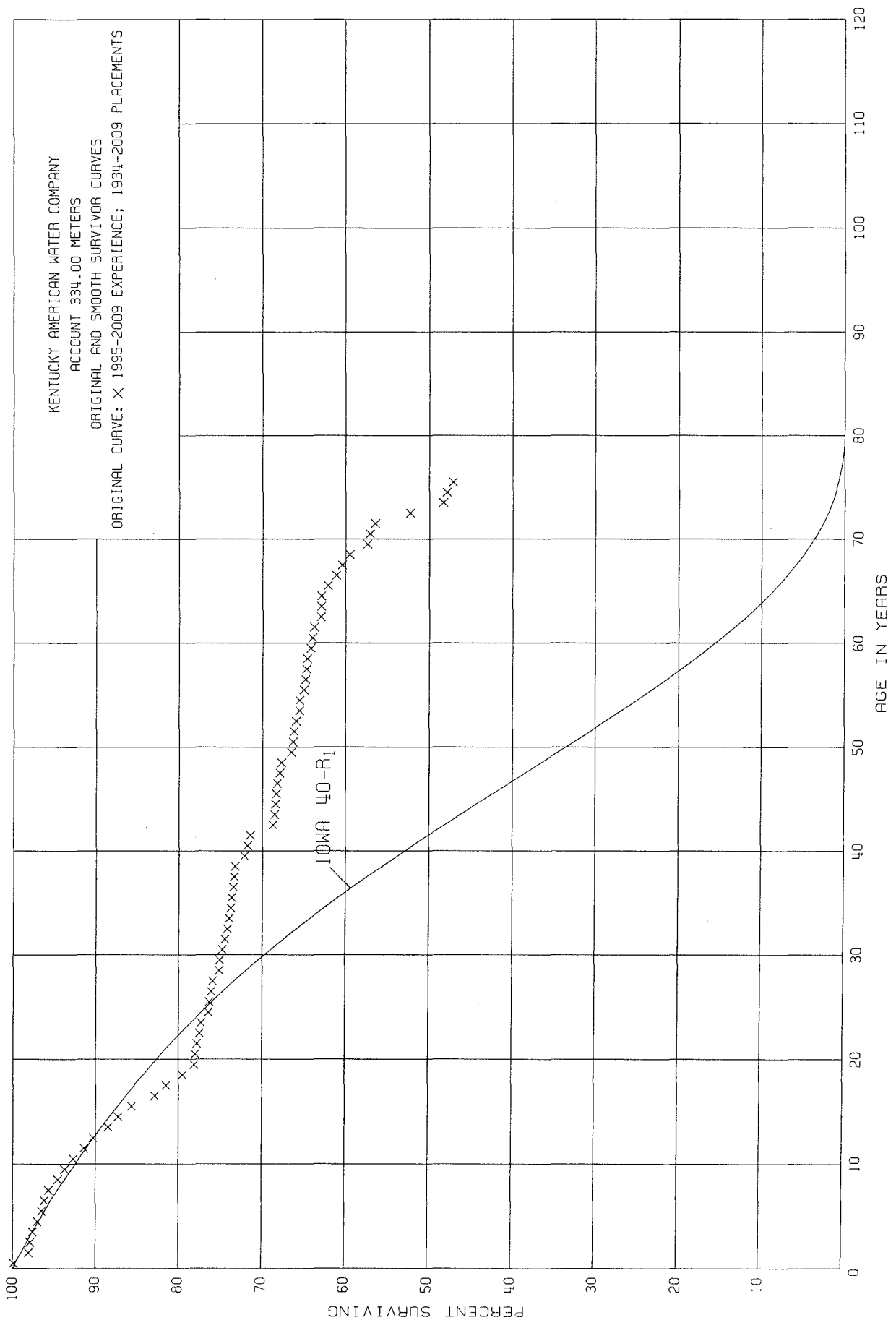


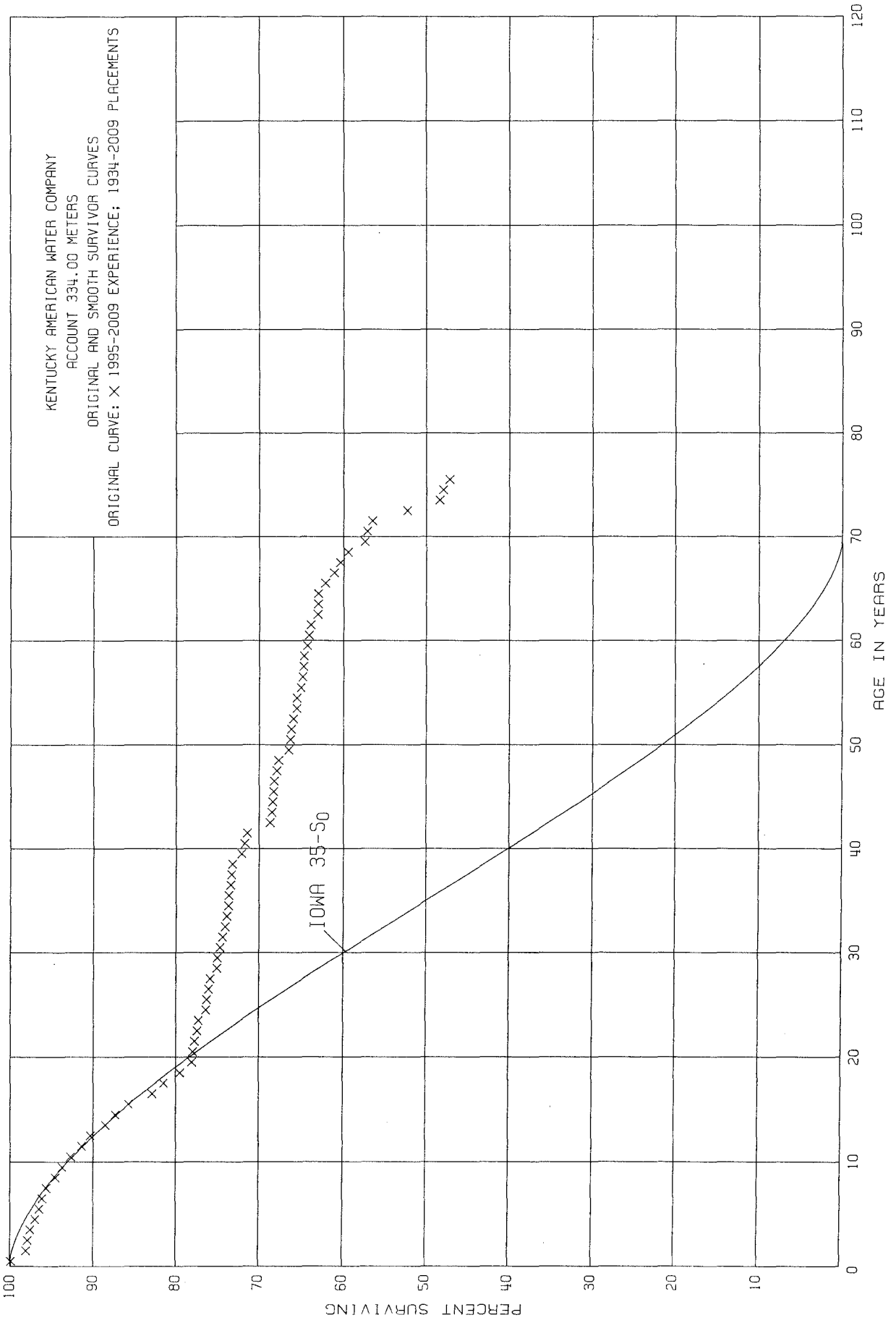


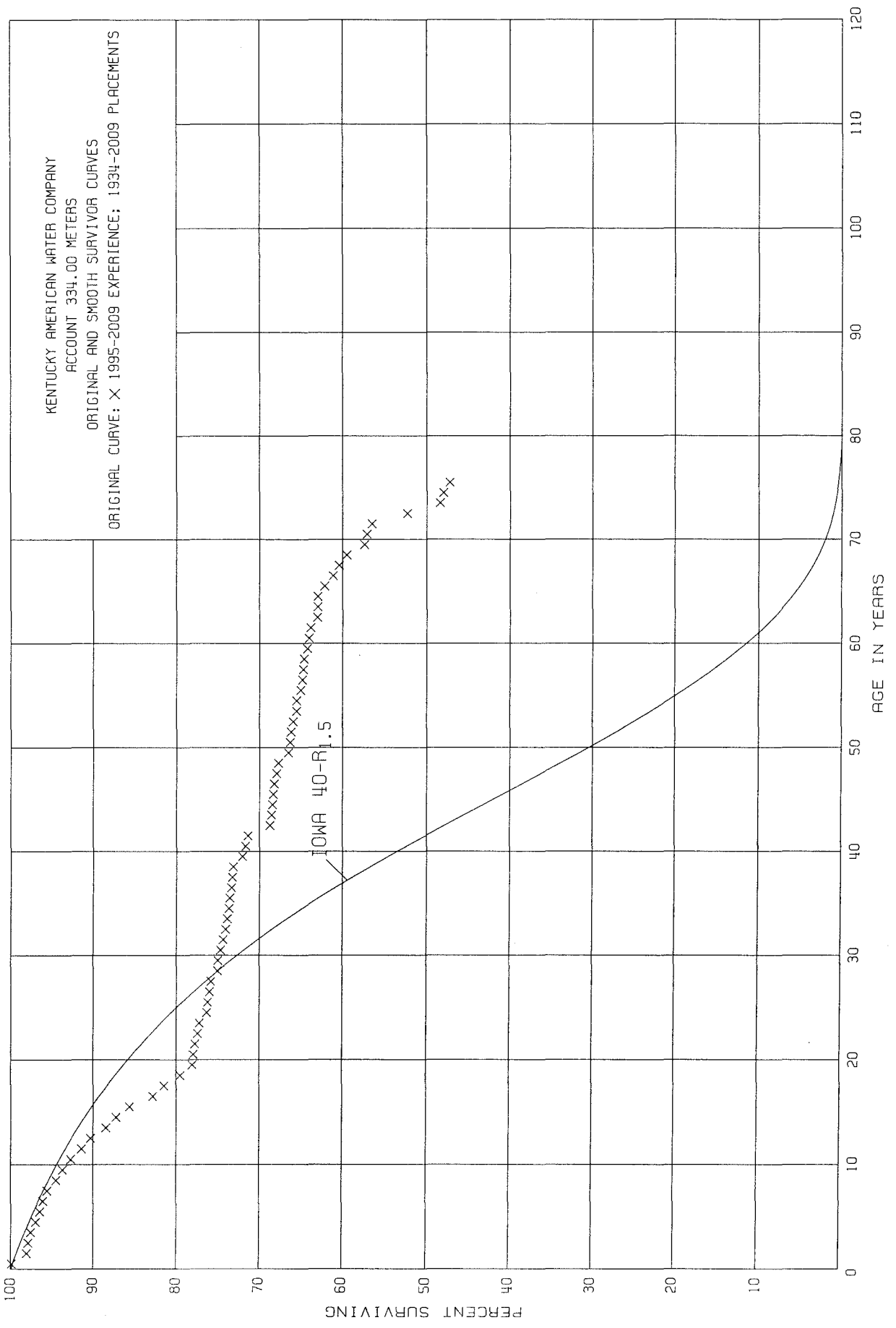


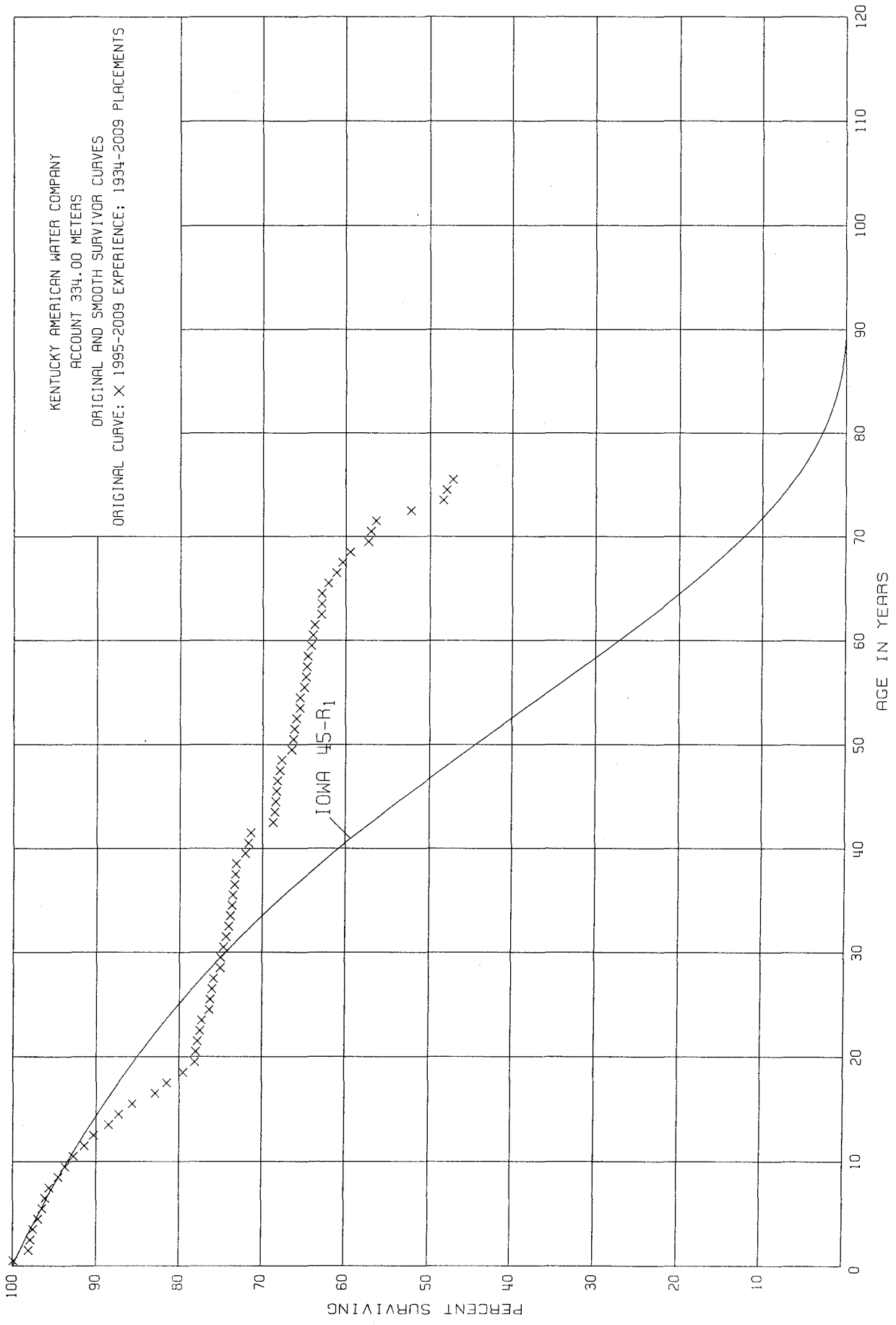


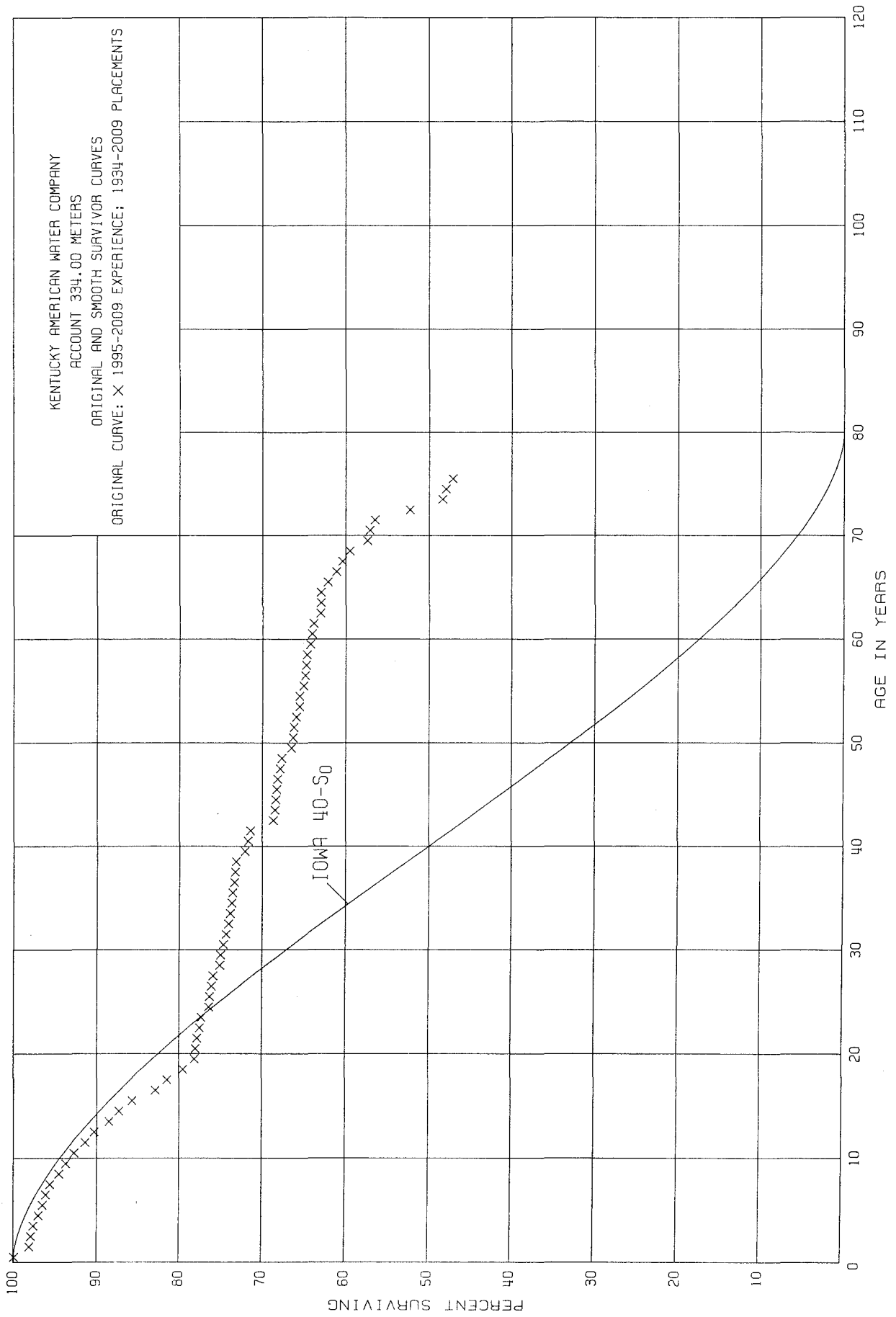


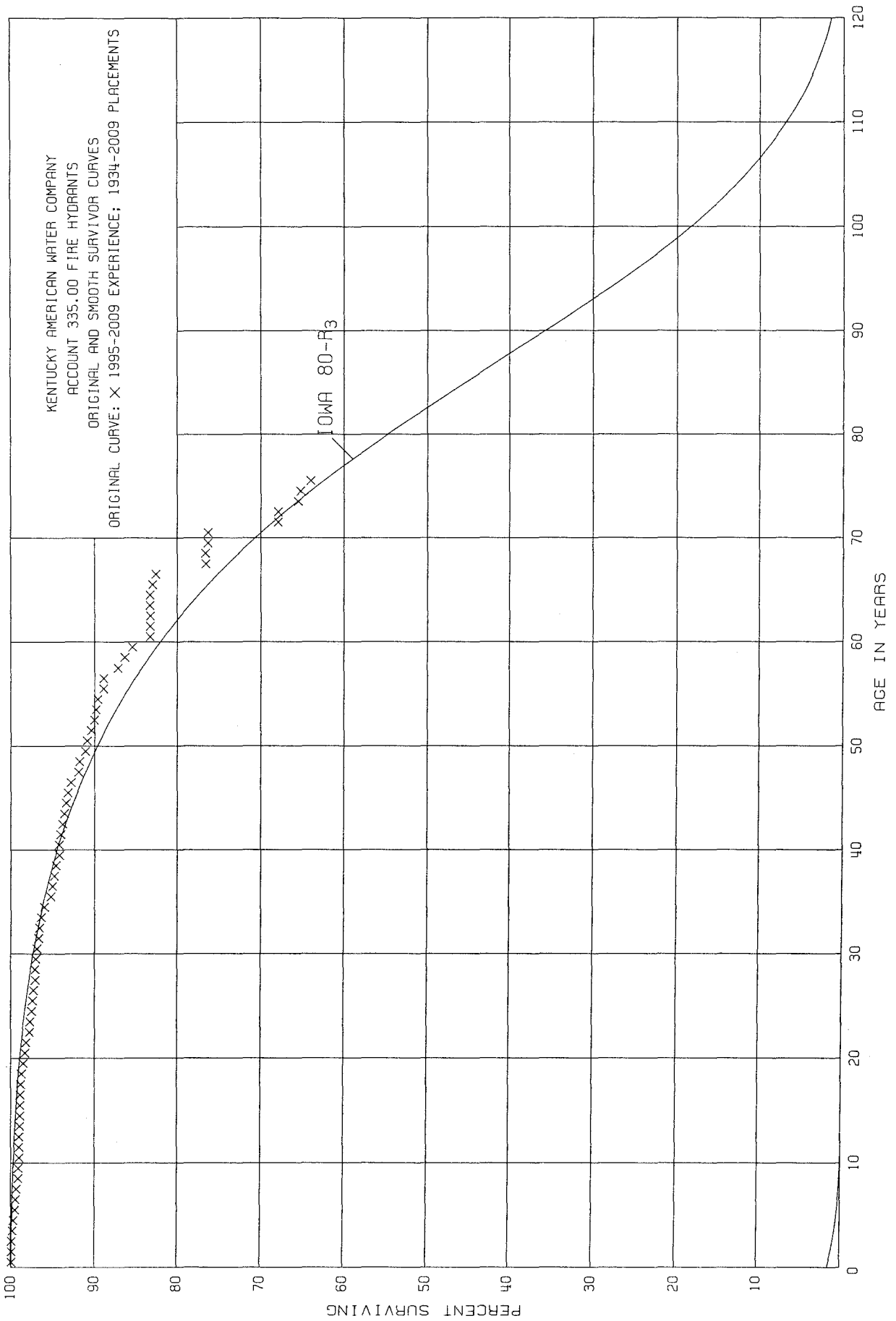


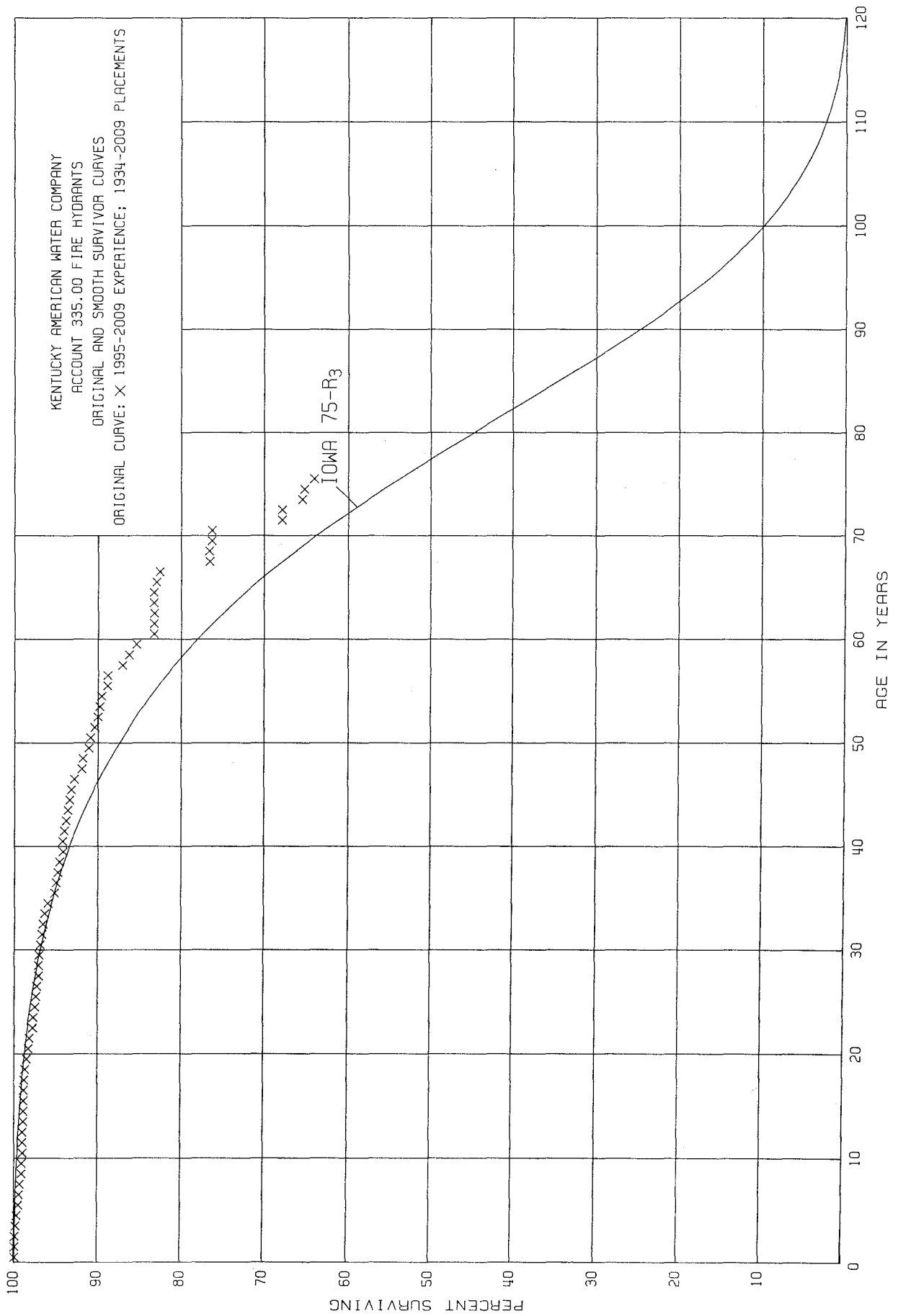


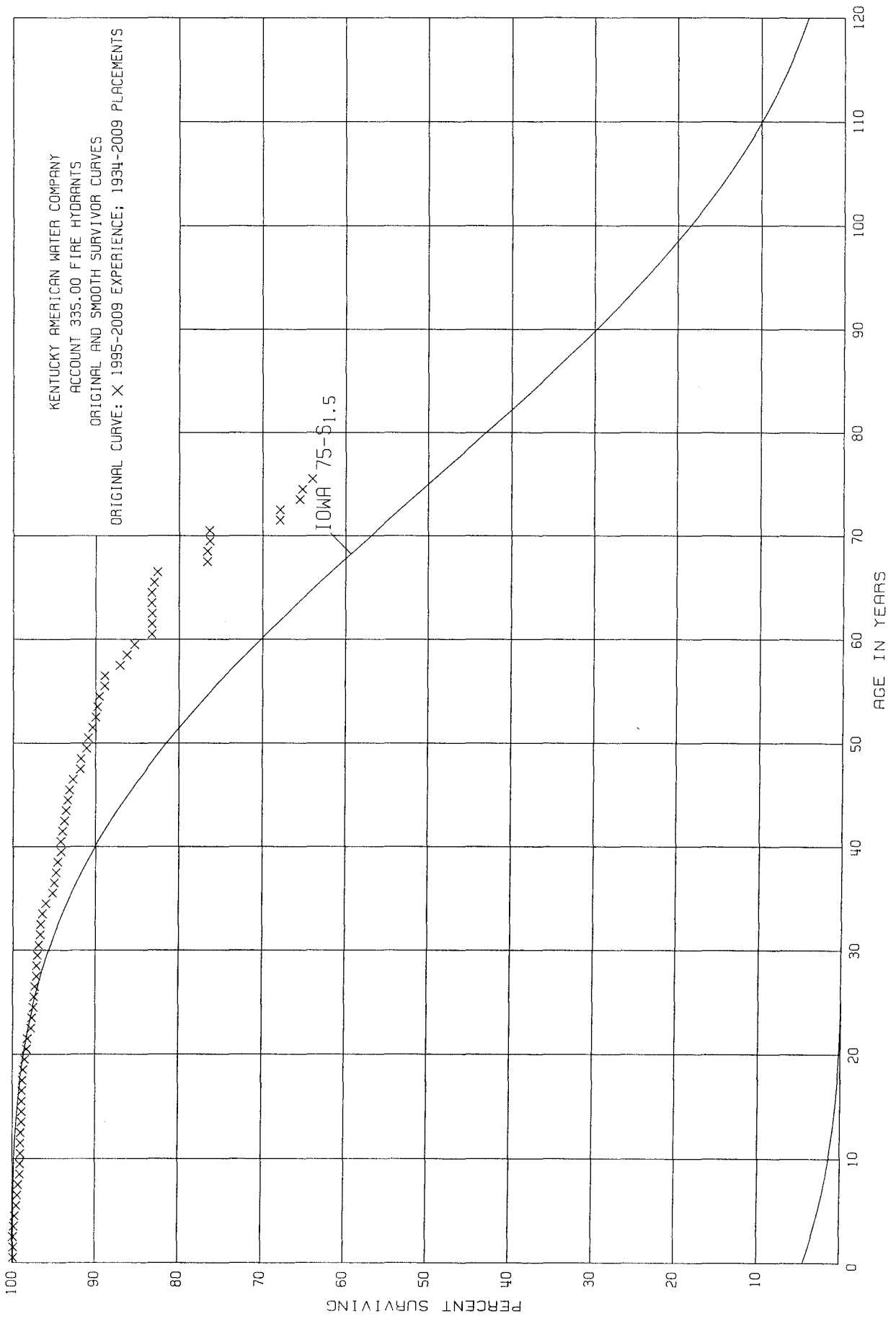


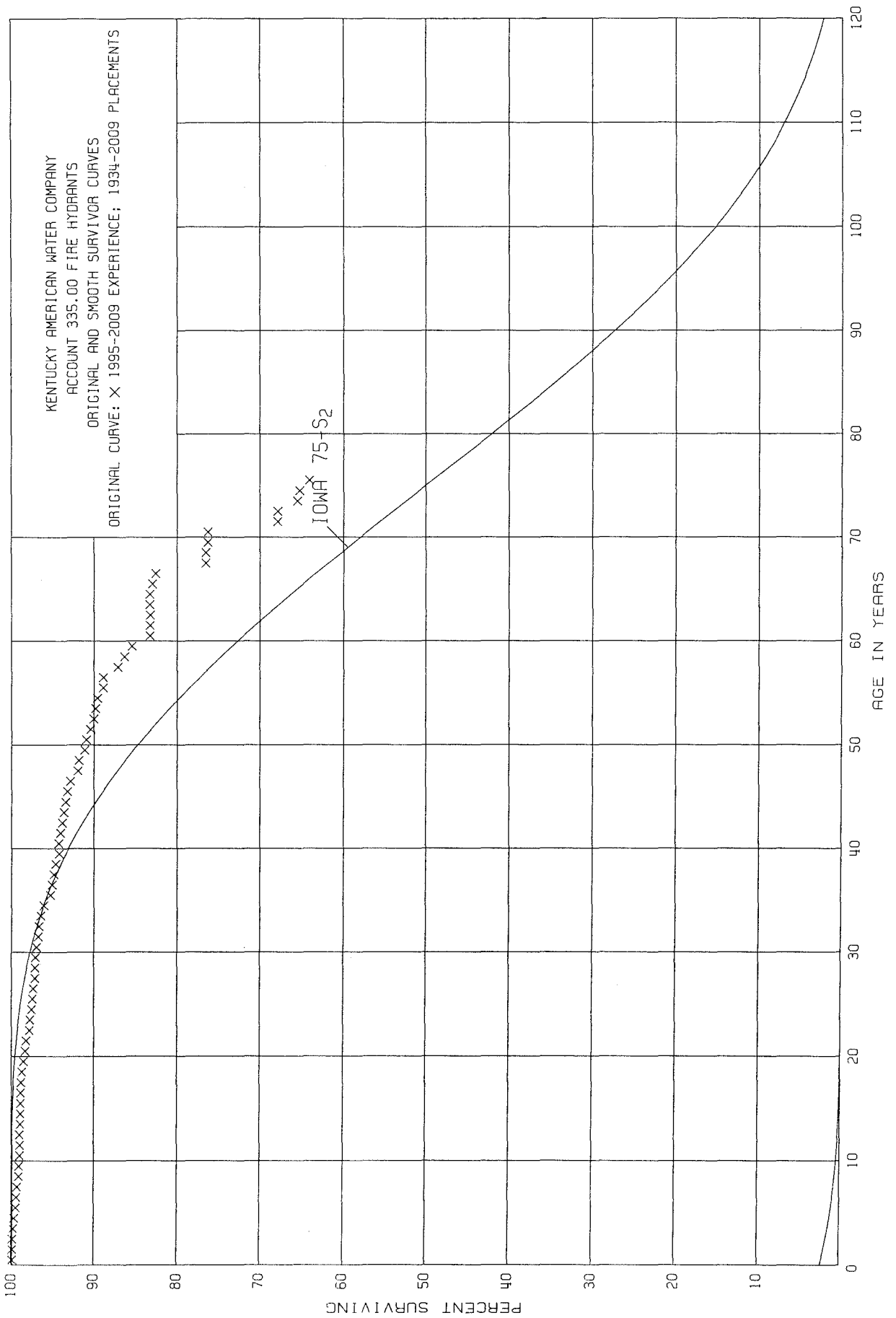


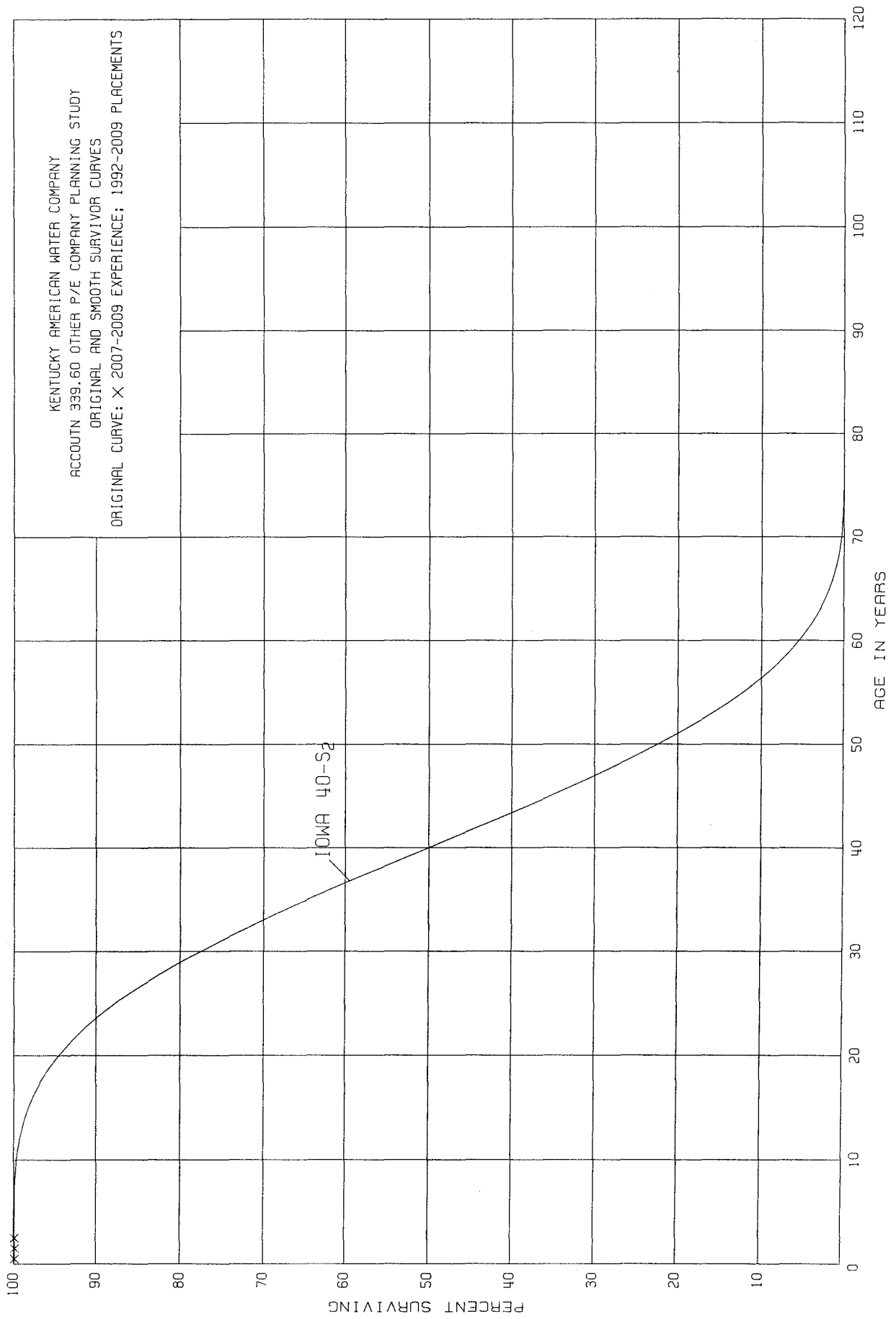


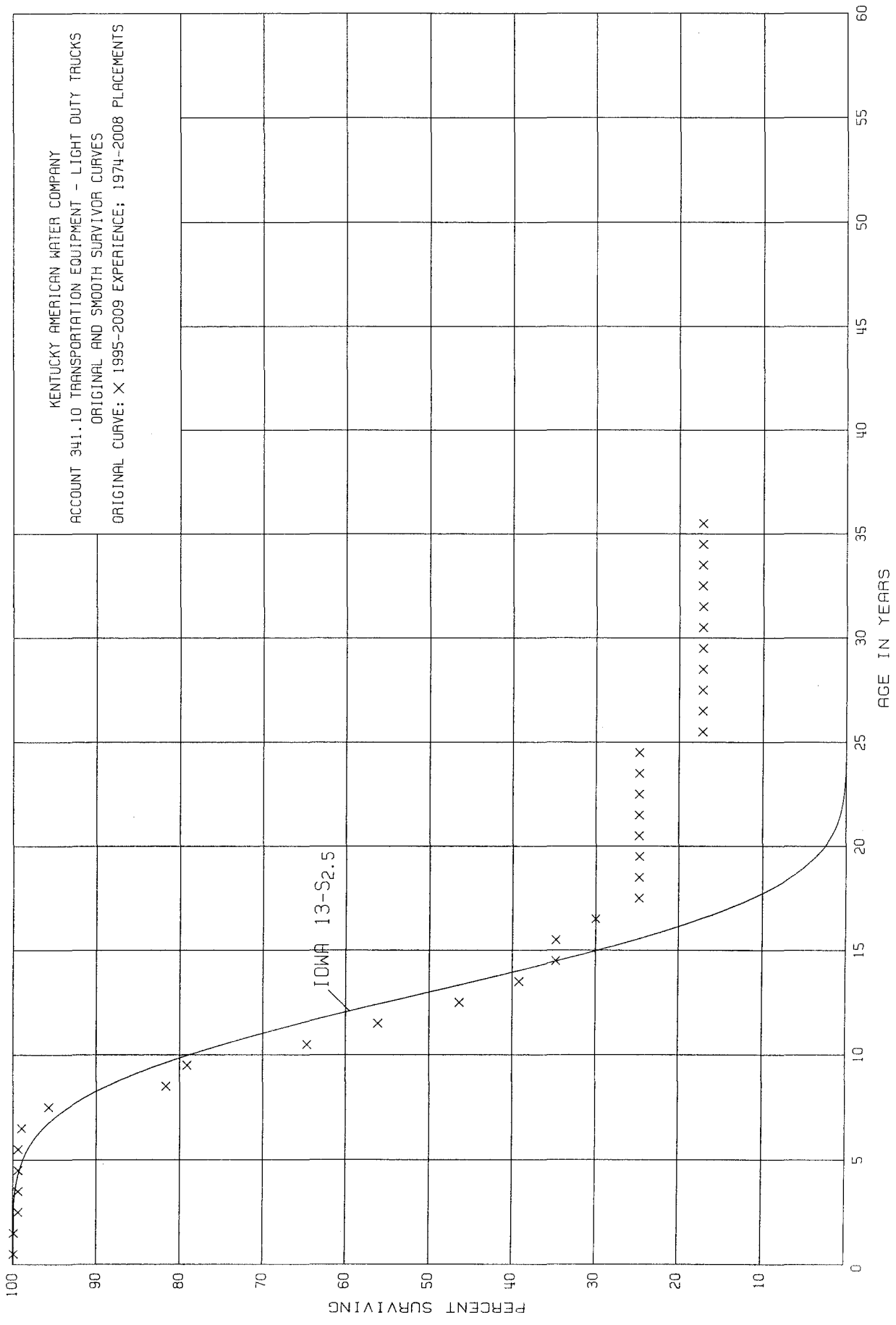


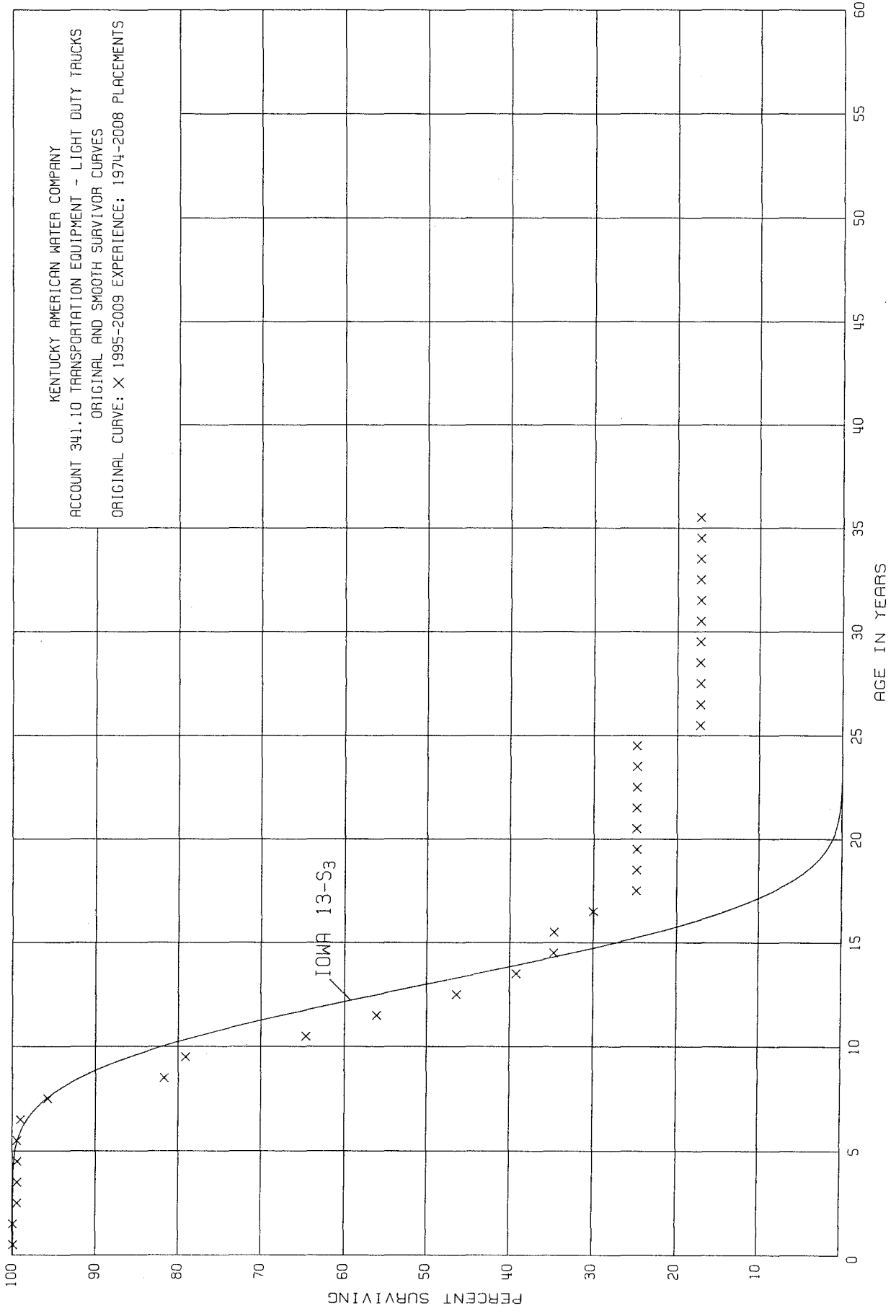


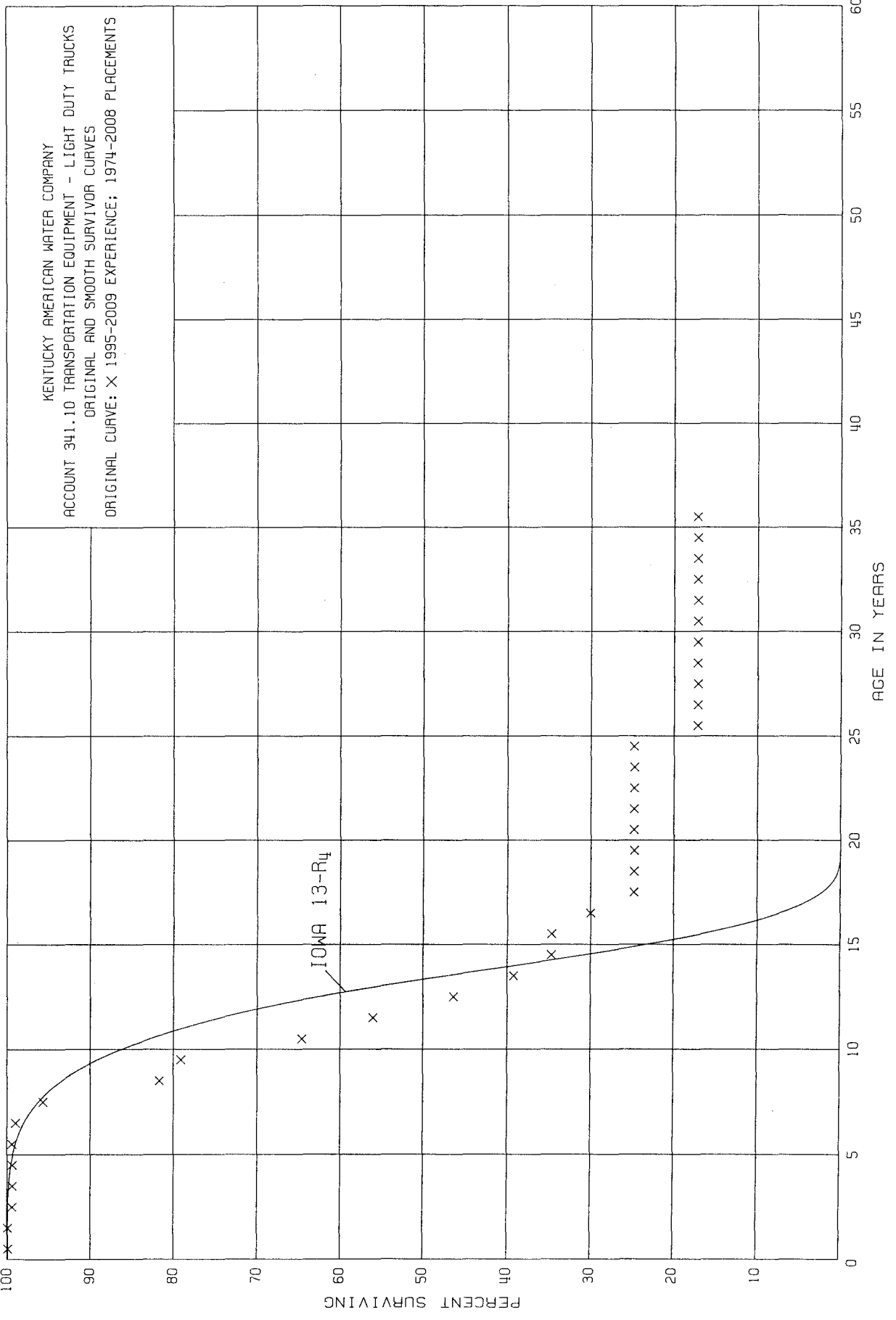


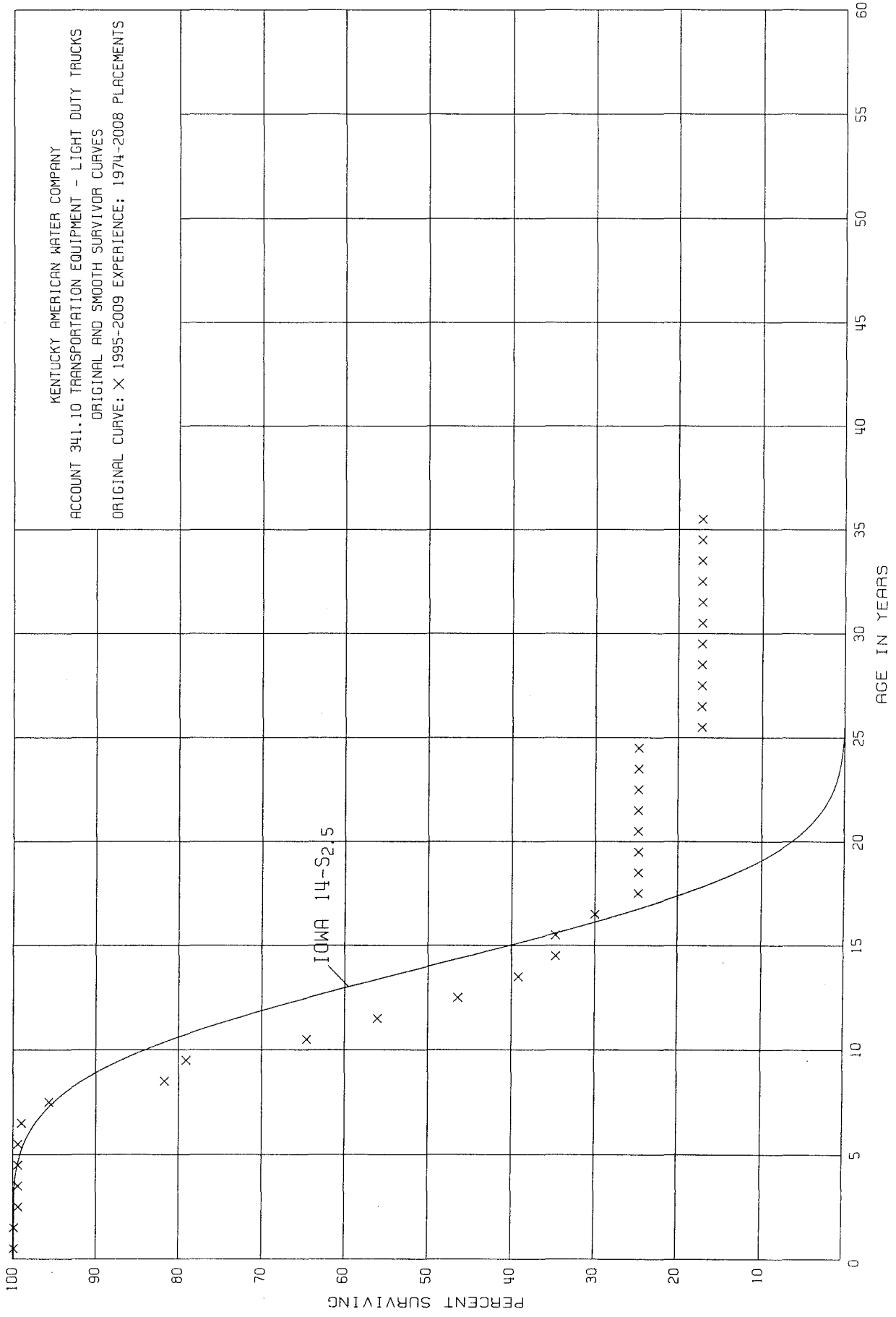


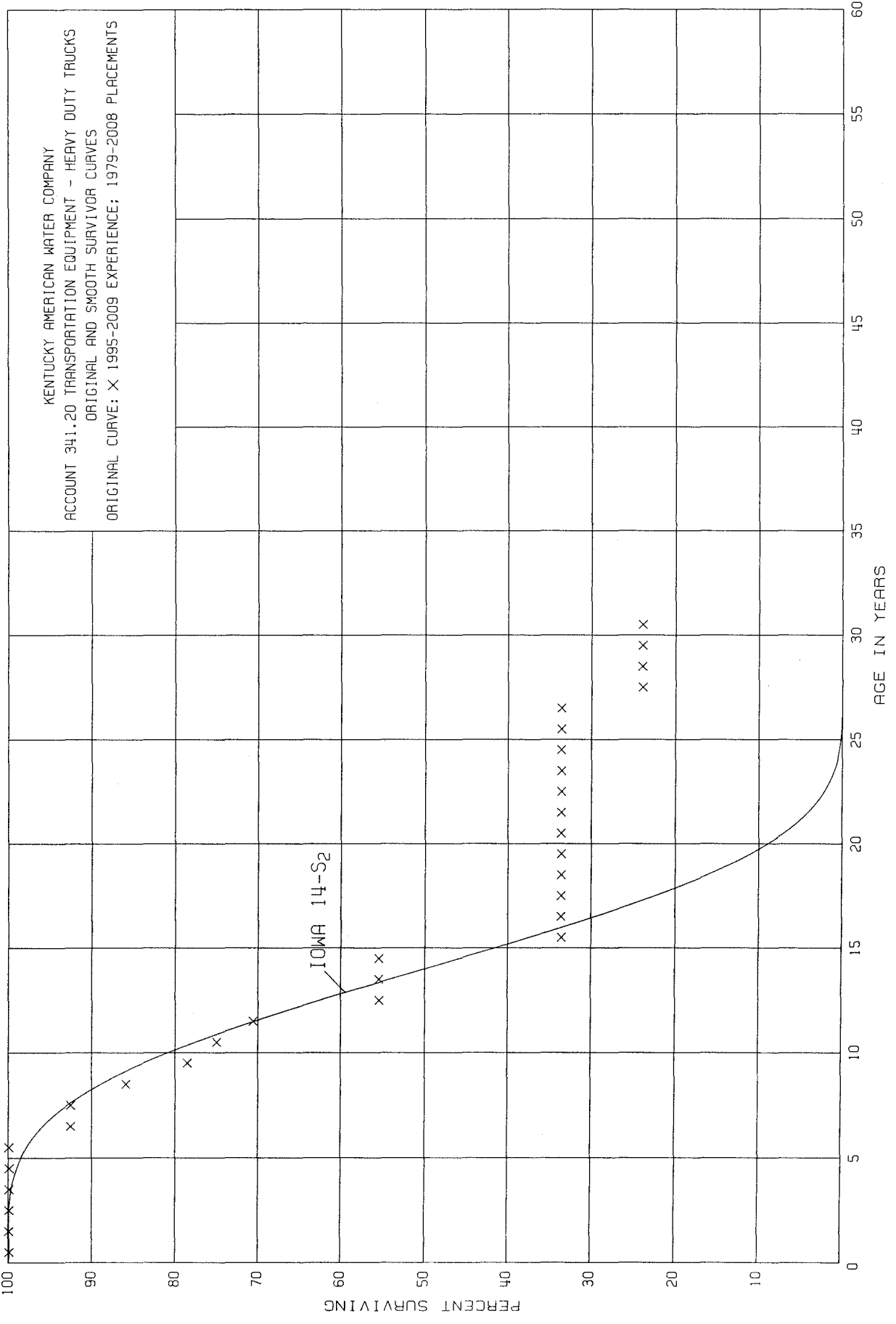


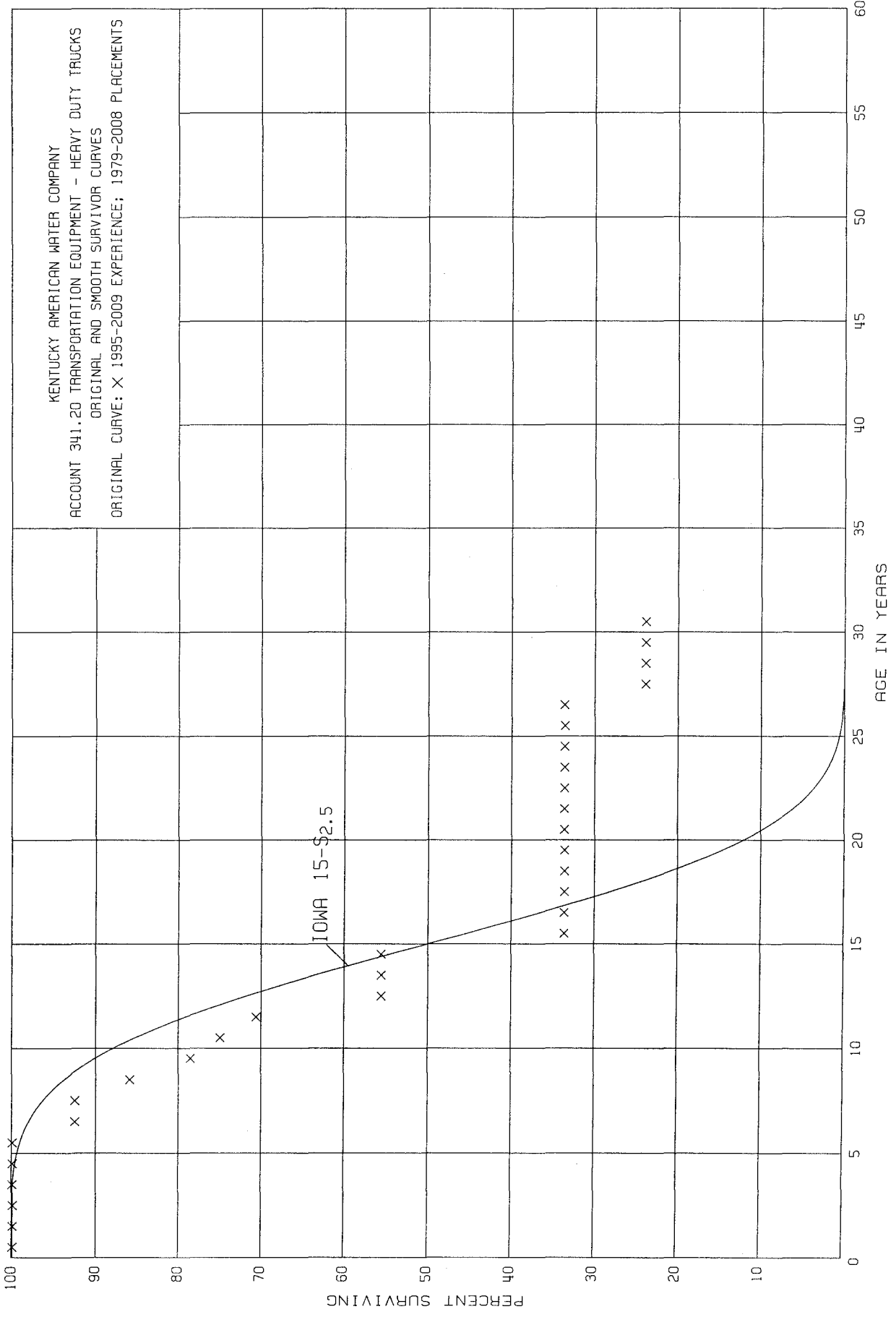


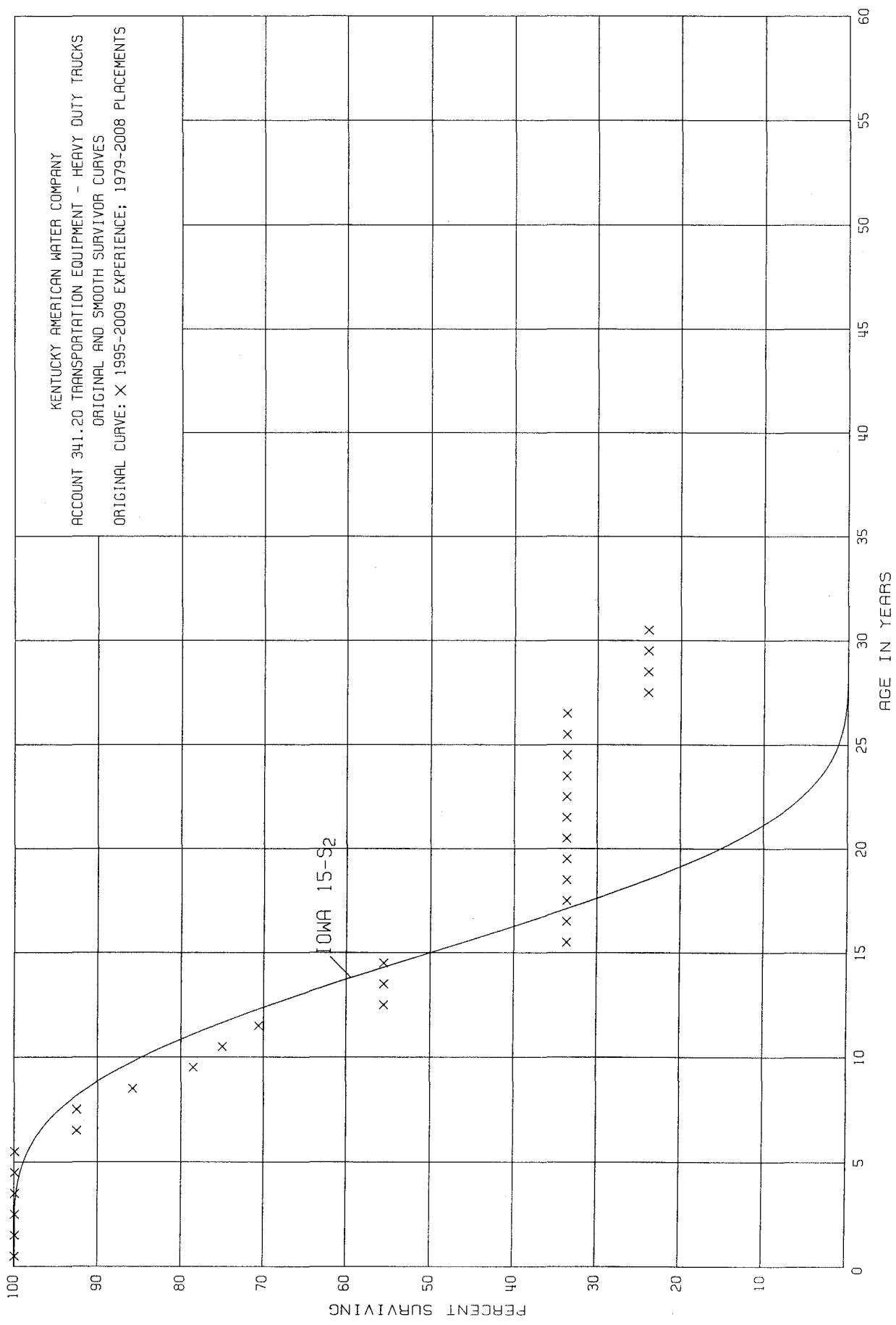


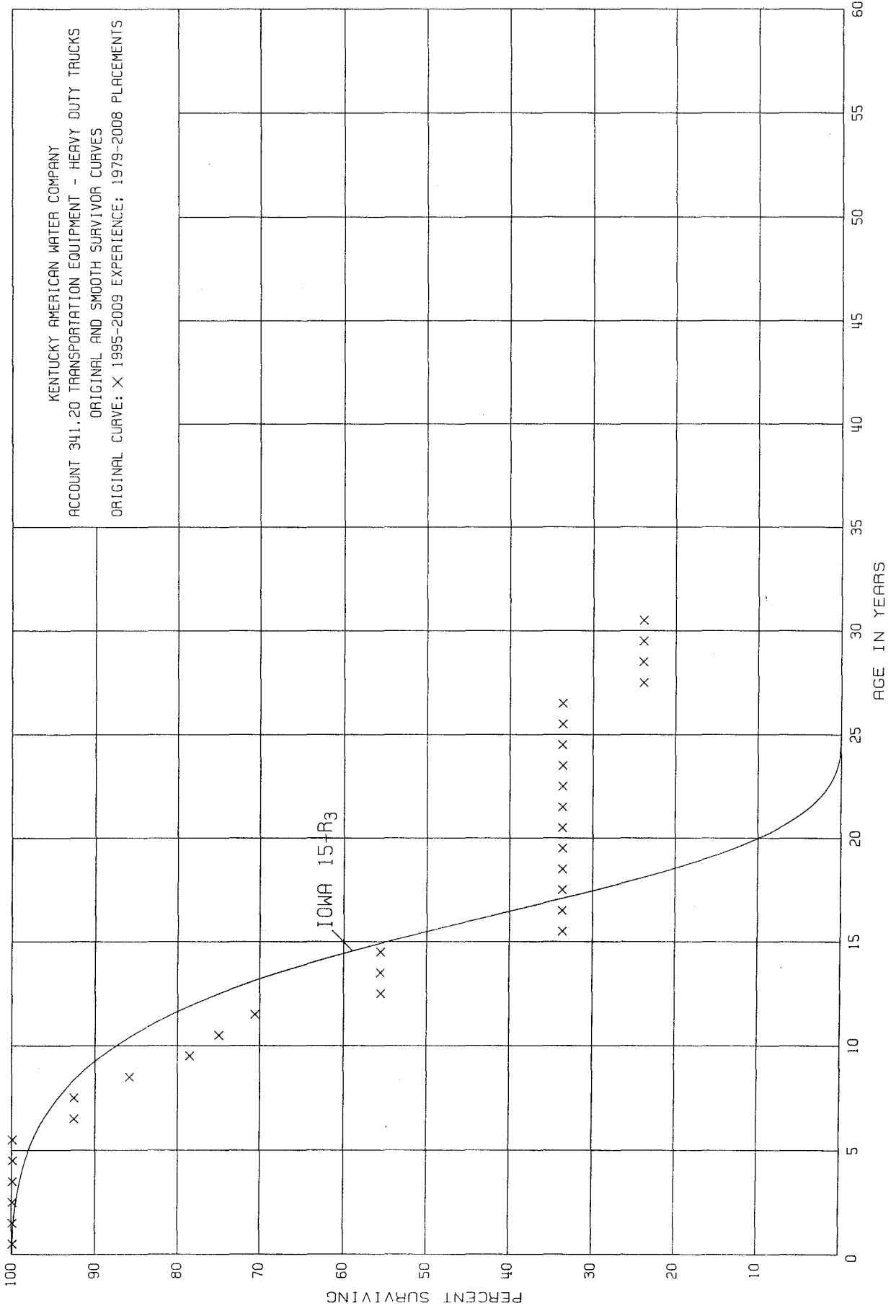


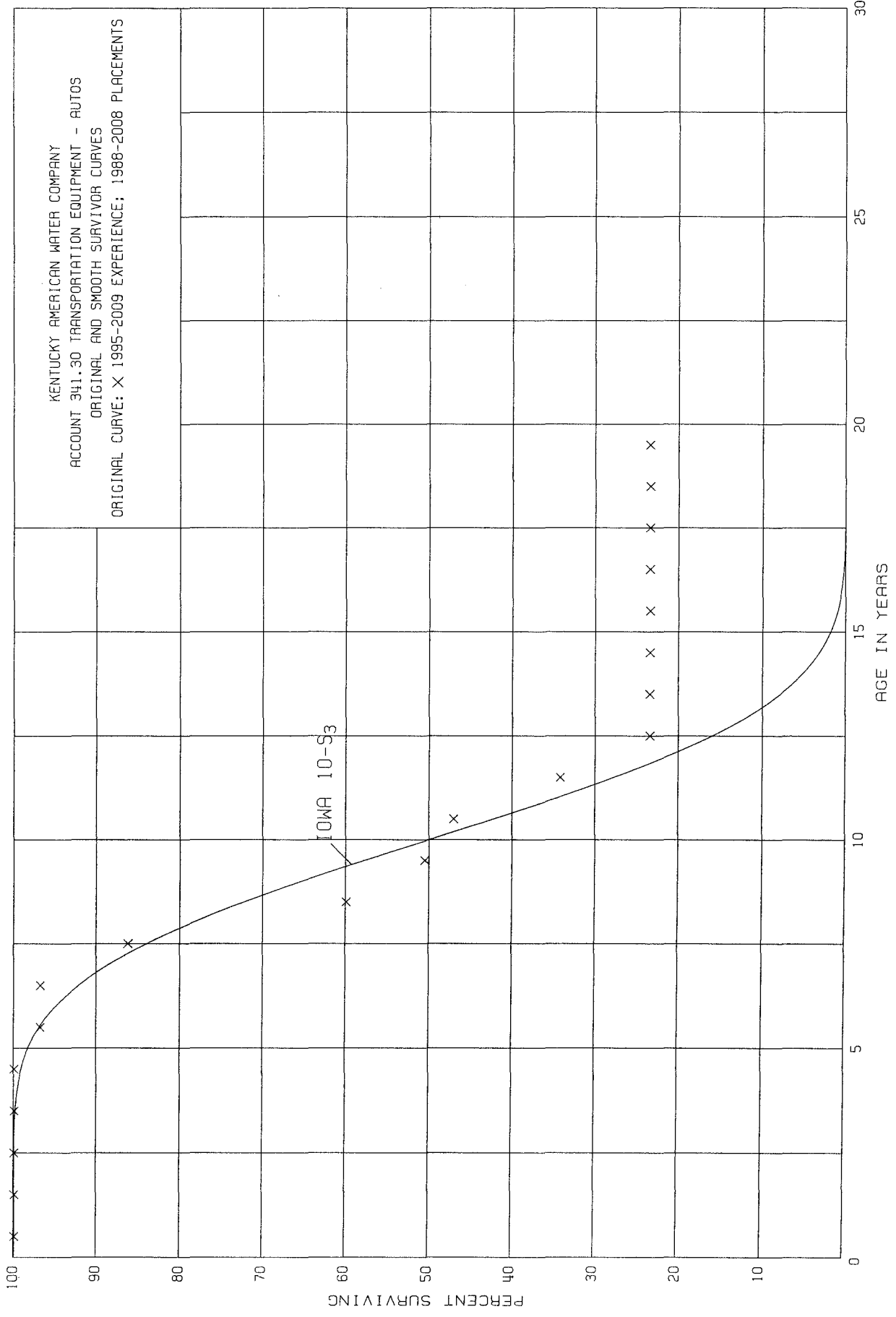


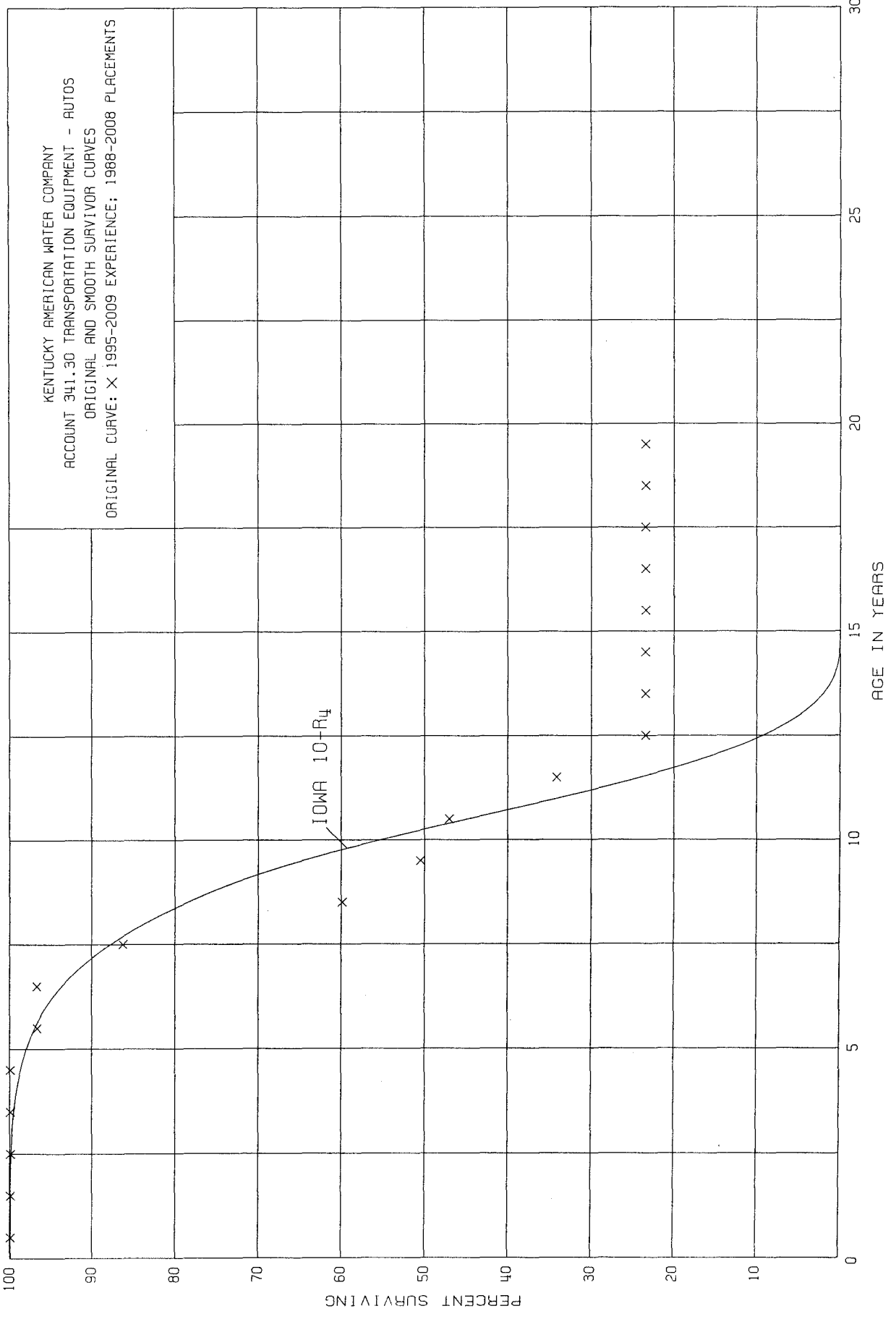


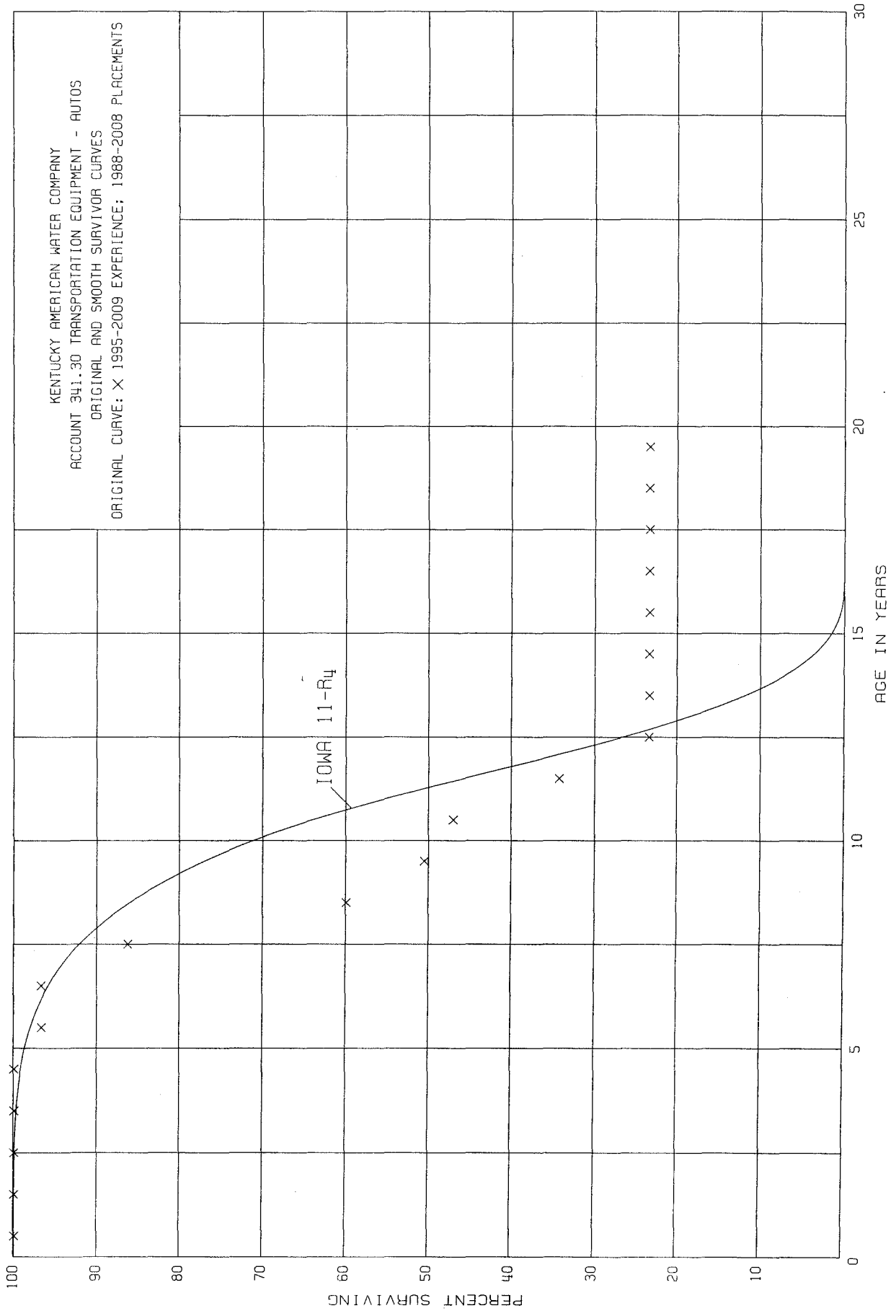


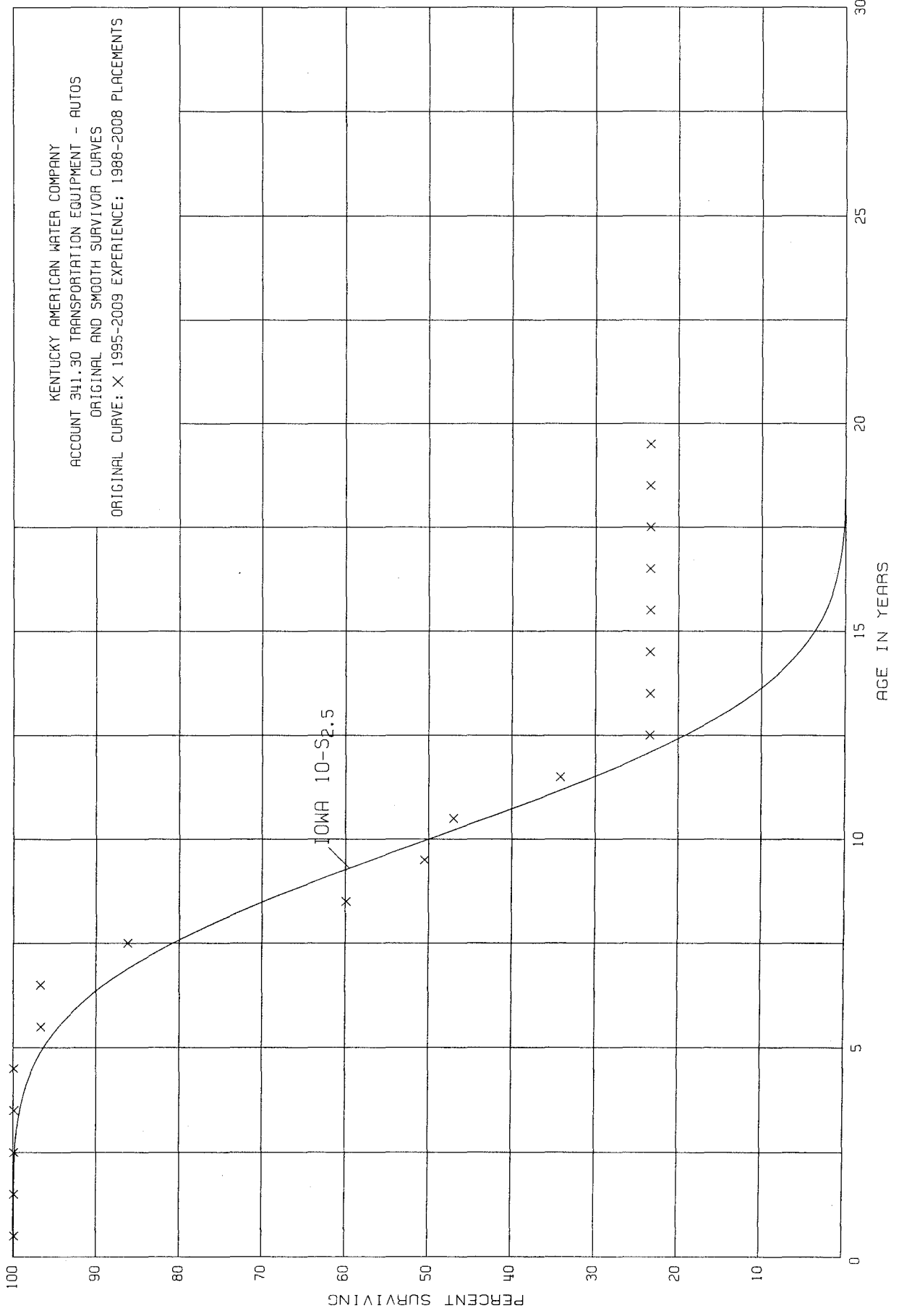


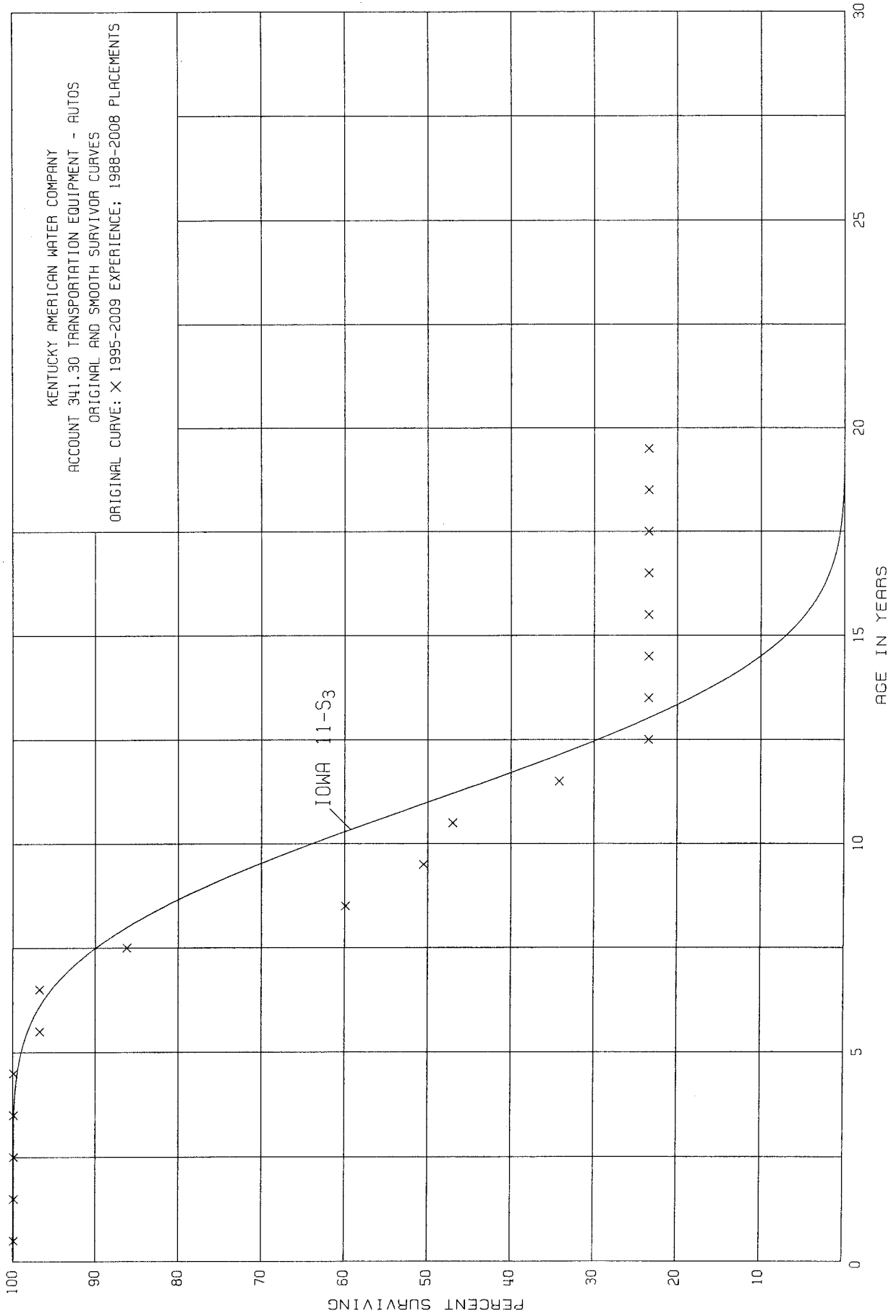


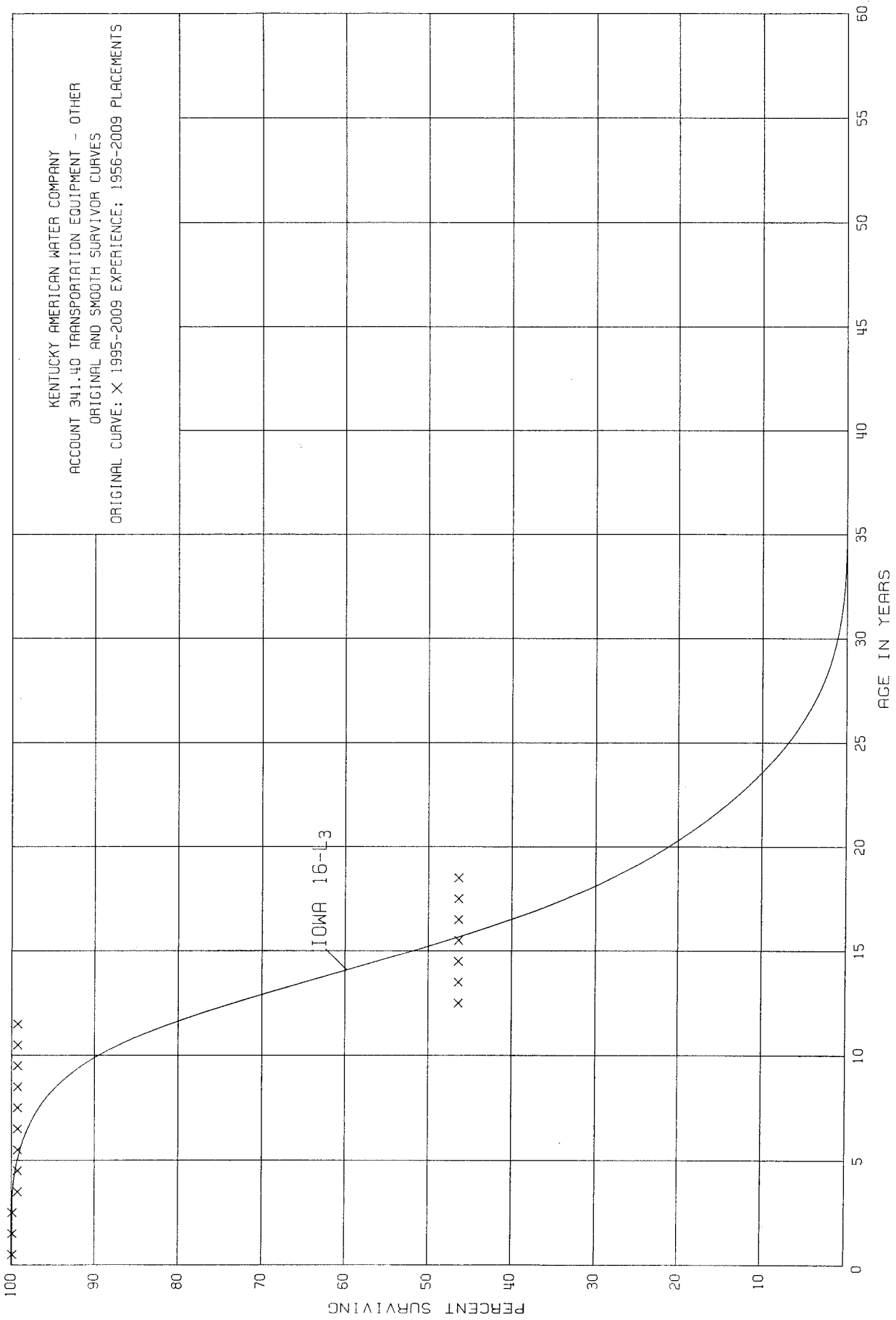


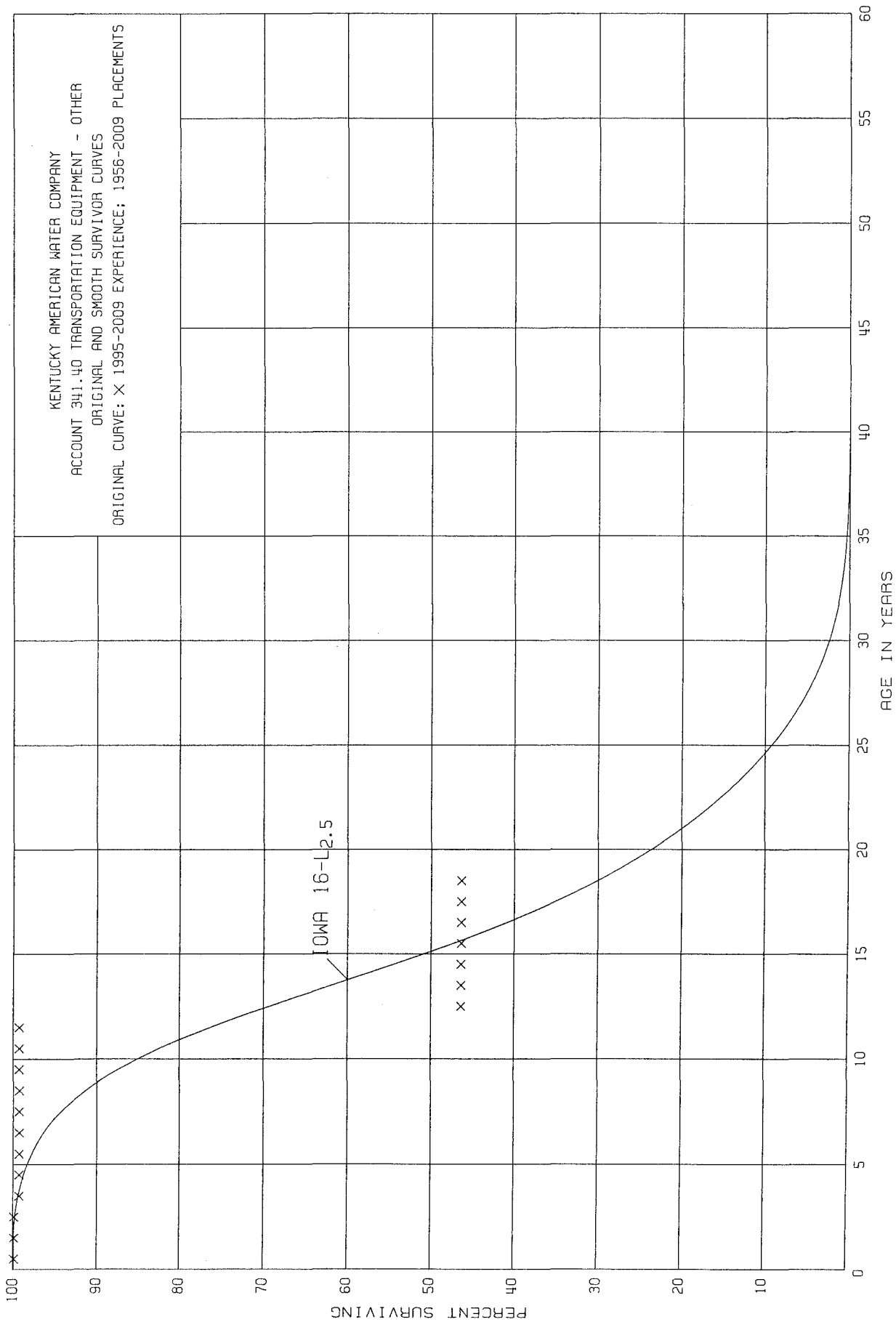


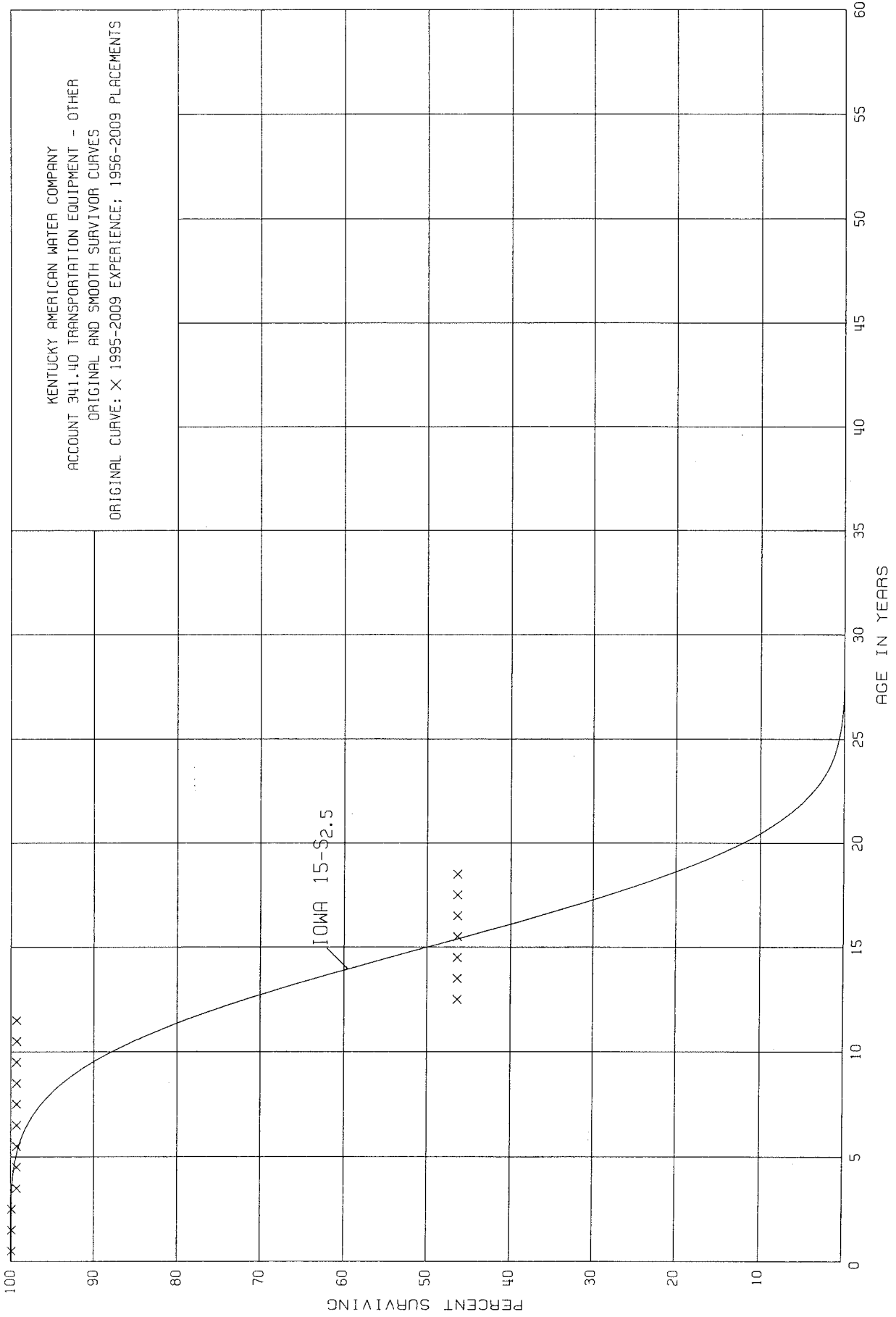


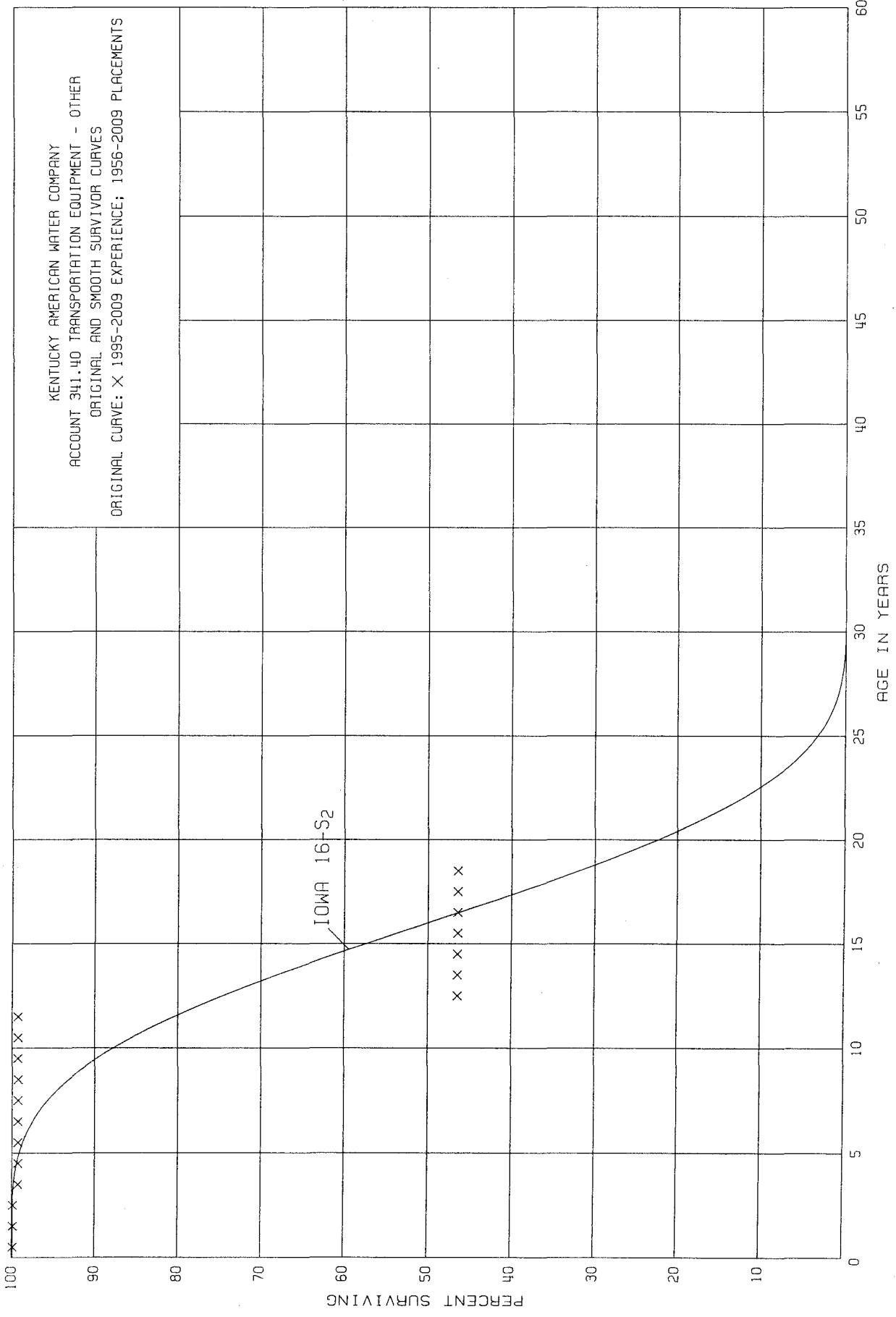


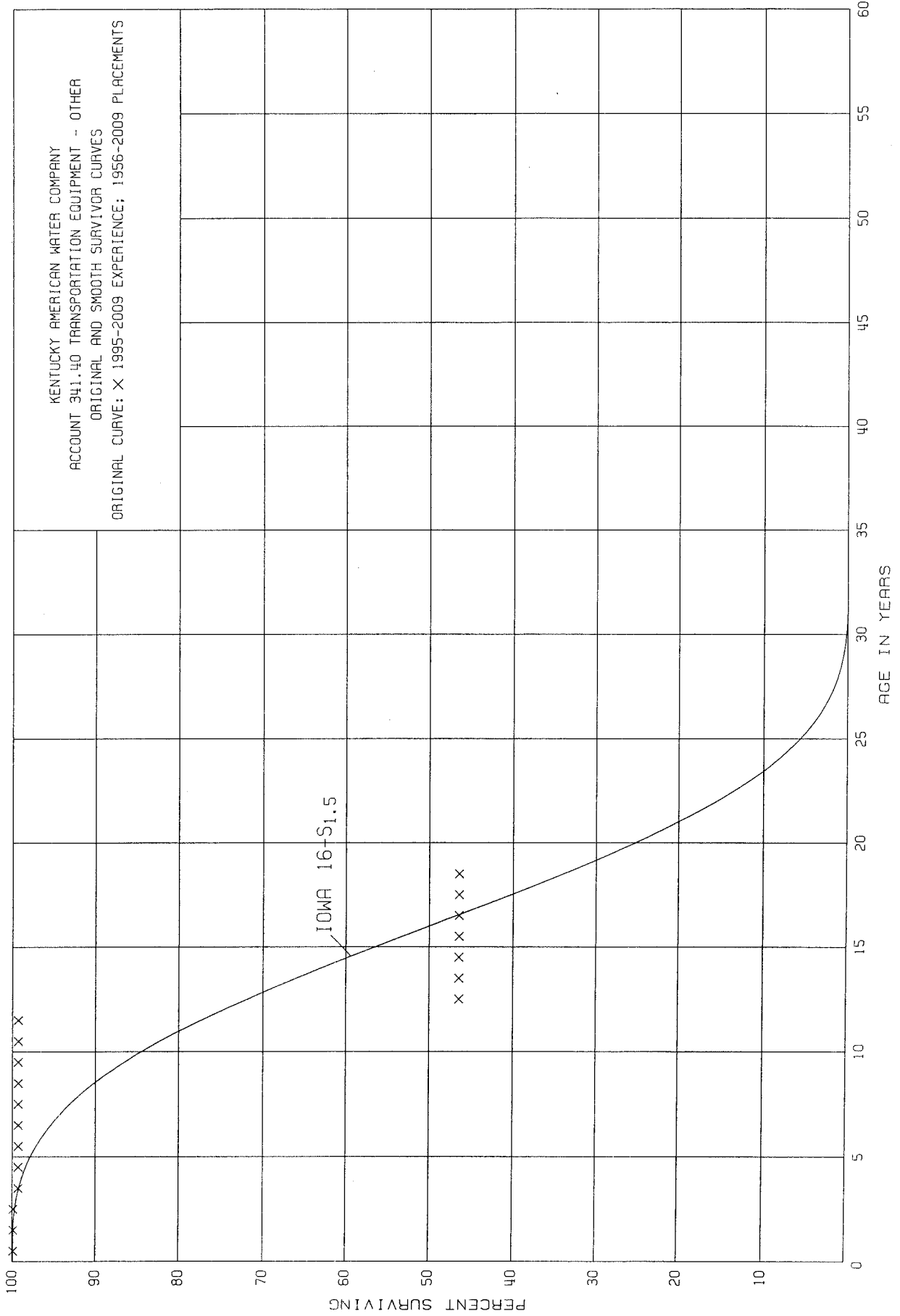


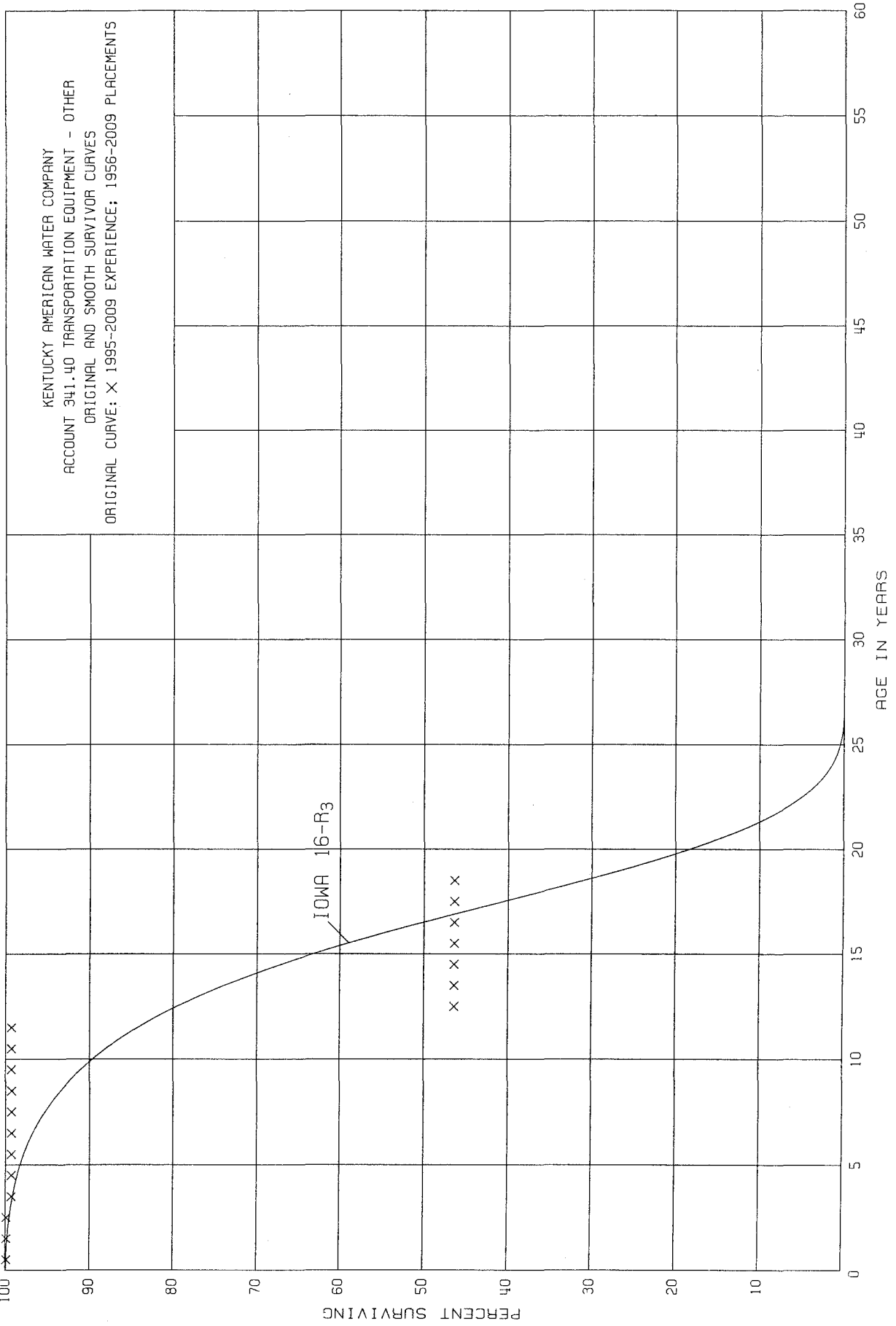


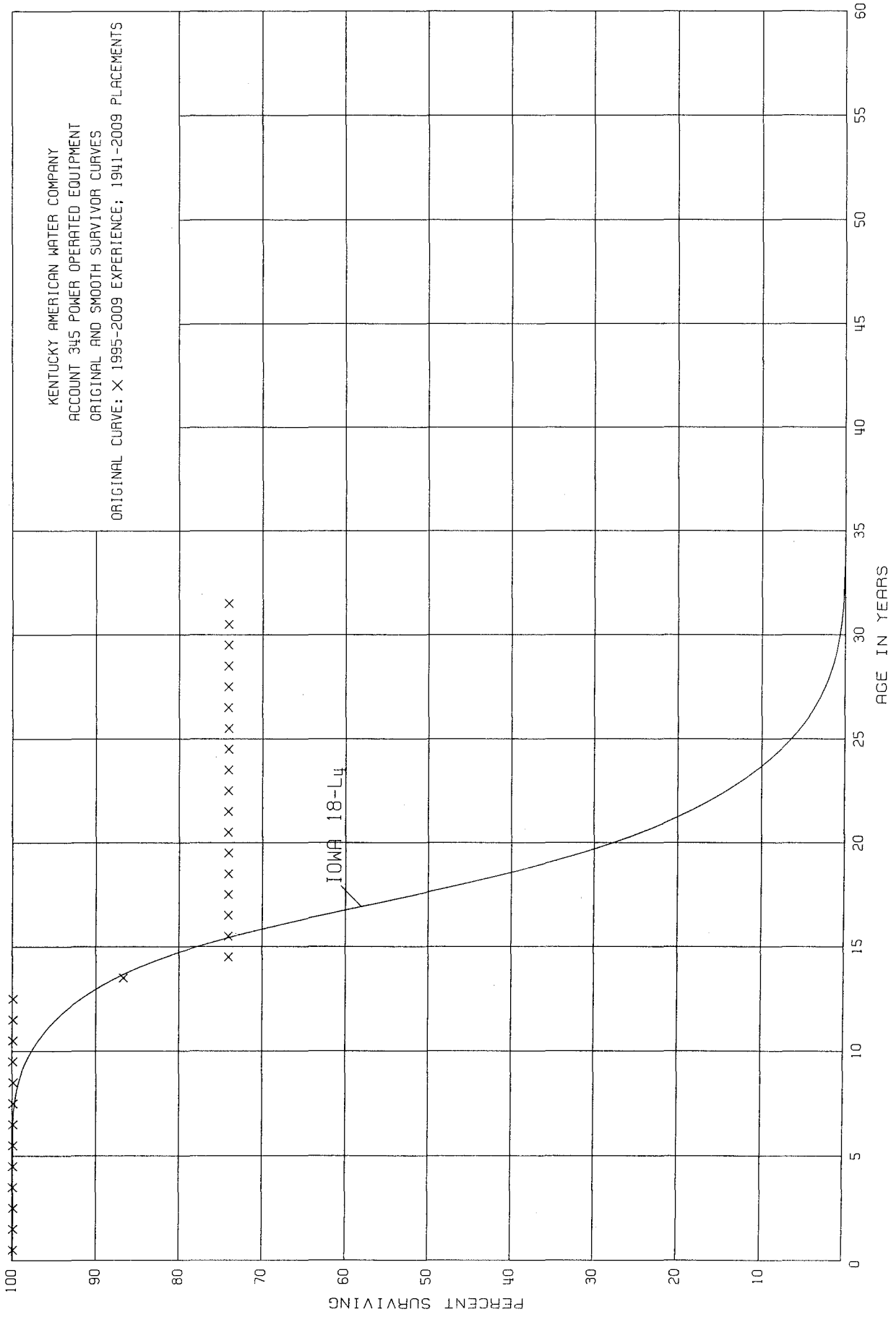


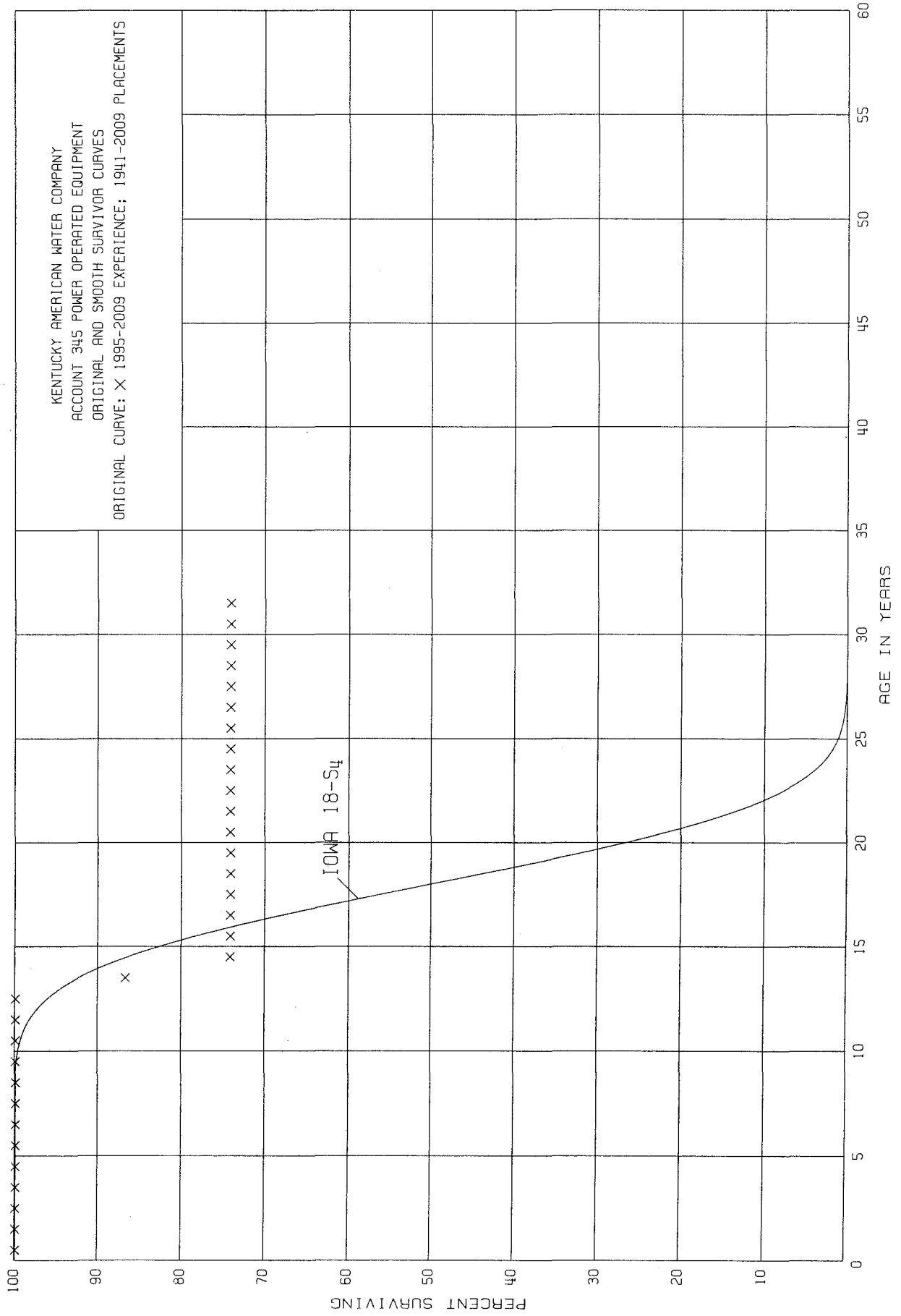


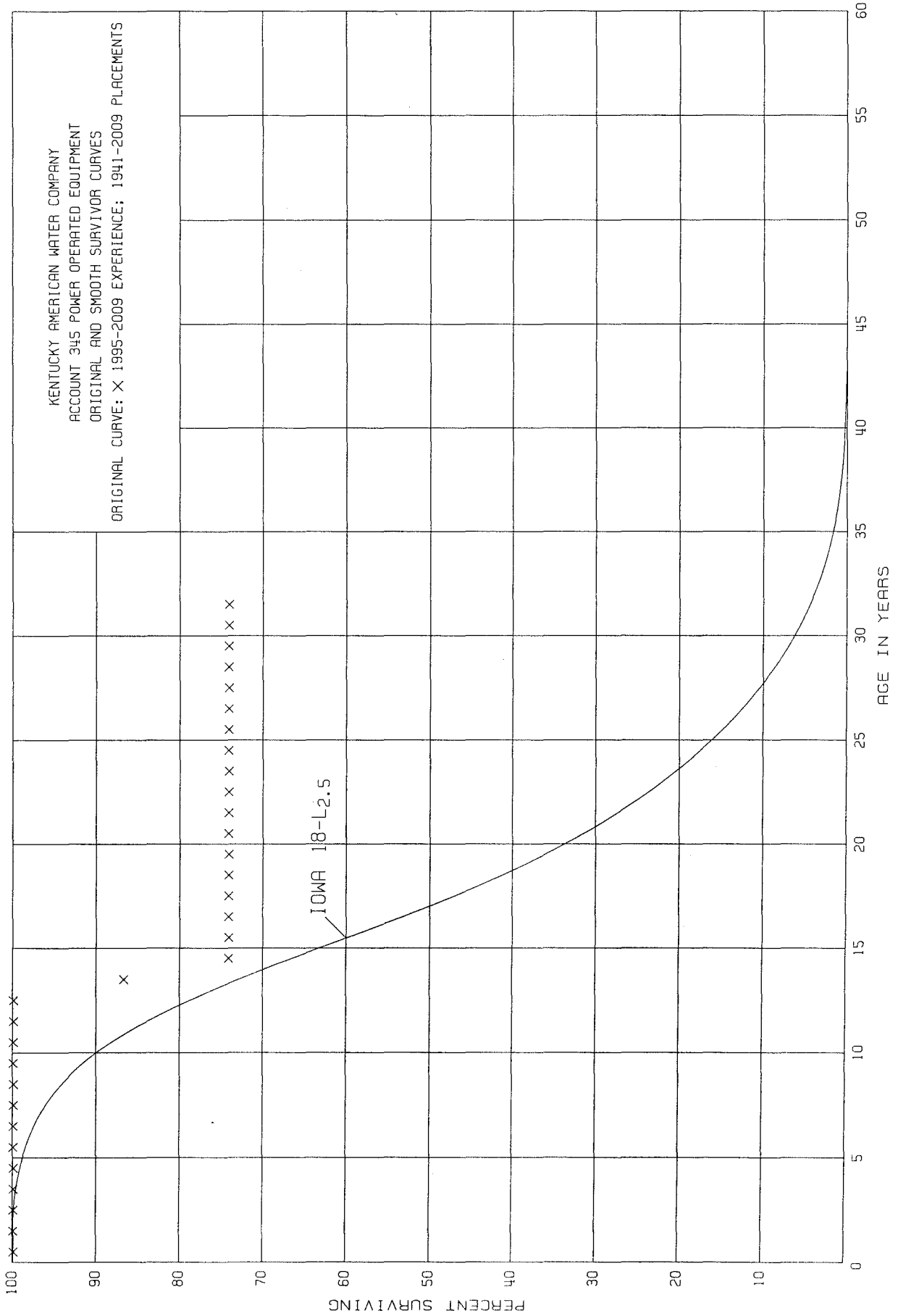


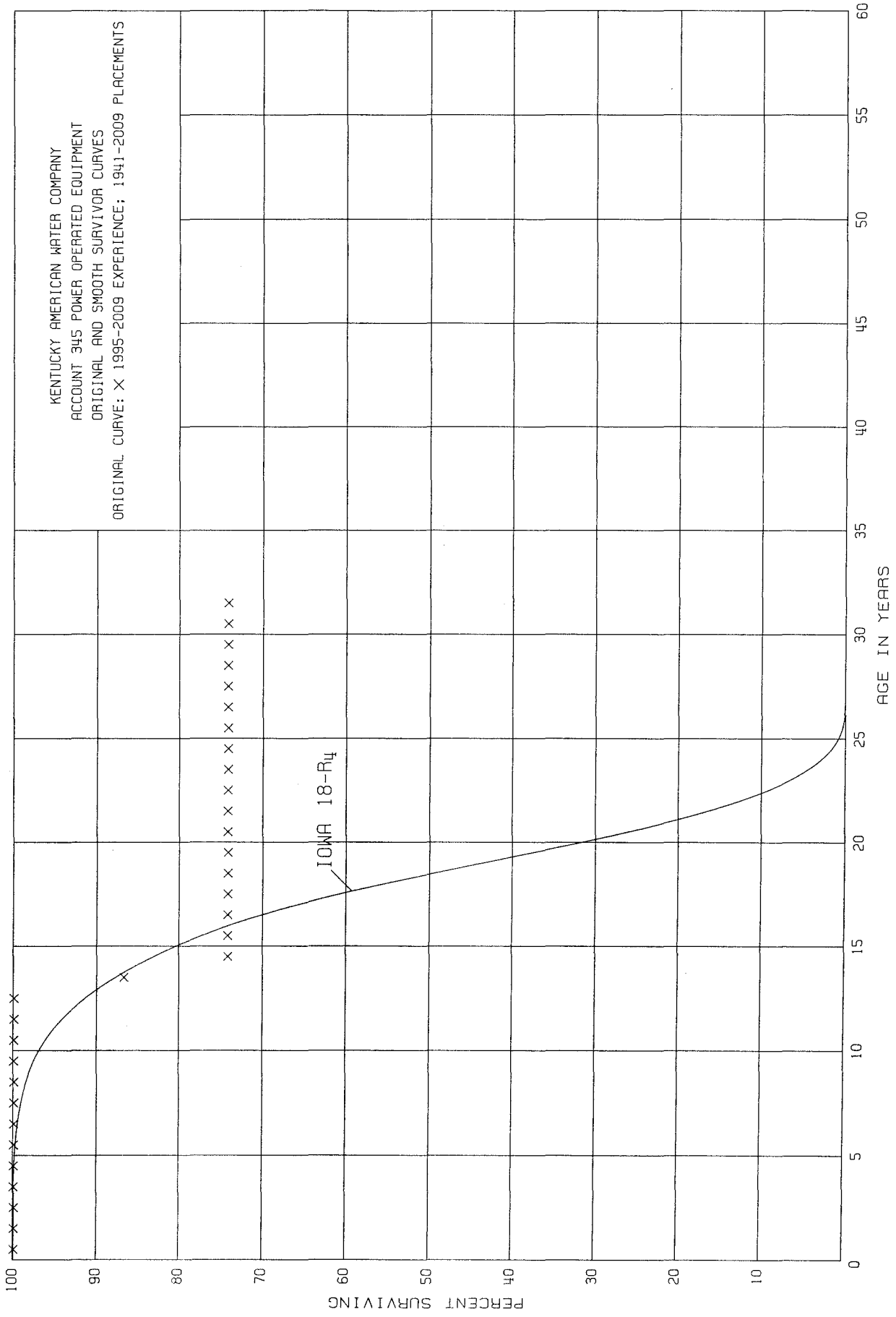


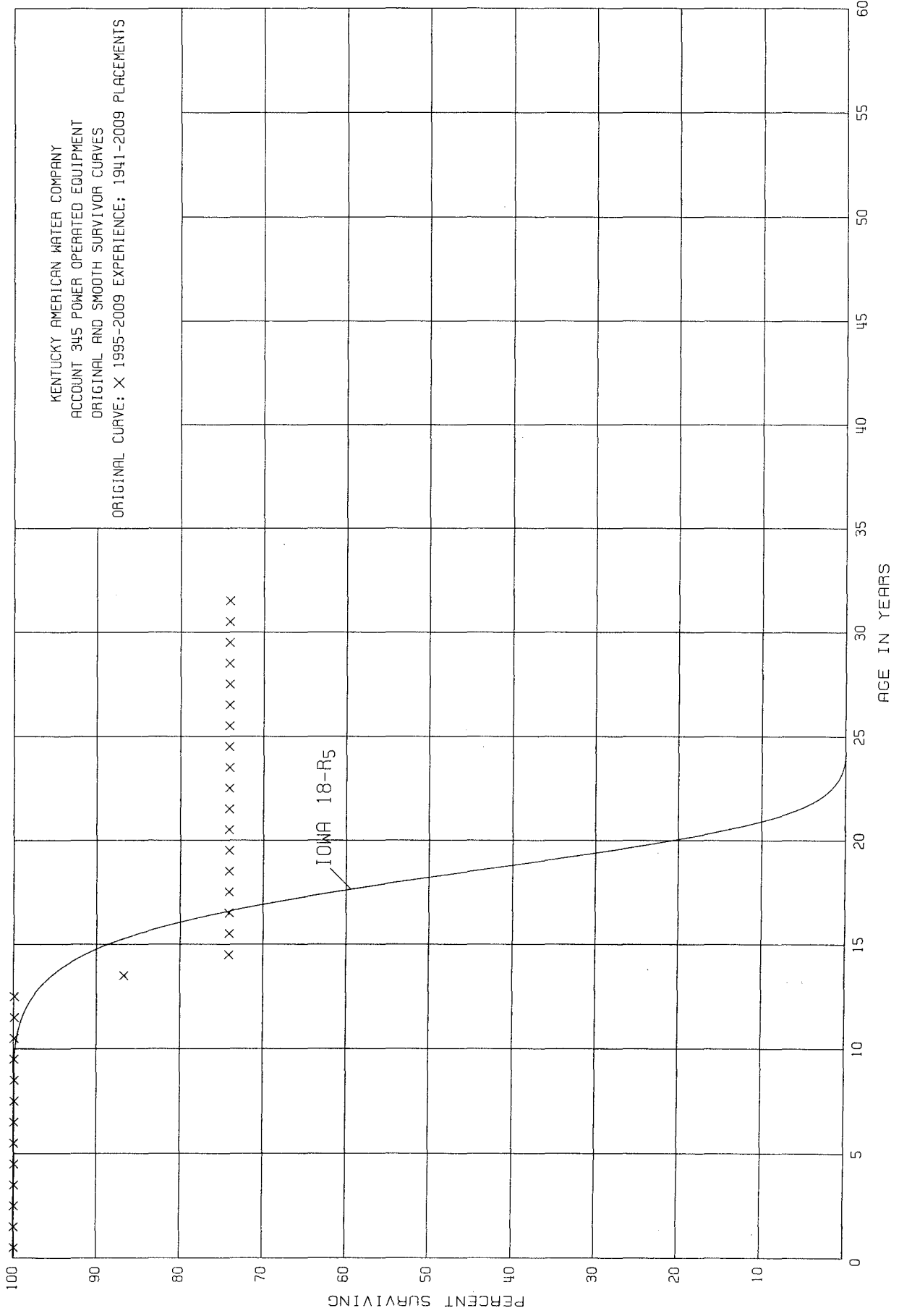


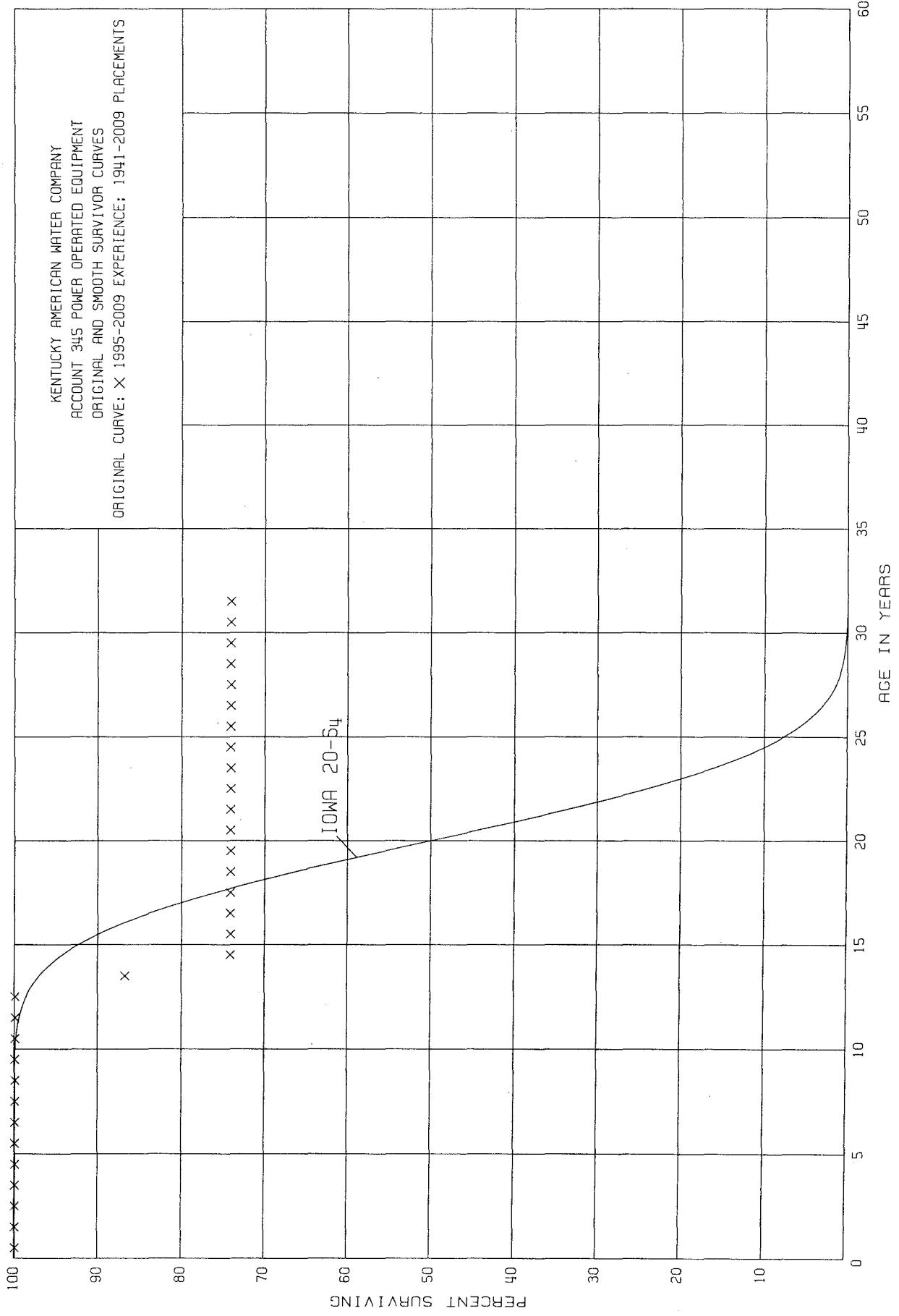


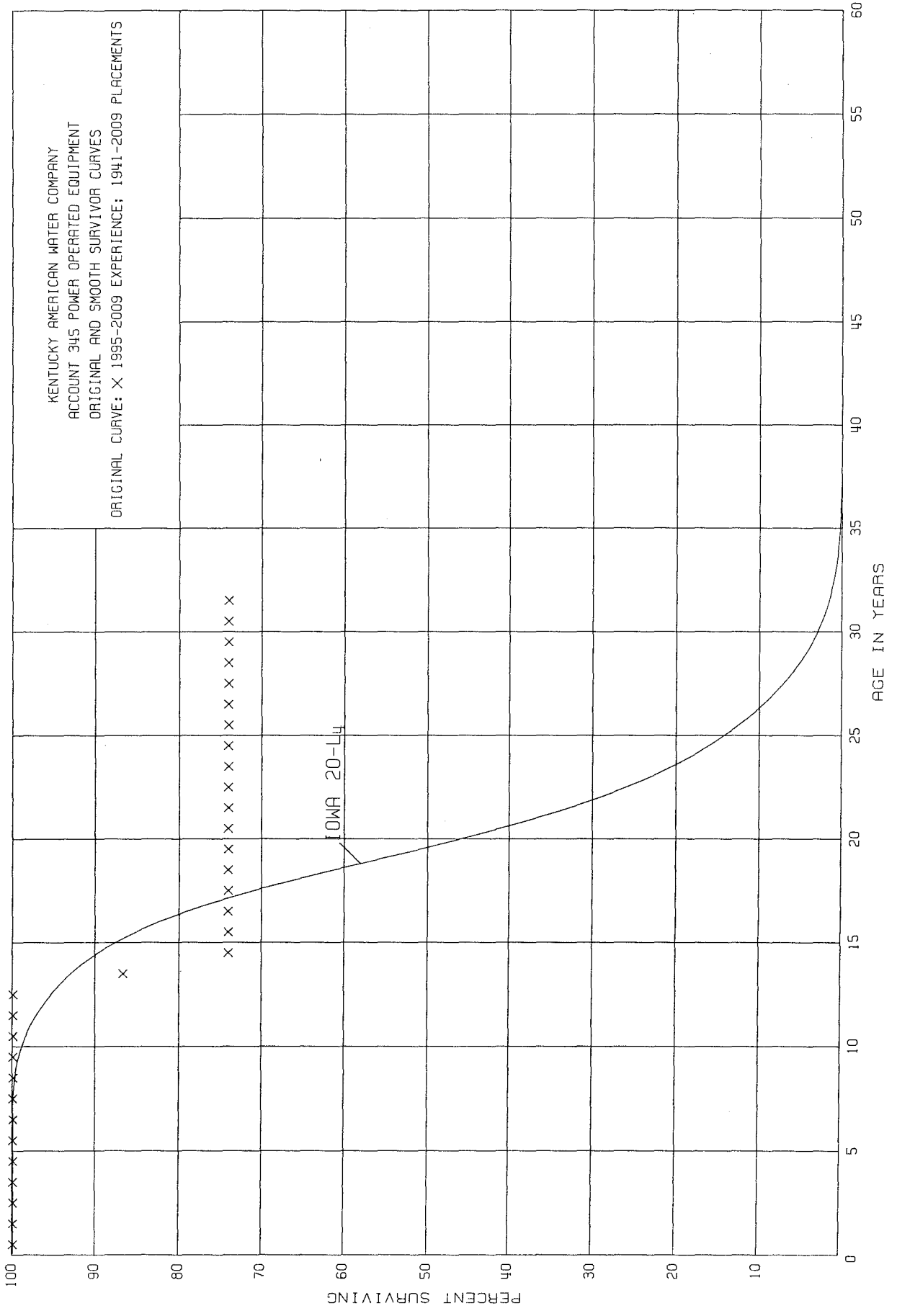












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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.10 STRUCTURES & IMPROVEMENTS - SOURCE OF SUPPLY

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	82,666.72-		82,666.72-
3	55,218.04		55,218.04
9	157,690.22		157,690.22
TOTAL DATA	130,241.54		130,241.54
8	2,673,341.00		2,673,341.00
TOTAL DATA LESS CD 8	2,543,099.46-		2,543,099.46-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.10 STRUCTURES & IMPROVEMENTS - SOURCE OF SUPPLY

ORIGINAL LIFE TABLE

AVG AGE RET 11.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1962-2008 EXPERIENCE BAND 1995-2009

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	2,611,531		0.0000	1.0000	100.00
0.5	2,611,531	9,152	0.0035	0.9965	100.00
1.5	2,536,311	11,676	0.0046	0.9954	99.65
2.5	2,522,860	6,621	0.0026	0.9974	99.19
3.5	891,020		0.0000	1.0000	98.93
4.5	887,021		0.0000	1.0000	98.93
5.5	869,833		0.0000	1.0000	98.93
6.5	396,821		0.0000	1.0000	98.93
7.5	121,835		0.0000	1.0000	98.93
8.5	82,953		0.0000	1.0000	98.93
9.5	82,953		0.0000	1.0000	98.93
10.5	86,153		0.0000	1.0000	98.93
11.5	78,410		0.0000	1.0000	98.93
12.5	77,426		0.0000	1.0000	98.93
13.5	77,426		0.0000	1.0000	98.93
14.5	77,426	54,118	0.6990	0.3010	98.93
15.5	77,426		0.0000	1.0000	29.78
16.5	77,426		0.0000	1.0000	29.78
17.5	77,426		0.0000	1.0000	29.78
18.5	46,650		0.0000	1.0000	29.78
19.5	46,650		0.0000	1.0000	29.78
20.5	6,089		0.0000	1.0000	29.78
21.5	3,556		0.0000	1.0000	29.78
22.5	3,556		0.0000	1.0000	29.78
23.5	3,556		0.0000	1.0000	29.78
24.5	3,556		0.0000	1.0000	29.78
25.5	356		0.0000	1.0000	29.78
26.5	356		0.0000	1.0000	29.78
27.5	356		0.0000	1.0000	29.78
28.5	356		0.0000	1.0000	29.78
29.5	356		0.0000	1.0000	29.78
30.5	356		0.0000	1.0000	29.78
31.5	356		0.0000	1.0000	29.78
32.5	11,832		0.0000	1.0000	29.78
33.5	11,698		0.0000	1.0000	29.78
34.5	11,698		0.0000	1.0000	29.78
35.5	11,477		0.0000	1.0000	29.78
36.5	11,477		0.0000	1.0000	29.78
37.5	11,477		0.0000	1.0000	29.78
38.5	11,477	1,100	0.0958	0.9042	29.78

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.10 STRUCTURES & IMPROVEMENTS - SOURCE OF SUPPLY

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 11.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1962-2008 EXPERIENCE BAND 1995-2009

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	11,477		0.0000	1.0000	26.93
40.5	11,477		0.0000	1.0000	26.93
41.5	11,477		0.0000	1.0000	26.93
42.5	11,477		0.0000	1.0000	26.93
43.5	11,477		0.0000	1.0000	26.93
44.5	11,477		0.0000	1.0000	26.93
45.5	11,477		0.0000	1.0000	26.93
46.5	11,477		0.0000	1.0000	26.93
47.5					26.93
TOTAL	14,532,845	82,667			

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.10 STRUCTURES & IMPROVEMENTS - SOURCE OF SUPPLY

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1962-2008			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
20.4-S0	19.90	0 - 21				NOT FITTED
19.4-S0.5	18.61	0 - 21				NOT FITTED
18.5-S1	17.19	0 - 21				NOT FITTED
18.0-S1.5	15.98	0 - 21				NOT FITTED
17.5-S2	14.73	0 - 21				NOT FITTED
17.3-S2.5	13.84	0 - 21				NOT FITTED
17.0-S3	12.98	0 - 21				NOT FITTED
16.7-S4	12.28	0 - 21				NOT FITTED
16.7-S5	13.74	0 - 21				NOT FITTED
16.6-S6	16.14	0 - 21				NOT FITTED
22.3-R0.5	22.16	0 - 21				NOT FITTED
20.1-R1	20.69	0 - 21				NOT FITTED
18.8-R1.5	19.03	0 - 21				NOT FITTED
18.0-R2	17.41	0 - 21				NOT FITTED
17.4-R2.5	15.83	0 - 21				NOT FITTED
17.1-R3	14.67	0 - 21				NOT FITTED
16.7-R4	13.60	0 - 21				NOT FITTED
16.7-R5	14.15	0 - 21				NOT FITTED
25.3-L0	21.72	0 - 21				NOT FITTED
23.1-L0.5	20.53	0 - 21				NOT FITTED
21.4-L1	19.29	0 - 21				NOT FITTED
20.2-L1.5	17.78	0 - 21				NOT FITTED
19.3-L2	16.23	0 - 21				NOT FITTED
18.5-L2.5	14.84	0 - 21				NOT FITTED
17.9-L3	13.46	0 - 21				NOT FITTED
17.1-L4	11.97	0 - 21				NOT FITTED
16.8-L5	12.24	0 - 21				NOT FITTED
25.3-O1	23.10	0 - 21				NOT FITTED
28.5-O2	23.11	0 - 21				NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - POWER AND PUMPING

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	334,968.82-		334,968.82-
3	1,100.00-		1,100.00-
9	4,378,344.90		4,378,344.90
TOTAL DATA	4,042,276.08		4,042,276.08
8	5,215,922.06		5,215,922.06
TOTAL DATA LESS CD 8	1,173,645.98-		1,173,645.98-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - POWER AND PUMPING

ORIGINAL LIFE TABLE

AVG AGE RET 34.0

1

EXPERIENCE ANALYSIS

PLACEMENT BAND 1934-2009

EXPERIENCE BAND 1995-2009

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	1,935,784		0.0000	1.0000	100.00
0.5	1,927,602		0.0000	1.0000	100.00
1.5	1,843,989		0.0000	1.0000	100.00
2.5	3,622,078		0.0000	1.0000	100.00
3.5	2,878,215		0.0000	1.0000	100.00
4.5	2,877,309		0.0000	1.0000	100.00
5.5	3,336,202		0.0000	1.0000	100.00
6.5	3,374,742	17,867	0.0053	0.9947	100.00
7.5	3,635,021	6,141	0.0017	0.9983	99.47
8.5	3,628,970		0.0000	1.0000	99.30
9.5	3,628,614		0.0000	1.0000	99.30
10.5	2,849,724		0.0000	1.0000	99.30
11.5	2,827,850		0.0000	1.0000	99.30
12.5	2,825,902	11,584	0.0041	0.9959	99.30
13.5	2,808,999	5,017	0.0018	0.9982	98.89
14.5	2,805,680		0.0000	1.0000	98.71
15.5	2,805,680	12,626	0.0045	0.9955	98.71
16.5	2,777,639	1,884	0.0007	0.9993	98.27
17.5	816,841		0.0000	1.0000	98.20
18.5	784,593		0.0000	1.0000	98.20
19.5	800,949	3,395	0.0042	0.9958	98.20
20.5	346,650		0.0000	1.0000	97.79
21.5	315,108	1,180	0.0037	0.9963	97.79
22.5	319,950		0.0000	1.0000	97.43
23.5	347,134		0.0000	1.0000	97.43
24.5	427,431		0.0000	1.0000	97.43
25.5	427,860		0.0000	1.0000	97.43
26.5	430,785		0.0000	1.0000	97.43
27.5	505,214		0.0000	1.0000	97.43
28.5	514,555		0.0000	1.0000	97.43
29.5	511,106	200	0.0004	0.9996	97.43
30.5	511,044		0.0000	1.0000	97.39
31.5	507,637		0.0000	1.0000	97.39
32.5	511,854	2,826	0.0055	0.9945	97.39
33.5	509,028		0.0000	1.0000	96.85
34.5	484,029		0.0000	1.0000	96.85
35.5	527,621	215,597	0.4086	0.5914	96.85
36.5	388,142	137	0.0004	0.9996	57.28
37.5	426,092		0.0000	1.0000	57.26
38.5	398,488		0.0000	1.0000	57.26

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - POWER AND PUMPING

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1934-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
62.0-S0	11.20	0 - 53				NOT FITTED
57.3-S0.5	10.16	0 - 53				NOT FITTED
53.7-S1	9.04	0 - 53				NOT FITTED
51.2-S1.5	8.24	0 - 53				NOT FITTED
49.3-S2	7.63	0 - 53				NOT FITTED
48.0-S2.5	7.57	0 - 53				NOT FITTED
46.9-S3	7.89	0 - 53				NOT FITTED
45.4-S4	10.71	0 - 53				NOT FITTED
71.9-R0.5	13.37	0 - 53				NOT FITTED
62.0-R1	12.37	0 - 53				NOT FITTED
56.1-R1.5	11.17	0 - 53				NOT FITTED
51.9-R2	9.76	0 - 53				NOT FITTED
49.3-R2.5	8.77	0 - 53				NOT FITTED
47.4-R3	8.18	0 - 53				NOT FITTED
45.6-R4	9.44	0 - 53				NOT FITTED
44.9-R5	13.69	0 - 53				NOT FITTED
80.4-L0	12.54	0 - 53				NOT FITTED
71.2-L0.5	11.53	0 - 53				NOT FITTED
64.3-L1	10.33	0 - 53				NOT FITTED
59.2-L1.5	9.28	0 - 53				NOT FITTED
55.3-L2	8.07	0 - 53				NOT FITTED
52.5-L2.5	7.62	0 - 53				NOT FITTED
50.2-L3	7.37	0 - 53				NOT FITTED
46.8-L4	9.39	0 - 53				NOT FITTED
45.5-L5	12.69	0 - 53				NOT FITTED
84.8-O1	13.91	0 - 53				NOT FITTED
95.4-O2	13.91	0 - 53				NOT FITTED
137.0-O3	14.09	0 - 53				NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 304.20 AND 304.30 STRUCTURES AND IMPROVEMENTS

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	681,071.03-		681,071.03-
3	177,984.11		177,984.11
9	8,178,954.52		8,178,954.52
TOTAL DATA	7,675,867.60		7,675,867.60
8	15,112,854.26		15,112,854.26
TOTAL DATA LESS CD 8	7,436,986.66-		7,436,986.66-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 304.20 AND 304.30 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

AVG AGE RET 25.8
PLACEMENT BAND 1912-2009

1

EXPERIENCE ANALYSIS
EXPERIENCE BAND 1995-2009

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	8,257,560		0.0000	1.0000	100.00
0.5	8,209,451		0.0000	1.0000	100.00
1.5	9,079,259		0.0000	1.0000	100.00
2.5	9,905,800		0.0000	1.0000	100.00
3.5	8,821,595		0.0000	1.0000	100.00
4.5	8,687,869	20,472	0.0024	0.9976	100.00
5.5	8,967,692		0.0000	1.0000	99.76
6.5	10,609,291	40,546	0.0038	0.9962	99.76
7.5	10,937,731	6,141	0.0006	0.9994	99.38
8.5	10,538,977	1,898	0.0002	0.9998	99.32
9.5	9,979,596	82,731	0.0083	0.9917	99.30
10.5	8,991,593		0.0000	1.0000	98.48
11.5	8,970,996	86,130	0.0096	0.9904	98.48
12.5	8,436,894	17,677	0.0021	0.9979	97.53
13.5	5,974,048	5,017	0.0008	0.9992	97.33
14.5	5,922,720		0.0000	1.0000	97.25
15.5	5,912,332	12,626	0.0021	0.9979	97.25
16.5	5,040,812	11,906	0.0024	0.9976	97.05
17.5	3,114,339	18,221	0.0059	0.9941	96.82
18.5	2,897,371		0.0000	1.0000	96.25
19.5	2,803,952	6,161	0.0022	0.9978	96.25
20.5	2,247,514	775	0.0003	0.9997	96.04
21.5	767,576	1,180	0.0015	0.9985	96.01
22.5	729,819		0.0000	1.0000	95.87
23.5	831,173	3,250	0.0039	0.9961	95.87
24.5	923,507		0.0000	1.0000	95.50
25.5	1,030,623		0.0000	1.0000	95.50
26.5	1,033,083	3,152	0.0031	0.9969	95.50
27.5	951,169	8,597	0.0090	0.9910	95.20
28.5	974,641	20,971	0.0215	0.9785	94.34
29.5	950,221	6,110	0.0064	0.9936	92.31
30.5	944,249		0.0000	1.0000	91.72
31.5	940,842	1,142	0.0012	0.9988	91.72
32.5	891,569	6,075	0.0068	0.9932	91.61
33.5	883,816	4,800	0.0054	0.9946	90.99
34.5	858,291	480	0.0006	0.9994	90.50
35.5	891,463	218,730	0.2454	0.7546	90.45
36.5	705,364	3,602	0.0051	0.9949	68.25
37.5	696,300		0.0000	1.0000	67.90
38.5	596,154	24	0.0000	1.0000	67.90

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 304.20 AND 304.30 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 25.8		1	EXPERIENCE ANALYSIS			
PLACEMENT BAND 1912-2009			EXPERIENCE BAND 1995-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	14,777	7	0.0005	0.9995	46.10	
80.5	14,206		0.0000	1.0000	46.08	
81.5	14,206		0.0000	1.0000	46.08	
82.5	15,049	28	0.0019	0.9981	46.08	
83.5	13,081		0.0000	1.0000	45.99	
84.5	843		0.0000	1.0000	45.99	
85.5	843		0.0000	1.0000	45.99	
86.5	843		0.0000	1.0000	45.99	
87.5	843		0.0000	1.0000	45.99	
88.5	843		0.0000	1.0000	45.99	
89.5	843		0.0000	1.0000	45.99	
90.5	843		0.0000	1.0000	45.99	
91.5	843		0.0000	1.0000	45.99	
92.5	843	843	1.0000	0.0000	45.99	
93.5					0.00	
TOTAL	184,588,674	681,071				

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 304.20 AND 304.30 STRUCTURES AND IMPROVEMENTS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1912-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
64.1-S0	7.20	0 - 53		NOT FITTED		
58.9-S0.5	6.09	0 - 53		NOT FITTED		
55.0-S1	4.94	0 - 53		NOT FITTED		
52.3-S1.5	4.23	0 - 53		NOT FITTED		
50.2-S2	4.04	0 - 53		NOT FITTED		
48.8-S2.5	4.58	0 - 53		NOT FITTED		
47.6-S3	5.73	0 - 53		NOT FITTED		
75.3-R0.5	9.52	0 - 53		NOT FITTED		
64.4-R1	8.50	0 - 53		NOT FITTED		
57.8-R1.5	7.20	0 - 53		NOT FITTED		
53.2-R2	5.67	0 - 53		NOT FITTED		
50.3-R2.5	4.66	0 - 53		NOT FITTED		
48.2-R3	4.49	0 - 53		NOT FITTED		
46.2-R4	7.24	0 - 53		NOT FITTED		
45.3-R5	12.67	0 - 53		NOT FITTED		
83.7-L0	8.59	0 - 53		NOT FITTED		
73.8-L0.5	7.55	0 - 53		NOT FITTED		
66.3-L1	6.28	0 - 53		NOT FITTED		
60.7-L1.5	5.18	0 - 53		NOT FITTED		
56.6-L2	4.09	0 - 53		NOT FITTED		
53.5-L2.5	3.95	0 - 53		NOT FITTED		
51.0-L3	4.61	0 - 53		NOT FITTED		
47.4-L4	7.88	0 - 53		NOT FITTED		
89.3-O1	10.05	0 - 53		NOT FITTED		
100.5-O2	10.05	0 - 53		NOT FITTED		
144.5-O3	10.22	0 - 53		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	346,102.21-		346,102.21-
3	179,084.11		179,084.11
9	3,800,609.62		3,800,609.62
TOTAL DATA	3,633,591.52		3,633,591.52
8	9,896,932.20		9,896,932.20
TOTAL DATA LESS CD 8	6,263,340.68-		6,263,340.68-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

ORIGINAL LIFE TABLE

AVG AGE RET 17.8
 PLACEMENT BAND 1912-2009

1

EXPERIENCE ANALYSIS
 EXPERIENCE BAND 1995-2009

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	6,321,776		0.0000	1.0000	100.00
0.5	6,281,849		0.0000	1.0000	100.00
1.5	7,235,270		0.0000	1.0000	100.00
2.5	6,283,722		0.0000	1.0000	100.00
3.5	5,943,381		0.0000	1.0000	100.00
4.5	5,810,560	20,472	0.0035	0.9965	100.00
5.5	5,631,490		0.0000	1.0000	99.65
6.5	7,234,549	22,679	0.0031	0.9969	99.65
7.5	7,302,711		0.0000	1.0000	99.34
8.5	6,910,007	1,898	0.0003	0.9997	99.34
9.5	6,350,982	82,731	0.0130	0.9870	99.31
10.5	6,141,869		0.0000	1.0000	98.02
11.5	6,143,146	86,130	0.0140	0.9860	98.02
12.5	5,610,993	6,093	0.0011	0.9989	96.65
13.5	3,165,049		0.0000	1.0000	96.54
14.5	3,117,040		0.0000	1.0000	96.54
15.5	3,106,652		0.0000	1.0000	96.54
16.5	2,263,173	10,022	0.0044	0.9956	96.54
17.5	2,297,498	18,221	0.0079	0.9921	96.12
18.5	2,112,778		0.0000	1.0000	95.36
19.5	2,003,002	2,767	0.0014	0.9986	95.36
20.5	1,900,864	775	0.0004	0.9996	95.23
21.5	452,468		0.0000	1.0000	95.19
22.5	409,869		0.0000	1.0000	95.19
23.5	484,039	3,250	0.0067	0.9933	95.19
24.5	496,076		0.0000	1.0000	94.55
25.5	602,764		0.0000	1.0000	94.55
26.5	602,298	3,152	0.0052	0.9948	94.55
27.5	445,955	8,597	0.0193	0.9807	94.06
28.5	460,086	20,971	0.0456	0.9544	92.24
29.5	439,115	5,910	0.0135	0.9865	88.03
30.5	433,204		0.0000	1.0000	86.84
31.5	433,204	1,142	0.0026	0.9974	86.84
32.5	379,715	3,249	0.0086	0.9914	86.61
33.5	374,788	4,800	0.0128	0.9872	85.87
34.5	374,262	480	0.0013	0.9987	84.77
35.5	363,842	3,133	0.0086	0.9914	84.66
36.5	317,222	3,465	0.0109	0.9891	83.93
37.5	270,209		0.0000	1.0000	83.02
38.5	197,665	24	0.0001	0.9999	83.02

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 17.8 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1912-2009 EXPERIENCE BAND 1995-2009

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	183,976		0.0000	1.0000	83.01
40.5	68,488	17,195	0.2511	0.7489	83.01
41.5	50,483	2,098	0.0416	0.9584	62.17
42.5	48,384	6,687	0.1382	0.8618	59.58
43.5	22,339	2,284	0.1022	0.8978	51.35
44.5	20,055		0.0000	1.0000	46.10
45.5	20,055		0.0000	1.0000	46.10
46.5	20,055		0.0000	1.0000	46.10
47.5	21,429	4,400	0.2053	0.7947	46.10
48.5	16,055		0.0000	1.0000	36.64
49.5	10,899		0.0000	1.0000	36.64
50.5	3,974		0.0000	1.0000	36.64
51.5	3,974	2,600	0.6543	0.3457	36.64
52.5	1,374		0.0000	1.0000	12.67
53.5	1,744		0.0000	1.0000	12.67
54.5	1,744		0.0000	1.0000	12.67
55.5	1,744		0.0000	1.0000	12.67
56.5	10,469		0.0000	1.0000	12.67
57.5	10,469		0.0000	1.0000	12.67
58.5	10,469		0.0000	1.0000	12.67
59.5	10,469		0.0000	1.0000	12.67
60.5	10,469		0.0000	1.0000	12.67
61.5	10,469		0.0000	1.0000	12.67
62.5	9,095		0.0000	1.0000	12.67
63.5	9,095		0.0000	1.0000	12.67
64.5	9,095		0.0000	1.0000	12.67
65.5	9,665		0.0000	1.0000	12.67
66.5	9,665		0.0000	1.0000	12.67
67.5	9,665		0.0000	1.0000	12.67
68.5	11,236		0.0000	1.0000	12.67
69.5	23,502		0.0000	1.0000	12.67
70.5	23,502		0.0000	1.0000	12.67
71.5	14,777		0.0000	1.0000	12.67
72.5	14,777		0.0000	1.0000	12.67
73.5	14,777		0.0000	1.0000	12.67
74.5	14,777		0.0000	1.0000	12.67
75.5	14,777		0.0000	1.0000	12.67
76.5	14,777		0.0000	1.0000	12.67
77.5	14,777		0.0000	1.0000	12.67
78.5	14,777		0.0000	1.0000	12.67

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1912-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
82.6-S0	1.40	0 - 41		NOT FITTED		
70.6-S0.5	1.20	0 - 41		NOT FITTED		
61.1-S1	1.49	0 - 41		NOT FITTED		
55.3-S1.5	1.98	0 - 41		NOT FITTED		
125.4-R0.5	2.52	0 - 41		NOT FITTED		
96.8-R1	2.29	0 - 41		NOT FITTED		
77.7-R1.5	1.95	0 - 41		NOT FITTED		
63.1-R2	1.38	0 - 41		NOT FITTED		
54.9-R2.5	1.26	0 - 41		NOT FITTED		
48.8-R3	2.07	0 - 41		NOT FITTED		
43.1-R4	4.35	0 - 41		NOT FITTED		
121.3-L0	1.86	0 - 41		NOT FITTED		
98.0-L0.5	1.57	0 - 41		NOT FITTED		
79.9-L1	1.18	0 - 41		NOT FITTED		
68.7-L1.5	1.30	0 - 41		NOT FITTED		
59.6-L2	2.11	0 - 41		NOT FITTED		
157.5-O1	2.62	0 - 41		NOT FITTED		
177.2-O2	2.62	0 - 41		NOT FITTED		
259.3-O3	2.64	0 - 41		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.40 STRUCTURES & IMPROVEMENTS - TRANS. AND DISTR.

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	42,035.91-		42,035.91-
9	710,266.97		710,266.97
TOTAL DATA	668,231.06		668,231.06
8	1,029,339.68		1,029,339.68
TOTAL DATA LESS CD 8	361,108.62-		361,108.62-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.40 STRUCTURES & IMPROVEMENTS - TRANS. AND DISTR.

ORIGINAL LIFE TABLE

AVG AGE RET 11.1 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1954-2009 EXPERIENCE BAND 1995-2009

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	610,284		0.0000	1.0000	100.00
0.5	392,870		0.0000	1.0000	100.00
1.5	367,483		0.0000	1.0000	100.00
2.5	781,989		0.0000	1.0000	100.00
3.5	734,948	708	0.0010	0.9990	100.00
4.5	722,670		0.0000	1.0000	99.90
5.5	723,870	2,822	0.0039	0.9961	99.90
6.5	721,048		0.0000	1.0000	99.51
7.5	699,884		0.0000	1.0000	99.51
8.5	699,884	10,340	0.0148	0.9852	99.51
9.5	681,265	20,000	0.0294	0.9706	98.04
10.5	609,270		0.0000	1.0000	95.16
11.5	470,164	4,340	0.0092	0.9908	95.16
12.5	467,218		0.0000	1.0000	94.28
13.5	459,992		0.0000	1.0000	94.28
14.5	459,992		0.0000	1.0000	94.28
15.5	459,992	1,527	0.0033	0.9967	94.28
16.5	458,465	1,200	0.0026	0.9974	93.97
17.5	44,286		0.0000	1.0000	93.73
18.5	1,420		0.0000	1.0000	93.73
19.5	1,420		0.0000	1.0000	93.73
20.5	1,420		0.0000	1.0000	93.73
21.5	1,420		0.0000	1.0000	93.73
22.5	1,420		0.0000	1.0000	93.73
23.5	1,420		0.0000	1.0000	93.73
24.5	1,420		0.0000	1.0000	93.73
25.5	1,420		0.0000	1.0000	93.73
26.5	1,420		0.0000	1.0000	93.73
27.5					93.73
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.40 STRUCTURES & IMPROVEMENTS - TRANS. AND DISTR.

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 11.1 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1954-2009 EXPERIENCE BAND 1995-2009

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					
40.5	1,100		0.0000		
41.5	1,100		0.0000		
42.5	1,100		0.0000		
43.5	1,100		0.0000		
44.5	1,100		0.0000		
45.5	1,100		0.0000		
46.5	1,100		0.0000		
47.5	1,100		0.0000		
48.5	1,100		0.0000		
49.5	1,100		0.0000		
50.5	1,100		0.0000		
51.5	1,100	1,100	1.0000		
52.5					
TOTAL	10,591,554	42,037			

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.40 STRUCTURES & IMPROVEMENTS - TRANS. AND DISTR.

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1954-2009 1 EXPERIENCE BAND 1995-2009

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.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.60 STRUCTURES & IMPROVEMENTS - OFFICE BUILDINGS

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	141,744.20-		141,744.20-
3	204,079.31-		204,079.31-
9	3,973,731.59		3,973,731.59
TOTAL DATA	3,627,908.08		3,627,908.08
8	6,189,954.17		6,189,954.17
TOTAL DATA LESS CD 8	2,562,046.09-		2,562,046.09-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.60 STRUCTURES & IMPROVEMENTS - OFFICE BUILDINGS

ORIGINAL LIFE TABLE

AVG AGE RET 18.3 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1965-2009 EXPERIENCE BAND 1995-2009

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	5,237,349		0.0000	1.0000	100.00
0.5	5,254,614		0.0000	1.0000	100.00
1.5	2,944,252		0.0000	1.0000	100.00
2.5	2,869,667		0.0000	1.0000	100.00
3.5	2,813,216	33,675	0.0120	0.9880	100.00
4.5	2,751,595		0.0000	1.0000	98.80
5.5	2,789,263		0.0000	1.0000	98.80
6.5	2,871,104		0.0000	1.0000	98.80
7.5	3,021,041		0.0000	1.0000	98.80
8.5	2,998,532		0.0000	1.0000	98.80
9.5	2,999,771		0.0000	1.0000	98.80
10.5	2,833,685		0.0000	1.0000	98.80
11.5	2,607,562	13,257	0.0051	0.9949	98.80
12.5	565,183		0.0000	1.0000	98.30
13.5	553,963		0.0000	1.0000	98.30
14.5	527,906	4,303	0.0082	0.9918	98.30
15.5	503,017		0.0000	1.0000	97.49
16.5	503,017	2,525	0.0050	0.9950	97.49
17.5	488,830	487	0.0010	0.9990	97.00
18.5	486,306	4,184	0.0086	0.9914	96.90
19.5	449,468	32,709	0.0728	0.9272	96.07
20.5	364,583	1,413	0.0039	0.9961	89.08
21.5	270,594	5,864	0.0217	0.9783	88.73
22.5	144,413		0.0000	1.0000	86.80
23.5	121,692		0.0000	1.0000	86.80
24.5	827,795	989	0.0012	0.9988	86.80
25.5	824,920	937	0.0011	0.9989	86.70
26.5	823,983	814	0.0010	0.9990	86.60
27.5	750,272		0.0000	1.0000	86.51
28.5	750,272	36,134	0.0482	0.9518	86.51
29.5	723,093		0.0000	1.0000	82.34
30.5	717,995		0.0000	1.0000	82.34
31.5	717,995	1,229	0.0017	0.9983	82.34
32.5	711,821		0.0000	1.0000	82.20
33.5	711,821		0.0000	1.0000	82.20
34.5	711,821		0.0000	1.0000	82.20
35.5	711,821	926	0.0013	0.9987	82.20
36.5	705,886		0.0000	1.0000	82.09
37.5	685,989	484	0.0007	0.9993	82.09
38.5	681,896		0.0000	1.0000	82.03

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.60 STRUCTURES & IMPROVEMENTS - OFFICE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 18.3 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1965-2009 EXPERIENCE BAND 1995-2009

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	8,955		0.0000	1.0000	82.03
40.5	8,955		0.0000	1.0000	82.03
41.5	8,955		0.0000	1.0000	82.03
42.5	8,955	1,813	0.2025	0.7975	82.03
43.5	7,142		0.0000	1.0000	65.42
44.5					65.42
TOTAL	58,070,965	141,743			

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.60 STRUCTURES & IMPROVEMENTS - OFFICE BUILDINGS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1965-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
68.3-S0	2.25	0 - 40				NOT FITTED
59.8-S0.5	2.51	0 - 40				NOT FITTED
53.1-S1	3.28	0 - 40				NOT FITTED
94.6-R0.5	2.95	0 - 40				NOT FITTED
75.1-R1	2.73	0 - 40				NOT FITTED
62.4-R1.5	2.54	0 - 40				NOT FITTED
53.1-R2	2.64	0 - 40				NOT FITTED
47.6-R2.5	3.28	0 - 40				NOT FITTED
96.7-L0	2.37	0 - 40				NOT FITTED
80.2-L0.5	2.31	0 - 40				NOT FITTED
67.8-L1	2.56	0 - 40				NOT FITTED
59.4-L1.5	3.10	0 - 40				NOT FITTED
117.2-O1	3.07	0 - 40				NOT FITTED
131.8-O2	3.07	0 - 40				NOT FITTED
192.3-O3	3.10	0 - 40				NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.70 STRUCTURES & IMPROVEMENTS - SHOP & GARAGE

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	29,114.92-		29,114.92-
9	1,422,430.95		1,422,430.95
TOTAL DATA	1,393,316.03		1,393,316.03
8	1,729,151.96		1,729,151.96
TOTAL DATA LESS CD 8	335,835.93-		335,835.93-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.70 STRUCTURES & IMPROVEMENTS - SHOP & GARAGE

ORIGINAL LIFE TABLE

AVG AGE RET 6.0 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1957-2009 EXPERIENCE BAND 1995-2009

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	1,074,751		0.0000	1.0000	100.00
0.5	335,256		0.0000	1.0000	100.00
1.5	881,358		0.0000	1.0000	100.00
2.5	881,358		0.0000	1.0000	100.00
3.5	881,358		0.0000	1.0000	100.00
4.5	898,583		0.0000	1.0000	100.00
5.5	898,583	29,115	0.0324	0.9676	100.00
6.5	911,994		0.0000	1.0000	96.76
7.5	898,632		0.0000	1.0000	96.76
8.5	883,382		0.0000	1.0000	96.76
9.5	883,382		0.0000	1.0000	96.76
10.5	809,244		0.0000	1.0000	96.76
11.5	809,244		0.0000	1.0000	96.76
12.5	809,244		0.0000	1.0000	96.76
13.5	661,990		0.0000	1.0000	96.76
14.5	661,990		0.0000	1.0000	96.76
15.5	661,990		0.0000	1.0000	96.76
16.5	115,888		0.0000	1.0000	96.76
17.5	121,538		0.0000	1.0000	96.76
18.5	121,538		0.0000	1.0000	96.76
19.5	101,695		0.0000	1.0000	96.76
20.5	101,695		0.0000	1.0000	96.76
21.5	59,169		0.0000	1.0000	96.76
22.5	6,399		0.0000	1.0000	96.76
23.5	7,123		0.0000	1.0000	96.76
24.5	7,123		0.0000	1.0000	96.76
25.5	7,123		0.0000	1.0000	96.76
26.5	7,123		0.0000	1.0000	96.76
27.5	7,123		0.0000	1.0000	96.76
28.5	7,123		0.0000	1.0000	96.76
29.5	7,123		0.0000	1.0000	96.76
30.5	7,123		0.0000	1.0000	96.76
31.5	7,123		0.0000	1.0000	96.76
32.5	1,473		0.0000	1.0000	96.76
33.5	1,473		0.0000	1.0000	96.76
34.5	2,181		0.0000	1.0000	96.76
35.5	2,181		0.0000	1.0000	96.76
36.5	2,181		0.0000	1.0000	96.76
37.5	15,126		0.0000	1.0000	96.76
38.5	14,402		0.0000	1.0000	96.76

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.70 STRUCTURES & IMPROVEMENTS - SHOP & GARAGE

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 6.0 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1957-2009 EXPERIENCE BAND 1995-2009

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	14,402		0.0000	1.0000	96.76
40.5	14,402		0.0000	1.0000	96.76
41.5	14,402		0.0000	1.0000	96.76
42.5	14,402		0.0000	1.0000	96.76
43.5	14,402		0.0000	1.0000	96.76
44.5	14,402		0.0000	1.0000	96.76
45.5	14,402		0.0000	1.0000	96.76
46.5	14,402		0.0000	1.0000	96.76
47.5	14,402		0.0000	1.0000	96.76
48.5	14,402		0.0000	1.0000	96.76
49.5	13,694		0.0000	1.0000	96.76
50.5	13,694		0.0000	1.0000	96.76
51.5	13,694		0.0000	1.0000	96.76
52.5					96.76
TOTAL	14,758,487	29,115			

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.70 STRUCTURES & IMPROVEMENTS - SHOP & GARAGE

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1957-2009 1 EXPERIENCE BAND 1995-2009

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.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.80 STRUCTURES & IMPROVEMENTS - MISCELLANEOUS

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	155,362.53-		155,362.53-
3	118,873.89		118,873.89
9	453,238.58		453,238.58
TOTAL DATA	416,749.94		416,749.94
8	1,923,367.34		1,923,367.34
TOTAL DATA LESS CD 8	1,506,617.40-		1,506,617.40-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.80 STRUCTURES & IMPROVEMENTS - MISCELLANEOUS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 11.7 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1934-2007 EXPERIENCE BAND 1995-2009

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	21,885		0.0000	1.0000	14.87
40.5	21,885		0.0000	1.0000	14.87
41.5	21,885		0.0000	1.0000	14.87
42.5	21,885	721	0.0329	0.9671	14.87
43.5	21,159		0.0000	1.0000	14.38
44.5	21,159		0.0000	1.0000	14.38
45.5	21,159		0.0000	1.0000	14.38
46.5	21,159		0.0000	1.0000	14.38
47.5	21,159		0.0000	1.0000	14.38
48.5	21,159		0.0000	1.0000	14.38
49.5	21,159		0.0000	1.0000	14.38
50.5	21,159		0.0000	1.0000	14.38
51.5					14.38
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5	291		0.0000		
61.5	291		0.0000		
62.5	291		0.0000		
63.5	291		0.0000		
64.5	291		0.0000		
65.5	291		0.0000		
66.5	291		0.0000		
67.5	291		0.0000		
68.5	291		0.0000		
69.5	291		0.0000		
70.5	291		0.0000		
71.5	291		0.0000		
72.5	291		0.0000		
73.5	291		0.0000		
74.5	291		0.0000		
75.5					
TOTAL	13,375,352	155,364			

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.80 STRUCTURES & IMPROVEMENTS - MISCELLANEOUS

SUMMARY OF CURVE FITTING RESULTS -- PCT SURV BALANCED AREAS

PLACEMENT BAND 1934-2007			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
17.9-S0	7.68	0 - 25		17.4-S0	8.56	7 - 25
17.6-S0.5	8.96	0 - 25		17.3-S0.5	10.46	7 - 25
17.3-S1	10.66	0 - 25		17.2-S1	12.55	7 - 25
18.4-R0.5	7.86	0 - 25		17.4-R0.5	7.31	7 - 25
17.6-R1	8.76	0 - 25		17.0-R1	9.71	7 - 25
17.3-R1.5	10.44	0 - 25		16.9-R1.5	12.24	7 - 25
20.4-L0	6.80	0 - 25		19.3-L0	5.79	7 - 25
19.5-L0.5	6.65	0 - 25		18.7-L0.5	6.67	7 - 25
18.7-L1	7.06	0 - 25		18.3-L1	7.89	7 - 25
18.3-L1.5	8.41	0 - 25		18.0-L1.5	9.81	7 - 25
19.4-O1	7.94	0 - 25		17.8-O1	5.85	7 - 25
21.8-O2	7.93	0 - 25		20.0-O2	5.70	7 - 25
28.9-O3	8.39	0 - 25			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 305.00 COLLECTING & IMPOUNDING RESERVOIRS

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	11,467.33-		11,467.33-
9	1,031,018.00		1,031,018.00
TOTAL DATA	1,019,550.67		1,019,550.67
8	1,005,085.91		1,005,085.91
TOTAL DATA LESS CD 8	14,464.76		14,464.76

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 305.00 COLLECTING & IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 53.3 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1913-2005 EXPERIENCE BAND 1995-2009

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	392		0.0000	1.0000	99.49
40.5	392		0.0000	1.0000	99.49
41.5	574		0.0000	1.0000	99.49
42.5	574		0.0000	1.0000	99.49
43.5	574		0.0000	1.0000	99.49
44.5	574		0.0000	1.0000	99.49
45.5	574		0.0000	1.0000	99.49
46.5	182		0.0000	1.0000	99.49
47.5	182		0.0000	1.0000	99.49
48.5	182		0.0000	1.0000	99.49
49.5	182		0.0000	1.0000	99.49
50.5	182		0.0000	1.0000	99.49
51.5	182		0.0000	1.0000	99.49
52.5	182		0.0000	1.0000	99.49
53.5	182		0.0000	1.0000	99.49
54.5	722		0.0000	1.0000	99.49
55.5	722		0.0000	1.0000	99.49
56.5	540		0.0000	1.0000	99.49
57.5	540		0.0000	1.0000	99.49
58.5	540		0.0000	1.0000	99.49
59.5	540		0.0000	1.0000	99.49
60.5	36,342		0.0000	1.0000	99.49
61.5	36,342		0.0000	1.0000	99.49
62.5	36,342		0.0000	1.0000	99.49
63.5	36,342		0.0000	1.0000	99.49
64.5	36,342		0.0000	1.0000	99.49
65.5	36,342		0.0000	1.0000	99.49
66.5	36,342		0.0000	1.0000	99.49
67.5	36,342		0.0000	1.0000	99.49
68.5	36,342		0.0000	1.0000	99.49
69.5	35,802		0.0000	1.0000	99.49
70.5	35,802		0.0000	1.0000	99.49
71.5	35,802		0.0000	1.0000	99.49
72.5	35,802		0.0000	1.0000	99.49
73.5	35,802	7,372	0.2059	0.7941	99.49
74.5	28,430		0.0000	1.0000	79.01
75.5					79.01
76.5					
77.5					
78.5					

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 305.00 COLLECTING & IMPOUNDING RESERVOIRS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1913-2005			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
320.0-S0	= STOP	FITTING				
320.0-S0.5	= STOP	FITTING				
242.3-S1	3.02	0 - 76				NOT FITTED
201.4-S1.5	3.00	0 - 76				NOT FITTED
158.2-S2	2.92	0 - 76				NOT FITTED
140.8-S2.5	2.89	0 - 76				NOT FITTED
121.7-S3	2.79	0 - 76				NOT FITTED
98.8-S4	2.56	0 - 76				NOT FITTED
87.3-S5	2.27	0 - 76				NOT FITTED
81.0-S6	1.94	0 - 76				NOT FITTED
320.0-R0.5	= STOP	FITTING				
320.0-R1	= STOP	FITTING				
320.0-R1.5	= STOP	FITTING				
320.0-R2	= STOP	FITTING				
311.9-R2.5	3.13	0 - 76				NOT FITTED
193.5-R3	3.06	0 - 76				NOT FITTED
123.3-R4	2.88	0 - 76				NOT FITTED
93.2-R5	2.56	0 - 76				NOT FITTED
320.0-L0	= STOP	FITTING				
320.0-L0.5	= STOP	FITTING				
320.0-L1	= STOP	FITTING				
317.3-L1.5	3.08	0 - 76				NOT FITTED
219.6-L2	3.02	0 - 76				NOT FITTED
184.8-L2.5	2.99	0 - 76				NOT FITTED
147.8-L3	2.92	0 - 76				NOT FITTED
113.8-L4	2.77	0 - 76				NOT FITTED
94.6-L5	2.55	0 - 76				NOT FITTED
320.0-O1	= STOP	FITTING				
320.0-O2	= STOP	FITTING				
320.0-O3	= STOP	FITTING				
320.0-O4	= STOP	FITTING				

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	29,355.52-		29,355.52-
3	25,422.84-		25,422.84-
9	342,744.18		342,744.18
TOTAL DATA	287,965.82		287,965.82
8	537,097.97		537,097.97
TOTAL DATA LESS CD 8	249,132.15-		249,132.15-

2/02/10

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE

AVG AGE RET 18.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1958-2007 EXPERIENCE BAND 1995-2009

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	282,506		0.0000	1.0000	100.00
0.5	282,676		0.0000	1.0000	100.00
1.5	289,661		0.0000	1.0000	100.00
2.5	327,705		0.0000	1.0000	100.00
3.5	492,826		0.0000	1.0000	100.00
4.5	498,605	3,666	0.0074	0.9926	100.00
5.5	494,939		0.0000	1.0000	99.26
6.5	494,939		0.0000	1.0000	99.26
7.5	249,645		0.0000	1.0000	99.26
8.5	249,645		0.0000	1.0000	99.26
9.5	229,820		0.0000	1.0000	99.26
10.5	229,820		0.0000	1.0000	99.26
11.5	229,820		0.0000	1.0000	99.26
12.5	226,454		0.0000	1.0000	99.26
13.5	226,454	20,500	0.0905	0.9095	99.26
14.5	205,954		0.0000	1.0000	90.28
15.5	205,784		0.0000	1.0000	90.28
16.5	198,799		0.0000	1.0000	90.28
17.5	176,498		0.0000	1.0000	90.28
18.5	11,377		0.0000	1.0000	90.28
19.5	5,598		0.0000	1.0000	90.28
20.5	5,598		0.0000	1.0000	90.28
21.5	5,598		0.0000	1.0000	90.28
22.5	5,648		0.0000	1.0000	90.28
23.5	28,746		0.0000	1.0000	90.28
24.5	57,580		0.0000	1.0000	90.28
25.5	57,580		0.0000	1.0000	90.28
26.5	57,580		0.0000	1.0000	90.28
27.5	57,580		0.0000	1.0000	90.28
28.5	77,112		0.0000	1.0000	90.28
29.5	77,112		0.0000	1.0000	90.28
30.5	77,112		0.0000	1.0000	90.28
31.5	77,112		0.0000	1.0000	90.28
32.5	77,278		0.0000	1.0000	90.28
33.5	77,727		0.0000	1.0000	90.28
34.5	77,727		0.0000	1.0000	90.28
35.5	77,727		0.0000	1.0000	90.28
36.5	82,916		0.0000	1.0000	90.28
37.5	82,866		0.0000	1.0000	90.28
38.5	59,768		0.0000	1.0000	90.28

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1958-2007			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
76.3-S0	11.21	0 - 45		NOT FITTED		
66.8-S0.5	11.19	0 - 45		NOT FITTED		
59.4-S1	11.31	0 - 45		NOT FITTED		
54.7-S1.5	11.39	0 - 45		NOT FITTED		
105.2-R0.5	11.37	0 - 45		NOT FITTED		
83.6-R1	11.29	0 - 45		NOT FITTED		
69.6-R1.5	11.17	0 - 45		NOT FITTED		
59.3-R2	11.07	0 - 45		NOT FITTED		
53.2-R2.5	11.04	0 - 45		NOT FITTED		
48.7-R3	11.20	0 - 45		NOT FITTED		
44.4-R4	11.80	0 - 45		NOT FITTED		
107.8-L0	11.27	0 - 45		NOT FITTED		
89.5-L0.5	11.20	0 - 45		NOT FITTED		
75.7-L1	11.22	0 - 45		NOT FITTED		
66.4-L1.5	11.22	0 - 45		NOT FITTED		
59.2-L2	11.43	0 - 45		NOT FITTED		
130.2-O1	11.41	0 - 45		NOT FITTED		
146.4-O2	11.41	0 - 45		NOT FITTED		
213.6-O3	11.42	0 - 45		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 309.00 SUPPLY MAINS

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	460.96-		460.96-
9	5,104,598.57		5,104,598.57
TOTAL DATA	5,104,137.61		5,104,137.61
8	5,143,914.92		5,143,914.92
TOTAL DATA LESS CD 8	39,777.31-		39,777.31-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 309.00 SUPPLY MAINS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 73.1
PLACEMENT BAND 1934-2008

1

EXPERIENCE ANALYSIS
EXPERIENCE BAND 1995-2009

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	618,908		0.0000	1.0000	100.00
40.5	618,908		0.0000	1.0000	100.00
41.5	614,875		0.0000	1.0000	100.00
42.5	612,000		0.0000	1.0000	100.00
43.5	612,218		0.0000	1.0000	100.00
44.5	171,727		0.0000	1.0000	100.00
45.5	171,727		0.0000	1.0000	100.00
46.5	171,727		0.0000	1.0000	100.00
47.5	171,727		0.0000	1.0000	100.00
48.5	171,727		0.0000	1.0000	100.00
49.5	171,727		0.0000	1.0000	100.00
50.5	62,039		0.0000	1.0000	100.00
51.5	62,039		0.0000	1.0000	100.00
52.5	62,053		0.0000	1.0000	100.00
53.5	2,604		0.0000	1.0000	100.00
54.5	3,107		0.0000	1.0000	100.00
55.5	3,107		0.0000	1.0000	100.00
56.5	1,211		0.0000	1.0000	100.00
57.5	1,211		0.0000	1.0000	100.00
58.5	993		0.0000	1.0000	100.00
59.5	993		0.0000	1.0000	100.00
60.5	226,183		0.0000	1.0000	100.00
61.5	226,183		0.0000	1.0000	100.00
62.5	226,183		0.0000	1.0000	100.00
63.5	226,183		0.0000	1.0000	100.00
64.5	226,183		0.0000	1.0000	100.00
65.5	226,141	49	0.0002	0.9998	100.00
66.5	226,092		0.0000	1.0000	99.98
67.5	226,077		0.0000	1.0000	99.98
68.5	225,644		0.0000	1.0000	99.98
69.5	225,140		0.0000	1.0000	99.98
70.5	225,140		0.0000	1.0000	99.98
71.5	225,140		0.0000	1.0000	99.98
72.5	225,140		0.0000	1.0000	99.98
73.5	225,140	412	0.0018	0.9982	99.98
74.5	224,729		0.0000	1.0000	99.80
75.5					99.80
TOTAL	76,211,151	461			

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 309.00 SUPPLY MAINS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1934-2008 1 EXPERIENCE BAND 1995-2009

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

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 310.10 OTHER POWER GENERATION EQUIPMENT

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	23,969.50-		23,969.50-
9	718,996.21		718,996.21
TOTAL DATA	695,026.71		695,026.71
8	935,700.43		935,700.43
TOTAL DATA LESS CD 8	240,673.72-		240,673.72-

2/02/10

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 310.10 OTHER POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 33.4 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1963-2009 EXPERIENCE BAND 1995-2009

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	14,501		0.0000		
40.5	14,501		0.0000		
41.5	14,501		0.0000		
42.5	14,501		0.0000		
43.5	14,501		0.0000		
44.5	14,501		0.0000		
45.5	14,501	14,501	1.0000		
46.5					
TOTAL	9,204,437	23,970			

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 310.10 OTHER POWER GENERATION EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1963-2009 1 EXPERIENCE BAND 1995-2009

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.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 311.20 THRU 311.54 PUMPING EQUIPMENT

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	435,511.76-		435,511.76-
3	19,499.99-		19,499.99-
9	16,532,539.76		16,532,539.76
TOTAL DATA	16,077,528.01		16,077,528.01
8	18,679,263.89		18,679,263.89
TOTAL DATA LESS CD 8	2,601,735.88-		2,601,735.88-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 311.20 THRU 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

 AVG AGE RET 39.0 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1995-2009

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	11,148,046		0.0000	1.0000	100.00
0.5	7,514,007	500	0.0001	0.9999	100.00
1.5	3,844,914		0.0000	1.0000	99.99
2.5	6,992,065		0.0000	1.0000	99.99
3.5	6,853,704	4,035	0.0006	0.9994	99.99
4.5	6,985,185	18,147	0.0026	0.9974	99.93
5.5	7,484,376	10,691	0.0014	0.9986	99.67
6.5	8,009,588	1,000	0.0001	0.9999	99.53
7.5	8,436,294	2,256	0.0003	0.9997	99.52
8.5	8,406,564		0.0000	1.0000	99.49
9.5	8,209,942		0.0000	1.0000	99.49
10.5	7,854,857	28,310	0.0036	0.9964	99.49
11.5	7,514,948	3,343	0.0004	0.9996	99.13
12.5	6,709,703		0.0000	1.0000	99.09
13.5	6,905,918	9,241	0.0013	0.9987	99.09
14.5	6,864,415	5,466	0.0008	0.9992	98.96
15.5	6,860,894	1,500	0.0002	0.9998	98.88
16.5	6,582,577		0.0000	1.0000	98.86
17.5	2,491,167	11,460	0.0046	0.9954	98.86
18.5	2,650,009	13,887	0.0052	0.9948	98.41
19.5	2,435,904		0.0000	1.0000	97.90
20.5	1,961,889	12,220	0.0062	0.9938	97.90
21.5	1,302,683	24,212	0.0186	0.9814	97.29
22.5	761,729	20,807	0.0273	0.9727	95.48
23.5	667,446		0.0000	1.0000	92.87
24.5	759,087	4,278	0.0056	0.9944	92.87
25.5	732,981	17,353	0.0237	0.9763	92.35
26.5	730,924		0.0000	1.0000	90.16
27.5	777,523		0.0000	1.0000	90.16
28.5	581,395	12,551	0.0216	0.9784	90.16
29.5	602,923		0.0000	1.0000	88.21
30.5	600,978		0.0000	1.0000	88.21
31.5	600,978	944	0.0016	0.9984	88.21
32.5	601,926	14,228	0.0236	0.9764	88.07
33.5	434,544		0.0000	1.0000	85.99
34.5	434,544		0.0000	1.0000	85.99
35.5	460,732		0.0000	1.0000	85.99
36.5	494,057		0.0000	1.0000	85.99
37.5	493,084	29,938	0.0607	0.9393	85.99
38.5	486,055	54,390	0.1119	0.8881	80.77

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 311.20 THRU 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 39.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1995-2009

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	430,311	3,435	0.0080	0.9920	71.73
40.5	425,475		0.0000	1.0000	71.16
41.5	426,169		0.0000	1.0000	71.16
42.5	357,024		0.0000	1.0000	71.16
43.5	341,787	12,589	0.0368	0.9632	71.16
44.5	295,586		0.0000	1.0000	68.54
45.5	312,509		0.0000	1.0000	68.54
46.5	321,022		0.0000	1.0000	68.54
47.5	315,949		0.0000	1.0000	68.54
48.5	315,664		0.0000	1.0000	68.54
49.5	315,887	50,529	0.1600	0.8400	68.54
50.5	211,960	1,762	0.0083	0.9917	57.57
51.5	177,544	5,150	0.0290	0.9710	57.09
52.5	172,364		0.0000	1.0000	55.43
53.5	142,880		0.0000	1.0000	55.43
54.5	27,209	196	0.0072	0.9928	55.43
55.5	41,963		0.0000	1.0000	55.03
56.5	48,757		0.0000	1.0000	55.03
57.5	48,757		0.0000	1.0000	55.03
58.5	48,757		0.0000	1.0000	55.03
59.5	48,292		0.0000	1.0000	55.03
60.5	52,836		0.0000	1.0000	55.03
61.5	46,082		0.0000	1.0000	55.03
62.5	45,762		0.0000	1.0000	55.03
63.5	45,762	6,475	0.1415	0.8585	55.03
64.5	39,063	1,022	0.0262	0.9738	47.24
65.5	38,041		0.0000	1.0000	46.00
66.5	38,041		0.0000	1.0000	46.00
67.5	38,041		0.0000	1.0000	46.00
68.5	38,027		0.0000	1.0000	46.00
69.5	35,689		0.0000	1.0000	46.00
70.5	27,001		0.0000	1.0000	46.00
71.5	19,935		0.0000	1.0000	46.00
72.5	19,935		0.0000	1.0000	46.00
73.5	19,935		0.0000	1.0000	46.00
74.5	19,935		0.0000	1.0000	46.00
75.5	422	422	1.0000	0.0000	46.00
76.5					0.00
77.5					
78.5					

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 311.20 THRU 311.54 PUMPING EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1900-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
69.4-S0	4.57	0 - 55		NOT FITTED		
63.4-S0.5	3.46	0 - 55		NOT FITTED		
58.9-S1	2.40	0 - 55		NOT FITTED		
55.8-S1.5	2.26	0 - 55		NOT FITTED		
53.3-S2	3.21	0 - 55		NOT FITTED		
51.7-S2.5	4.47	0 - 55		NOT FITTED		
83.0-R0.5	7.03	0 - 55		NOT FITTED		
70.3-R1	6.07	0 - 55		NOT FITTED		
62.5-R1.5	4.80	0 - 55		NOT FITTED		
57.0-R2	3.25	0 - 55		NOT FITTED		
53.6-R2.5	2.55	0 - 55		NOT FITTED		
51.1-R3	3.42	0 - 55		NOT FITTED		
48.7-R4	7.30	0 - 55		NOT FITTED		
91.6-L0	5.97	0 - 55		NOT FITTED		
80.1-L0.5	4.93	0 - 55		NOT FITTED		
71.5-L1	3.60	0 - 55		NOT FITTED		
65.1-L1.5	2.63	0 - 55		NOT FITTED		
60.4-L2	2.28	0 - 55		NOT FITTED		
56.9-L2.5	3.04	0 - 55		NOT FITTED		
54.1-L3	4.72	0 - 55		NOT FITTED		
99.2-O1	7.52	0 - 55		NOT FITTED		
111.5-O2	7.52	0 - 55		NOT FITTED		
160.8-O3	7.67	0 - 55		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - STRUCTURES

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	314,877.53-		314,877.53-
9	14,540,676.38		14,540,676.38
TOTAL DATA	14,225,798.85		14,225,798.85
8	18,347,979.87		18,347,979.87
TOTAL DATA LESS CD 8	4,122,181.02-		4,122,181.02-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - STRUCTURES

ORIGINAL LIFE TABLE

AVG AGE RET 21.2
PLACEMENT BAND 1900-2009

1

EXPERIENCE ANALYSIS
EXPERIENCE BAND 1995-2009

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	6,574,038		0.0000	1.0000	100.00
0.5	6,435,671		0.0000	1.0000	100.00
1.5	5,121,720		0.0000	1.0000	100.00
2.5	4,604,814		0.0000	1.0000	100.00
3.5	4,595,777		0.0000	1.0000	100.00
4.5	4,590,087		0.0000	1.0000	100.00
5.5	4,638,738	1,935	0.0004	0.9996	100.00
6.5	9,060,650		0.0000	1.0000	99.96
7.5	8,246,373		0.0000	1.0000	99.96
8.5	10,195,762		0.0000	1.0000	99.96
9.5	10,195,762		0.0000	1.0000	99.96
10.5	10,185,799		0.0000	1.0000	99.96
11.5	10,185,799	10,624	0.0010	0.9990	99.96
12.5	9,485,774		0.0000	1.0000	99.86
13.5	7,136,740		0.0000	1.0000	99.86
14.5	7,025,210		0.0000	1.0000	99.86
15.5	7,016,027		0.0000	1.0000	99.86
16.5	7,042,290		0.0000	1.0000	99.86
17.5	7,585,366		0.0000	1.0000	99.86
18.5	7,584,680	124,424	0.0164	0.9836	99.86
19.5	7,452,687		0.0000	1.0000	98.22
20.5	7,443,750	7,318	0.0010	0.9990	98.22
21.5	3,196,129		0.0000	1.0000	98.12
22.5	2,983,613	169,119	0.0567	0.9433	98.12
23.5	871,418		0.0000	1.0000	92.56
24.5	1,323,284		0.0000	1.0000	92.56
25.5	1,321,465		0.0000	1.0000	92.56
26.5	1,326,730		0.0000	1.0000	92.56
27.5	1,241,626		0.0000	1.0000	92.56
28.5	2,275,888		0.0000	1.0000	92.56
29.5	2,275,888		0.0000	1.0000	92.56
30.5	2,279,930		0.0000	1.0000	92.56
31.5	2,234,276		0.0000	1.0000	92.56
32.5	1,741,420		0.0000	1.0000	92.56
33.5	1,740,883		0.0000	1.0000	92.56
34.5	1,752,704		0.0000	1.0000	92.56
35.5	2,265,478		0.0000	1.0000	92.56
36.5	4,163,421		0.0000	1.0000	92.56
37.5	4,151,597		0.0000	1.0000	92.56
38.5	4,145,284		0.0000	1.0000	92.56

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - STRUCTURES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 21.2		1		EXPERIENCE ANALYSIS	
PLACEMENT BAND 1900-2009				EXPERIENCE BAND 1995-2009	
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	3,695,288		0.0000	1.0000	92.56
40.5	3,695,288		0.0000	1.0000	92.56
41.5	3,712,814		0.0000	1.0000	92.56
42.5	3,712,814		0.0000	1.0000	92.56
43.5	2,560,644		0.0000	1.0000	92.56
44.5	2,588,402		0.0000	1.0000	92.56
45.5	2,578,161		0.0000	1.0000	92.56
46.5	2,590,706		0.0000	1.0000	92.56
47.5	2,586,486		0.0000	1.0000	92.56
48.5	2,586,009		0.0000	1.0000	92.56
49.5	2,574,188		0.0000	1.0000	92.56
50.5	2,021,700		0.0000	1.0000	92.56
51.5	64,963		0.0000	1.0000	92.56
52.5	64,963		0.0000	1.0000	92.56
53.5	65,128		0.0000	1.0000	92.56
54.5	63,258		0.0000	1.0000	92.56
55.5	63,433		0.0000	1.0000	92.56
56.5	40,782		0.0000	1.0000	92.56
57.5	40,782		0.0000	1.0000	92.56
58.5	41,124		0.0000	1.0000	92.56
59.5	13,365		0.0000	1.0000	92.56
60.5	14,871	102	0.0069	0.9931	92.56
61.5	2,327		0.0000	1.0000	91.92
62.5	2,327		0.0000	1.0000	91.92
63.5	2,327		0.0000	1.0000	91.92
64.5	2,327		0.0000	1.0000	91.92
65.5	5,903		0.0000	1.0000	91.92
66.5	5,903		0.0000	1.0000	91.92
67.5	5,903		0.0000	1.0000	91.92
68.5	5,737		0.0000	1.0000	91.92
69.5	5,737		0.0000	1.0000	91.92
70.5	5,563		0.0000	1.0000	91.92
71.5	5,424		0.0000	1.0000	91.92
72.5	5,424		0.0000	1.0000	91.92
73.5	5,082		0.0000	1.0000	91.92
74.5	5,082		0.0000	1.0000	91.92
75.5	3,576		0.0000	1.0000	91.92
76.5	3,576		0.0000	1.0000	91.92
77.5	3,576		0.0000	1.0000	91.92
78.5	3,576	1,355	0.3789	0.6211	91.92

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - STRUCTURES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 21.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1995-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,221		0.0000	1.0000	57.09
80.5					57.09
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5	11,753		0.0000		
95.5	11,753		0.0000		
96.5	11,753		0.0000		
97.5	11,753		0.0000		
98.5	11,753		0.0000		
99.5	11,753		0.0000		
100.5	11,753		0.0000		
101.5	11,753		0.0000		
102.5	11,753		0.0000		
103.5	11,753		0.0000		
104.5	11,753		0.0000		
105.5	11,753		0.0000		
106.5	11,753		0.0000		
107.5	11,753		0.0000		
108.5	11,753		0.0000		
109.5					
TOTAL	239,327,603	314,877			

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - STRUCTURES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1900-2009 1 EXPERIENCE BAND 1995-2009

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.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.11 PURIFICATION SYSTEM - EQUIPMENT

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	759,942.84-		759,942.84-
3	102,173.92-		102,173.92-
9	9,315,354.18		9,315,354.18
TOTAL DATA	8,453,237.42		8,453,237.42
8	12,053,944.26		12,053,944.26
TOTAL DATA LESS CD 8	3,600,706.84-		3,600,706.84-

2/02/10

KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 320.11 PURIFICATION SYSTEM - EQUIPMENT
 ORIGINAL LIFE TABLE

AVG AGE RET 21.4 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1958-2009 EXPERIENCE BAND 1995-2009

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	5,912,369		0.0000	1.0000	100.00
0.5	5,823,686	2,000	0.0003	0.9997	100.00
1.5	6,226,558	14,500	0.0023	0.9977	99.97
2.5	4,958,889		0.0000	1.0000	99.74
3.5	5,597,036		0.0000	1.0000	99.74
4.5	5,822,114		0.0000	1.0000	99.74
5.5	6,009,987	7,983	0.0013	0.9987	99.74
6.5	7,642,135	6,092	0.0008	0.9992	99.61
7.5	7,151,384		0.0000	1.0000	99.53
8.5	7,609,567	9,921	0.0013	0.9987	99.53
9.5	7,013,880	23,226	0.0033	0.9967	99.40
10.5	6,001,282	31,594	0.0053	0.9947	99.07
11.5	5,887,655	8,204	0.0014	0.9986	98.54
12.5	5,866,674	89,211	0.0152	0.9848	98.40
13.5	6,274,686	1,565	0.0002	0.9998	96.90
14.5	6,257,193	12,323	0.0020	0.9980	96.88
15.5	6,209,180	55,702	0.0090	0.9910	96.69
16.5	5,508,507	50,750	0.0092	0.9908	95.82
17.5	4,846,414	41,303	0.0085	0.9915	94.94
18.5	4,117,521	106,600	0.0259	0.9741	94.13
19.5	3,700,054	40,767	0.0110	0.9890	91.69
20.5	3,518,376	29,501	0.0084	0.9916	90.68
21.5	1,908,223	6,614	0.0035	0.9965	89.92
22.5	1,748,197	8,000	0.0046	0.9954	89.61
23.5	1,184,504		0.0000	1.0000	89.20
24.5	1,465,739		0.0000	1.0000	89.20
25.5	1,446,703		0.0000	1.0000	89.20
26.5	1,433,989	16,440	0.0115	0.9885	89.20
27.5	1,414,362		0.0000	1.0000	88.17
28.5	534,466	34,295	0.0642	0.9358	88.17
29.5	499,662	10,903	0.0218	0.9782	82.51
30.5	483,095		0.0000	1.0000	80.71
31.5	480,850		0.0000	1.0000	80.71
32.5	475,498		0.0000	1.0000	80.71
33.5	456,564	57,749	0.1265	0.8735	80.71
34.5	399,250		0.0000	1.0000	70.50
35.5	456,629		0.0000	1.0000	70.50
36.5	480,534		0.0000	1.0000	70.50
37.5	480,291		0.0000	1.0000	70.50
38.5	480,213		0.0000	1.0000	70.50

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.11 PURIFICATION SYSTEM - EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 21.4 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1958-2009 EXPERIENCE BAND 1995-2009

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	220,213	13,000	0.0590	0.9410	70.50
40.5	207,213	60,700	0.2929	0.7071	66.34
41.5	146,513		0.0000	1.0000	46.91
42.5	146,513		0.0000	1.0000	46.91
43.5	32,941		0.0000	1.0000	46.91
44.5	32,941		0.0000	1.0000	46.91
45.5	32,422		0.0000	1.0000	46.91
46.5	32,422		0.0000	1.0000	46.91
47.5	32,422	21,000	0.6477	0.3523	46.91
48.5	11,422		0.0000	1.0000	16.53
49.5	10,987		0.0000	1.0000	16.53
50.5	10,987		0.0000	1.0000	16.53
51.5					16.53
TOTAL	144,700,912	759,943			

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.11 PURIFICATION SYSTEM - EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1958-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
56.1-S0	5.79	0 - 44		NOT FITTED		
51.2-S0.5	4.82	0 - 44		NOT FITTED		
47.4-S1	3.89	0 - 44		NOT FITTED		
44.9-S1.5	3.42	0 - 44		NOT FITTED		
42.9-S2	3.70	0 - 44		NOT FITTED		
41.5-S2.5	4.40	0 - 44		NOT FITTED		
67.3-R0.5	7.92	0 - 44		NOT FITTED		
56.8-R1	7.01	0 - 44		NOT FITTED		
50.5-R1.5	5.82	0 - 44		NOT FITTED		
46.0-R2	4.32	0 - 44		NOT FITTED		
43.1-R2.5	3.19	0 - 44		NOT FITTED		
41.1-R3	3.16	0 - 44		NOT FITTED		
39.1-R4	6.12	0 - 44		NOT FITTED		
38.2-R5	11.45	0 - 44		NOT FITTED		
74.2-L0	7.03	0 - 44		NOT FITTED		
64.7-L0.5	6.10	0 - 44		NOT FITTED		
57.7-L1	5.04	0 - 44		NOT FITTED		
52.5-L1.5	4.14	0 - 44		NOT FITTED		
48.6-L2	3.59	0 - 44		NOT FITTED		
45.7-L2.5	3.62	0 - 44		NOT FITTED		
43.5-L3	4.62	0 - 44		NOT FITTED		
80.5-O1	8.38	0 - 44		NOT FITTED		
90.5-O2	8.38	0 - 44		NOT FITTED		
130.6-O3	8.52	0 - 44		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.20 PURIFICATION SYSTEM - FILTER MEDIA

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
9	168,568.93		168,568.93
TOTAL DATA	168,568.93		168,568.93
8	168,568.93		168,568.93

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.20 PURIFICATION SYSTEM - FILTER MEDIA

ORIGINAL LIFE TABLE

AVG AGE RET 0.0 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 2007-2009 EXPERIENCE BAND 2007-2009

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	168,569		0.0000	1.0000	100.00
0.5	27,968		0.0000	1.0000	100.00
1.5	27,968		0.0000	1.0000	100.00
2.5					100.00
TOTAL	224,505				

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.20 PURIFICATION SYSTEM - FILTER MEDIA

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 2007-2009 1 EXPERIENCE BAND 2007-2009

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.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 330.00 THRU 330.40 DISTR. RESERVOIRS AND STANDPIPES

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	61,791.82-		61,791.82-
9	3,253,538.09		3,253,538.09
TOTAL DATA	3,191,746.27		3,191,746.27
8	12,051,777.09		12,051,777.09
TOTAL DATA LESS CD 8	8,860,030.82-		8,860,030.82-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 330.00 THRU 330.40 DISTR. RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 13.7 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1949-2009 EXPERIENCE BAND 1995-2009

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	734,718		0.0000	1.0000	97.08
40.5	821,088		0.0000	1.0000	97.08
41.5	646,448		0.0000	1.0000	97.08
42.5	646,915		0.0000	1.0000	97.08
43.5	645,446		0.0000	1.0000	97.08
44.5	307,602	1,213	0.0039	0.9961	97.08
45.5	336,254		0.0000	1.0000	96.70
46.5	336,254		0.0000	1.0000	96.70
47.5	336,254		0.0000	1.0000	96.70
48.5	336,195	2,000	0.0059	0.9941	96.70
49.5	334,195	200	0.0006	0.9994	96.13
50.5	333,995		0.0000	1.0000	96.07
51.5	333,995		0.0000	1.0000	96.07
52.5	333,995		0.0000	1.0000	96.07
53.5	146,529		0.0000	1.0000	96.07
54.5	146,392		0.0000	1.0000	96.07
55.5	60,221		0.0000	1.0000	96.07
56.5	60,159		0.0000	1.0000	96.07
57.5	59,692		0.0000	1.0000	96.07
58.5	59,692		0.0000	1.0000	96.07
59.5	29,865		0.0000	1.0000	96.07
60.5					96.07
TOTAL	117,086,072	61,791			

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 330.00 THRU 330.40 DISTR. RESERVOIRS AND STANDPIPES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1949-2009 1 EXPERIENCE BAND 1995-2009

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.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 331.00 MAINS AND ACCESSORIES - ALL MAINS

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	2,583,745.08-		2,583,745.08-
3	17,492.73-		17,492.73-
9	97,543,149.36		97,543,149.36
TOTAL DATA	94,941,911.55		94,941,911.55
8	173,293,170.95		173,293,170.95
TOTAL DATA LESS CD 8	78,351,259.40-		78,351,259.40-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 331.00 MAINS AND ACCESSORIES - ALL MAINS

ORIGINAL LIFE TABLE

AVG AGE RET 21.9 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1995-2009

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	101,149,451		0.0000	1.0000	100.00
0.5	104,565,680	21,339	0.0002	0.9998	100.00
1.5	98,460,505	99,505	0.0010	0.9990	99.98
2.5	69,304,887	95,478	0.0014	0.9986	99.88
3.5	66,535,151	369,044	0.0055	0.9945	99.74
4.5	68,191,961	70,589	0.0010	0.9990	99.19
5.5	70,137,908	7,418	0.0001	0.9999	99.09
6.5	72,748,478	56,232	0.0008	0.9992	99.08
7.5	77,950,542	67,004	0.0009	0.9991	99.00
8.5	72,732,501	43,491	0.0006	0.9994	98.91
9.5	71,402,616	49,949	0.0007	0.9993	98.85
10.5	66,327,865	11,136	0.0002	0.9998	98.78
11.5	61,334,127	35,980	0.0006	0.9994	98.76
12.5	55,458,867	37,863	0.0007	0.9993	98.70
13.5	50,433,972	125,471	0.0025	0.9975	98.63
14.5	47,569,861	123,607	0.0026	0.9974	98.38
15.5	42,191,750	41,494	0.0010	0.9990	98.12
16.5	40,108,354	17,055	0.0004	0.9996	98.02
17.5	37,646,949	122,095	0.0032	0.9968	97.98
18.5	36,385,323	10,106	0.0003	0.9997	97.67
19.5	34,017,536	56,610	0.0017	0.9983	97.64
20.5	33,766,325	43,247	0.0013	0.9987	97.47
21.5	29,245,392	10,648	0.0004	0.9996	97.34
22.5	22,715,758	42,965	0.0019	0.9981	97.30
23.5	21,502,625	11,797	0.0005	0.9995	97.12
24.5	16,803,292	19,488	0.0012	0.9988	97.07
25.5	15,752,193	81,894	0.0052	0.9948	96.95
26.5	15,711,917	14,138	0.0009	0.9991	96.45
27.5	16,056,028	4,378	0.0003	0.9997	96.36
28.5	20,100,926	8,081	0.0004	0.9996	96.33
29.5	19,577,168	76,495	0.0039	0.9961	96.29
30.5	18,474,360	18,185	0.0010	0.9990	95.91
31.5	17,597,818	106,353	0.0060	0.9940	95.81
32.5	16,495,818	76,043	0.0046	0.9954	95.24
33.5	15,888,197	30,918	0.0019	0.9981	94.80
34.5	15,633,069	15,226	0.0010	0.9990	94.62
35.5	12,984,513	56,027	0.0043	0.9957	94.53
36.5	12,732,994	3,731	0.0003	0.9997	94.12
37.5	11,529,392	9,065	0.0008	0.9992	94.09
38.5	12,054,365	31,412	0.0026	0.9974	94.01

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 331.00 MAINS AND ACCESSORIES - ALL MAINS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1900-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
140.6-S0	0.40	0 - 57		NOT FITTED		
116.7-S0.5	0.63	0 - 57		NOT FITTED		
97.4-S1	1.37	0 - 57		NOT FITTED		
240.4-R0.5	1.02	0 - 57		NOT FITTED		
180.3-R1	0.88	0 - 57		NOT FITTED		
139.5-R1.5	0.67	0 - 57		NOT FITTED		
106.9-R2	0.25	0 - 57		NOT FITTED		
89.4-R2.5	0.56	0 - 57		NOT FITTED		
76.2-R3	1.60	0 - 57		NOT FITTED		
215.7-L0	0.51	0 - 57		NOT FITTED		
169.7-L0.5	0.35	0 - 57		NOT FITTED		
131.7-L1	0.59	0 - 57		NOT FITTED		
110.9-L1.5	0.94	0 - 57		NOT FITTED		
306.1-O1	1.08	0 - 57		NOT FITTED		
320.0-O2	= STOP	FITTING				
320.0-O3	= STOP	FITTING				
320.0-O4	= STOP	FITTING				

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	1,178,421.90-		1,178,421.90-
9	21,573,151.64		21,573,151.64
TOTAL DATA	20,394,729.74		20,394,729.74
8	42,649,204.27		42,649,204.27
TOTAL DATA LESS CD 8	22,254,474.53-		22,254,474.53-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1934-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
83.4-S0	1.61	0 - 52		NOT FITTED		
73.6-S0.5	1.32	0 - 52		NOT FITTED		
66.0-S1	1.89	0 - 52		NOT FITTED		
61.1-S1.5	2.71	0 - 52		NOT FITTED		
111.6-R0.5	3.26	0 - 52		NOT FITTED		
89.7-R1	2.80	0 - 52		NOT FITTED		
75.6-R1.5	2.14	0 - 52		NOT FITTED		
65.3-R2	1.39	0 - 52		NOT FITTED		
59.2-R2.5	1.72	0 - 52		NOT FITTED		
54.7-R3	3.21	0 - 52		NOT FITTED		
116.3-L0	2.35	0 - 52		NOT FITTED		
97.5-L0.5	1.81	0 - 52		NOT FITTED		
83.4-L1	1.36	0 - 52		NOT FITTED		
73.7-L1.5	1.66	0 - 52		NOT FITTED		
66.2-L2	2.95	0 - 52		NOT FITTED		
137.4-O1	3.48	0 - 52		NOT FITTED		
154.5-O2	3.48	0 - 52		NOT FITTED		
225.1-O3	3.53	0 - 52		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.00 METERS

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	2,432,663.94-		2,432,663.94-
9	17,970,640.78		17,970,640.78
TOTAL DATA	15,537,976.84		15,537,976.84
8	30,728,163.82		30,728,163.82
TOTAL DATA LESS CD 8	15,190,186.98-		15,190,186.98-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 334.00 METERS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1934-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
50.8-S0	7.22	0 - 51		52.5-S0	7.74	16 - 51
48.0-S0.5	9.01	0 - 51		49.8-S0.5	9.52	16 - 51
45.8-S1	11.10	0 - 51		47.7-S1	11.56	16 - 51
55.8-R0.5	4.26	0 - 51		56.1-R0.5	5.02	16 - 51
50.0-R1	5.99	0 - 51		50.8-R1	6.78	16 - 51
46.7-R1.5	8.08	0 - 51		47.8-R1.5	8.87	16 - 51
63.2-L0	4.97	0 - 51		64.8-L0	5.54	16 - 51
57.6-L0.5	6.47	0 - 51		59.4-L0.5	7.06	16 - 51
53.2-L1	8.29	0 - 51		55.4-L1	8.79	16 - 51
63.7-O1	3.28	0 - 51		63.5-O1	3.93	16 - 51
71.7-O2	3.28	0 - 51		71.4-O2	3.93	16 - 51
101.5-O3	2.92	0 - 51			NOT FITTED	
135.3-O4	2.74	0 - 51			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	140,706.71-		140,706.71-
9	6,720,308.22		6,720,308.22
TOTAL DATA	6,579,601.51		6,579,601.51
8	11,882,819.83		11,882,819.83
TOTAL DATA LESS CD 8	5,303,218.32-		5,303,218.32-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

ORIGINAL LIFE TABLE

AVG AGE RET 21.9 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1934-2009 EXPERIENCE BAND 1995-2009

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	7,132,271		0.0000	1.0000	100.00
0.5	6,934,408	1,295	0.0002	0.9998	100.00
1.5	6,656,751	4,728	0.0007	0.9993	99.98
2.5	6,297,219	7,209	0.0011	0.9989	99.91
3.5	5,502,441	5,490	0.0010	0.9990	99.80
4.5	5,088,929	12,595	0.0025	0.9975	99.70
5.5	4,744,502	1,707	0.0004	0.9996	99.45
6.5	4,415,808	4,898	0.0011	0.9989	99.41
7.5	4,159,034	8,365	0.0020	0.9980	99.30
8.5	3,874,321	731	0.0002	0.9998	99.10
9.5	3,783,999	1,415	0.0004	0.9996	99.08
10.5	3,580,125	2,191	0.0006	0.9994	99.04
11.5	3,367,623		0.0000	1.0000	98.98
12.5	3,184,912	2,281	0.0007	0.9993	98.98
13.5	2,937,459	69	0.0000	1.0000	98.91
14.5	2,856,547	723	0.0003	0.9997	98.91
15.5	2,734,304	734	0.0003	0.9997	98.88
16.5	2,648,740	1,429	0.0005	0.9995	98.85
17.5	2,444,369	1,810	0.0007	0.9993	98.80
18.5	2,313,967	5,043	0.0022	0.9978	98.73
19.5	2,069,552	3,853	0.0019	0.9981	98.51
20.5	2,212,479	2,838	0.0013	0.9987	98.32
21.5	2,129,913	8,174	0.0038	0.9962	98.19
22.5	1,979,132	2,490	0.0013	0.9987	97.82
23.5	1,927,115	4,105	0.0021	0.9979	97.69
24.5	1,827,450	1,358	0.0007	0.9993	97.48
25.5	1,729,072	1,370	0.0008	0.9992	97.41
26.5	1,737,347	3,459	0.0020	0.9980	97.33
27.5	1,720,433	469	0.0003	0.9997	97.14
28.5	1,755,846	1,176	0.0007	0.9993	97.11
29.5	1,683,799	1,646	0.0010	0.9990	97.04
30.5	1,577,208	3,512	0.0022	0.9978	96.94
31.5	1,463,252	2,132	0.0015	0.9985	96.73
32.5	1,381,492	2,775	0.0020	0.9980	96.58
33.5	1,337,403	5,246	0.0039	0.9961	96.39
34.5	1,255,584	10,917	0.0087	0.9913	96.01
35.5	916,286	1,559	0.0017	0.9983	95.17
36.5	793,059	1,884	0.0024	0.9976	95.01
37.5	734,254	1,148	0.0016	0.9984	94.78
38.5	692,882	3,318	0.0048	0.9952	94.63

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1934-2009 1 EXPERIENCE BAND 1995-2009

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.

2/02/10

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 339.10 OTHER P/E INTANGIBLE
INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
9	4,536.81		4,536.81
TOTAL DATA	4,536.81		4,536.81
8	8,374.81		8,374.81
TOTAL DATA LESS CD 8	3,838.00-		3,838.00-

2/02/10

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 339.10 OTHER P/E INTANGIBLE

ORIGINAL LIFE TABLE

AVG AGE RET 0.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 2007-2007 EXPERIENCE BAND 2007-2009

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	8,375		0.0000	1.0000	100.00
0.5	8,375		0.0000	1.0000	100.00
1.5	8,375		0.0000	1.0000	100.00
2.5					100.00
TOTAL	25,125				

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 339.10 OTHER P/E INTANGIBLE

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 2007-2007	1	EXPERIENCE BAND 2007-2009			
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.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUTN 339.60 OTHER P/E COMPANY PLANNING STUDY

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
9	235,535.45		235,535.45
TOTAL DATA	235,535.45		235,535.45
8	235,535.45		235,535.45

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUTN 339.60 OTHER P/E COMPANY PLANNING STUDY

ORIGINAL LIFE TABLE

AVG AGE RET 0.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1992-2009 EXPERIENCE BAND 2007-2009

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	235,535		0.0000	1.0000	100.00
0.5	95,291		0.0000	1.0000	100.00
1.5	63,555		0.0000	1.0000	100.00
2.5					100.00
TOTAL	394,381				

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUTN 339.60 OTHER P/E COMPANY PLANNING STUDY

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1992-2009 1 EXPERIENCE BAND 2007-2009

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.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.10 OFF FURN & EQUIP - FURNITURE

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	69,287.12-		69,287.12-
9	564,076.41		564,076.41
TOTAL DATA	494,789.29		494,789.29
8	733,353.16		733,353.16
TOTAL DATA LESS CD 8	238,563.87-		238,563.87-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.10 OFF FURN & EQUIP - FURNITURE

ORIGINAL LIFE TABLE

AVG AGE RET 25.5 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1937-2008 EXPERIENCE BAND 1995-2009

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	410,348		0.0000	1.0000	100.00
0.5	426,443		0.0000	1.0000	100.00
1.5	438,040		0.0000	1.0000	100.00
2.5	394,226	752	0.0019	0.9981	100.00
3.5	387,816	800	0.0021	0.9979	99.81
4.5	435,560		0.0000	1.0000	99.60
5.5	494,452		0.0000	1.0000	99.60
6.5	525,839		0.0000	1.0000	99.60
7.5	598,526	4,995	0.0083	0.9917	99.60
8.5	586,183	572	0.0010	0.9990	98.77
9.5	597,805	3,454	0.0058	0.9942	98.67
10.5	580,283	2,666	0.0046	0.9954	98.10
11.5	388,954		0.0000	1.0000	97.65
12.5	395,349	1,247	0.0032	0.9968	97.65
13.5	377,413		0.0000	1.0000	97.34
14.5	358,417		0.0000	1.0000	97.34
15.5	346,354		0.0000	1.0000	97.34
16.5	317,358	629	0.0020	0.9980	97.34
17.5	306,839		0.0000	1.0000	97.15
18.5	292,430		0.0000	1.0000	97.15
19.5	230,385	534	0.0023	0.9977	97.15
20.5	174,962	595	0.0034	0.9966	96.93
21.5	136,819	318	0.0023	0.9977	96.60
22.5	62,843	834	0.0133	0.9867	96.38
23.5	58,450		0.0000	1.0000	95.10
24.5	48,047	17,297	0.3600	0.6400	95.10
25.5	31,506		0.0000	1.0000	60.86
26.5	31,506	719	0.0228	0.9772	60.86
27.5	31,423	4,032	0.1283	0.8717	59.47
28.5	27,610	2,691	0.0975	0.9025	51.84
29.5	24,919	5,774	0.2317	0.7683	46.79
30.5	19,192	2,561	0.1334	0.8666	35.95
31.5	16,689		0.0000	1.0000	31.15
32.5	16,728	10,094	0.6034	0.3966	31.15
33.5	6,634	1,229	0.1853	0.8147	12.35
34.5	5,547	79	0.0142	0.9858	10.06
35.5	6,201	645	0.1040	0.8960	9.92
36.5	6,250	2,925	0.4680	0.5320	8.89
37.5	3,359	756	0.2251	0.7749	4.73
38.5	2,778		0.0000	1.0000	3.67

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.10 OFF FURN & EQUIP - FURNITURE

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 25.5 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1937-2008 EXPERIENCE BAND 1995-2009

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	2,778	637	0.2293	0.7707	3.67
40.5	2,398	219	0.0913	0.9087	2.83
41.5	2,179		0.0000	1.0000	2.57
42.5	2,179	48	0.0220	0.9780	2.57
43.5	2,131	58	0.0272	0.9728	2.51
44.5	2,073	39	0.0188	0.9812	2.44
45.5	2,035		0.0000	1.0000	2.39
46.5	2,035	143	0.0703	0.9297	2.39
47.5	1,892	732	0.3869	0.6131	2.22
48.5	1,159	694	0.5988	0.4012	1.36
49.5	466	34	0.0730	0.9270	0.55
50.5	432	176	0.4074	0.5926	0.51
51.5	257		0.0000	1.0000	0.30
52.5	257	257	1.0000	0.0000	0.30
53.5					0.00
54.5					
55.5					
56.5					
57.5	54		0.0000		
58.5	54		0.0000		
59.5	54		0.0000		
60.5	54		0.0000		
61.5	54		0.0000		
62.5	54		0.0000		
63.5	54		0.0000		
64.5	54		0.0000		
65.5	54		0.0000		
66.5	54		0.0000		
67.5	54		0.0000		
68.5	54		0.0000		
69.5	54	54	1.0000		
70.5					

TOTAL 9,623,456 69,289

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.10 OFF FURN & EQUIP - FURNITURE

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1937-2008			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
36.6-S0	16.89	0 - 35		NOT FITTED		
34.4-S0.5	15.43	0 - 35		NOT FITTED		
32.6-S1	13.77	0 - 35		NOT FITTED		
31.5-S1.5	12.19	0 - 35		NOT FITTED		
30.5-S2	10.49	0 - 35		NOT FITTED		
29.9-S2.5	8.88	0 - 35		NOT FITTED		
29.4-S3	7.36	0 - 35		NOT FITTED		
28.7-S4	4.71	0 - 35		NOT FITTED		
28.5-S5	6.31	0 - 35		NOT FITTED		
28.5-S6	10.27	0 - 35		NOT FITTED		
40.8-R0.5	19.34	0 - 35		NOT FITTED		
36.1-R1	17.80	0 - 35		NOT FITTED		
33.5-R1.5	16.02	0 - 35		NOT FITTED		
31.6-R2	13.88	0 - 35		NOT FITTED		
30.4-R2.5	11.64	0 - 35		NOT FITTED		
29.5-R3	9.30	0 - 35		NOT FITTED		
28.8-R4	5.97	0 - 35		NOT FITTED		
28.5-R5	5.74	0 - 35		NOT FITTED		
46.2-L0	18.77	0 - 35		NOT FITTED		
41.7-L0.5	17.53	0 - 35		NOT FITTED		
38.3-L1	16.19	0 - 35		NOT FITTED		
35.7-L1.5	14.48	0 - 35		NOT FITTED		
33.8-L2	12.66	0 - 35		NOT FITTED		
32.4-L2.5	10.95	0 - 35		NOT FITTED		
31.2-L3	9.08	0 - 35		NOT FITTED		
29.5-L4	5.69	0 - 35		NOT FITTED		
28.8-L5	4.99	0 - 35		NOT FITTED		
47.1-O1	20.24	0 - 35		NOT FITTED		
53.0-O2	20.24	0 - 35		NOT FITTED		
75.4-O3	20.58	0 - 35		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.21 OFF FURN & EQUIP - MAINFRAME

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	155,021.71-		155,021.71-
3	16,021.15		16,021.15
9	368,470.84		368,470.84
TOTAL DATA	229,470.28		229,470.28
8	89,281.75		89,281.75
TOTAL DATA LESS CD 8	140,188.53		140,188.53

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.21 OFF FURN & EQUIP - MAINFRAME

ORIGINAL LIFE TABLE

AVG AGE RET 6.5 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1992-2009 EXPERIENCE BAND 1995-2009

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	85,928		0.0000	1.0000	100.00
0.5	73,570		0.0000	1.0000	100.00
1.5	199,369		0.0000	1.0000	100.00
2.5	209,265		0.0000	1.0000	100.00
3.5	166,296		0.0000	1.0000	100.00
4.5	166,296		0.0000	1.0000	100.00
5.5	166,296	137,872	0.8291	0.1709	100.00
6.5	35,608	1,129	0.0317	0.9683	17.09
7.5	34,480		0.0000	1.0000	16.55
8.5	34,480	2,959	0.0858	0.9142	16.55
9.5	34,480		0.0000	1.0000	15.13
10.5	34,480	12,420	0.3602	0.6398	15.13
11.5	22,060		0.0000	1.0000	9.68
12.5	22,060		0.0000	1.0000	9.68
13.5	10,538	642	0.0609	0.9391	9.68
14.5	9,896		0.0000	1.0000	9.09
15.5	15,773		0.0000	1.0000	9.09
16.5	15,773		0.0000	1.0000	9.09
17.5					9.09
TOTAL	1,336,648	155,022			

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.21 OFF FURN & EQUIP - MAINFRAME

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1992-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
7.5-S0	18.42	0 - 18		5.4-S0	12.14	6 - 11
7.5-S0.5	17.68	0 - 18		5.6-S0.5	12.41	6 - 11
7.5-S1	17.14	0 - 18		5.8-S1	13.20	6 - 11
7.5-S1.5	16.74	0 - 18		5.9-S1.5	13.44	6 - 11
7.5-S2	16.55	0 - 18		6.1-S2	14.66	6 - 11
7.5-S2.5	16.54	0 - 18		6.2-S2.5	15.20	6 - 11
7.5-S3	16.70	0 - 18		6.3-S3	16.13	6 - 11
7.5-S4	17.82	0 - 18		6.6-S4	19.64	6 - 11
7.5-R0.5	19.74	0 - 18		5.2-R0.5	12.08	6 - 11
7.5-R1	19.07	0 - 18		5.5-R1	13.35	6 - 11
7.5-R1.5	18.46	0 - 18		5.7-R1.5	13.93	6 - 11
7.5-R2	18.13	0 - 18		5.9-R2	15.27	6 - 11
7.5-R2.5	17.93	0 - 18		6.0-R2.5	15.56	6 - 11
7.5-R3	18.00	0 - 18		6.2-R3	17.32	6 - 11
7.5-R4	18.55	0 - 18		6.5-R4	20.58	6 - 11
7.5-L0	18.96	0 - 18		5.0-L0	7.74	6 - 11
7.5-L0.5	18.07	0 - 18		5.1-L0.5	8.19	6 - 11
7.5-L1	17.36	0 - 18		5.3-L1	8.97	6 - 11
7.5-L1.5	16.29	0 - 18		5.5-L1.5	9.24	6 - 11
7.5-L2	15.43	0 - 18		5.7-L2	9.66	6 - 11
7.5-L2.5	14.89	0 - 18		5.9-L2.5	10.24	6 - 11
7.5-L3	14.65	0 - 18		6.1-L3	11.20	6 - 11
7.5-L4	16.29	0 - 18		6.4-L4	14.72	6 - 11
7.5-L5	18.13	0 - 18		6.7-L5	20.06	6 - 11
7.5-O1	20.79	0 - 18		5.0-O1	12.05	6 - 11
7.6-O2	19.58	0 - 18		4.9-O2	6.19	6 - 11
8.4-O3	21.98	0 - 18		4.4-O3	3.63	6 - 11

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.22 OFF FURN & EQUIP - PERSONAL

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	1,359,118.34-		1,359,118.34-
3	85,029.51		85,029.51
9	847,125.42		847,125.42
TOTAL DATA	426,963.41-		426,963.41-
8	861,541.30		861,541.30
TOTAL DATA LESS CD 8	1,288,504.71-		1,288,504.71-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.22 OFF FURN & EQUIP - PERSONAL

ORIGINAL LIFE TABLE

AVG AGE RET 9.0 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1966-2009 EXPERIENCE BAND 1995-2009

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	1,834,243		0.0000	1.0000	100.00
0.5	1,853,041		0.0000	1.0000	100.00
1.5	1,924,313		0.0000	1.0000	100.00
2.5	1,795,973	22,455	0.0125	0.9875	100.00
3.5	1,777,677	19,618	0.0110	0.9890	98.75
4.5	1,631,298	54,189	0.0332	0.9668	97.66
5.5	1,518,614	410,362	0.2702	0.7298	94.42
6.5	1,126,450	17,176	0.0152	0.9848	68.91
7.5	1,108,107	108,746	0.0981	0.9019	67.86
8.5	958,221	243,854	0.2545	0.7455	61.20
9.5	796,087	54,401	0.0683	0.9317	45.62
10.5	553,703	175,995	0.3179	0.6821	42.50
11.5	379,667	109,726	0.2890	0.7110	28.99
12.5	262,143	22,704	0.0866	0.9134	20.61
13.5	189,340	11,706	0.0618	0.9382	18.83
14.5	142,590	3,105	0.0218	0.9782	17.67
15.5	139,485	27,362	0.1962	0.8038	17.28
16.5	93,168	26,635	0.2859	0.7141	13.89
17.5	50,879	12,479	0.2453	0.7547	9.92
18.5	38,401	19,698	0.5130	0.4870	7.49
19.5	18,703	5,708	0.3052	0.6948	3.65
20.5	12,994	12,994	1.0000	0.0000	2.54
21.5					0.00
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5	205		0.0000		
29.5	205		0.0000		
30.5	205		0.0000		
31.5	205		0.0000		
32.5	205		0.0000		
33.5	205		0.0000		
34.5	205		0.0000		
35.5	205		0.0000		
36.5	205		0.0000		
37.5	205		0.0000		
38.5	205		0.0000		

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.22 OFF FURN & EQUIP - PERSONAL

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 9.0 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1966-2009 EXPERIENCE BAND 1995-2009

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	205		0.0000		
40.5	205	205	1.0000		
41.5					
TOTAL	18,207,762	1,359,118			

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.22 OFF FURN & EQUIP - PERSONAL

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1966-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
10.2-S0	7.33	0 - 20		9.4-S0	4.52	6 - 16
10.2-S0.5	6.56	0 - 20		9.5-S0.5	4.64	6 - 16
10.2-S1	6.49	0 - 20		9.6-S1	5.63	6 - 16
10.2-S1.5	6.98	0 - 20		9.7-S1.5	7.05	6 - 16
10.2-S2	7.99	0 - 20		9.8-S2	8.93	6 - 16
10.2-R0.5	9.24	0 - 20		9.2-R0.5	4.83	6 - 16
10.2-R1	8.39	0 - 20		9.3-R1	5.14	6 - 16
10.2-R1.5	7.98	0 - 20		9.4-R1.5	6.11	6 - 16
10.2-R2	8.40	0 - 20		9.5-R2	8.00	6 - 16
10.2-R2.5	9.11	0 - 20		9.6-R2.5	9.87	6 - 16
10.5-L0	9.72	0 - 20		9.7-L0	6.41	6 - 16
10.4-L0.5	7.97	0 - 20		9.7-L0.5	5.36	6 - 16
10.3-L1	6.41	0 - 20		9.7-L1	4.52	6 - 16
10.2-L1.5	4.86	0 - 20		9.8-L1.5	3.89	6 - 16
10.2-L2	4.21	0 - 20		9.8-L2	4.21	6 - 16
10.2-L2.5	5.02	0 - 20		9.9-L2.5	5.70	6 - 16
10.2-L3	6.61	0 - 20		9.9-L3	7.91	6 - 16
10.2-O1	11.01	0 - 20		9.0-O1	6.26	6 - 16
10.9-O2	11.22	0 - 20		9.9-O2	6.65	6 - 16

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.23 OFF FURN & EQUIP - PERIPHERAL OTHER

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	983,684.55-		983,684.55-
3	120,215.57		120,215.57
9	340,744.13		340,744.13
TOTAL DATA	522,724.85-		522,724.85-
8	278,582.60		278,582.60
TOTAL DATA LESS CD 8	801,307.45-		801,307.45-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.23 OFF FURN & EQUIP - PERIPHERAL OTHER

ORIGINAL LIFE TABLE

AVG AGE RET 6.4 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1984-2009 EXPERIENCE BAND 1995-2009

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	965,270		0.0000	1.0000	100.00
0.5	899,528		0.0000	1.0000	100.00
1.5	871,131	238,431	0.2737	0.7263	100.00
2.5	596,650		0.0000	1.0000	72.63
3.5	582,117	6,503	0.0112	0.9888	72.63
4.5	568,502	304,162	0.5350	0.4650	71.82
5.5	308,979	108,948	0.3526	0.6474	33.40
6.5	234,684	16,056	0.0684	0.9316	21.62
7.5	240,142	6,668	0.0278	0.9722	20.14
8.5	273,695	603	0.0022	0.9978	19.58
9.5	251,338	190,112	0.7564	0.2436	19.54
10.5	142,399	36,369	0.2554	0.7446	4.76
11.5	106,030	4,012	0.0378	0.9622	3.54
12.5	94,336	35,180	0.3729	0.6271	3.41
13.5	53,422	419	0.0078	0.9922	2.14
14.5	51,758	4,272	0.0825	0.9175	2.12
15.5	47,486	1,160	0.0244	0.9756	1.95
16.5	36,300	3,665	0.1010	0.8990	1.90
17.5	32,636	3,729	0.1143	0.8857	1.71
18.5	28,906		0.0000	1.0000	1.51
19.5	23,396	21,496	0.9188	0.0812	1.51
20.5	1,899	1,391	0.7325	0.2675	0.12
21.5	508		0.0000	1.0000	0.03
22.5	508	508	1.0000	0.0000	0.03
23.5					0.00
TOTAL	6,411,620	983,684			

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.23 OFF FURN & EQUIP - PERIPHERAL OTHER

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1984-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
5.6-S0	7.41	0 - 21		5.2-S0	10.73	2 - 10
5.6-S0.5	7.65	0 - 21		5.3-S0.5	11.27	2 - 10
5.6-S1	8.21	0 - 21		5.3-S1	12.24	2 - 10
5.6-R0.5	7.75	0 - 21		5.2-R0.5	10.42	2 - 10
5.6-R1	8.15	0 - 21		5.2-R1	11.36	2 - 10
5.6-R1.5	8.52	0 - 21		5.2-R1.5	12.02	2 - 10
5.6-L0	6.73	0 - 21		5.4-L0	9.47	2 - 10
5.6-L0.5	6.36	0 - 21		5.4-L0.5	9.31	2 - 10
5.6-L1	6.36	0 - 21		5.3-L1	9.54	2 - 10
5.6-L1.5	6.51	0 - 21		5.3-L1.5	9.98	2 - 10
5.6-L2	7.04	0 - 21		5.3-L2	10.96	2 - 10
5.6-O1	8.05	0 - 21		5.1-O1	10.58	2 - 10
5.6-O2	7.25	0 - 21		5.5-O2	9.47	2 - 10
5.6-O3	10.45	0 - 21		6.4-O3	11.85	2 - 10

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.30 OFF FURN & EQUIP - COMPUTER SOFTWARE

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A TOTAL
0	70,445.18-		70,445.18-
9	51,303.29		51,303.29
TOTAL DATA	19,141.89-		19,141.89-
8	4,547,518.59		4,547,518.59
TOTAL DATA LESS CD 8	4,566,660.48-		4,566,660.48-

2/02/10

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 1993-2006				EXPERIENCE BAND 1995-2009	
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	4,520,796		0.0000	1.0000	100.00
0.5	4,520,796		0.0000	1.0000	100.00
1.5	4,617,964		0.0000	1.0000	100.00
2.5	4,617,964		0.0000	1.0000	100.00
3.5	4,609,503	20,861	0.0045	0.9955	100.00
4.5	4,026,110	1,001	0.0002	0.9998	99.55
5.5	4,014,892		0.0000	1.0000	99.53
6.5	840,660		0.0000	1.0000	99.53
7.5	840,660		0.0000	1.0000	99.53
8.5	840,660		0.0000	1.0000	99.53
9.5	840,660	48,584	0.0578	0.9422	99.53
10.5	79,859		0.0000	1.0000	93.78
11.5	79,859		0.0000	1.0000	93.78
12.5	50,584		0.0000	1.0000	93.78
13.5	48,584		0.0000	1.0000	93.78
14.5	48,584		0.0000	1.0000	93.78
15.5	48,584		0.0000	1.0000	93.78
16.5					93.78
TOTAL	34,646,719	70,446			

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.30 OFF FURN & EQUIP - COMPUTER SOFTWARE

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1993-2006 1 EXPERIENCE BAND 1995-2009

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.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.32 OFF FURN & EQUIP - COMPUTER SOFTWARE PERSONAL

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	471,440.76-		471,440.76-
3	218,735.04-		218,735.04-
9	431,982.19		431,982.19
TOTAL DATA	258,193.61-		258,193.61-
8	100,730.19		100,730.19
TOTAL DATA LESS CD 8	358,923.80-		358,923.80-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.32 OFF FURN & EQUIP - COMPUTER SOFTWARE PERSONAL

ORIGINAL LIFE TABLE

AVG AGE RET 13.2 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1983-2009 EXPERIENCE BAND 1995-2009

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	564,198		0.0000	1.0000	100.00
0.5	682,308		0.0000	1.0000	100.00
1.5	683,112		0.0000	1.0000	100.00
2.5	591,144		0.0000	1.0000	100.00
3.5	597,489		0.0000	1.0000	100.00
4.5	599,764		0.0000	1.0000	100.00
5.5	602,051	33,675	0.0559	0.9441	100.00
6.5	638,418		0.0000	1.0000	94.41
7.5	638,622	1,497	0.0023	0.9977	94.41
8.5	646,626	41,664	0.0644	0.9356	94.19
9.5	386,226		0.0000	1.0000	88.12
10.5	386,529	81,188	0.2100	0.7900	88.12
11.5	313,817	68,383	0.2179	0.7821	69.61
12.5	245,433	28,482	0.1160	0.8840	54.44
13.5	216,952	120,814	0.5569	0.4431	48.12
14.5	96,138	5,404	0.0562	0.9438	21.32
15.5	90,734	9,134	0.1007	0.8993	20.12
16.5	81,200	6,345	0.0781	0.9219	18.09
17.5	74,855	2,275	0.0304	0.9696	16.68
18.5	72,580	2,287	0.0315	0.9685	16.17
19.5	70,293	60,489	0.8605	0.1395	15.66
20.5	9,804	9,501	0.9691	0.0309	2.18
21.5	303		0.0000	1.0000	0.07
22.5	303	303	1.0000	0.0000	0.07
23.5					0.00
TOTAL	8,288,899	471,441			

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.32 OFF FURN & EQUIP - COMPUTER SOFTWARE PERSONAL

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1983-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
13.6-S0	13.26	0 - 22		12.0-S0	9.22	11 - 20
13.6-S0.5	11.36	0 - 22		12.3-S0.5	8.55	11 - 20
13.5-S1	9.48	0 - 22		12.6-S1	8.07	11 - 20
13.5-S1.5	7.91	0 - 22		12.8-S1.5	7.55	11 - 20
13.4-S2	6.59	0 - 22		13.0-S2	7.47	11 - 20
13.4-S2.5	5.83	0 - 22		13.2-S2.5	7.58	11 - 20
13.4-S3	5.72	0 - 22		13.4-S3	8.41	11 - 20
13.4-S4	7.19	0 - 22		13.7-S4	11.66	11 - 20
13.4-S5	9.71	0 - 22		13.8-S5	15.82	11 - 20
13.8-R0.5	15.81	0 - 22		11.7-R0.5	9.48	11 - 20
13.6-R1	13.19	0 - 22		12.0-R1	8.67	11 - 20
13.5-R1.5	10.92	0 - 22		12.3-R1.5	8.04	11 - 20
13.4-R2	9.00	0 - 22		12.6-R2	8.08	11 - 20
13.4-R2.5	7.65	0 - 22		12.9-R2.5	8.25	11 - 20
13.4-R3	7.09	0 - 22		13.1-R3	9.25	11 - 20
13.4-R4	7.56	0 - 22		13.4-R4	11.62	11 - 20
13.4-R5	9.32	0 - 22		13.7-R5	15.15	11 - 20
14.9-L0	17.38	0 - 22		12.0-L0	11.24	11 - 20
14.5-L0.5	15.56	0 - 22		12.2-L0.5	10.61	11 - 20
14.1-L1	13.76	0 - 22		12.3-L1	10.01	11 - 20
13.9-L1.5	11.58	0 - 22		12.6-L1.5	9.33	11 - 20
13.8-L2	9.62	0 - 22		12.9-L2	8.57	11 - 20
13.6-L2.5	7.49	0 - 22		13.1-L2.5	7.37	11 - 20
13.5-L3	5.73	0 - 22		13.3-L3	6.35	11 - 20
13.4-L4	4.72	0 - 22		13.5-L4	7.14	11 - 20
13.4-L5	7.38	0 - 22		13.7-L5	11.61	11 - 20
14.1-O1	18.59	0 - 22		11.3-O1	10.73	11 - 20
15.7-O2	18.80	0 - 22		12.2-O2	11.24	11 - 20

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.33 OFF FURN & EQUIP - COMPUTER SOFTWARE OTHER

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	15,953.22-		15,953.22-
9	23,022.43		23,022.43
TOTAL DATA	7,069.21		7,069.21
8	532,344.13		532,344.13
TOTAL DATA LESS CD 8	525,274.92-		525,274.92-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.33 OFF FURN & EQUIP - COMPUTER SOFTWARE OTHER

ORIGINAL LIFE TABLE

AVG AGE RET 6.2 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1993-2007 EXPERIENCE BAND 1995-2009

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	543,323		0.0000	1.0000	100.00
0.5	546,694		0.0000	1.0000	100.00
1.5	548,297		0.0000	1.0000	100.00
2.5	543,827		0.0000	1.0000	100.00
3.5	543,827		0.0000	1.0000	100.00
4.5	543,827		0.0000	1.0000	100.00
5.5	543,827	15,607	0.0287	0.9713	100.00
6.5	528,220		0.0000	1.0000	97.13
7.5	115,522		0.0000	1.0000	97.13
8.5	109,615		0.0000	1.0000	97.13
9.5	100,264		0.0000	1.0000	97.13
10.5	55,346		0.0000	1.0000	97.13
11.5	55,346		0.0000	1.0000	97.13
12.5	20,435		0.0000	1.0000	97.13
13.5	6,273	346	0.0552	0.9448	97.13
14.5	4,628		0.0000	1.0000	91.77
15.5	1,604		0.0000	1.0000	91.77
16.5					91.77
TOTAL	4,810,875	15,953			

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.33 OFF FURN & EQUIP - COMPUTER SOFTWARE OTHER

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1993-2007 1 EXPERIENCE BAND 1995-2009

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.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.50 OFF FURN & EQUIP - OTHER

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	96,229.14-		96,229.14-
3	2,531.49-		2,531.49-
9	95,463.00		95,463.00
TOTAL DATA	3,297.63-		3,297.63-
8	88,369.16		88,369.16
TOTAL DATA LESS CD 8	91,666.79-		91,666.79-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.50 OFF FURN & EQUIP - OTHER

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 18.0	1	EXPERIENCE ANALYSIS
PLACEMENT BAND 1968-2006		EXPERIENCE BAND 1995-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
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39.5

0.00

TOTAL	2,137,181	96,228			
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2/02/10

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 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
18.5-S0	7.66	0 - 36		18.1-S0	8.17	10 - 25
18.5-S0.5	5.93	0 - 36		18.0-S0.5	6.54	10 - 25
18.5-S1	4.64	0 - 36		18.0-S1	5.37	10 - 25
18.5-S1.5	4.16	0 - 36		17.9-S1.5	4.93	10 - 25
18.5-S2	4.67	0 - 36		17.9-S2	5.65	10 - 25
18.5-S2.5	5.75	0 - 36		17.9-S2.5	7.32	10 - 25
18.5-R0.5	10.00	0 - 36		17.9-R0.5	9.47	10 - 25
18.5-R1	7.77	0 - 36		17.6-R1	7.08	10 - 25
18.5-R1.5	6.15	0 - 36		17.6-R1.5	5.34	10 - 25
18.5-R2	5.40	0 - 36		17.6-R2	4.69	10 - 25
18.5-R2.5	5.56	0 - 36		17.6-R2.5	5.84	10 - 25
18.5-R3	6.70	0 - 36		17.6-R3	8.14	10 - 25
19.2-L0	12.10	0 - 36		19.9-L0	11.46	10 - 25
19.0-L0.5	10.17	0 - 36		19.5-L0.5	10.17	10 - 25
18.8-L1	8.31	0 - 36		19.1-L1	8.92	10 - 25
18.7-L1.5	6.39	0 - 36		18.9-L1.5	7.26	10 - 25
18.6-L2	4.83	0 - 36		18.7-L2	6.16	10 - 25
18.6-L2.5	4.11	0 - 36		18.5-L2.5	5.86	10 - 25
18.5-L3	4.66	0 - 36		18.3-L3	6.96	10 - 25
18.5-L4	8.42	0 - 36		17.9-L4	12.13	10 - 25
18.5-O1	12.67	0 - 36		18.3-O1	11.96	10 - 25
20.0-O2	13.55	0 - 36		20.5-O2	12.10	10 - 25

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	786,445.06-		786,445.06-
9	1,145,224.51		1,145,224.51
TOTAL DATA	358,779.45		358,779.45
8	1,890,068.72		1,890,068.72
TOTAL DATA LESS CD 8	1,531,289.27-		1,531,289.27-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1974-2008			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
14.8-S0	9.93	0 - 26		14.2-S0	10.25	8 - 26
14.8-S0.5	10.12	0 - 26		14.4-S0.5	11.16	8 - 26
14.8-S1	10.80	0 - 26		14.5-S1	12.46	8 - 26
14.9-R0.5	11.22	0 - 26		13.9-R0.5	10.14	8 - 26
14.8-R1	11.57	0 - 26		14.1-R1	12.00	8 - 26
14.8-R1.5	12.14	0 - 26		14.3-R1.5	13.38	8 - 26
15.8-L0	10.12	0 - 26		14.5-L0	7.52	8 - 26
15.5-L0.5	9.02	0 - 26		14.5-L0.5	7.51	8 - 26
15.2-L1	8.24	0 - 26		14.6-L1	7.89	8 - 26
15.1-L1.5	7.84	0 - 26		14.6-L1.5	8.23	8 - 26
14.9-L2	7.99	0 - 26		14.7-L2	9.18	8 - 26
14.9-L2.5	9.42	0 - 26		14.8-L2.5	11.13	8 - 26
15.0-O1	11.79	0 - 26		13.7-O1	9.32	8 - 26
16.6-O2	11.59	0 - 26		14.8-O2	7.69	8 - 26
20.4-O3	13.24	0 - 26		16.9-O3	8.82	8 - 26

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	283,913.09-		283,913.09-
9	896,194.81		896,194.81
TOTAL DATA	612,281.72		612,281.72
8	1,160,937.05		1,160,937.05
TOTAL DATA LESS CD 8	548,655.33-		548,655.33-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1979-2008			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
17.7-S0	10.66	0 - 31		17.3-S0	12.42	9 - 31
17.7-S0.5	11.83	0 - 31		17.5-S0.5	13.96	9 - 31
17.6-S1	13.30	0 - 31		17.6-S1	15.74	9 - 31
17.8-R0.5	10.82	0 - 31		17.0-R0.5	11.80	9 - 31
17.6-R1	12.44	0 - 31		17.2-R1	14.38	9 - 31
17.6-R1.5	13.97	0 - 31		17.3-R1.5	16.40	9 - 31
18.9-L0	8.57	0 - 31		17.9-L0	8.29	9 - 31
18.5-L0.5	8.42	0 - 31		17.8-L0.5	9.06	9 - 31
18.1-L1	8.74	0 - 31		17.8-L1	10.07	9 - 31
18.0-L1.5	9.69	0 - 31		17.9-L1.5	11.39	9 - 31
17.9-O1	10.05	0 - 31		16.8-O1	9.76	9 - 31
19.8-O2	9.63	0 - 31			NOT FITTED	
24.3-O3	10.14	0 - 31			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTOS

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	235,693.00-		235,693.00-
9	288,072.00		288,072.00
TOTAL DATA	52,379.00		52,379.00
8	207,856.81		207,856.81
TOTAL DATA LESS CD 8	155,477.81-		155,477.81-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

AVG AGE RET 9.0 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1988-2008 EXPERIENCE BAND 1995-2009

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	223,934		0.0000	1.0000	100.00
0.5	223,934		0.0000	1.0000	100.00
1.5	189,626		0.0000	1.0000	100.00
2.5	146,487		0.0000	1.0000	100.00
3.5	139,564		0.0000	1.0000	100.00
4.5	218,797	7,185	0.0328	0.9672	100.00
5.5	257,166		0.0000	1.0000	96.72
6.5	312,836	33,902	0.1084	0.8916	96.72
7.5	278,934	85,317	0.3059	0.6941	86.24
8.5	193,617	30,159	0.1558	0.8442	59.86
9.5	163,458	11,515	0.0704	0.9296	50.53
10.5	135,018	36,700	0.2718	0.7282	46.97
11.5	97,584	30,915	0.3168	0.6832	34.20
12.5	46,114		0.0000	1.0000	23.37
13.5	46,114		0.0000	1.0000	23.37
14.5	46,114		0.0000	1.0000	23.37
15.5	46,114		0.0000	1.0000	23.37
16.5	46,114		0.0000	1.0000	23.37
17.5	33,215		0.0000	1.0000	23.37
18.5	33,215		0.0000	1.0000	23.37
19.5					23.37
TOTAL	2,877,955	235,693			

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1988-2008			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
11.7-S0	11.49	0 - 20		10.8-S0	11.01	8 - 20
11.6-S0.5	11.09	0 - 20		11.0-S0.5	11.88	8 - 20
11.6-S1	11.26	0 - 20		11.2-S1	13.15	8 - 20
11.6-S1.5	11.78	0 - 20		11.3-S1.5	14.35	8 - 20
11.7-R0.5	13.00	0 - 20		10.5-R0.5	10.71	8 - 20
11.6-R1	12.77	0 - 20		10.8-R1	12.78	8 - 20
11.6-R1.5	12.84	0 - 20		11.0-R1.5	14.09	8 - 20
11.6-R2	13.48	0 - 20		11.2-R2	15.96	8 - 20
12.5-L0	12.43	0 - 20		10.8-L0	6.97	8 - 20
12.2-L0.5	11.14	0 - 20		10.9-L0.5	7.50	8 - 20
12.0-L1	10.15	0 - 20		11.0-L1	8.23	8 - 20
11.9-L1.5	9.19	0 - 20		11.2-L1.5	8.82	8 - 20
11.8-L2	8.72	0 - 20		11.4-L2	9.75	8 - 20
11.7-L2.5	9.30	0 - 20		11.5-L2.5	11.35	8 - 20
11.6-L3	10.36	0 - 20		11.6-L3	13.32	8 - 20
11.9-O1	14.07	0 - 20		10.2-O1	9.74	8 - 20
13.2-O2	13.94	0 - 20		10.9-O2	6.49	8 - 20
16.3-O3	15.58	0 - 20		11.9-O3	6.12	8 - 20

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	4,184.85-		4,184.85-
9	287,455.88		287,455.88
TOTAL DATA	283,271.03		283,271.03
8	416,326.20		416,326.20
TOTAL DATA LESS CD 8	133,055.17-		133,055.17-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 11.4	1	EXPERIENCE ANALYSIS
PLACEMENT BAND 1956-2009		EXPERIENCE BAND 1995-2009

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	440	220	0.5000		
40.5	220		0.0000		
41.5	220		0.0000		
42.5	220		0.0000		
43.5	220		0.0000		
44.5	220		0.0000		
45.5	220		0.0000		
46.5	220		0.0000		
47.5	220		0.0000		
48.5	220		0.0000		
49.5	220		0.0000		
50.5	220		0.0000		
51.5	220		0.0000		
52.5	220		0.0000		
53.5					
TOTAL	1,431,490	4,185			

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1956-2009	1	EXPERIENCE BAND 1995-2009			
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.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	1,620.32-		1,620.32-
9	35,546.95		35,546.95
TOTAL DATA	33,926.63		33,926.63
8	33,926.63		33,926.63

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 48.1
PLACEMENT BAND 1931-1997

1

EXPERIENCE ANALYSIS
EXPERIENCE BAND 1995-2009

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	3,162		0.0000	1.0000	100.00
0.5	3,162		0.0000	1.0000	100.00
1.5	3,162		0.0000	1.0000	100.00
2.5	3,162		0.0000	1.0000	100.00
3.5	3,162		0.0000	1.0000	100.00
4.5	3,162		0.0000	1.0000	100.00
5.5	3,162		0.0000	1.0000	100.00
6.5	3,162		0.0000	1.0000	100.00
7.5	30,778		0.0000	1.0000	100.00
8.5	31,109		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	28,497		0.0000	1.0000	100.00
13.5	28,497		0.0000	1.0000	100.00
14.5	28,497		0.0000	1.0000	100.00
15.5	28,497		0.0000	1.0000	100.00
16.5	28,497		0.0000	1.0000	100.00
17.5	28,497		0.0000	1.0000	100.00
18.5	28,497		0.0000	1.0000	100.00
19.5	28,497		0.0000	1.0000	100.00
20.5	28,497		0.0000	1.0000	100.00
21.5	29,555		0.0000	1.0000	100.00
22.5	3,616		0.0000	1.0000	100.00
23.5	3,877		0.0000	1.0000	100.00
24.5	3,326		0.0000	1.0000	100.00
25.5	3,326		0.0000	1.0000	100.00
26.5	3,326		0.0000	1.0000	100.00
27.5	3,326		0.0000	1.0000	100.00
28.5	3,326		0.0000	1.0000	100.00
29.5	3,326		0.0000	1.0000	100.00
30.5	3,326		0.0000	1.0000	100.00
31.5	3,326		0.0000	1.0000	100.00
32.5	3,326		0.0000	1.0000	100.00
33.5	3,326	1,059	0.3184	0.6816	100.00
34.5	2,268		0.0000	1.0000	68.16
35.5	2,297		0.0000	1.0000	68.16
36.5	2,297		0.0000	1.0000	68.16
37.5	620		0.0000	1.0000	68.16
38.5	29		0.0000	1.0000	68.16

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1931-1997			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
104.0-S0	8.80	0 - 39				NOT FITTED
85.4-S0.5	8.56	0 - 39				NOT FITTED
70.3-S1	8.06	0 - 39				NOT FITTED
62.1-S1.5	7.75	0 - 39				NOT FITTED
55.1-S2	7.16	0 - 39				NOT FITTED
51.1-S2.5	6.80	0 - 39				NOT FITTED
47.5-S3	6.18	0 - 39				NOT FITTED
42.3-S4	4.93	0 - 39				NOT FITTED
39.6-S5	4.41	0 - 39				NOT FITTED
38.2-S6	5.77	0 - 39				NOT FITTED
186.7-R0.5	9.44	0 - 39				NOT FITTED
138.6-R1	9.36	0 - 39				NOT FITTED
106.0-R1.5	9.23	0 - 39				NOT FITTED
79.3-R2	8.89	0 - 39				NOT FITTED
65.3-R2.5	8.53	0 - 39				NOT FITTED
54.7-R3	7.84	0 - 39				NOT FITTED
45.5-R4	6.53	0 - 39				NOT FITTED
40.3-R5	4.80	0 - 39				NOT FITTED
162.4-L0	9.10	0 - 39				NOT FITTED
126.6-L0.5	8.97	0 - 39				NOT FITTED
96.4-L1	8.54	0 - 39				NOT FITTED
80.5-L1.5	8.31	0 - 39				NOT FITTED
66.6-L2	7.69	0 - 39				NOT FITTED
59.5-L2.5	7.40	0 - 39				NOT FITTED
52.9-L3	6.73	0 - 39				NOT FITTED
45.2-L4	5.91	0 - 39				NOT FITTED
41.2-L5	4.81	0 - 39				NOT FITTED
238.7-O1	9.48	0 - 39				NOT FITTED
268.4-O2	9.48	0 - 39				NOT FITTED
320.0-O3	= STOP	FITTING				
320.0-O4	= STOP	FITTING				

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	88,922.22-		88,922.22-
3	2,600.00-		2,600.00-
9	950,240.10		950,240.10
TOTAL DATA	858,717.88		858,717.88
8	1,905,757.95		1,905,757.95
TOTAL DATA LESS CD 8	1,047,040.07-		1,047,040.07-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 18.4 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1933-2009 EXPERIENCE BAND 1995-2009

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	2,486	643	0.2586	0.7414	53.75
40.5	1,144		0.0000	1.0000	39.85
41.5	798		0.0000	1.0000	39.85
42.5	798		0.0000	1.0000	39.85
43.5	704		0.0000	1.0000	39.85
44.5	704		0.0000	1.0000	39.85
45.5	461		0.0000	1.0000	39.85
46.5	461		0.0000	1.0000	39.85
47.5	461		0.0000	1.0000	39.85
48.5					39.85
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5	3,605		0.0000		
62.5	3,605		0.0000		
63.5	3,605		0.0000		
64.5	3,605		0.0000		
65.5	3,605		0.0000		
66.5	3,605		0.0000		
67.5	3,605		0.0000		
68.5	3,605		0.0000		
69.5	3,605		0.0000		
70.5	3,605		0.0000		
71.5	3,605		0.0000		
72.5	3,605		0.0000		
73.5	3,605		0.0000		
74.5	3,605		0.0000		
75.5	3,605		0.0000		
76.5					

TOTAL	14,859,802	88,925			
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2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1933-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
39.0-S0	4.76	0 - 34			NOT FITTED	
36.1-S0.5	3.67	0 - 34			NOT FITTED	
33.9-S1	2.89	0 - 34		33.0-S1	3.63	19 - 34
32.4-S1.5	3.43	0 - 34		32.1-S1.5	5.08	19 - 34
31.2-S2	4.72	0 - 34		31.4-S2	6.77	19 - 34
44.8-R0.5	7.45	0 - 34			NOT FITTED	
38.8-R1	6.32	0 - 34			NOT FITTED	
35.3-R1.5	5.11	0 - 34			NOT FITTED	
32.8-R2	4.04	0 - 34		31.2-R2	4.50	19 - 34
31.2-R2.5	4.37	0 - 34		30.5-R2.5	6.51	19 - 34
30.1-R3	5.85	0 - 34		30.0-R3	8.77	19 - 34
50.3-L0	6.34	0 - 34			NOT FITTED	
44.7-L0.5	5.15	0 - 34			NOT FITTED	
40.5-L1	3.67	0 - 34			NOT FITTED	
37.4-L1.5	2.95	0 - 34			NOT FITTED	
35.0-L2	3.05	0 - 34			NOT FITTED	
33.2-L2.5	4.43	0 - 34		33.3-L2.5	6.44	19 - 34
52.7-O1	8.09	0 - 34			NOT FITTED	
59.3-O2	8.09	0 - 34			NOT FITTED	
85.0-O3	8.30	0 - 34			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 344 LABORATORY EQUIPMENT
INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	167,185.12-		167,185.12-
3	2,197.80-		2,197.80-
9	268,599.77		268,599.77
TOTAL DATA	99,216.85		99,216.85
8	828,027.11		828,027.11
TOTAL DATA LESS CD 8	728,810.26-		728,810.26-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

ORIGINAL LIFE TABLE

AVG AGE RET 10.4 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1958-2009 EXPERIENCE BAND 1995-2009

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	739,846		0.0000	1.0000	100.00
0.5	795,555		0.0000	1.0000	100.00
1.5	795,852		0.0000	1.0000	100.00
2.5	797,219		0.0000	1.0000	100.00
3.5	840,276		0.0000	1.0000	100.00
4.5	848,450	23,368	0.0275	0.9725	100.00
5.5	827,596	2,503	0.0030	0.9970	97.25
6.5	827,622	42,490	0.0513	0.9487	96.96
7.5	785,280		0.0000	1.0000	91.99
8.5	575,299	10,742	0.0187	0.9813	91.99
9.5	366,738	5,223	0.0142	0.9858	90.27
10.5	296,224	28,083	0.0948	0.9052	88.99
11.5	230,640	18,616	0.0807	0.9193	80.55
12.5	203,643	3,901	0.0192	0.9808	74.05
13.5	189,309	5,904	0.0312	0.9688	72.63
14.5	171,743		0.0000	1.0000	70.36
15.5	153,908	1,940	0.0126	0.9874	70.36
16.5	146,120		0.0000	1.0000	69.47
17.5	126,528	16,069	0.1270	0.8730	69.47
18.5	66,118	6,516	0.0986	0.9014	60.65
19.5	51,428		0.0000	1.0000	54.67
20.5	48,914		0.0000	1.0000	54.67
21.5	48,914		0.0000	1.0000	54.67
22.5	17,646	469	0.0266	0.9734	54.67
23.5	15,259		0.0000	1.0000	53.22
24.5	14,688	962	0.0655	0.9345	53.22
25.5	9,775		0.0000	1.0000	49.73
26.5	6,554		0.0000	1.0000	49.73
27.5	3,647		0.0000	1.0000	49.73
28.5	3,647		0.0000	1.0000	49.73
29.5	3,647		0.0000	1.0000	49.73
30.5	3,647		0.0000	1.0000	49.73
31.5	1,614		0.0000	1.0000	49.73
32.5	1,614		0.0000	1.0000	49.73
33.5	340		0.0000	1.0000	49.73
34.5	340		0.0000	1.0000	49.73
35.5	340		0.0000	1.0000	49.73
36.5	740		0.0000	1.0000	49.73
37.5	399		0.0000	1.0000	49.73
38.5	399		0.0000	1.0000	49.73

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 10.4		1		EXPERIENCE ANALYSIS	
PLACEMENT BAND 1958-2009				EXPERIENCE BAND 1995-2009	
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	399		0.0000	1.0000	49.73
40.5	399		0.0000	1.0000	49.73
41.5	399		0.0000	1.0000	49.73
42.5	399	399	1.0000	0.0000	49.73
43.5					0.00
TOTAL	10,019,114	167,185			

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1958-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
23.7-S0	3.95	0 - 27		23.2-S0	4.86	11 - 27
22.8-S0.5	5.09	0 - 27		22.6-S0.5	6.67	11 - 27
22.1-S1	6.77	0 - 27		22.2-S1	8.60	11 - 27
25.2-R0.5	4.89	0 - 27		23.4-R0.5	3.54	11 - 27
23.3-R1	4.72	0 - 27		22.3-R1	5.34	11 - 27
22.2-R1.5	5.81	0 - 27		21.8-R1.5	7.61	11 - 27
21.5-R2	7.75	0 - 27		21.4-R2	10.13	11 - 27
28.6-L0	4.03	0 - 27			NOT FITTED	
26.5-L0.5	3.50	0 - 27		25.6-L0.5	3.71	11 - 27
24.9-L1	3.82	0 - 27		24.6-L1	4.89	11 - 27
23.8-L1.5	5.50	0 - 27		23.9-L1.5	7.01	11 - 27
28.0-O1	5.63	0 - 27		25.0-O1	2.79	11 - 27
31.5-O2	5.63	0 - 27			NOT FITTED	
43.9-O3	6.10	0 - 27			NOT FITTED	

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 345 POWER OPERATED EQUIPMENT
INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	99,826.23-		99,826.23-
9	339,196.90		339,196.90
TOTAL DATA	239,370.67		239,370.67
8	1,526,034.51		1,526,034.51
TOTAL DATA LESS CD 8	1,286,663.84-		1,286,663.84-

2/02/10

KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 345 POWER OPERATED EQUIPMENT
 ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 13.5 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1941-2009 EXPERIENCE BAND 1995-2009

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					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5	5,387			0.0000	
54.5	5,387			0.0000	
55.5	5,387			0.0000	
56.5	5,387			0.0000	
57.5	5,387			0.0000	
58.5	5,387			0.0000	
59.5	5,387			0.0000	
60.5	5,387			0.0000	
61.5	5,387			0.0000	
62.5	5,387			0.0000	
63.5	5,387			0.0000	
64.5	5,387			0.0000	
65.5	5,387			0.0000	
66.5	5,387			0.0000	
67.5	5,387			0.0000	
68.5					
TOTAL	13,137,789	99,826			

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 345 POWER OPERATED EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1941-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
37.8-S0	6.78	0 - 31				NOT FITTED
34.7-S0.5	7.50	0 - 31				NOT FITTED
32.4-S1	8.61	0 - 31				NOT FITTED
44.5-R0.5	6.66	0 - 31				NOT FITTED
38.0-R1	6.77	0 - 31				NOT FITTED
34.1-R1.5	7.25	0 - 31				NOT FITTED
49.5-L0	6.36	0 - 31				NOT FITTED
43.5-L0.5	6.66	0 - 31				NOT FITTED
39.1-L1	7.24	0 - 31				NOT FITTED
52.9-O1	6.69	0 - 31				NOT FITTED
59.5-O2	6.69	0 - 31				NOT FITTED
85.6-O3	6.70	0 - 31				NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.10 COMMUNICATION EQUIPMENT - NON-TELEPHONE

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	49,854.66-		49,854.66-
3	899.98-		899.98-
9	490,105.33		490,105.33
TOTAL DATA	439,350.69		439,350.69
8	1,922,087.64		1,922,087.64
TOTAL DATA LESS CD 8	1,482,736.95-		1,482,736.95-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.10 COMMUNICATION EQUIPMENT - NON-TELEPHONE

ORIGINAL LIFE TABLE

AVG AGE RET 17.7 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 1968-2008 EXPERIENCE BAND 1995-2009

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	1,697,782		0.0000	1.0000	100.00
0.5	1,734,558		0.0000	1.0000	100.00
1.5	1,746,154		0.0000	1.0000	100.00
2.5	1,747,752		0.0000	1.0000	100.00
3.5	1,743,524		0.0000	1.0000	100.00
4.5	1,691,694	4,124	0.0024	0.9976	100.00
5.5	1,724,148		0.0000	1.0000	99.76
6.5	1,712,793		0.0000	1.0000	99.76
7.5	1,706,275		0.0000	1.0000	99.76
8.5	1,527,776		0.0000	1.0000	99.76
9.5	939,200		0.0000	1.0000	99.76
10.5	740,940		0.0000	1.0000	99.76
11.5	696,931	518	0.0007	0.9993	99.76
12.5	422,047		0.0000	1.0000	99.69
13.5	385,930		0.0000	1.0000	99.69
14.5	223,027		0.0000	1.0000	99.69
15.5	186,250	23,973	0.1287	0.8713	99.69
16.5	150,081		0.0000	1.0000	86.86
17.5	152,280		0.0000	1.0000	86.86
18.5	154,283		0.0000	1.0000	86.86
19.5	141,412	7,934	0.0561	0.9439	86.86
20.5	94,712	2,721	0.0287	0.9713	81.99
21.5	58,193	283	0.0049	0.9951	79.64
22.5	77,414	7,289	0.0942	0.9058	79.25
23.5	53,831		0.0000	1.0000	71.78
24.5	49,378		0.0000	1.0000	71.78
25.5	49,378		0.0000	1.0000	71.78
26.5	44,745		0.0000	1.0000	71.78
27.5	44,745	3,012	0.0673	0.9327	71.78
28.5	41,733		0.0000	1.0000	66.95
29.5	41,733		0.0000	1.0000	66.95
30.5	41,733		0.0000	1.0000	66.95
31.5	41,733		0.0000	1.0000	66.95
32.5	40,167		0.0000	1.0000	66.95
33.5	38,805		0.0000	1.0000	66.95
34.5	38,805		0.0000	1.0000	66.95
35.5	38,805		0.0000	1.0000	66.95
36.5	38,805		0.0000	1.0000	66.95
37.5	66		0.0000	1.0000	66.95
38.5	66		0.0000	1.0000	66.95

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.10 COMMUNICATION EQUIPMENT - NON-TELEPHONE

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 17.7			1		EXPERIENCE ANALYSIS
PLACEMENT BAND 1968-2008					EXPERIENCE BAND 1995-2009
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	66		0.0000	1.0000	66.95
40.5	66		0.0000	1.0000	66.95
41.5					66.95
TOTAL	22,059,816	49,854			

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.10 COMMUNICATION EQUIPMENT - NON-TELEPHONE

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1968-2008			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
44.8-S0	4.64	0 - 38		NOT FITTED		
41.4-S0.5	4.75	0 - 38		NOT FITTED		
38.7-S1	5.40	0 - 38		NOT FITTED		
52.1-R0.5	6.14	0 - 38		NOT FITTED		
44.8-R1	5.59	0 - 38		NOT FITTED		
40.5-R1.5	5.33	0 - 38		NOT FITTED		
37.4-R2	5.70	0 - 38		NOT FITTED		
35.5-R2.5	7.00	0 - 38		NOT FITTED		
58.2-L0	5.21	0 - 38		NOT FITTED		
51.5-L0.5	4.72	0 - 38		NOT FITTED		
46.5-L1	4.40	0 - 38		NOT FITTED		
42.7-L1.5	5.12	0 - 38		NOT FITTED		
39.9-L2	6.45	0 - 38		NOT FITTED		
61.6-O1	6.52	0 - 38		NOT FITTED		
69.2-O2	6.51	0 - 38		NOT FITTED		
99.5-O3	6.64	0 - 38		NOT FITTED		

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.19 REMOTE CONTROL AND INSTRUMENTATION

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
9	22,310.63		22,310.63
TOTAL DATA	22,310.63		22,310.63
8	22,310.63		22,310.63

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.19 REMOTE CONTROL AND INSTRUMENTATION

ORIGINAL LIFE TABLE

AVG AGE RET 0.0 1 EXPERIENCE ANALYSIS
 PLACEMENT BAND 2008-2008 EXPERIENCE BAND 2008-2009

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	22,311		0.0000	1.0000	100.00
0.5	22,311		0.0000	1.0000	100.00
1.5					100.00
TOTAL	44,622				

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.19 REMOTE CONTROL AND INSTRUMENTATION

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 2008-2008	1	EXPERIENCE BAND 2008-2009			
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.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.20 COMMUNICATION EQUIPMENT - TELEPHONE

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
9	240,800.02		240,800.02
TOTAL DATA	240,800.02		240,800.02
8	240,800.02		240,800.02

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.20 COMMUNICATION EQUIPMENT - TELEPHONE

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 2008-2009	1	EXPERIENCE BAND 2008-2009			
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.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 347.00 MISCELLANEOUS EQUIPMENT

INPUT CONTROL TOTALS THROUGH 2009

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	106,104.91-		106,104.91-
3	2,600.00		2,600.00
9	228,510.84		228,510.84
TOTAL DATA	125,005.93		125,005.93
8	1,250,966.39		1,250,966.39
TOTAL DATA LESS CD 8	1,125,960.46-		1,125,960.46-

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 347.00 MISCELLANEOUS EQUIPMENT

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1956-2009			1	EXPERIENCE BAND 1995-2009		
SURVIVOR CURVE	RESID MEAS	RANGE OF FIT		SURVIVOR CURVE	RESID MEAS	RANGE OF FIT*
30.0-S0	4.75	0 - 33		29.4-S0	5.90	12 - 33
28.7-S0.5	6.29	0 - 33		28.5-S0.5	7.90	12 - 33
27.7-S1	8.17	0 - 33		27.8-S1	10.03	12 - 33
32.2-R0.5	4.45	0 - 33		30.1-R0.5	3.67	12 - 33
29.4-R1	4.97	0 - 33		28.3-R1	5.88	12 - 33
28.0-R1.5	6.49	0 - 33		27.4-R1.5	8.35	12 - 33
36.5-L0	3.71	0 - 33		34.7-L0	3.28	12 - 33
33.7-L0.5	4.08	0 - 33		32.7-L0.5	4.76	12 - 33
31.5-L1	5.11	0 - 33		31.3-L1	6.33	12 - 33
36.0-O1	4.68	0 - 33		32.7-O1	2.19	12 - 33
40.5-O2	4.68	0 - 33		36.8-O2	2.19	12 - 33
56.7-O3	4.92	0 - 33				NOT FITTED

* SEGMENT BETWEEN 85.0 AND 15.0 PERCENT SURVIVING.

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 348.00 OTHER TANGIBLE PROPERTY

INPUT CONTROL TOTALS THROUGH 2009

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-

2/02/10

KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 348.00 OTHER TANGIBLE PROPERTY

ORIGINAL LIFE TABLE

AVG AGE RET 0.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1991-2005 EXPERIENCE BAND 1995-2009

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	127,846		0.0000	1.0000	100.00
0.5	127,846		0.0000	1.0000	100.00
1.5	127,846		0.0000	1.0000	100.00
2.5	127,846		0.0000	1.0000	100.00
3.5	138,485		0.0000	1.0000	100.00
4.5	133,782		0.0000	1.0000	100.00
5.5	133,782		0.0000	1.0000	100.00
6.5	128,178		0.0000	1.0000	100.00
7.5	127,678		0.0000	1.0000	100.00
8.5	117,960		0.0000	1.0000	100.00
9.5	117,960		0.0000	1.0000	100.00
10.5	117,960		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	10,638		0.0000	1.0000	100.00
16.5	10,638		0.0000	1.0000	100.00
17.5	10,638		0.0000	1.0000	100.00
18.5					100.00
TOTAL	1,601,635				

2/02/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 348.00 OTHER TANGIBLE PROPERTY

SUMMARY OF CURVE FITTING RESULTS - PCT SURV BALANCED AREAS

PLACEMENT BAND 1991-2005 1 EXPERIENCE BAND 1995-2009

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.

1/26/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.10 STRUCTURES & IMPROVEMENTS - SOURCE OF SUPPLY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1987	450	9,215	0	9,215-
1988	450	9,215	0	9,215-
1989				
1990				
1991	5,311		0	0
1992				
1993	3,050		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
2007				
2008	11,676		0	0
2009	6,621		0	0
TOTAL	91,928	221,217 241	0	221,217-241-

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
90-92	1,770		0	0
91-93	2,787		0	0
92-94	1,017		0	0
93-95	1,017		0	0
94-96				
95-97				
96-98				
97-99				
98-00				
99-01				

1/26/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.10 STRUCTURES & IMPROVEMENTS - 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				
00-02				
01-03	8,116	29,102 359	0	29,102-359-
02-04	21,090	67,596 321	0	67,596-321-
03-05	21,090	67,596 321	0	67,596-321-
04-06	13,341	38,494 289	0	38,494-289-
05-07	367	0	0	0
06-08	4,259	0	0	0
07-09	6,099	0	0	0
FIVE-YEAR AVERAGE				
05-09	3,879	0	0	0

1/26/10

KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 304.20 AND 304.30 STRUCTURES AND 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	
2007	5,991		0	0		0	
2008	391,632		0	0		0	
2009	90,566	45	0	1	44-	0	
TOTAL	903,453	177,675	20	2,437	0	175,238-	19-

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-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 304.20 AND 304.30 STRUCTURES AND 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							
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-
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-
05-07	11,946	1,973	17		0	1,973-	17-
06-08	140,708	8-	0		0	8	0
07-09	162,730	15	0		0	15-	0
FIVE-YEAR AVERAGE							
05-09	103,607	1,193	1		0	1,193-	1-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 304.20 AND 304.30 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	SALES	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2005		580,000		580,000-
2006				
2007				
2008				
2009				
TOTAL		580,000		580,000-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.40 STRUCTURES & IMPROVEMENTS - TRANS. AND DISTR.

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	
2007							
2008	39,028		0	0		0	
2009	708	1,556	220	0		1,556-220-	
TOTAL	42,036	1,556	4	0		1,556- 4-	

THREE-YEAR MOVING AVERAGES

06-08	13,776		0	0		0	
07-09	13,245	519	4	0		519- 4-	

FIVE-YEAR AVERAGE

05-09	8,407	311	4	0		311- 4-	
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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.60 STRUCTURES & IMPROVEMENTS - 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							
2007	6,099		0		0		0
2008	40,837		0		0		0
2009	13,217		0		0		0
TOTAL	249,431	25,685	10	16,927	7	8,758	4-

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-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.60 STRUCTURES & IMPROVEMENTS - OFFICE BUILDINGS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
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-
89-91	3,628-	2,469 68-		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		167- 8-
95-97				
96-98				
97-99	15,339		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
02-04	11,225		0	0
03-05	11,225		0	0
04-06				
05-07	2,033		0	0
06-08	15,645		0	0
07-09	20,051		0	0

FIVE-YEAR AVERAGE

05-09	12,030		0	0
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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.70 STRUCTURES & IMPROVEMENTS - SHOP & GARAGE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2008	29,115	0	0	0
2009				
TOTAL	29,115	0	0	0
FIVE-YEAR AVERAGE				
05-09	5,823	0	0	0

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 304.80 STRUCTURES & IMPROVEMENTS - MISCELLANEOUS

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							
2007							
2008	20,629		0	0		0	
2009	5,551		0	0		0	
TOTAL	155,364	17,855	11	0	17,855-	11-	

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	
05-07	2,000		0	0		0	
06-08	6,876		0	0		0	
07-09	8,726		0	0		0	

FIVE-YEAR AVERAGE

05-09	6,436		0	0		0	
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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 305.00 COLLECTING & IMPOUNDING RESERVOIRS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2008	11,467		0		0		0
2009							
TOTAL	11,467		0		0		0
FIVE-YEAR AVERAGE							
05-09	2,293		0		0		0

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 306.00 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-	
2007	3,666		0		0		0
2008							
2009							
TOTAL	29,355	171,854	585		0	171,854-585-	

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-	
05-07	8,055	24,200	300		0	24,200-300-	
06-08	8,055	24,200	300		0	24,200-300-	
07-09	1,222		0		0		0

FIVE-YEAR AVERAGE

05-09	4,833	14,520	300		0	14,520-300-	
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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 309.00 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							
2007							
2008	412		0		0		0
2009		33		62		29	
TOTAL	302,381	237,631	79	214,184	71	23,447-	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-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 309.00 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							
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
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							
05-07							
06-08	137		0		0		0
07-09	137	11	8	21	15	10	7
FIVE-YEAR AVERAGE							
05-09	82	7	9	12	15	5	6

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 310.10 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							
2007							
2008		53,899				53,899-	
2009	14,501		0	0	0		0
TOTAL	23,970	53,928	225	0	0	53,928-	225-

THREE-YEAR MOVING AVERAGES

02-04	3,156	10	0	0	0	10-	0
03-05	9		0	0	0		0
04-06							
05-07							
06-08		17,966				17,966-	
07-09	4,834	17,966	372	0	0	17,966-	372-

FIVE-YEAR AVERAGE

05-09	2,900	10,780	372	0	0	10,780-	372-
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KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 311.20 THRU 311.54 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-
2007	111,566		0		0		0
2008	124,691	168,362	135		0	168,362-	135-
2009	278		0		0		0
TOTAL	2,678,704	430,478	16	251	0	430,227-	16-

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-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 311.20 THRU 311.54 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							
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-
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-
05-07	40,655	7,177	18	2,390-	6-	9,567-	24-
06-08	82,219	63,297	77	4,120-	5-	67,417-	82-
07-09	78,845	56,121	71		0	56,121-	71-
FIVE-YEAR AVERAGE							
05-09	49,387	37,978	77	1,434-	3-	39,412-	80-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.10 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-
2007	231,024	4,933	2	0		4,933-	2-
2008	174,737	110,000	63	0		110,000-	63-
2009	61,811		0	0			0
TOTAL	3,047,872	597,478	20	2,289	0	595,189-	20-

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-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 320.10 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							
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-
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-
05-07	125,275	3,243	3		0	3,243-	3-
06-08	176,020	39,910	23		0	39,910-	23-
07-09	155,857	38,311	25		0	38,311-	25-
FIVE-YEAR AVERAGE							
05-09	122,474	23,946	20		0	23,946-	20-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 330.10 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		0
1981							
1982	1,509		0	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							
2007							
2008	10,495	99-	1-	0	99	1	
2009	9,283		0	0			0
TOTAL	226,126	52,906	23	0	52,906-	23-	

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-	

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 330.10 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							
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-
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-
05-07	667		0	0			0
06-08	3,498	33-	1-	0		33	1
07-09	6,593	33-	1-	0		33	1
FIVE-YEAR AVERAGE							
05-09	4,356	20-	0	0		20	0

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 331.00 MAINS AND 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
2007	189,780-	1,414	1-		0	1,414-	1
2008	837,135	26,733	3		0	26,733-	3-
2009	72,877	23,025	32	3,376	5	19,649-	27-
TOTAL	3,947,907	921,876	23	438,665	11	483,211-	12-

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

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 331.00 MAINS AND ACCESSORIES - ALL 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							
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-
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-
05-07	32,075	19,983	62	2,072	6	17,911-	56-
06-08	226,373	9,524	4	2,072	1	7,452-	3-
07-09	240,077	17,058	7	1,125	0	15,933-	7-
FIVE-YEAR AVERAGE							
05-09	201,248	21,942	11	1,919	1	20,023-	10-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 333.00 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	-
2007	295,572	12,130	4		0	12,130	-4-
2008	570,463	94,867	17		0	94,867	-17-
2009	6,555	62,066	947	7,267	111	54,799	-836-
TOTAL	1,489,251	1,596,028	107	19,303	1	1,576,725	-106-

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-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-
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	
05-07	104,869	43,226	41		0	43,226	41-
06-08	289,972	49,940	17		0	49,940	17-
07-09	290,863	56,354	19	2,422	1	53,932	19-
FIVE-YEAR AVERAGE							
05-09	178,325	57,322	32	1,453	1	55,869	31-

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KENTUCKY AMERICAN WATER COMPANY
ACCOUNTS 334.00 THRU 334.30 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-
2007	496,453	26,955	5	1,869	0	25,086-	5-
2008	610,344	3,486-	1-		0	3,486	1
2009	19,750	61,193	310	100,345	508	39,152	198
TOTAL	4,104,573	630,586	15	402,124	10	228,462-	6-

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

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNTS 334.00 THRU 334.30 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
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	
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-	
05-07	265,889	48,481	18	7,967	3	40,514-	15-	
06-08	430,500	27,911	6	8,120	2	19,791-	5-	
07-09	375,515	28,220	8	34,071	9	5,851	2	

FIVE-YEAR AVERAGE

05-09	285,552	40,630	14	24,849	9	15,781-	6-
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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 335.00 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-
2007	1,716	16	1		0	16-	1-
2008	35,914	1,770	5		0	1,770-	5-
2009	11,376	6,961	61		0	6,961-	61-
TOTAL	338,131	179,700	53	86,780	26	92,920-	27-

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-

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-
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-
05-07	10,820	1,002	9		0	1,002-	9-
06-08	18,302	895	5		0	895-	5-
07-09	16,335	2,916	18		0	2,916-	18-
FIVE-YEAR AVERAGE							
05-09	15,950	2,347	15		0	2,347-	15-

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KENTUCKY AMERICAN WATER COMPANY
ACCOUNTN 339.60 OTHER P/E COMPANY PLANNING STUDY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	328,246		0		0		0
2008	49,098		0		0		0
2009	377,344-		0		0		0

TOTAL

THREE-YEAR MOVING AVERAGES

07-09

FIVE-YEAR AVERAGE

05-09

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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							
2007	53,279		0		0		0
2008							
2009	14,455		0		0		0
TOTAL	148,098	1,242	1	3,771	3	2,529	2

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

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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							
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
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							
05-07	17,760		0		0		0
06-08	17,760		0		0		0
07-09	22,578		0		0		0
FIVE-YEAR AVERAGE							
05-09	13,547		0		0		0

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.20

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
2007							
2008							
2009							
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
05-07	2,747		0		0		0

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.20

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
06-08	1,233	0	0	0
07-09				
FIVE-YEAR AVERAGE				
05-09	1,648	0	0	0

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.21 OFF FURN & EQUIP - MAINFRAME

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	23,205		0		0		0
2008							
2009							
TOTAL	23,205		0		0		0
THREE-YEAR MOVING AVERAGES							
07-09	7,735		0		0		0
FIVE-YEAR AVERAGE							
05-09	4,641		0		0		0

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.22 OFF FURN & EQUIP - PERSONAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2007	932,603	0	0	0
2008	671	0	0	0
2009	30,878	0	0	0
TOTAL	964,152	0	0	0
THREE-YEAR MOVING AVERAGES				
07-09	321,384	0	0	0
FIVE-YEAR AVERAGE				
05-09	192,830	0	0	0

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 340.23 OFF FURN & EQUIP - PERIPHERAL OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	462,376		0	0		0	
2008	24,200		0	0		0	
2009	469		0	0		0	
TOTAL	487,045		0	0		0	
THREE-YEAR MOVING AVERAGES							
07-09	162,348		0	0		0	
FIVE-YEAR AVERAGE							
05-09	97,409		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							
2007							
2008	1,001		0		0		0
2009							
TOTAL	70,446		0		0		0

THREE-YEAR MOVING AVERAGES

03-05	23,148		0		0		0
04-06							
05-07							
06-08	334		0		0		0
07-09	334		0		0		0

FIVE-YEAR AVERAGE

05-09	200		0		0		0
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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							
2007	10,008		0		0		0
2008	409,526		0		0		0
2009							
TOTAL	471,441		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
05-07	14,561		0		0		0
06-08	139,845		0		0		0
07-09	139,845		0		0		0

FIVE-YEAR AVERAGE

05-09	90,642		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				
2007				
2008	346	0	0	0
2009				
TOTAL	15,953	0	0	0

THREE-YEAR MOVING AVERAGES

05-07	5,202	0	0	0
06-08	115	0	0	0
07-09	115	0	0	0

FIVE-YEAR AVERAGE

05-09	3,191	0	0	0
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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	0
2000	199		0	0		0	0
2001	144		0	0		0	0
2002							
2003							
2004							
2005							
2006	149		0	0		0	0
2007	63,254		0	0		0	0
2008	15,607		0	0		0	0
2009	8,942		0	0		0	0
TOTAL	96,229		0	0		0	0

THREE-YEAR MOVING AVERAGES

99-01	2,759		0	0		0	0
00-02	115		0	0		0	0
01-03	48		0	0		0	0
02-04							
03-05							
04-06	50		0	0		0	0
05-07	21,134		0	0		0	0
06-08	26,337		0	0		0	0
07-09	29,267		0	0		0	0

FIVE-YEAR AVERAGE

05-09	17,590		0	0		0	0
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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.10 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
2007	54,895		0		0		0
2008	130,678		0	26,576	20	26,576	20
2009	75,134		0	9,596	13	9,596	13
TOTAL	1,542,077	8,614	1	339,529	22	330,915	21

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

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT 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							
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
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
05-07	90,335	3,944-	4-		0	3,944	4
06-08	127,804	3,944-	3-	8,859	7	12,803	10
07-09	86,902		0	12,057	14	12,057	14
FIVE-YEAR AVERAGE							
05-09	95,364	2,366-	2-	7,234	8	9,600	10

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.20 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
2007	65,892		0		0		0
2008				8,613		8,613	
2009	62,521		0	3,870	6	3,870	6
TOTAL	567,164	8,110	1	106,195	19	98,085	17

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							

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.20 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
THREE-YEAR MOVING AVERAGES							
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
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
05-07	37,850	353-	1-		0	353	1
06-08	37,850	353-	1-	2,871	8	3,224	9
07-09	42,804		0	4,161	10	4,161	10

FIVE-YEAR AVERAGE

05-09	35,215	212-	1-	2,497	7	2,709	8
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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.30 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							
2007	15,016-		0		0		0
2008	61,308		0	7,589	12	7,589	12
2009	15,899		0	125	1	125	1
TOTAL	636,615	1,411	0	104,119	16	102,708	16

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

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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
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							
05-07	5,005-		0		0		0
06-08	15,431		0	2,530	16	2,530	16
07-09	20,730		0	2,571	12	2,571	12
FIVE-YEAR AVERAGE							
05-09	12,438		0	1,543	12	1,543	12

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 341.40 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							
2007	972		0		0		0
2008					82		82
2009					25		25
TOTAL	4,185		0		107	3	107

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							
05-07	324		0		0		0
06-08	324		0		27	8	27
07-09	324		0		36	11	36

FIVE-YEAR AVERAGE

05-09	194		0		21	11	21
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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2007	1,620	0	0	0
2008				
2009				
TOTAL	1,620	0	0	0
THREE-YEAR MOVING AVERAGES				
07-09	540	0	0	0
FIVE-YEAR AVERAGE				
05-09	324	0	0	0

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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							
2007	2,890		0		0		0
2008	1,723		0		0		0
2009	9,079		0		0		0
TOTAL	88,923		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
05-07	3,993		0		0		0
06-08	1,538		0		0		0
07-09	4,564		0		0		0

FIVE-YEAR AVERAGE

05-09	4,556		0		0		0
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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							
2007	4,134		0		0		0
2008	50,369		0		0		0
2009	7,925		0		0		0
TOTAL	312,918	7,112	2	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-

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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							
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
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
05-07	12,194		0		0		0
06-08	18,167		0		0		0
07-09	20,809		0		0		0
FIVE-YEAR AVERAGE							
05-09	18,975		0		0		0

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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							
2007							
2008							
2009	99,826		0	8,510	9	8,510	9
TOTAL	265,976	55	0	47,928	18	47,873	18

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

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KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 345 POWER OPERATED 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				
86-88	3,676	0	0	0
87-89	2,641	0	0	0
88-90	2,481	0	0	0
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				
05-07				
06-08				
07-09	33,275	0	2,837 9	2,837 9
FIVE-YEAR AVERAGE				
05-09	19,965	0	1,702 9	1,702 9

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KENTUCKY AMERICAN WATER COMPANY

ACCOUNT 346.10 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							
2007	6,364		0	0			0
2008	2,721		0	0			0
2009	6,496		0	0			0
TOTAL	49,855	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							
05-07	2,121		0	0			0
06-08	3,028		0	0			0
07-09	5,193		0	0			0

FIVE-YEAR AVERAGE

05-09	3,116		0	0			0
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KENTUCKY AMERICAN WATER COMPANY
ACCOUNT 347.00 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
2007	8,699		0		0		0
2008	5,616		0		0		0
2009	31,111		0		0		0
TOTAL	106,105		0	2,000	2	2,000	2

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
05-07	3,857		0		0		0
06-08	5,729		0		0		0
07-09	15,142		0		0		0

FIVE-YEAR AVERAGE

05-09	9,660		0		0		0
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KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES
SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
304.10	00		8	2009	1962	11,476.53	
304.10	00		8	2009	1974	221.53	
304.10	00		8	2009	1976	134.00	
304.10	00		8	2009	1984	3,200.00	
304.10	00		8	2009	1988	2,533.00	
304.10	00		8	2009	1989	40,782.95	
304.10	00		8	2009	1991	30,910.25	
304.10	00		8	2009	1997	983.90	
304.10	00		8	2009	1998	7,742.48	
304.10	00		8	2009	2001	38,882.00	
304.10	00		8	2009	2002	274,986.64	
304.10	00		8	2009	2003	475,545.09	
304.10	00		8	2009	2004	57,970.66	
304.10	00		8	2009	2005	3,999.15	
304.10	00		8	2009	2006	1,656,129.06	
304.10	00		8	2009	2007	1,775.08	
304.10	00		8	2009	2008	66,068.68	
SUBTOTAL						2,673,341.00	
TOTAL						2,673,341.00	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
304.20	25		8	2009	1934	1,498.45	
304.20	25		8	2009	1951	8,710.85	
304.20	25		8	2009	1954	741.84	
304.20	25		8	2009	1957	92,039.85	
304.20	25		8	2009	1958	25,756.94	
304.20	25		8	2009	1959	51,381.05	
304.20	25		8	2009	1964	138.59	
304.20	25		8	2009	1966	2,267.68	
304.20	25		8	2009	1967	74,428.89	
304.20	25		8	2009	1968	99.58	
304.20	25		8	2009	1969	221.46	
304.20	25		8	2009	1970	80,648.01	
304.20	25		8	2009	1971	17,572.79	
304.20	25		8	2009	1972	13,262.12	
304.20	25		8	2009	1973	3,602.44	
304.20	25		8	2009	1974	6,749.68	
304.20	25		8	2009	1978	6,162.43	
304.20	25		8	2009	1980	3,449.81	
304.20	25		8	2009	1985	743.96	
304.20	25		8	2009	1986	418.99	
304.20	25		8	2009	1988	20,588.96	
304.20	25		8	2009	1989	11,127.35	
304.20	25		8	2009	1990	8,602.65	
304.20	25		8	2009	1991	32,248.00	
304.20	25		8	2009	1992	1,958,914.33	
304.20	25		8	2009	1993	21,577.08	
304.20	25		8	2009	1995	1,752.80	
304.20	25		8	2009	1996	5,317.98	
304.20	25		8	2009	2005	6,250.40	
304.20	25		8	2009	2006	754,698.54	
304.20	25		8	2009	2007	3,208.80	
304.20	25		8	2009	2008	89,918.76	
304.20	25		8	2009	2009	8,182.42	
SUBTOTAL						3,312,283.48	
304.20	99		8	2009	1934	26,220.50	
304.20	99		8	2009	1939	6,915.01	
304.20	99		8	2009	1941	400.28	
304.20	99		8	2009	1942	102.95	
304.20	99		8	2009	1948	2,274.24	
304.20	99		8	2009	1949	456.97	
304.20	99		8	2009	1951	167.69	
304.20	99		8	2009	1954	394.47	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
304.20	99		8	2009	1955	6,204.43	
304.20	99		8	2009	1957	542.33	
304.20	99		8	2009	1958	402.83	
304.20	99		8	2009	1962	4,217.13	
304.20	99		8	2009	1963	2,755.27	
304.20	99		8	2009	1966	7,073.51	
304.20	99		8	2009	1969	207.00	
304.20	99		8	2009	1970	392.85	
304.20	99		8	2009	1971	10,030.76	
304.20	99		8	2009	1972	43,588.13	
304.20	99		8	2009	1974	1,039.00	
304.20	99		8	2009	1975	24,999.57	
304.20	99		8	2009	1987	266,561.62	
304.20	99		8	2009	1988	14,556.05	
304.20	99		8	2009	1989	447,765.79	
304.20	99		8	2009	1990	40.40	
304.20	99		8	2009	1997	1,948.81	
304.20	99		8	2009	1998	21,873.51	
304.20	99		8	2009	1999	778,890.09	
304.20	99		8	2009	2001	1,508.80	
304.20	99		8	2009	2005	3,297.98	
304.20	99		8	2009	2006	24,142.95	
304.20	99		8	2009	2007	189,396.76	
304.20	99		8	2009	2008	15,270.90	
SUBTOTAL						1,903,638.58	
TOTAL						5,215,922.06	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
304.23	25		8	2009	1925	7,081.54	
304.23	25		8	2009	1934	1,498.45	
304.23	25		8	2009	1951	8,710.85	
304.23	25		8	2009	1954	741.84	
304.23	25		8	2009	1957	92,039.85	
304.23	25		8	2009	1958	25,756.94	
304.23	25		8	2009	1959	58,306.16	
304.23	25		8	2009	1960	3,833.51	
304.23	25		8	2009	1961	974.98	
304.23	25		8	2009	1964	138.59	
304.23	25		8	2009	1966	21,626.42	
304.23	25		8	2009	1967	74,428.89	
304.23	25		8	2009	1968	910.46	
304.23	25		8	2009	1969	118,309.36	
304.23	25		8	2009	1970	94,313.35	
304.23	25		8	2009	1971	84,949.81	
304.23	25		8	2009	1972	14,420.73	
304.23	25		8	2009	1973	9,103.69	
304.23	25		8	2009	1974	7,223.68	
304.23	25		8	2009	1975	723.00	
304.23	25		8	2009	1976	1,114.00	
304.23	25		8	2009	1977	1,434.51	
304.23	25		8	2009	1978	6,162.43	
304.23	25		8	2009	1980	3,449.81	
304.23	25		8	2009	1982	153,190.64	
304.23	25		8	2009	1984	11,400.01	
304.23	25		8	2009	1985	743.96	
304.23	25		8	2009	1986	4,062.79	
304.23	25		8	2009	1987	102,491.44	
304.23	25		8	2009	1988	79,586.90	
304.23	25		8	2009	1989	70,040.00	
304.23	25		8	2009	1990	123,259.05	
304.23	25		8	2009	1991	94,707.04	
304.23	25		8	2009	1992	1,966,914.33	
304.23	25		8	2009	1993	865,056.53	
304.23	25		8	2009	1995	49,761.33	
304.23	25		8	2009	1996	1,401,802.87	
304.23	25		8	2009	1997	6,903.44	
304.23	25		8	2009	1999	131,023.48	
304.23	25		8	2009	2000	532,132.37	
304.23	25		8	2009	2001	153,164.99	
304.23	25		8	2009	2002	11,650.51	
304.23	25		8	2009	2003	11,333.94	
304.23	25		8	2009	2004	281,236.11	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
304.23	25		8	2009	2005	254,028.60	
304.23	25		8	2009	2006	978,494.49	
304.23	25		8	2009	2007	3,208.80	
304.23	25		8	2009	2008	111,071.15	
304.23	25		8	2009	2009	15,558.45	
SUBTOTAL						8,050,076.07	
304.23	38		8	2009	1925	5,156.56	
304.23	38		8	2009	1926	1,939.94	
304.23	38		8	2009	1929	563.66	
304.23	38		8	2009	1938	8,725.21	
304.23	38		8	2009	1941	369.39	
304.23	38		8	2009	1947	1,374.13	
304.23	38		8	2009	1960	1,321.79	
304.23	38		8	2009	1971	5,166.23	
304.23	38		8	2009	1972	42,389.94	
304.23	38		8	2009	1973	68,550.57	
304.23	38		8	2009	1974	14,784.38	
304.23	38		8	2009	1977	50,913.14	
304.23	38		8	2009	1983	1,276.58	
304.23	38		8	2009	1988	1,482,689.92	
304.23	38		8	2009	1989	63,725.94	
304.23	38		8	2009	1991	106,693.61	
304.23	38		8	2009	1994	10,388.09	
304.23	38		8	2009	1997	580,879.73	
304.23	38		8	2009	1999	10,008.73	
304.23	38		8	2009	2001	227,402.06	
304.23	38		8	2009	2003	19,988.05	
304.23	38		8	2009	2005	6,719.98	
304.23	38		8	2009	2006	24,821.65	
304.23	38		8	2009	2007	330,949.59	
304.23	38		8	2009	2008	59,873.34	
304.23	38		8	2009	2009	28,757.16	
SUBTOTAL						3,155,429.37	
304.23	99		8	2009	1934	26,220.50	
304.23	99		8	2009	1939	6,915.01	
304.23	99		8	2009	1941	400.28	
304.23	99		8	2009	1942	102.95	
304.23	99		8	2009	1948	2,274.24	
304.23	99		8	2009	1949	456.97	
304.23	99		8	2009	1951	167.69	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
304.23	99		8	2009	1954	394.47	
304.23	99		8	2009	1955	6,204.43	
304.23	99		8	2009	1957	542.33	
304.23	99		8	2009	1958	402.83	
304.23	99		8	2009	1962	4,217.13	
304.23	99		8	2009	1963	2,755.27	
304.23	99		8	2009	1966	7,073.51	
304.23	99		8	2009	1969	207.00	
304.23	99		8	2009	1970	392.85	
304.23	99		8	2009	1971	10,030.76	
304.23	99		8	2009	1972	43,588.13	
304.23	99		8	2009	1974	2,646.00	
304.23	99		8	2009	1975	25,157.59	
304.23	99		8	2009	1976	1,539.04	
304.23	99		8	2009	1987	266,561.62	
304.23	99		8	2009	1988	14,556.05	
304.23	99		8	2009	1989	447,765.79	
304.23	99		8	2009	1990	40.40	
304.23	99		8	2009	1996	1,043,366.07	
304.23	99		8	2009	1997	14,520.76	
304.23	99		8	2009	1998	21,873.51	
304.23	99		8	2009	1999	778,890.09	
304.23	99		8	2009	2001	17,289.01	
304.23	99		8	2009	2005	3,297.98	
304.23	99		8	2009	2006	296,939.24	
304.23	99		8	2009	2007	817,994.95	
304.23	99		8	2009	2008	28,383.21	
304.23	99		8	2009	2009	14,181.16	
SUBTOTAL						3,907,348.82	
TOTAL						15,112,854.26	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
304.30	25		8	2009	1925	7,081.54	
304.30	25		8	2009	1959	6,925.11	
304.30	25		8	2009	1960	3,833.51	
304.30	25		8	2009	1961	974.98	
304.30	25		8	2009	1966	19,358.74	
304.30	25		8	2009	1968	810.88	
304.30	25		8	2009	1969	118,087.90	
304.30	25		8	2009	1970	13,665.34	
304.30	25		8	2009	1971	67,377.02	
304.30	25		8	2009	1972	1,158.61	
304.30	25		8	2009	1973	5,501.25	
304.30	25		8	2009	1974	474.00	
304.30	25		8	2009	1975	723.00	
304.30	25		8	2009	1976	1,114.00	
304.30	25		8	2009	1977	1,434.51	
304.30	25		8	2009	1982	153,190.64	
304.30	25		8	2009	1984	11,400.01	
304.30	25		8	2009	1986	3,643.80	
304.30	25		8	2009	1987	102,491.44	
304.30	25		8	2009	1988	58,997.94	
304.30	25		8	2009	1989	58,912.65	
304.30	25		8	2009	1990	114,656.40	
304.30	25		8	2009	1991	62,459.04	
304.30	25		8	2009	1992	8,000.00	
304.30	25		8	2009	1993	843,479.45	
304.30	25		8	2009	1995	48,008.53	
304.30	25		8	2009	1996	1,396,484.89	
304.30	25		8	2009	1997	6,903.44	
304.30	25		8	2009	1999	131,023.48	
304.30	25		8	2009	2000	532,132.37	
304.30	25		8	2009	2001	153,164.99	
304.30	25		8	2009	2002	11,650.51	
304.30	25		8	2009	2003	11,333.94	
304.30	25		8	2009	2004	281,236.11	
304.30	25		8	2009	2005	247,778.20	
304.30	25		8	2009	2006	223,795.95	
304.30	25		8	2009	2008	21,152.39	
304.30	25		8	2009	2009	7,376.03	
SUBTOTAL						4,737,792.59	
304.30	38		8	2009	1925	5,156.56	
304.30	38		8	2009	1926	1,939.94	
304.30	38		8	2009	1929	563.66	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI-FICATION
304.30	38		8	2009	1938	8,725.21	
304.30	38		8	2009	1941	369.39	
304.30	38		8	2009	1947	1,374.13	
304.30	38		8	2009	1960	1,321.79	
304.30	38		8	2009	1971	5,166.23	
304.30	38		8	2009	1972	42,389.94	
304.30	38		8	2009	1973	68,550.57	
304.30	38		8	2009	1974	14,784.38	
304.30	38		8	2009	1977	50,913.14	
304.30	38		8	2009	1983	1,276.58	
304.30	38		8	2009	1988	1,482,689.92	
304.30	38		8	2009	1989	63,725.94	
304.30	38		8	2009	1991	106,693.61	
304.30	38		8	2009	1994	10,388.09	
304.30	38		8	2009	1997	580,879.73	
304.30	38		8	2009	1999	10,008.73	
304.30	38		8	2009	2001	227,402.06	
304.30	38		8	2009	2003	19,988.05	
304.30	38		8	2009	2005	6,719.98	
304.30	38		8	2009	2006	24,821.65	
304.30	38		8	2009	2007	330,949.59	
304.30	38		8	2009	2008	59,873.34	
304.30	38		8	2009	2009	28,757.16	
SUBTOTAL						3,155,429.37	
304.30	99		8	2009	1974	1,607.00	
304.30	99		8	2009	1975	158.02	
304.30	99		8	2009	1976	1,539.04	
304.30	99		8	2009	1996	1,043,366.07	
304.30	99		8	2009	1997	12,571.95	
304.30	99		8	2009	2001	15,780.21	
304.30	99		8	2009	2006	272,796.29	
304.30	99		8	2009	2007	628,598.19	
304.30	99		8	2009	2008	13,112.31	
304.30	99		8	2009	2009	14,181.16	
SUBTOTAL						2,003,710.24	
TOTAL						9,896,932.20	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES
SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
304.40	00		8	2009	1982	1,420.00	
304.40	00		8	2009	1991	42,865.79	
304.40	00		8	2009	1992	412,979.52	
304.40	00		8	2009	1996	7,226.03	
304.40	00		8	2009	1997	26.54	
304.40	00		8	2009	1998	139,105.41	
304.40	00		8	2009	1999	51,995.27	
304.40	00		8	2009	2000	8,279.36	
304.40	00		8	2009	2002	21,163.70	
304.40	00		8	2009	2005	11,570.17	
304.40	00		8	2009	2006	89,907.46	
304.40	00		8	2009	2008	25,387.15	
304.40	00		8	2009	2009	217,413.28	
SUBTOTAL						1,029,339.68	
TOTAL						1,029,339.68	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
304.60	28		8	2009	1965	7,142.07	
304.60	28		8	2009	1970	672,941.10	
304.60	28		8	2009	1971	3,608.72	
304.60	28		8	2009	1972	19,896.38	
304.60	28		8	2009	1973	5,009.31	
304.60	28		8	2009	1977	4,946.00	
304.60	28		8	2009	1979	5,098.00	
304.60	28		8	2009	1982	72,896.87	
304.60	28		8	2009	1984	1,886.00	
304.60	28		8	2009	1985	1,224.56	
304.60	28		8	2009	1986	27,739.44	
304.60	28		8	2009	1987	141,027.26	
304.60	28		8	2009	1988	96,348.48	
304.60	28		8	2009	1989	44,800.88	
304.60	28		8	2009	1990	32,653.68	
304.60	28		8	2009	1991	3,265.27	
304.60	28		8	2009	1992	16,608.13	
304.60	28		8	2009	1994	27,097.92	
304.60	28		8	2009	1995	26,056.54	
304.60	28		8	2009	2008	1,813,158.40	
SUBTOTAL						3,023,405.01	
304.60	99		8	2009	1985	1,748.00	
304.60	99		8	2009	1988	2,173.52	
304.60	99		8	2009	1989	7,375.00	
304.60	99		8	2009	1996	11,220.54	
304.60	99		8	2009	1997	2,103,494.75	
304.60	99		8	2009	1998	226,122.80	
304.60	99		8	2009	1999	167,972.15	
304.60	99		8	2009	2000	1,733.16	
304.60	99		8	2009	2001	55,334.12	
304.60	99		8	2009	2003	53,573.71	
304.60	99		8	2009	2004	14,508.35	
304.60	99		8	2009	2005	60,598.88	
304.60	99		8	2009	2006	59,716.30	
304.60	99		8	2009	2007	93,718.41	
304.60	99		8	2009	2008	293,123.40	
304.60	99		8	2009	2009	14,136.07	
SUBTOTAL						3,166,549.16	
TOTAL						6,189,954.17	

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SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
304.70	00		8	2009	1957	13,694.36	
304.70	00		8	2009	1960	708.06	
304.70	00		8	2009	1971	723.87	
304.70	00		8	2009	1972	749.00	
304.70	00		8	2009	1977	5,650.00	
304.70	00		8	2009	1987	53,519.17	
304.70	00		8	2009	1988	42,525.48	
304.70	00		8	2009	1990	19,843.29	
304.70	00		8	2009	1993	546,102.20	
304.70	00		8	2009	1996	147,253.93	
304.70	00		8	2009	1999	74,138.37	
304.70	00		8	2009	2001	15,249.20	
304.70	00		8	2009	2002	66,881.08	
304.70	00		8	2009	2005	2,618.00	
304.70	00		8	2009	2009	739,495.95	
SUBTOTAL						1,729,151.96	
TOTAL						1,729,151.96	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
304.80	00		8	2009	1934	291.39	
304.80	00		8	2009	1958	21,159.37	
304.80	00		8	2009	1966	5.31	
304.80	00		8	2009	1971	333.59	
304.80	00		8	2009	1978	1,265.76	
304.80	00		8	2009	1985	29,000.00	
304.80	00		8	2009	1987	25,030.07	
304.80	00		8	2009	1989	67,361.16	
304.80	00		8	2009	1990	14,575.53	
304.80	00		8	2009	1991	7,998.00	
304.80	00		8	2009	1992	6,513.58	
304.80	00		8	2009	1993	4,040.72	
304.80	00		8	2009	1994	3,145.91	
304.80	00		8	2009	1995	1,893.23	
304.80	00		8	2009	1997	2,948.35	
304.80	00		8	2009	1998	34,995.42	
304.80	00		8	2009	2000	9,043.98	
304.80	00		8	2009	2001	28,255.39	
304.80	00		8	2009	2002	41,389.73	
304.80	00		8	2009	2003	726,932.51	
304.80	00		8	2009	2004	24,414.98	
304.80	00		8	2009	2005	459,721.06	
304.80	00		8	2009	2006	322,940.93	
304.80	00		8	2009	2007	90,111.37	
SUBTOTAL						1,923,367.34	
TOTAL						1,923,367.34	

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SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
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ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
305.00	03		8	2009	2005	3,282.30	
SUBTOTAL						3,282.30	
305.00	24		8	2009	1913	73,214.21	
305.00	24		8	2009	1934	28,430.15	
305.00	24		8	2009	1940	540.35	
305.00	24		8	2009	1953	182.14	
305.00	24		8	2009	1963	391.61	
305.00	24		8	2009	1972	5,066.11	
305.00	24		8	2009	1973	23,440.73	
305.00	24		8	2009	1977	5,152.00	
305.00	24		8	2009	1988	763,760.75	
305.00	24		8	2009	1989	2,284.00	
305.00	24		8	2009	1991	14,013.00	
305.00	24		8	2009	1992	9,151.62	
305.00	24		8	2009	1993	3,586.34	
305.00	24		8	2009	1994	70,338.87	
305.00	24		8	2009	1996	2,251.73	
SUBTOTAL						1,001,803.61	
TOTAL						1,005,085.91	

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 SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
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ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
306.00	03		8	2009	2002	245,293.78	
SUBTOTAL						245,293.78	
306.00	25		8	2009	1961	449.15	
306.00	25		8	2009	1962	165.61	
306.00	25		8	2009	1966	19,532.24	
306.00	25		8	2009	1970	34,431.98	
306.00	25		8	2009	1971	23,098.06	
306.00	25		8	2009	1972	50.00	
306.00	25		8	2009	1985	5,597.95	
306.00	25		8	2009	1990	5,779.41	
306.00	25		8	2009	1991	165,120.57	
306.00	25		8	2009	1992	22,301.43	
306.00	25		8	2009	1993	6,985.00	
306.00	25		8	2009	1994	169.67	
306.00	25		8	2009	1997	3,365.94	
306.00	25		8	2009	2007	4,757.18	
SUBTOTAL						291,804.19	
TOTAL						537,097.97	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
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ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
309.00	00		8	2009	1934	224,728.69	
309.00	00		8	2009	1940	503.19	
309.00	00		8	2009	1941	433.53	
309.00	00		8	2009	1942	14.30	
309.00	00		8	2009	1944	41.85	
309.00	00		8	2009	1951	218.11	
309.00	00		8	2009	1953	1,895.90	
309.00	00		8	2009	1956	59,882.73	
309.00	00		8	2009	1959	109,730.59	
309.00	00		8	2009	1965	440,490.69	
309.00	00		8	2009	1967	2,875.37	
309.00	00		8	2009	1968	5,929.02	
309.00	00		8	2009	1970	3,226.09	
309.00	00		8	2009	1972	10,673.26	
309.00	00		8	2009	1976	127,784.70	
309.00	00		8	2009	1980	3,498.25	
309.00	00		8	2009	1981	2,370.70	
309.00	00		8	2009	1982	53,151.82	
309.00	00		8	2009	1983	358.65	
309.00	00		8	2009	1984	14,163.31	
309.00	00		8	2009	1987	96,069.30	
309.00	00		8	2009	1988	100,191.76	
309.00	00		8	2009	1989	1,976,228.33	
309.00	00		8	2009	1991	9,330.23	
309.00	00		8	2009	1992	1,765,551.22	
309.00	00		8	2009	1993	5,475.01	
309.00	00		8	2009	1994	29,331.77	
309.00	00		8	2009	2000	25,261.98	
309.00	00		8	2009	2002	14,520.00	
309.00	00		8	2009	2007	54,115.96	
309.00	00		8	2009	2008	5,868.61	
SUBTOTAL						5,143,914.92	
TOTAL						5,143,914.92	

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SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
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ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
310.10	00		8	2009	1981	68,593.89	
310.10	00		8	2009	1988	190,970.08	
310.10	00		8	2009	1989	67,185.43	
310.10	00		8	2009	1996	209,151.84	
310.10	00		8	2009	2002	7,940.96	
310.10	00		8	2009	2003	14,111.02	
310.10	00		8	2009	2007	196,041.20	
310.10	00		8	2009	2008	149,645.91	
310.10	00		8	2009	2009	32,060.10	
SUBTOTAL						935,700.43	
TOTAL						935,700.43	

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ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
311.20	00		8	2009	1934	19,513.03	
311.20	00		8	2009	1938	7,488.29	
311.20	00		8	2009	1939	8,687.30	
311.20	00		8	2009	1940	2,338.33	
311.20	00		8	2009	1941	14.39	
311.20	00		8	2009	1945	222.90	
311.20	00		8	2009	1947	282.63	
311.20	00		8	2009	1948	6,754.31	
311.20	00		8	2009	1949	15,991.09	
311.20	00		8	2009	1950	465.46	
311.20	00		8	2009	1953	694.17	
311.20	00		8	2009	1954	212.25	
311.20	00		8	2009	1955	118,009.63	
311.20	00		8	2009	1956	1,094.13	
311.20	00		8	2009	1957	30.39	
311.20	00		8	2009	1958	32,653.41	
311.20	00		8	2009	1959	53,397.77	
311.20	00		8	2009	1962	5,393.17	
311.20	00		8	2009	1965	11,420.61	
311.20	00		8	2009	1966	64,313.07	
311.20	00		8	2009	1967	69,144.44	
311.20	00		8	2009	1969	1,613.04	
311.20	00		8	2009	1970	128,359.61	
311.20	00		8	2009	1971	6,590.22	
311.20	00		8	2009	1973	4,998.98	
311.20	00		8	2009	1974	34,238.18	
311.20	00		8	2009	1976	153,438.04	
311.20	00		8	2009	1977	659.56	
311.20	00		8	2009	1979	1,944.95	
311.20	00		8	2009	1981	169,137.91	
311.20	00		8	2009	1982	23,778.00	
311.20	00		8	2009	1983	38,571.60	
311.20	00		8	2009	1984	24,908.51	
311.20	00		8	2009	1985	86,486.08	
311.20	00		8	2009	1986	80,067.10	
311.20	00		8	2009	1987	414,931.99	
311.20	00		8	2009	1988	650,875.46	
311.20	00		8	2009	1989	466,216.17	
311.20	00		8	2009	1990	132,717.97	
311.20	00		8	2009	1991	8,221.11	
311.20	00		8	2009	1992	4,096,910.59	
311.20	00		8	2009	1993	65,415.97	
311.20	00		8	2009	1995	32,134.00	
311.20	00		8	2009	1996	74,745.51	

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ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
311.20	00		8	2009	1997	825,680.53	
311.20	00		8	2009	1998	350,170.72	
311.20	00		8	2009	1999	380,271.26	
311.20	00		8	2009	2000	263,607.92	
311.20	00		8	2009	2001	133,332.70	
311.20	00		8	2009	2002	102,260.30	
311.20	00		8	2009	2003	117,282.28	
311.20	00		8	2009	2004	3,145.15	
311.20	00		8	2009	2005	75,949.01	
311.20	00		8	2009	2006	23,103.04	
SUBTOTAL						9,389,884.23	
TOTAL						9,389,884.23	

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SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
311.30	00		8	2009	1956	28,404.29	
311.30	00		8	2009	1961	284.69	
311.30	00		8	2009	1965	22,657.13	
311.30	00		8	2009	1972	1,003.12	
311.30	00		8	2009	1974	200.83	
311.30	00		8	2009	1977	2,841.30	
311.30	00		8	2009	1981	95,017.92	
311.30	00		8	2009	1987	102,813.48	
311.30	00		8	2009	1988	1,109.18	
311.30	00		8	2009	1989	42,237.49	
311.30	00		8	2009	1990	67,499.90	
311.30	00		8	2009	1991	13,075.00	
311.30	00		8	2009	1993	211,401.71	
311.30	00		8	2009	2006	129,930.05	
SUBTOTAL						718,476.09	
TOTAL						718,476.09	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES
SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI-FICATION
311.40	00		8	2009	1947	37.33	
311.40	00		8	2009	1995	127.96	
311.40	00		8	2009	2004	6,712.72	
311.40	00		8	2009	2005	511.84	
311.40	00		8	2009	2006	1,015.16	
SUBTOTAL						8,405.01	
TOTAL						8,405.01	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR	TRAN	INST	SURVIVING	CLASSI-
			CD	YEAR	YEAR	AMOUNT	FICATION
311.52	00		8	2009	2007	806,707.11	
311.52	00		8	2009	2008	3,945,410.44	
311.52	00		8	2009	2009	3,634,039.90	
SUBTOTAL						8,386,157.45	
TOTAL						8,386,157.45	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR	TRAN	INST	SURVIVING	CLASSI-
			CD	YEAR	YEAR	AMOUNT	FICATION
311.54	00		8	2009	2006	5,609.22	
311.54	00		8	2009	2007	170,731.89	
SUBTOTAL						176,341.11	
TOTAL						176,341.11	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
311.99	00		8	2009	1934	19,513.03	
311.99	00		8	2009	1938	7,488.29	
311.99	00		8	2009	1939	8,687.30	
311.99	00		8	2009	1940	2,338.33	
311.99	00		8	2009	1941	14.39	
311.99	00		8	2009	1945	222.90	
311.99	00		8	2009	1947	319.96	
311.99	00		8	2009	1948	6,754.31	
311.99	00		8	2009	1949	15,991.09	
311.99	00		8	2009	1950	465.46	
311.99	00		8	2009	1953	694.17	
311.99	00		8	2009	1954	212.25	
311.99	00		8	2009	1955	118,009.63	
311.99	00		8	2009	1956	29,498.42	
311.99	00		8	2009	1957	30.39	
311.99	00		8	2009	1958	32,653.41	
311.99	00		8	2009	1959	53,397.77	
311.99	00		8	2009	1961	284.69	
311.99	00		8	2009	1962	5,393.17	
311.99	00		8	2009	1965	34,077.74	
311.99	00		8	2009	1966	64,313.07	
311.99	00		8	2009	1967	69,144.44	
311.99	00		8	2009	1969	1,613.04	
311.99	00		8	2009	1970	128,359.61	
311.99	00		8	2009	1971	6,590.22	
311.99	00		8	2009	1972	1,003.12	
311.99	00		8	2009	1973	4,998.98	
311.99	00		8	2009	1974	34,439.01	
311.99	00		8	2009	1976	153,438.04	
311.99	00		8	2009	1977	3,500.86	
311.99	00		8	2009	1979	1,944.95	
311.99	00		8	2009	1981	264,155.83	
311.99	00		8	2009	1982	23,778.00	
311.99	00		8	2009	1983	38,571.60	
311.99	00		8	2009	1984	24,908.51	
311.99	00		8	2009	1985	86,486.08	
311.99	00		8	2009	1986	80,067.10	
311.99	00		8	2009	1987	517,745.47	
311.99	00		8	2009	1988	651,984.64	
311.99	00		8	2009	1989	508,453.66	
311.99	00		8	2009	1990	200,217.87	
311.99	00		8	2009	1991	21,296.11	
311.99	00		8	2009	1992	4,096,910.59	
311.99	00		8	2009	1993	276,817.68	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
311.99	00		8	2009	1995	32,261.96	
311.99	00		8	2009	1996	74,745.51	
311.99	00		8	2009	1997	825,680.53	
311.99	00		8	2009	1998	350,170.72	
311.99	00		8	2009	1999	380,271.26	
311.99	00		8	2009	2000	263,607.92	
311.99	00		8	2009	2001	133,332.70	
311.99	00		8	2009	2002	102,260.30	
311.99	00		8	2009	2003	117,282.28	
311.99	00		8	2009	2004	9,857.87	
311.99	00		8	2009	2005	76,460.85	
311.99	00		8	2009	2006	159,657.47	
311.99	00		8	2009	2007	977,439.00	
311.99	00		8	2009	2008	3,945,410.44	
311.99	00		8	2009	2009	3,634,039.90	
SUBTOTAL						18,679,263.89	
TOTAL						18,679,263.89	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
320.10	25		8	2009	1958	1,956,736.65	
320.10	25		8	2009	1959	552,488.60	
320.10	25		8	2009	1961	476.73	
320.10	25		8	2009	1962	4,219.69	
320.10	25		8	2009	1964	6,746.31	
320.10	25		8	2009	1966	1,150,696.48	
320.10	25		8	2009	1968	724.66	
320.10	25		8	2009	1970	451,865.93	
320.10	25		8	2009	1972	493.92	
320.10	25		8	2009	1976	1,013.11	
320.10	25		8	2009	1977	496,852.35	
320.10	25		8	2009	1978	747.80	
320.10	25		8	2009	1979	6,198.57	
320.10	25		8	2009	1981	117,907.49	
320.10	25		8	2009	1982	85,103.93	
320.10	25		8	2009	1984	1,818.96	
320.10	25		8	2009	1986	1,949,388.90	
320.10	25		8	2009	1987	224,340.46	
320.10	25		8	2009	1988	787,219.90	
320.10	25		8	2009	1989	35,434.08	
320.10	25		8	2009	1990	7,568.73	
320.10	25		8	2009	1991	509.01	
320.10	25		8	2009	1992	40,905.39	
320.10	25		8	2009	1993	19,390.91	
320.10	25		8	2009	1994	6,517.26	
320.10	25		8	2009	1996	204,724.75	
320.10	25		8	2009	1997	108,441.59	
320.10	25		8	2009	1999	9,193.35	
320.10	25		8	2009	2002	56,860.87	
320.10	25		8	2009	2003	3,474.74	
320.10	25		8	2009	2007	15,505.81	
320.10	25		8	2009	2008	265,157.05	
SUBTOTAL						8,568,723.98	
320.10	38		8	2009	1900	11,752.52	
320.10	38		8	2009	1929	2,220.78	
320.10	38		8	2009	1934	1,506.01	
320.10	38		8	2009	1936	342.12	
320.10	38		8	2009	1938	138.71	
320.10	38		8	2009	1939	174.71	
320.10	38		8	2009	1941	165.26	
320.10	38		8	2009	1948	12,442.37	
320.10	38		8	2009	1950	27,758.17	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
320.10	38		8	2009	1953	22,789.91	
320.10	38		8	2009	1955	1,870.44	
320.10	38		8	2009	1960	11,820.88	
320.10	38		8	2009	1964	3,494.94	
320.10	38		8	2009	1966	1,473.00	
320.10	38		8	2009	1968	4,540.05	
320.10	38		8	2009	1971	6,312.96	
320.10	38		8	2009	1972	11,330.58	
320.10	38		8	2009	1973	58,793.29	
320.10	38		8	2009	1974	39,714.75	
320.10	38		8	2009	1978	44,906.27	
320.10	38		8	2009	1988	3,511,877.18	
320.10	38		8	2009	1989	13,217.44	
320.10	38		8	2009	1991	1,190.30	
320.10	38		8	2009	1992	82,213.87	
320.10	38		8	2009	1994	8,864.67	
320.10	38		8	2009	1995	111,529.71	
320.10	38		8	2009	1997	666,063.49	
320.10	38		8	2009	1999	2,588.14	
320.10	38		8	2009	2002	981,756.84	
320.10	38		8	2009	2003	3,517.11	
320.10	38		8	2009	2007	624,519.59	
320.10	38		8	2009	2008	1,068,184.71	
320.10	38		8	2009	2009	153,749.22	
SUBTOTAL						7,492,819.99	
320.10	99		8	2009	1977	223.94	
320.10	99		8	2009	1996	2,262,216.60	
320.10	99		8	2009	2005	13,258.66	
320.10	99		8	2009	2006	10,736.70	
SUBTOTAL						2,286,435.90	
TOTAL						18,347,979.87	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
320.11	00		8	2009	1958	10,986.98	
320.11	00		8	2009	1960	434.81	
320.11	00		8	2009	1964	519.35	
320.11	00		8	2009	1966	113,572.09	
320.11	00		8	2009	1970	260,000.36	
320.11	00		8	2009	1971	77.18	
320.11	00		8	2009	1972	243.07	
320.11	00		8	2009	1973	8,082.02	
320.11	00		8	2009	1974	3,321.59	
320.11	00		8	2009	1976	18,933.34	
320.11	00		8	2009	1977	5,352.35	
320.11	00		8	2009	1978	2,245.29	
320.11	00		8	2009	1979	6,182.39	
320.11	00		8	2009	1980	509.39	
320.11	00		8	2009	1981	1,064,216.19	
320.11	00		8	2009	1982	3,186.41	
320.11	00		8	2009	1983	12,714.26	
320.11	00		8	2009	1984	19,035.54	
320.11	00		8	2009	1985	23,964.25	
320.11	00		8	2009	1986	555,769.32	
320.11	00		8	2009	1987	153,655.89	
320.11	00		8	2009	1988	1,588,733.35	
320.11	00		8	2009	1989	144,233.28	
320.11	00		8	2009	1990	310,867.57	
320.11	00		8	2009	1991	706,523.33	
320.11	00		8	2009	1992	616,694.91	
320.11	00		8	2009	1993	647,216.26	
320.11	00		8	2009	1994	41,871.54	
320.11	00		8	2009	1995	16,438.25	
320.11	00		8	2009	1996	607,357.81	
320.11	00		8	2009	1997	50,713.82	
320.11	00		8	2009	1998	94,747.90	
320.11	00		8	2009	1999	1,008,407.50	
320.11	00		8	2009	2000	507,556.75	
320.11	00		8	2009	2001	104,199.55	
320.11	00		8	2009	2002	675,094.53	
320.11	00		8	2009	2003	101,277.61	
320.11	00		8	2009	2004	26,691.92	
320.11	00		8	2009	2005	90,667.97	
320.11	00		8	2009	2006	70,008.21	
320.11	00		8	2009	2007	1,945,822.70	
320.11	00		8	2009	2008	300,277.30	
320.11	00		8	2009	2009	135,540.13	
SUBTOTAL						12,053,944.26	
TOTAL						12,053,944.26	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES
SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR	TRAN	INST	SURVIVING	CLASSI-
			CD	YEAR	YEAR	AMOUNT	FICATION
320.20	00		8	2009	2007	27,968.19	
320.20	00		8	2009	2009	140,600.74	
SUBTOTAL						168,568.93	
TOTAL						168,568.93	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR	TRAN	INST	SURVIVING	CLASSI-
			CD	YEAR	YEAR	AMOUNT	FICATION
330.00	00		8	2009	2004	1,656,899.71	
330.00	00		8	2009	2008	11,716.56	
SUBTOTAL						1,668,616.27	
TOTAL						1,668,616.27	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
330.10	00		8	2009	1949	29,865.15	
330.10	00		8	2009	1950	29,826.67	
330.10	00		8	2009	1952	467.23	
330.10	00		8	2009	1953	62.09	
330.10	00		8	2009	1954	86,170.71	
330.10	00		8	2009	1955	136.78	
330.10	00		8	2009	1956	187,466.86	
330.10	00		8	2009	1961	58.06	
330.10	00		8	2009	1965	367,671.17	
330.10	00		8	2009	1966	1,469.03	
330.10	00		8	2009	1968	174,702.28	
330.10	00		8	2009	1970	695.98	
330.10	00		8	2009	1972	1,161.38	
330.10	00		8	2009	1973	1,249.84	
330.10	00		8	2009	1974	23,368.00	
330.10	00		8	2009	1975	116,046.57	
330.10	00		8	2009	1976	10,828.67	
330.10	00		8	2009	1977	5,027.00	
330.10	00		8	2009	1980	18,486.15	
330.10	00		8	2009	1985	18,779.50	
330.10	00		8	2009	1987	771,137.18	
330.10	00		8	2009	1988	11,180.11	
330.10	00		8	2009	1989	1,071,150.38	
330.10	00		8	2009	1990	668,310.29	
330.10	00		8	2009	1991	21,644.73	
330.10	00		8	2009	1992	5,748.09	
330.10	00		8	2009	1994	26,620.29	
330.10	00		8	2009	1995	27,518.25	
330.10	00		8	2009	1996	1,021,559.19	
330.10	00		8	2009	1998	119,414.51	
330.10	00		8	2009	1999	804,672.52	
330.10	00		8	2009	2000	35,166.41	
330.10	00		8	2009	2001	908,985.58	
330.10	00		8	2009	2002	68,101.56	
330.10	00		8	2009	2005	3,333,636.69	
330.10	00		8	2009	2006	169,043.00	
330.10	00		8	2009	2008	23,377.89	
330.10	00		8	2009	2009	109,626.23	
SUBTOTAL						10,270,432.02	
TOTAL						10,270,432.02	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES
SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI-FICATION
330.20	00		8	2009	2007	112,146.89	
SUBTOTAL						112,146.89	
TOTAL						112,146.89	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
330.99	00		8	2009	1949	29,865.15	
330.99	00		8	2009	1950	29,826.67	
330.99	00		8	2009	1952	467.23	
330.99	00		8	2009	1953	62.09	
330.99	00		8	2009	1954	86,170.71	
330.99	00		8	2009	1955	136.78	
330.99	00		8	2009	1956	187,466.86	
330.99	00		8	2009	1961	58.06	
330.99	00		8	2009	1965	367,671.17	
330.99	00		8	2009	1966	1,469.03	
330.99	00		8	2009	1968	174,702.28	
330.99	00		8	2009	1970	695.98	
330.99	00		8	2009	1972	1,161.38	
330.99	00		8	2009	1973	1,249.84	
330.99	00		8	2009	1974	23,368.00	
330.99	00		8	2009	1975	116,046.57	
330.99	00		8	2009	1976	10,828.67	
330.99	00		8	2009	1977	5,027.00	
330.99	00		8	2009	1980	18,486.15	
330.99	00		8	2009	1985	18,779.50	
330.99	00		8	2009	1987	771,137.18	
330.99	00		8	2009	1988	11,180.11	
330.99	00		8	2009	1989	1,071,150.38	
330.99	00		8	2009	1990	668,310.29	
330.99	00		8	2009	1991	21,644.73	
330.99	00		8	2009	1992	5,748.09	
330.99	00		8	2009	1994	26,620.29	
330.99	00		8	2009	1995	27,518.25	
330.99	00		8	2009	1996	1,021,559.19	
330.99	00		8	2009	1998	119,414.51	
330.99	00		8	2009	1999	804,672.52	
330.99	00		8	2009	2000	35,166.41	
330.99	00		8	2009	2001	908,985.58	
330.99	00		8	2009	2002	68,101.56	
330.99	00		8	2009	2004	1,656,899.71	
330.99	00		8	2009	2005	3,333,636.69	
330.99	00		8	2009	2006	169,043.00	
330.99	00		8	2009	2007	112,728.80	
330.99	00		8	2009	2008	35,094.45	
330.99	00		8	2009	2009	109,626.23	
SUBTOTAL						12,051,777.09	
TOTAL						12,051,777.09	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
331.00	00		8	2009	1933	51,103.04	
331.00	00		8	2009	1934	438,252.01	
331.00	00		8	2009	1935	48,765.65	
331.00	00		8	2009	1936	37,687.79	
331.00	00		8	2009	1937	122,404.82	
331.00	00		8	2009	1938	16,870.43	
331.00	00		8	2009	1939	20,212.62	
331.00	00		8	2009	1940	16,104.95	
331.00	00		8	2009	1941	14,399.34	
331.00	00		8	2009	1942	1,841.93	
331.00	00		8	2009	1943	2,346.40	
331.00	00		8	2009	1944	734.38	
331.00	00		8	2009	1945	9,664.23	
331.00	00		8	2009	1946	14,467.49	
331.00	00		8	2009	1947	49,900.68	
331.00	00		8	2009	1948	121,336.66	
331.00	00		8	2009	1949	88,385.11	
331.00	00		8	2009	1950	128,586.40	
331.00	00		8	2009	1951	35,826.20	
331.00	00		8	2009	1952	152,032.15	
331.00	00		8	2009	1953	331,463.41	
331.00	00		8	2009	1954	150,572.77	
331.00	00		8	2009	1955	580,064.92	
331.00	00		8	2009	1956	1,047,809.37	
331.00	00		8	2009	1957	445,412.59	
331.00	00		8	2009	1958	650,710.99	
331.00	00		8	2009	1959	471,980.65	
331.00	00		8	2009	1960	434,706.63	
331.00	00		8	2009	1961	242,900.55	
331.00	00		8	2009	1962	324,960.83	
331.00	00		8	2009	1963	334,043.58	
331.00	00		8	2009	1964	441,083.50	
331.00	00		8	2009	1965	490,215.44	
331.00	00		8	2009	1966	4,351,164.88	
331.00	00		8	2009	1967	732,378.20	
331.00	00		8	2009	1968	589,332.21	
331.00	00		8	2009	1969	784,024.30	
331.00	00		8	2009	1970	440,981.01	
331.00	00		8	2009	1971	586,026.57	
331.00	00		8	2009	1972	1,648,693.30	
331.00	00		8	2009	1973	864,139.64	
331.00	00		8	2009	1974	3,116,282.13	
331.00	00		8	2009	1975	666,102.47	
331.00	00		8	2009	1976	789,608.16	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
331.00	00		8	2009	1977	1,330,843.26	
331.00	00		8	2009	1978	1,196,922.44	
331.00	00		8	2009	1979	1,471,555.92	
331.00	00		8	2009	1980	1,011,216.92	
331.00	00		8	2009	1981	502,695.78	
331.00	00		8	2009	1982	417,624.76	
331.00	00		8	2009	1983	555,440.67	
331.00	00		8	2009	1984	1,824,308.10	
331.00	00		8	2009	1985	5,130,040.00	
331.00	00		8	2009	1986	1,768,139.83	
331.00	00		8	2009	1987	8,230,951.34	
331.00	00		8	2009	1988	5,357,880.62	
331.00	00		8	2009	1989	3,496,669.68	
331.00	00		8	2009	1990	3,120,218.96	
331.00	00		8	2009	1991	1,934,511.66	
331.00	00		8	2009	1992	3,783,076.51	
331.00	00		8	2009	1993	3,248,833.69	
331.00	00		8	2009	1994	6,763,158.60	
331.00	00		8	2009	1995	3,757,213.33	
331.00	00		8	2009	1996	5,495,538.89	
331.00	00		8	2009	1997	6,258,954.19	
331.00	00		8	2009	1998	5,538,762.26	
331.00	00		8	2009	1999	6,903,561.35	
331.00	00		8	2009	2000	6,531,985.94	
331.00	00		8	2009	2001	4,422,152.85	
331.00	00		8	2009	2002	2,974,348.00	
331.00	00		8	2009	2003	2,773,656.41	
331.00	00		8	2009	2004	1,444,885.96	
331.00	00		8	2009	2005	1,166,083.42	
331.00	00		8	2009	2006	4,299,828.96	
331.00	00		8	2009	2007	24,122,615.49	
331.00	00		8	2009	2009	243,804.97	
331.00	00		8	2009	9999	34,344,734.27CR	
SUBTOTAL						114,618,326.87	
TOTAL						114,618,326.87	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
331.10	00		8	2009	2001	1,729,257.00	
331.10	00		8	2009	2002	184,800.35	
331.10	00		8	2009	2003	1,045.46	
331.10	00		8	2009	2004	51,349.45	
331.10	00		8	2009	2006	45,889.76	
331.10	00		8	2009	2007	1,147,355.10	
331.10	00		8	2009	2008	1,128,031.09	
331.10	00		8	2009	2009	161,265.78	
SUBTOTAL						4,448,993.99	
TOTAL						4,448,993.99	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
 AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
331.20	00		8	2009	1906	30.00	
331.20	00		8	2009	2001	781,953.00	
331.20	00		8	2009	2002	6,415.52	
331.20	00		8	2009	2005	39,926.90	
331.20	00		8	2009	2006	281,258.07	
331.20	00		8	2009	2007	4,509,801.82	
331.20	00		8	2009	2008	5,099,695.06	
331.20	00		8	2009	2009	2,359,692.42	
SUBTOTAL						13,078,772.79	
TOTAL						13,078,772.79	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES
SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR	TRAN	INST	SURVIVING	CLASSI-
			CD	YEAR	YEAR	AMOUNT	FICATION
331.30	00		8	2009	2002	4,852.63	
331.30	00		8	2009	2005	6,836.01	
331.30	00		8	2009	2006	988.28	
331.30	00		8	2009	2007	2,391,784.29	
331.30	00		8	2009	2008	1,125,430.21	
331.30	00		8	2009	2009	272,367.73	
SUBTOTAL						3,802,259.15	
TOTAL						3,802,259.15	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES
SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR	TRAN	INST	SURVIVING	CLASSI-
			CD	YEAR	YEAR	AMOUNT	FICATION
331.40	00		8	2009	2005	1,138.92	
331.40	00		8	2009	2007	684,157.52	
331.40	00		8	2009	2008	1,993,331.87	
331.40	00		8	2009	2009	321,455.57	
SUBTOTAL						3,000,083.88	
TOTAL						3,000,083.88	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
331.99	00		8	2009	1906	30.00	
331.99	00		8	2009	1933	51,103.04	
331.99	00		8	2009	1934	438,252.01	
331.99	00		8	2009	1935	48,765.65	
331.99	00		8	2009	1936	37,687.79	
331.99	00		8	2009	1937	122,404.82	
331.99	00		8	2009	1938	16,870.43	
331.99	00		8	2009	1939	20,212.62	
331.99	00		8	2009	1940	16,104.95	
331.99	00		8	2009	1941	14,399.34	
331.99	00		8	2009	1942	1,841.93	
331.99	00		8	2009	1943	2,346.40	
331.99	00		8	2009	1944	734.38	
331.99	00		8	2009	1945	9,664.23	
331.99	00		8	2009	1946	14,467.49	
331.99	00		8	2009	1947	49,900.68	
331.99	00		8	2009	1948	121,336.66	
331.99	00		8	2009	1949	88,385.11	
331.99	00		8	2009	1950	128,586.40	
331.99	00		8	2009	1951	35,826.20	
331.99	00		8	2009	1952	152,032.15	
331.99	00		8	2009	1953	331,463.41	
331.99	00		8	2009	1954	150,572.77	
331.99	00		8	2009	1955	580,064.92	
331.99	00		8	2009	1956	1,047,809.37	
331.99	00		8	2009	1957	445,412.59	
331.99	00		8	2009	1958	650,710.99	
331.99	00		8	2009	1959	471,980.65	
331.99	00		8	2009	1960	434,706.63	
331.99	00		8	2009	1961	242,900.55	
331.99	00		8	2009	1962	324,960.83	
331.99	00		8	2009	1963	334,043.58	
331.99	00		8	2009	1964	441,083.50	
331.99	00		8	2009	1965	490,215.44	
331.99	00		8	2009	1966	4,351,164.88	
331.99	00		8	2009	1967	732,378.20	
331.99	00		8	2009	1968	589,332.21	
331.99	00		8	2009	1969	784,024.30	
331.99	00		8	2009	1970	440,981.01	
331.99	00		8	2009	1971	586,026.57	
331.99	00		8	2009	1972	1,648,693.30	
331.99	00		8	2009	1973	864,139.64	
331.99	00		8	2009	1974	3,116,282.13	
331.99	00		8	2009	1975	666,102.47	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
331.99	00		8	2009	1976	789,608.16	
331.99	00		8	2009	1977	1,330,843.26	
331.99	00		8	2009	1978	1,196,922.44	
331.99	00		8	2009	1979	1,471,555.92	
331.99	00		8	2009	1980	1,011,216.92	
331.99	00		8	2009	1981	502,695.78	
331.99	00		8	2009	1982	417,624.76	
331.99	00		8	2009	1983	555,440.67	
331.99	00		8	2009	1984	1,824,308.10	
331.99	00		8	2009	1985	5,130,040.00	
331.99	00		8	2009	1986	1,768,139.83	
331.99	00		8	2009	1987	8,230,951.34	
331.99	00		8	2009	1988	5,357,880.62	
331.99	00		8	2009	1989	3,496,669.68	
331.99	00		8	2009	1990	3,120,218.96	
331.99	00		8	2009	1991	1,934,511.66	
331.99	00		8	2009	1992	3,783,076.51	
331.99	00		8	2009	1993	3,248,833.69	
331.99	00		8	2009	1994	6,763,158.60	
331.99	00		8	2009	1995	3,757,213.33	
331.99	00		8	2009	1996	5,495,538.89	
331.99	00		8	2009	1997	6,258,954.19	
331.99	00		8	2009	1998	5,538,762.26	
331.99	00		8	2009	1999	6,903,561.35	
331.99	00		8	2009	2000	6,531,985.94	
331.99	00		8	2009	2001	6,933,362.85	
331.99	00		8	2009	2002	3,170,416.50	
331.99	00		8	2009	2003	2,774,701.87	
331.99	00		8	2009	2004	1,496,235.41	
331.99	00		8	2009	2005	1,213,985.25	
331.99	00		8	2009	2006	4,627,965.07	
331.99	00		8	2009	2007	32,855,714.22	
331.99	00		8	2009	2008	9,346,488.23	
331.99	00		8	2009	2009	3,358,586.47	
331.99	00		8	2009	9999	34,344,734.27CR	
SUBTOTAL						138,948,436.68	
TOTAL						138,948,436.68	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
333.00	00		8	2009	1934	73,117.38	
333.00	00		8	2009	1935	10,070.92	
333.00	00		8	2009	1936	5,746.16	
333.00	00		8	2009	1937	550.20	
333.00	00		8	2009	1938	2,510.28	
333.00	00		8	2009	1939	1,707.41	
333.00	00		8	2009	1940	757.76	
333.00	00		8	2009	1941	5,117.27	
333.00	00		8	2009	1942	1,261.22	
333.00	00		8	2009	1943	47.58	
333.00	00		8	2009	1944	54.92	
333.00	00		8	2009	1945	1,106.07	
333.00	00		8	2009	1946	2,794.50	
333.00	00		8	2009	1947	7,386.75	
333.00	00		8	2009	1948	24,316.12	
333.00	00		8	2009	1949	19,014.78	
333.00	00		8	2009	1950	23,712.05	
333.00	00		8	2009	1951	20,888.89	
333.00	00		8	2009	1952	16,631.80	
333.00	00		8	2009	1953	21,833.28	
333.00	00		8	2009	1954	24,208.10	
333.00	00		8	2009	1955	39,038.03	
333.00	00		8	2009	1956	7,267.41	
333.00	00		8	2009	1957	11,643.77	
333.00	00		8	2009	1958	64,768.16	
333.00	00		8	2009	1959	58,094.78	
333.00	00		8	2009	1960	63,917.75	
333.00	00		8	2009	1961	55,626.50	
333.00	00		8	2009	1962	102,636.00	
333.00	00		8	2009	1963	106,020.62	
333.00	00		8	2009	1964	90,715.15	
333.00	00		8	2009	1965	126,207.85	
333.00	00		8	2009	1966	131,325.89	
333.00	00		8	2009	1967	148,558.06	
333.00	00		8	2009	1968	123,213.67	
333.00	00		8	2009	1969	129,018.59	
333.00	00		8	2009	1970	113,877.47	
333.00	00		8	2009	1971	117,635.96	
333.00	00		8	2009	1972	216,893.26	
333.00	00		8	2009	1973	95,843.15	
333.00	00		8	2009	1974	255,900.65	
333.00	00		8	2009	1975	137,023.50	
333.00	00		8	2009	1976	211,623.57	
333.00	00		8	2009	1977	301,255.81	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
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ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
333.00	00		8	2009	1978	347,453.29	
333.00	00		8	2009	1979	334,451.43	
333.00	00		8	2009	1980	296,023.56	
333.00	00		8	2009	1981	174,082.29	
333.00	00		8	2009	1982	272,261.84	
333.00	00		8	2009	1983	261,441.23	
333.00	00		8	2009	1984	374,274.94	
333.00	00		8	2009	1985	464,635.68	
333.00	00		8	2009	1986	558,052.12	
333.00	00		8	2009	1987	720,904.31	
333.00	00		8	2009	1988	742,927.19	
333.00	00		8	2009	1989	796,887.93	
333.00	00		8	2009	1990	768,713.30	
333.00	00		8	2009	1991	756,785.63	
333.00	00		8	2009	1992	929,879.08	
333.00	00		8	2009	1993	772,840.35	
333.00	00		8	2009	1994	860,174.12	
333.00	00		8	2009	1995	1,018,614.69	
333.00	00		8	2009	1996	1,133,959.65	
333.00	00		8	2009	1997	1,118,610.02	
333.00	00		8	2009	1998	1,445,789.90	
333.00	00		8	2009	1999	1,665,976.47	
333.00	00		8	2009	2000	1,945,889.64	
333.00	00		8	2009	2001	10,242,312.37	
333.00	00		8	2009	2002	735,830.12	
333.00	00		8	2009	2003	704,374.60	
333.00	00		8	2009	2004	604,391.29	
333.00	00		8	2009	2005	802,649.81	
333.00	00		8	2009	2006	1,214,020.44	
333.00	00		8	2009	2007	1,164,702.15	
333.00	00		8	2009	2008	2,533,487.90	
333.00	00		8	2009	2009	3,915,867.89	
SUBTOTAL						42,649,204.27	
TOTAL						42,649,204.27	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES
SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
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ACCT	GR	CO	TR	TRAN	INST	SURVIVING	CLASSI-
			CD	YEAR	YEAR	AMOUNT	FICATION
334.10	00		8	2009	1986	1,458.98	
334.10	00		8	2009	1988	2,096.80	
334.10	00		8	2009	2002	56,623.00	
334.10	00		8	2009	2003	30,783.47	
334.10	00		8	2009	2006	14,424.07	
334.10	00		8	2009	2008	189,372.24	
334.10	00		8	2009	2009	1,383,090.70	
SUBTOTAL						1,677,849.26	
TOTAL						1,677,849.26	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES
SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI-FICATION
334.11	00		8	2009	1963	131.76	
334.11	00		8	2009	1971	7,069.74	
334.11	00		8	2009	2006	37,862.01	
334.11	00		8	2009	2007	483,417.38	
334.11	00		8	2009	2008	2,849,373.88	
334.11	00		8	2009	2009	269,121.17	
SUBTOTAL						3,646,975.94	
TOTAL						3,646,975.94	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
334.12	00		8	2009	1972	47.23	
334.12	00		8	2009	1974	1,108.53	
334.12	00		8	2009	1976	403.13	
334.12	00		8	2009	1977	1,218.00	
334.12	00		8	2009	1978	1,466.17	
334.12	00		8	2009	1979	6,279.61	
334.12	00		8	2009	1980	404.24	
334.12	00		8	2009	1981	5,217.28	
334.12	00		8	2009	1983	42,035.84	
334.12	00		8	2009	1984	54,132.47	
334.12	00		8	2009	1985	43,718.71	
334.12	00		8	2009	1986	1,094.32	
334.12	00		8	2009	1987	8,737.25	
334.12	00		8	2009	1988	43,792.11	
334.12	00		8	2009	1989	38,593.21	
334.12	00		8	2009	1990	38,506.65	
334.12	00		8	2009	1991	51,857.52	
334.12	00		8	2009	1992	48,383.82	
334.12	00		8	2009	1993	57,457.41	
334.12	00		8	2009	1994	67,639.04	
334.12	00		8	2009	1995	100,113.50	
334.12	00		8	2009	1997	9,316.26	
334.12	00		8	2009	2001	282,416.70	
334.12	00		8	2009	2007	6,542.94	
SUBTOTAL						910,481.94	
TOTAL						910,481.94	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
334.13	00		8	2009	1934	1,096.08	
334.13	00		8	2009	1935	317.50	
334.13	00		8	2009	1936	184.20	
334.13	00		8	2009	1937	954.77	
334.13	00		8	2009	1939	69.91	
334.13	00		8	2009	1940	126.80	
334.13	00		8	2009	1941	411.17	
334.13	00		8	2009	1944	126.81	
334.13	00		8	2009	1946	166.54	
334.13	00		8	2009	1949	21.51	
334.13	00		8	2009	1950	63.27	
334.13	00		8	2009	1951	768.50	
334.13	00		8	2009	1952	56.86	
334.13	00		8	2009	1953	888.22	
334.13	00		8	2009	1954	628.72	
334.13	00		8	2009	1956	1,671.24	
334.13	00		8	2009	1957	566.29	
334.13	00		8	2009	1958	94.99	
334.13	00		8	2009	1959	828.81	
334.13	00		8	2009	1960	1,132.35	
334.13	00		8	2009	1961	782.01	
334.13	00		8	2009	1962	333.51	
334.13	00		8	2009	1963	1,615.14	
334.13	00		8	2009	1964	1,232.54	
334.13	00		8	2009	1965	3,869.15	
334.13	00		8	2009	1966	4,154.23	
334.13	00		8	2009	1967	3,381.70	
334.13	00		8	2009	1969	1,452.26	
334.13	00		8	2009	1971	1,120.46	
334.13	00		8	2009	1974	4,132.36	
334.13	00		8	2009	1977	594.85	
334.13	00		8	2009	1978	2,329.73	
334.13	00		8	2009	1980	1,774.76	
334.13	00		8	2009	1981	2,808.79	
334.13	00		8	2009	1982	7,628.38	
334.13	00		8	2009	1983	376.27	
334.13	00		8	2009	1984	5,938.07	
334.13	00		8	2009	1985	10,870.72	
334.13	00		8	2009	1986	8,085.38	
334.13	00		8	2009	1987	157.20	
334.13	00		8	2009	1988	2,180.02	
334.13	00		8	2009	1989	6,433.87	
334.13	00		8	2009	1990	3,578.24	
334.13	00		8	2009	1992	11,596.71	

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SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
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ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
334.13	00		8	2009	1993	9,288.99	
334.13	00		8	2009	1994	10,008.78	
334.13	00		8	2009	1995	9,026.06	
334.13	00		8	2009	1996	186,288.21	
334.13	00		8	2009	1997	194,714.60	
334.13	00		8	2009	1998	227,926.45	
334.13	00		8	2009	1999	207,430.64	
334.13	00		8	2009	2000	367,107.35	
334.13	00		8	2009	2001	963,762.06	
334.13	00		8	2009	2002	832,583.35	
334.13	00		8	2009	2003	1,016,025.83	
334.13	00		8	2009	2004	1,180,860.80	
334.13	00		8	2009	2005	451,622.80	
334.13	00		8	2009	2006	1,754,095.83	
334.13	00		8	2009	2007	62,355.61	
334.13	00		8	2009	2008	26,645.66	
334.13	00		8	2009	2009	193,889.84	
SUBTOTAL						7,790,233.75	
TOTAL						7,790,233.75	

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SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
334.20	00		8	2009	1934	30,566.78	
334.20	00		8	2009	1935	2,738.58	
334.20	00		8	2009	1936	775.64	
334.20	00		8	2009	1938	2,825.46	
334.20	00		8	2009	1939	2,017.17	
334.20	00		8	2009	1940	1,614.22	
334.20	00		8	2009	1941	3,434.95	
334.20	00		8	2009	1942	1,064.55	
334.20	00		8	2009	1943	39.59	
334.20	00		8	2009	1945	280.47	
334.20	00		8	2009	1946	448.62	
334.20	00		8	2009	1947	6,623.74	
334.20	00		8	2009	1948	21,009.66	
334.20	00		8	2009	1949	20,132.24	
334.20	00		8	2009	1950	2,277.52	
334.20	00		8	2009	1951	8,985.34	
334.20	00		8	2009	1952	17,950.65	
334.20	00		8	2009	1953	19,638.24	
334.20	00		8	2009	1954	20,592.16	
334.20	00		8	2009	1955	24,329.02	
334.20	00		8	2009	1956	22,829.18	
334.20	00		8	2009	1957	33,189.72	
334.20	00		8	2009	1958	23,694.07	
334.20	00		8	2009	1959	16,240.22	
334.20	00		8	2009	1960	36,024.13	
334.20	00		8	2009	1961	33,938.17	
334.20	00		8	2009	1962	31,149.88	
334.20	00		8	2009	1963	51,370.76	
334.20	00		8	2009	1964	68,245.24	
334.20	00		8	2009	1965	73,731.57	
334.20	00		8	2009	1966	71,241.50	
334.20	00		8	2009	1967	65,501.82	
334.20	00		8	2009	1968	57,662.65	
334.20	00		8	2009	1969	45,769.46	
334.20	00		8	2009	1970	50,185.37	
334.20	00		8	2009	1971	56,695.26	
334.20	00		8	2009	1972	96,187.68	
334.20	00		8	2009	1973	74,319.24	
334.20	00		8	2009	1974	149,361.38	
334.20	00		8	2009	1975	88,402.52	
334.20	00		8	2009	1976	106,264.23	
334.20	00		8	2009	1977	152,810.13	
334.20	00		8	2009	1978	201,335.06	
334.20	00		8	2009	1979	208,758.91	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
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ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
334.20	00		8	2009	1980	213,139.42	
334.20	00		8	2009	1981	169,998.49	
334.20	00		8	2009	1982	200,777.09	
334.20	00		8	2009	1983	183,597.83	
334.20	00		8	2009	1984	272,996.53	
334.20	00		8	2009	1985	386,914.19	
334.20	00		8	2009	1986	366,628.21	
334.20	00		8	2009	1987	454,790.35	
334.20	00		8	2009	1988	386,524.89	
334.20	00		8	2009	1989	512,183.54	
334.20	00		8	2009	1990	353,665.90	
334.20	00		8	2009	1991	408,485.45	
334.20	00		8	2009	1992	519,151.59	
334.20	00		8	2009	1993	490,162.24	
334.20	00		8	2009	1994	429,065.08	
334.20	00		8	2009	1995	383,277.95	
334.20	00		8	2009	1996	491,246.97	
334.20	00		8	2009	1997	698,596.55	
334.20	00		8	2009	1998	527,028.10	
334.20	00		8	2009	1999	756,093.39	
334.20	00		8	2009	2000	541,983.78	
334.20	00		8	2009	2001	243,153.56	
334.20	00		8	2009	2002	541,068.58	
334.20	00		8	2009	2003	781,916.62	
334.20	00		8	2009	2004	691,031.06	
334.20	00		8	2009	2005	818,293.89	
334.20	00		8	2009	2006	1,228,246.81	
334.20	00		8	2009	2007	171,803.62	
334.20	00		8	2009	2008	130,814.41	
334.20	00		8	2009	2009	1,205,452.81	
SUBTOTAL						16,560,341.65	
TOTAL						16,560,341.65	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES
SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR	TRAN	INST	SURVIVING	CLASSI-
			CD	YEAR	YEAR	AMOUNT	FICATION
334.30	00		8	2009	2008	38,974.21	
334.30	00		8	2009	2009	103,307.07	
SUBTOTAL						142,281.28	
TOTAL						142,281.28	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
334.99	00		8	2009	1934	31,662.86	
334.99	00		8	2009	1935	3,056.08	
334.99	00		8	2009	1936	959.84	
334.99	00		8	2009	1937	954.77	
334.99	00		8	2009	1938	2,825.46	
334.99	00		8	2009	1939	2,087.08	
334.99	00		8	2009	1940	1,741.02	
334.99	00		8	2009	1941	3,846.12	
334.99	00		8	2009	1942	1,064.55	
334.99	00		8	2009	1943	39.59	
334.99	00		8	2009	1944	126.81	
334.99	00		8	2009	1945	280.47	
334.99	00		8	2009	1946	615.16	
334.99	00		8	2009	1947	6,623.74	
334.99	00		8	2009	1948	21,009.66	
334.99	00		8	2009	1949	20,153.75	
334.99	00		8	2009	1950	2,340.79	
334.99	00		8	2009	1951	9,753.84	
334.99	00		8	2009	1952	18,007.51	
334.99	00		8	2009	1953	20,526.46	
334.99	00		8	2009	1954	21,220.88	
334.99	00		8	2009	1955	24,329.02	
334.99	00		8	2009	1956	24,500.42	
334.99	00		8	2009	1957	33,756.01	
334.99	00		8	2009	1958	23,789.06	
334.99	00		8	2009	1959	17,069.03	
334.99	00		8	2009	1960	37,156.48	
334.99	00		8	2009	1961	34,720.18	
334.99	00		8	2009	1962	31,483.39	
334.99	00		8	2009	1963	53,117.66	
334.99	00		8	2009	1964	69,477.78	
334.99	00		8	2009	1965	77,600.72	
334.99	00		8	2009	1966	75,395.73	
334.99	00		8	2009	1967	68,883.52	
334.99	00		8	2009	1968	57,662.65	
334.99	00		8	2009	1969	47,221.72	
334.99	00		8	2009	1970	50,185.37	
334.99	00		8	2009	1971	64,885.46	
334.99	00		8	2009	1972	96,234.91	
334.99	00		8	2009	1973	74,319.24	
334.99	00		8	2009	1974	154,602.27	
334.99	00		8	2009	1975	88,402.52	
334.99	00		8	2009	1976	106,667.36	
334.99	00		8	2009	1977	154,622.98	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
334.99	00		8	2009	1978	205,130.96	
334.99	00		8	2009	1979	215,038.52	
334.99	00		8	2009	1980	215,318.42	
334.99	00		8	2009	1981	178,024.56	
334.99	00		8	2009	1982	208,405.47	
334.99	00		8	2009	1983	226,009.94	
334.99	00		8	2009	1984	333,067.07	
334.99	00		8	2009	1985	441,503.62	
334.99	00		8	2009	1986	377,266.89	
334.99	00		8	2009	1987	463,684.80	
334.99	00		8	2009	1988	434,593.82	
334.99	00		8	2009	1989	557,210.62	
334.99	00		8	2009	1990	395,750.79	
334.99	00		8	2009	1991	460,342.97	
334.99	00		8	2009	1992	579,132.12	
334.99	00		8	2009	1993	556,908.64	
334.99	00		8	2009	1994	506,712.90	
334.99	00		8	2009	1995	492,417.51	
334.99	00		8	2009	1996	677,535.18	
334.99	00		8	2009	1997	902,627.41	
334.99	00		8	2009	1998	754,954.55	
334.99	00		8	2009	1999	963,524.03	
334.99	00		8	2009	2000	909,091.13	
334.99	00		8	2009	2001	1,489,332.32	
334.99	00		8	2009	2002	1,430,274.93	
334.99	00		8	2009	2003	1,828,725.92	
334.99	00		8	2009	2004	1,871,891.86	
334.99	00		8	2009	2005	1,269,916.69	
334.99	00		8	2009	2006	3,034,628.72	
334.99	00		8	2009	2007	724,119.55	
334.99	00		8	2009	2008	3,235,180.40	
334.99	00		8	2009	2009	3,154,861.59	
SUBTOTAL						30,728,163.82	
TOTAL						30,728,163.82	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
335.00	00		8	2009	1934	7,001.92	
335.00	00		8	2009	1935	189.90	
335.00	00		8	2009	1936	26.06	
335.00	00		8	2009	1937	151.72	
335.00	00		8	2009	1938	117.38	
335.00	00		8	2009	1939	683.31	
335.00	00		8	2009	1940	354.86	
335.00	00		8	2009	1941	675.03	
335.00	00		8	2009	1942	147.02	
335.00	00		8	2009	1945	15.82	
335.00	00		8	2009	1946	946.38	
335.00	00		8	2009	1947	478.45	
335.00	00		8	2009	1948	1,935.58	
335.00	00		8	2009	1949	1,872.49	
335.00	00		8	2009	1950	2,032.11	
335.00	00		8	2009	1951	1,697.22	
335.00	00		8	2009	1952	4,301.90	
335.00	00		8	2009	1953	9,633.30	
335.00	00		8	2009	1954	4,963.31	
335.00	00		8	2009	1955	19,730.37	
335.00	00		8	2009	1956	15,939.21	
335.00	00		8	2009	1957	20,413.63	
335.00	00		8	2009	1958	17,327.50	
335.00	00		8	2009	1959	37,425.48	
335.00	00		8	2009	1960	23,861.09	
335.00	00		8	2009	1961	28,795.28	
335.00	00		8	2009	1962	44,672.89	
335.00	00		8	2009	1963	27,876.45	
335.00	00		8	2009	1964	43,343.08	
335.00	00		8	2009	1965	57,506.94	
335.00	00		8	2009	1966	106,648.92	
335.00	00		8	2009	1967	62,318.25	
335.00	00		8	2009	1968	67,519.39	
335.00	00		8	2009	1969	59,019.25	
335.00	00		8	2009	1970	68,095.43	
335.00	00		8	2009	1971	56,582.29	
335.00	00		8	2009	1972	77,836.25	
335.00	00		8	2009	1973	139,353.54	
335.00	00		8	2009	1974	366,503.61	
335.00	00		8	2009	1975	100,785.47	
335.00	00		8	2009	1976	71,870.25	
335.00	00		8	2009	1977	126,550.47	
335.00	00		8	2009	1978	138,945.41	
335.00	00		8	2009	1979	149,322.58	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
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ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
335.00	00		8	2009	1980	129,018.54	
335.00	00		8	2009	1981	72,840.50	
335.00	00		8	2009	1982	77,534.51	
335.00	00		8	2009	1983	60,248.76	
335.00	00		8	2009	1984	160,419.29	
335.00	00		8	2009	1985	164,279.59	
335.00	00		8	2009	1986	111,297.79	
335.00	00		8	2009	1987	221,996.95	
335.00	00		8	2009	1988	230,979.31	
335.00	00		8	2009	1989	222,956.15	
335.00	00		8	2009	1990	342,995.68	
335.00	00		8	2009	1991	202,622.54	
335.00	00		8	2009	1992	330,976.58	
335.00	00		8	2009	1993	228,011.77	
335.00	00		8	2009	1994	275,820.75	
335.00	00		8	2009	1995	216,035.95	
335.00	00		8	2009	1996	319,371.52	
335.00	00		8	2009	1997	263,368.18	
335.00	00		8	2009	1998	270,789.51	
335.00	00		8	2009	1999	366,272.06	
335.00	00		8	2009	2000	255,768.76	
335.00	00		8	2009	2001	392,469.84	
335.00	00		8	2009	2002	474,071.87	
335.00	00		8	2009	2003	558,845.23	
335.00	00		8	2009	2004	555,936.45	
335.00	00		8	2009	2005	751,818.46	
335.00	00		8	2009	2006	990,260.69	
335.00	00		8	2009	2007	689,397.43	
335.00	00		8	2009	2008	505,701.91	
335.00	00		8	2009	2009	475,246.47	
SUBTOTAL						11,882,819.83	
TOTAL						11,882,819.83	

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SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
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ACCT	GR	CO	TR	TRAN	INST	SURVIVING	CLASSI-
			CD	YEAR	YEAR	AMOUNT	FICATION
339.60	00		8	2009	2007	63,554.70	
339.60	00		8	2009	2008	31,736.46	
339.60	00		8	2009	2009	140,244.29	
SUBTOTAL						235,535.45	
TOTAL						235,535.45	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES
SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
340.10	00		8	2009	1985	13,328.13	
340.10	00		8	2009	1986	4,204.57	
340.10	00		8	2009	1987	73,736.59	
340.10	00		8	2009	1988	38,777.51	
340.10	00		8	2009	1989	64,982.83	
340.10	00		8	2009	1990	62,045.01	
340.10	00		8	2009	1991	16,969.33	
340.10	00		8	2009	1992	15,664.85	
340.10	00		8	2009	1993	31,687.21	
340.10	00		8	2009	1994	16,095.12	
340.10	00		8	2009	1995	19,715.35	
340.10	00		8	2009	1996	16,689.34	
340.10	00		8	2009	1997	3,242.18	
340.10	00		8	2009	1998	188,662.31	
340.10	00		8	2009	1999	22,561.83	
340.10	00		8	2009	2000	1,453.20	
340.10	00		8	2009	2001	12,147.12	
340.10	00		8	2009	2002	1,169.72	
340.10	00		8	2009	2003	7,390.01	
340.10	00		8	2009	2004	6,504.78	
340.10	00		8	2009	2005	14,130.29	
340.10	00		8	2009	2006	22,626.63	
340.10	00		8	2009	2007	59,479.26	
340.10	00		8	2009	2008	20,089.99	
SUBTOTAL						733,353.16	
TOTAL						733,353.16	

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SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
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ACCT	GR	CO	TR	TRAN	INST	SURVIVING	CLASSI-
			CD	YEAR	YEAR	AMOUNT	FICATION
340.21	00		8	2009	1992	15,773.28	
340.21	00		8	2009	1996	11,522.24	
340.21	00		8	2009	2006	42,968.95	
340.21	00		8	2009	2008	6,658.85	
340.21	00		8	2009	2009	12,358.43	
SUBTOTAL						89,281.75	
TOTAL						89,281.75	

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ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
340.22	00		8	2009	1992	15,652.95	
340.22	00		8	2009	1993	18,955.37	
340.22	00		8	2009	1995	35,043.42	
340.22	00		8	2009	1996	50,099.99	
340.22	00		8	2009	1997	7,797.53	
340.22	00		8	2009	1999	189,128.75	
340.22	00		8	2009	2000	4,809.72	
340.22	00		8	2009	2001	64,058.65	
340.22	00		8	2009	2002	16,727.17	
340.22	00		8	2009	2004	59,181.74	
340.22	00		8	2009	2005	148,835.29	
340.22	00		8	2009	2006	23,828.32	
340.22	00		8	2009	2007	148,367.01	
340.22	00		8	2009	2008	41,457.82	
340.22	00		8	2009	2009	37,597.57	
SUBTOTAL						861,541.30	
TOTAL						861,541.30	

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SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
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ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
340.23	00		8	2009	1990	5,510.50	
340.23	00		8	2009	1993	10,024.91	
340.23	00		8	2009	1995	1,246.04	
340.23	00		8	2009	1996	5,733.92	
340.23	00		8	2009	1997	7,682.12	
340.23	00		8	2009	1999	53,548.55	
340.23	00		8	2009	2000	8,264.01	
340.23	00		8	2009	2002	1,985.91	
340.23	00		8	2009	2004	7,979.16	
340.23	00		8	2009	2005	13,752.68	
340.23	00		8	2009	2006	17,701.62	
340.23	00		8	2009	2007	36,050.33	
340.23	00		8	2009	2008	42,757.78	
340.23	00		8	2009	2009	66,345.07	
SUBTOTAL						278,582.60	
TOTAL						278,582.60	

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SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
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ACCT	GR	CO	TR	TRAN	INST	SURVIVING	CLASSI-
			CD	YEAR	YEAR	AMOUNT	FICATION
340.30	00		8	2009	1993	48,583.72	
340.30	00		8	2009	1996	2,000.42	
340.30	00		8	2009	1997	29,274.67	
340.30	00		8	2009	1999	712,217.90	
340.30	00		8	2009	2003	3,174,231.95	
340.30	00		8	2009	2004	10,216.71	
340.30	00		8	2009	2005	562,532.11	
340.30	00		8	2009	2006	8,461.11	
SUBTOTAL						4,547,518.59	
TOTAL						4,547,518.59	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES
SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
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ACCT	GR	CO	TR	TRAN	INST	SURVIVING	CLASSI-
			CD	YEAR	YEAR	AMOUNT	FICATION
340.32	00		8	2009	1993	400.00	
340.32	00		8	2009	2007	92,626.36	
340.32	00		8	2009	2008	5,000.00	
340.32	00		8	2009	2009	2,703.83	
SUBTOTAL						100,730.19	
TOTAL						100,730.19	

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 SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
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ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
340.33	00		8	2009	1993	1,603.58	
340.33	00		8	2009	1994	3,024.78	
340.33	00		8	2009	1995	1,298.90	
340.33	00		8	2009	1996	14,161.58	
340.33	00		8	2009	1997	34,911.43	
340.33	00		8	2009	1999	44,917.16	
340.33	00		8	2009	2000	9,351.59	
340.33	00		8	2009	2001	5,906.95	
340.33	00		8	2009	2002	412,697.73	
340.33	00		8	2009	2007	4,470.43	
SUBTOTAL						532,344.13	
TOTAL						532,344.13	

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 SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
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ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
340.50	00		8	2009	1990	3,811.41	
340.50	00		8	2009	1991	1,066.45	
340.50	00		8	2009	1992	9,653.06	
340.50	00		8	2009	1993	1,326.09	
340.50	00		8	2009	1994	2,958.74	
340.50	00		8	2009	1995	5,934.08	
340.50	00		8	2009	1996	106.75	
340.50	00		8	2009	1997	5,592.90	
340.50	00		8	2009	1998	5,250.49	
340.50	00		8	2009	1999	17,296.77	
340.50	00		8	2009	2000	1,008.57	
340.50	00		8	2009	2001	23,187.91	
340.50	00		8	2009	2002	665.20	
340.50	00		8	2009	2005	3,965.82	
340.50	00		8	2009	2006	6,544.92	
SUBTOTAL						88,369.16	
TOTAL						88,369.16	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES
SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSIFICATION
341.10	00		8	2009	1974	738.63	
341.10	00		8	2009	1982	20,145.98	
341.10	00		8	2009	1987	1,567.00	
341.10	00		8	2009	1988	8,945.47	
341.10	00		8	2009	1989	12,472.57	
341.10	00		8	2009	1990	24,313.11	
341.10	00		8	2009	1991	16,288.41	
341.10	00		8	2009	1992	12,572.73	
341.10	00		8	2009	1995	73,036.90	
341.10	00		8	2009	1997	127,987.18	
341.10	00		8	2009	1998	96,005.13	
341.10	00		8	2009	1999	172,210.90	
341.10	00		8	2009	2000	50,201.90	
341.10	00		8	2009	2001	145,027.88	
341.10	00		8	2009	2002	145,690.46	
341.10	00		8	2009	2006	510,346.96	
341.10	00		8	2009	2007	291,500.91	
341.10	00		8	2009	2008	181,016.60	
SUBTOTAL						1,890,068.72	
TOTAL						1,890,068.72	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES
SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
341.20	00		8	2009	1979	12,423.75	
341.20	00		8	2009	1988	19,540.47	
341.20	00		8	2009	1991	28,900.31	
341.20	00		8	2009	1994	16,692.38	
341.20	00		8	2009	1997	123,096.63	
341.20	00		8	2009	1999	84,706.37	
341.20	00		8	2009	2000	43,489.19	
341.20	00		8	2009	2001	99,956.08	
341.20	00		8	2009	2005	163,022.19	
341.20	00		8	2009	2006	65,331.82	
341.20	00		8	2009	2007	199,307.32	
341.20	00		8	2009	2008	304,470.54	
SUBTOTAL						1,160,937.05	
TOTAL						1,160,937.05	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES
SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR	TRAN	INST	SURVIVING	CLASSI-
			CD	YEAR	YEAR	AMOUNT	FICATION
341.30	00		8	2009	1990	33,214.57	
341.30	00		8	2009	1992	12,899.13	
341.30	00		8	2009	1997	20,554.68	
341.30	00		8	2009	1998	734.03	
341.30	00		8	2009	1999	16,925.58	
341.30	00		8	2009	2004	16,174.78	
341.30	00		8	2009	2006	17,008.17	
341.30	00		8	2009	2007	56,037.74	
341.30	00		8	2009	2008	34,308.13	
SUBTOTAL						207,856.81	
TOTAL						207,856.81	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES
SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI-FICATION
341.40	00		8	2009	1956	220.10	
341.40	00		8	2009	1991	2,626.00	
341.40	00		8	2009	2001	5,219.99	
341.40	00		8	2009	2002	16,103.89	
341.40	00		8	2009	2004	59,336.84	
341.40	00		8	2009	2006	49,739.50	
341.40	00		8	2009	2007	92,750.78	
341.40	00		8	2009	2008	176,121.58	
341.40	00		8	2009	2009	14,207.52	
SUBTOTAL						416,326.20	
TOTAL						416,326.20	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES
SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR	TRAN	INST	SURVIVING	CLASSI-
			CD	YEAR	YEAR	AMOUNT	FICATION
342.00	00		8	2009	1971	590.73	
342.00	00		8	2009	1972	1,677.10	
342.00	00		8	2009	1985	550.20	
342.00	00		8	2009	1986	330.23	
342.00	00		8	2009	1987	27,616.12	
342.00	00		8	2009	1997	3,162.25	
SUBTOTAL						33,926.63	
TOTAL						33,926.63	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
343.00	00		8	2009	1933	3,604.69	
343.00	00		8	2009	1961	461.04	
343.00	00		8	2009	1964	242.66	
343.00	00		8	2009	1966	94.49	
343.00	00		8	2009	1968	345.64	
343.00	00		8	2009	1969	698.97	
343.00	00		8	2009	1970	1,516.38	
343.00	00		8	2009	1971	1,576.22	
343.00	00		8	2009	1972	1,663.72	
343.00	00		8	2009	1973	582.77	
343.00	00		8	2009	1974	4,306.67	
343.00	00		8	2009	1976	4,532.74	
343.00	00		8	2009	1977	5,553.15	
343.00	00		8	2009	1978	5,046.54	
343.00	00		8	2009	1979	2,916.15	
343.00	00		8	2009	1980	1,698.74	
343.00	00		8	2009	1982	14,283.29	
343.00	00		8	2009	1983	3,029.86	
343.00	00		8	2009	1984	11,794.34	
343.00	00		8	2009	1985	5,402.39	
343.00	00		8	2009	1986	26,123.53	
343.00	00		8	2009	1987	29,491.25	
343.00	00		8	2009	1988	16,774.64	
343.00	00		8	2009	1989	25,390.59	
343.00	00		8	2009	1990	20,980.71	
343.00	00		8	2009	1991	42,931.59	
343.00	00		8	2009	1992	33,381.41	
343.00	00		8	2009	1993	17,504.80	
343.00	00		8	2009	1994	25,135.75	
343.00	00		8	2009	1995	62,049.81	
343.00	00		8	2009	1996	35,091.84	
343.00	00		8	2009	1997	79,116.83	
343.00	00		8	2009	1998	48,588.10	
343.00	00		8	2009	1999	84,231.29	
343.00	00		8	2009	2000	89,130.06	
343.00	00		8	2009	2001	46,735.28	
343.00	00		8	2009	2002	5,440.16	
343.00	00		8	2009	2004	4,144.40	
343.00	00		8	2009	2005	127,524.66	
343.00	00		8	2009	2006	633,358.10	
343.00	00		8	2009	2007	238,682.81	
343.00	00		8	2009	2008	117,147.48	
343.00	00		8	2009	2009	27,452.41	

SUBTOTAL

1,905,757.95

TOTAL

1,905,757.95

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
344.00	00		8	2009	1972	340.13	
344.00	00		8	2009	1976	1,273.80	
344.00	00		8	2009	1978	2,032.80	
344.00	00		8	2009	1982	2,906.99	
344.00	00		8	2009	1983	3,221.40	
344.00	00		8	2009	1984	3,950.78	
344.00	00		8	2009	1985	571.20	
344.00	00		8	2009	1986	1,918.14	
344.00	00		8	2009	1987	31,608.39	
344.00	00		8	2009	1989	2,514.10	
344.00	00		8	2009	1990	8,173.99	
344.00	00		8	2009	1991	46,577.09	
344.00	00		8	2009	1992	19,592.64	
344.00	00		8	2009	1993	7,880.14	
344.00	00		8	2009	1994	17,835.02	
344.00	00		8	2009	1995	11,661.75	
344.00	00		8	2009	1996	10,432.54	
344.00	00		8	2009	1997	22,524.63	
344.00	00		8	2009	1998	40,722.08	
344.00	00		8	2009	1999	69,710.61	
344.00	00		8	2009	2000	198,389.55	
344.00	00		8	2009	2001	212,735.92	
344.00	00		8	2009	2002	60,915.26	
344.00	00		8	2009	2006	3,520.19	
344.00	00		8	2009	2007	20,166.18	
344.00	00		8	2009	2008	20,257.16	
344.00	00		8	2009	2009	6,594.63	
SUBTOTAL						828,027.11	
TOTAL						828,027.11	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
345.00	00		8	2009	1941	5,386.77	
345.00	00		8	2009	1978	12,962.26	
345.00	00		8	2009	1979	1,617.00	
345.00	00		8	2009	1985	10,177.50	
345.00	00		8	2009	1986	1,652.04	
345.00	00		8	2009	1987	4,500.00	
345.00	00		8	2009	1988	59,533.98	
345.00	00		8	2009	1989	18,388.76	
345.00	00		8	2009	1990	47,797.49	
345.00	00		8	2009	1991	33,312.89	
345.00	00		8	2009	1992	4,439.80	
345.00	00		8	2009	1993	11,703.75	
345.00	00		8	2009	1994	37,806.05	
345.00	00		8	2009	1995	55,860.83	
345.00	00		8	2009	1997	70,631.94	
345.00	00		8	2009	1999	55,639.33	
345.00	00		8	2009	2001	45,456.79	
345.00	00		8	2009	2003	20,754.79	
345.00	00		8	2009	2005	992,362.64	
345.00	00		8	2009	2008	31,893.02	
345.00	00		8	2009	2009	4,156.88	
SUBTOTAL						1,526,034.51	
TOTAL						1,526,034.51	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
346.10	00		8	2009	1968	65.92	
346.10	00		8	2009	1972	38,739.35	
346.10	00		8	2009	1976	1,361.65	
346.10	00		8	2009	1977	1,566.05	
346.10	00		8	2009	1983	4,698.67	
346.10	00		8	2009	1985	4,452.50	
346.10	00		8	2009	1986	16,294.66	
346.10	00		8	2009	1987	22,247.66	
346.10	00		8	2009	1988	33,798.43	
346.10	00		8	2009	1989	38,765.32	
346.10	00		8	2009	1990	12,871.59	
346.10	00		8	2009	1991	4,416.26	
346.10	00		8	2009	1992	1,598.00	
346.10	00		8	2009	1993	12,195.94	
346.10	00		8	2009	1994	36,776.17	
346.10	00		8	2009	1995	162,902.94	
346.10	00		8	2009	1996	36,117.75	
346.10	00		8	2009	1997	274,365.78	
346.10	00		8	2009	1998	66,638.95	
346.10	00		8	2009	1999	204,301.60	
346.10	00		8	2009	2000	592,411.63	
346.10	00		8	2009	2001	194,793.82	
346.10	00		8	2009	2002	32,924.97	
346.10	00		8	2009	2003	45,153.44	
346.10	00		8	2009	2004	8,683.27	
346.10	00		8	2009	2005	64,700.85	
346.10	00		8	2009	2006	8,645.09	
346.10	00		8	2009	2008	599.38	
SUBTOTAL						1,922,087.64	
TOTAL						1,922,087.64	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES
 SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
 AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI-FICATION
346.19	00		8	2009	2008	22,310.63	
SUBTOTAL						22,310.63	
TOTAL						22,310.63	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES
SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR	TRAN	INST	SURVIVING	CLASSI-
			CD	YEAR	YEAR	AMOUNT	FICATION
346.20	00		8	2009	2008	240,675.02	
346.20	00		8	2009	2009	125.00	
SUBTOTAL						240,800.02	
TOTAL						240,800.02	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCES

SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
AS OF 12-31-2009

ACCT	GR	CO	TR CD	TRAN YEAR	INST YEAR	SURVIVING AMOUNT	CLASSI- FICATION
347.00	00		8	2009	1956	69.30	
347.00	00		8	2009	1957	73.00	
347.00	00		8	2009	1958	116.20	
347.00	00		8	2009	1959	77.52	
347.00	00		8	2009	1960	35.54	
347.00	00		8	2009	1963	33.48	
347.00	00		8	2009	1966	49.96	
347.00	00		8	2009	1972	502.78	
347.00	00		8	2009	1973	615.88	
347.00	00		8	2009	1974	1,419.23	
347.00	00		8	2009	1976	530.25	
347.00	00		8	2009	1977	14,000.00	
347.00	00		8	2009	1979	1,363.70	
347.00	00		8	2009	1981	1,510.17	
347.00	00		8	2009	1982	5,272.16	
347.00	00		8	2009	1983	9,211.49	
347.00	00		8	2009	1984	3,358.88	
347.00	00		8	2009	1985	4,532.74	
347.00	00		8	2009	1986	9,225.30	
347.00	00		8	2009	1987	16,476.38	
347.00	00		8	2009	1988	20,651.55	
347.00	00		8	2009	1989	26,837.20	
347.00	00		8	2009	1990	33,258.66	
347.00	00		8	2009	1991	4,481.09	
347.00	00		8	2009	1992	6,094.17	
347.00	00		8	2009	1993	2,501.94	
347.00	00		8	2009	1994	5,381.89	
347.00	00		8	2009	1995	4,370.33	
347.00	00		8	2009	1996	6,733.50	
347.00	00		8	2009	1997	18,394.58	
347.00	00		8	2009	1998	42,103.37	
347.00	00		8	2009	1999	91,111.14	
347.00	00		8	2009	2001	27,827.48	
347.00	00		8	2009	2002	91,113.68	
347.00	00		8	2009	2003	77,970.14	
347.00	00		8	2009	2004	24,723.93	
347.00	00		8	2009	2005	642,306.45	
347.00	00		8	2009	2006	29,888.24	
347.00	00		8	2009	2007	12,596.30	
347.00	00		8	2009	2008	2,753.50	
347.00	00		8	2009	2009	11,393.29	
SUBTOTAL						1,250,966.39	
TOTAL						1,250,966.39	

KENTUCKY AMERICAN WATER COMPANY 2009 BALANCE SHEET
 SUMMARY OF ORIGINAL COST BY INSTALLATION YEAR
 AS OF 12-31-2009

ACCT	GR	CO	TR	TRAN	INST	SURVIVING	CLASSI-
			CD	YEAR	YEAR	AMOUNT	FICATION
348.00	00		8	2009	1991	10,638.34	
348.00	00		8	2009	1998	107,321.54	
348.00	00		8	2009	2001	9,718.30	
348.00	00		8	2009	2002	500.00	
348.00	00		8	2009	2003	5,603.90	
348.00	00		8	2009	2005	4,702.50	
SUBTOTAL						138,484.58	
TOTAL						138,484.58	

**KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**

Witness: John Spanos

244. To the extent not provided in Questions 3 and 4, please provide all information obtained by Mr. Spanos and Gannett Fleming, Inc. from Company operating personnel, and separately, financial management personnel relative to current operations and future expectations in the preparation of the study.

Response:

The attached pages set forth any information obtained by Mr. Spanos and Gannett Fleming, Inc. from Company operating personnel and financial management personnel relative to current operations and future expectations in the preparation of the study.

For the electronic version of this response, refer to KAW_R_AGDR1#244_042610.pdf.

Business Unit No.	Project Title	Inservice Date	Overall Total	Prior	Account	Period 9	Period 10	Period 11	Period 12	Total	2011
12020204	INVESTMENT PROJECTS	9/20/2010	2,200,060	2,071,700	300000				0	200,000	0
12020607	Source of Supply Project Dev	9/20/2010	132,309,815	132,309,815					0	200,000	0
	New WTP On Pool 3 of Kentucky		127,287,918	127,287,918						163,944,403	163,944,403
	WT Land		405,000	405,000	303400					0	0
	Pumping Land		85,000	85,000	303300					0	0
	SS Land		507,397	507,397	303200					0	0
	TD Land		3,306,224	3,116,224	303500					0	0
	TD Mains 18 in and Greater		62,409,707	52,341,375	331400					1,703	1,703
	Supply Mains		716,313	524,492	309000					1,637	1,637
	Pump Equip Electric		8,151,008	5,901,705	311200					13,720	13,720
	Lake River and Other Intakes		5,978,757	4,377,713	306000					13,660	13,660
	WT Equip Non-Media		18,899,175	13,838,188	320100					43,180	43,180
	Struct & Impr SS		15,030,053	11,005,173	304100					34,340	34,340
	Struct & Impr WT		38,662,471	28,323,739	304300					88,380	88,380
	Struct & Impr P		5,071,019	3,555,787	304200					0	0
	Dist Reservoirs & Standpipes		2,339,192	1,640,236	330000					0	0
	Power Generationl Equip		2,310,344	1,665,889	310000					3,360	3,360
			163,891,660	127,287,918		0	0	0	0	200,000	200,000
			163,891,660	163,891,660							

STRATEGIC CAPITAL EXPENDITURE PLAN													
PROGRAM													
Business Unit Kentucky													
November 13, 2009													
#REF!													
Description KY 2010 SCEP													
Business Unit	Business Unit No.	Project Title	Inservice Date	Overall Total	Prior	Account	Period 12	Total 2009	2010	Period 1	Period 2	Period 3	Period 4
		INVESTMENT PROJECTS											
Kentucky	12020204	Source of Supply Project Dev	4/30/2010	2,200,060	2,071,700	Linda	28,096	28,096	10,000	10,000	10,000	10,000	10,000
Kentucky	12020607	New WTP On Pool 3 of Kentucky	9/20/2010	161,691,600	132,309,815	Linda	2,252,803	2,252,803	8,330,302	8,330,302	4,470,550	2,638,287	2,331,070
Kentucky	IP-1202-5	North Broadway Main Replacement	9/30/2010	2,770,076	1,618,147	331.4	159,293	159,293	5,000	5,000	5,000	100,000	150,000
Kentucky	IP-1202-6	Install 34,000' of 16" along Carrick Pike	12/31/2012	2,700,269	83,003	331.4							
Kentucky	IP-1202-9	Install 22,700' of 12" in Todds and Cleveland Rd	12/31/2014	4,200,000		320.3							
Kentucky	IP-1202-10	KRS Cleanwell Improvements (332)	12/31/2014	1,660,000		331.4							
Kentucky	IP-1202-11	Install 19,000' of 12" along I-75	12/31/2014	1,820,000		331.4							
Kentucky	IP-1202-12	Install 16,000' of 12" Russell Cave Rd	12/31/2014	1,660,000		331.4							
Kentucky	IP-1202-13	Install 14,700' of 12" & 3800' of 8" Greenwch Rd	12/31/2014	7,000,000		320.3							
Kentucky	IP-1202-15	UV Installation - KRS/RRS (332)	12/31/2013	1,050,000		331.4							
Kentucky	IP-1202-16	North Upper St Main Replacement (343)	12/31/2013	532,854		331.4					125,000	250,000	400,000
Kentucky	IP-1202-17	South Limestone Replacement	8/15/2010	3,200,000		331.4							
Kentucky	IP-1202-18	US 25 Relocation	12/15/2010	1,500,000		331.4							
Kentucky	IP-1202-19	Leestown Road	12/15/2011	4,275,000		331.4							
Kentucky	IP-1202-20	KY Major Highway	12/31/2014	5,000,000		311.3							
Kentucky	IP-1202-21	KRS High Service Pumping	12/31/2012	200,000		311.2							
Kentucky	IP-1202-22	KRS Raw Water Transfer	12/31/2013	500,000		320.3							
Kentucky	IP-1202-23	RRS Carbon and Pre-Chlorine Feed	12/31/2013	7,900,000		331.4							
Kentucky	IP-1202-24	Pool 3 Grd Connection	12/31/2014	390,000		346.5							
Kentucky	IP-1202-25	42-inch Main SCADA	12/31/2014	3,000,000		320.3							
Kentucky	IP-1202-26	KRS Hydrotreater Rehabilitation	12/31/2014	250,000		330.4							
Kentucky	IP-1202-27	KRS Hydrotreater Valve & Flow Meter	12/31/2014	2,000,000		311.2							
Kentucky	IP-1202-28	New Ground Storage Tank	12/31/2014	180,000		310.2							
Kentucky	IP-1202-29	KRS II WTP & PS Vibration	12/31/2012	240,000		304.2							
Kentucky	IP-1202-30	Power Reliability at Remote Sites	12/31/2012	1,000,000		304.2							
Kentucky	IP-1202-31	KRS Raw Water Access	10/31/2011	2,000,000		304.700							
Kentucky	IP-1202-32	Lexington New Garage	8/15/2012	7,000,000		331.4						20,000	20,000
Kentucky	IP-1232-3	Northern Division Connection	12/31/2011	140,000		320.3							
Kentucky	IP-1233-1	Owenton WWTP Phosphorous											
		Total Investment Projects			136,082,665		2,440,192	2,440,192	8,345,302	8,345,302	4,610,550	3,018,287	2,911,070

STRATEGIC CAPITAL EXPENDITURE PLAN											
Business Unit	Business Unit No.	Project Title	Inservice Date	Overall Total	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11
INVESTMENT PROJECTS											
Kentucky	12020204	Source of Supply Project Dev	4/30/2010	2,200,060	10,000	10,000	9,294	10,000	10,000	2,316	10,000
Kentucky	12020607	New WTP On Pool 3 of Kentucky	9/20/2010	161,691,600	2,127,285	2,199,798	2,009,956	1,660,784	2,277,232	606,700	467,680
Kentucky	IP-1202-5	North Broadway Main Replacement	9/30/2010	2,770,076	175,000	175,000	175,000	175,000	175,000	41,929	
Kentucky	IP-1202-6	Install 34,000' of 16" along Carrick Pike	12/31/2012	2,700,269							
Kentucky	IP-1202-9	Install 22,700' of 12" in Todds and Cleveland Rd	12/31/2014	2,450,000							
Kentucky	IP-1202-10	KRS Clearwell Improvements (332)	12/31/2014	4,200,000							
Kentucky	IP-1202-11	Install 19,000' of 12" along I-75	12/31/2014	1,660,000							
Kentucky	IP-1202-17	Install 16,000' of 12" Russell Cave Rd	12/31/2014	1,820,000							
Kentucky	IP-1202-13	Install 14,700' of 12" & 3800' of 8" Greenwich Rd	12/31/2014	1,660,000							
Kentucky	IP-1202-15	UV Installation - KRS/RRS (332)	12/31/2013	7,000,000							
Kentucky	IP-1202-16	North Upper St Main Replacement (343)	12/31/2013	1,050,000							
Kentucky	IP-1202-17	South Limestone Replacement	8/15/2010	532,854	132,854	200,000	200,000				
Kentucky	IP-1202-18	US 25 Relocation	12/15/2010	3,200,000	400,000	400,000	500,000	500,000	400,000	225,000	
Kentucky	IP-1202-19	Leestown Road	12/15/2011	1,500,000							
Kentucky	IP-1202-20	KY Major Highway	12/31/2014	4,275,000							
Kentucky	IP-1202-21	KRS High Service Pumping	12/31/2012	5,000,000							
Kentucky	IP-1202-22	KRS Raw Water Transfer	12/31/2011	200,000							
Kentucky	IP-1202-23	RRS Carbon and Pre-Chlorine Feed	12/31/2013	500,000							
Kentucky	IP-1202-24	Pool 3 Grid Connection	12/31/2014	7,900,000							
Kentucky	IP-1202-25	42-inch Main SCADA	12/31/2014	390,000							
Kentucky	IP-1202-26	KRS Hydrotreater Rehabilitation	12/31/2014	3,000,000							
Kentucky	IP-1202-27	KRS Hydrotreater Valve & Flow Meter	12/31/2014	250,000							
Kentucky	IP-1202-28	New Ground Storage Tank	12/31/2014	2,000,000							
Kentucky	IP-1202-29	KRS II WTP & PS Vibration	12/31/2012	180,000							
Kentucky	IP-1202-30	Power Reliability at Remote Sites	12/31/2012	240,000							
Kentucky	IP-1202-31	KRS Raw Water Access	12/1/2011	1,000,000							
Kentucky	IP-1202-32	Lexington New Garage	10/31/2011	2,000,000	100,000	225,000	300,000	300,000	400,000	500,000	25,000
Kentucky	IP-1232-3	Northern Division Connection	8/15/2012	7,000,000							85,000
Kentucky	IP-1233-1	Owenton WWTP Phosphorous	12/31/2011	140,000							
Total Investment Projects					2,920,139	3,209,798	3,194,250	2,645,784	3,262,232	1,375,945	587,680

STRATEGIC CAPITAL EXPENDITURE PLAN						
Business Unit	Business Unit No.	Project Title	Inservice Date	Overall Total	Period 12	Total 2010
PROGRAM						
Kentucky						
November 13, 2009						
#REF!						
Description						
KY 2010 SCEP						
Kentucky	12020204	INVESTMENT PROJECTS				
Kentucky	12020607	Source of Supply Project Dev	4/30/2010	2,200,060	26,750	128,360
Kentucky	IP-1202-5	New WTP On Pool 3 of Kentucky	9/20/2010	161,691,600	62,200	29,181,785
Kentucky	IP-1202-6	North Broadway Main Replacement	9/30/2010	2,770,076		1,151,929
Kentucky	IP-1202-8	Install 34,000' of 16" along Carrick Pike	12/31/2012	2,700,269		
Kentucky	IP-1202-9	Install 22,700' of 12" in Todds and Cleveland Rd	12/31/2014	4,200,000		
Kentucky	IP-1202-10	KRS Cleanwell Improvements (332)	12/31/2014	1,660,000		
Kentucky	IP-1202-11	Install 19,000' of 12" along I-75	12/31/2014	1,820,000		
Kentucky	IP-1202-12	Install 16,000' of 12" Russell Cave Rd	12/31/2014	1,660,000		
Kentucky	IP-1202-13	Install 14,700' of 12" & 3800' of 8" Greenwich Rd	12/31/2014	7,000,000		
Kentucky	IP-1202-15	UV Installation - KRS/RRS (332)	12/31/2013	1,050,000		
Kentucky	IP-1202-16	North Upper St Main Replacement (343)	8/15/2010	532,854		532,854
Kentucky	IP-1202-17	South Limestone Replacement	12/15/2010	3,200,000		3,200,000
Kentucky	IP-1202-18	US 25 Relocation	12/15/2010	1,500,000		
Kentucky	IP-1202-19	Leestown Road	12/15/2011	4,275,000		
Kentucky	IP-1202-20	KY Major Highway	12/31/2014	5,000,000		
Kentucky	IP-1202-21	KRS High Service Pumping	12/31/2012	200,000		
Kentucky	IP-1202-22	KRS Raw Water Transfer	12/31/2011	500,000		
Kentucky	IP-1202-23	RRS Carbon and Pre-Chlorine Feed	12/31/2013	7,900,000		
Kentucky	IP-1202-24	Pool 3 Grid Connection	12/31/2014	390,000		
Kentucky	IP-1202-25	42-inch Main SCADA	12/31/2014	3,000,000		
Kentucky	IP-1202-26	KRS Hydrotreater Rehabilitation	12/31/2014	250,000		
Kentucky	IP-1202-27	KRS Hydrotreater Valve & Flow Meter	12/31/2014	2,000,000		
Kentucky	IP-1202-28	New Ground Storage Tank	12/31/2014	180,000		
Kentucky	IP-1202-29	KRS II WTP & PS Vibration	12/31/2012	240,000		
Kentucky	IP-1202-30	Power Reliability at Remote Sites	12/1/2011	1,000,000	25,000	50,000
Kentucky	IP-1202-31	KRS Raw Water Access	10/31/2011	2,000,000	50,000	2,000,000
Kentucky	IP-1202-32	Lexington New Garage	8/15/2012	7,000,000		
Kentucky	IP-1233-3	Northern Division Connection	12/31/2011	140,000		
Kentucky	IP-1233-1	Owenton WWTP Phosphorous				
Kentucky						
Kentucky						
Kentucky						
Total Investment Projects					163,950	36,244,928

STRATEGIC CAPITAL EXPENDITURE PLAN													
Business Unit	Business Unit No.	Project Title	Inservice Date	Overall Total	2011	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8
INVESTMENT PROJECTS													
Kentucky	12020204	Source of Supply Project Dev	4/30/2010	2,200,060									
Kentucky	12020607	New WTP On Pool 3 of Kentucky	9/20/2010	161,691,600		24,101	24,101	40,472	40,472	40,472	30,382		
Kentucky	IP-1202-5	North Broadway Main Replacement	9/30/2010	2,770,076									
Kentucky	IP-1202-6	Install 34,000' of 16" along Carrick Pike	12/31/2012	2,700,269									
Kentucky	IP-1202-9	Install 22,700' of 12" in Todds and Cleveland Rd	12/31/2014	4,200,000								150,000	225,000
Kentucky	IP-1202-10	KRS Clearwell Improvements (332)	12/31/2014	1,660,000									
Kentucky	IP-1202-11	Install 19,000' of 12" along I-75	12/31/2014	1,820,000									
Kentucky	IP-1202-12	Install 16,000' of 12" Russell Cave Rd	12/31/2014	1,660,000									
Kentucky	IP-1202-13	Install 14,700' of 12" & 3800' of 8" Greenwich Rd	12/31/2013	7,000,000									
Kentucky	IP-1202-15	UV Installation - KRS/RRS (332)	12/31/2013	1,050,000									
Kentucky	IP-1202-16	North Upper St. Main Replacement (343)	12/31/2013	3,200,000									
Kentucky	IP-1202-17	South Limestone Replacement	8/15/2010	532,854									
Kentucky	IP-1202-18	US 25 Relocation	12/15/2010	1,500,000					100,000	225,000	250,000	300,000	300,000
Kentucky	IP-1202-19	Leestown Road	12/15/2011	4,275,000									
Kentucky	IP-1202-20	KY Major Highway	12/31/2014	5,000,000									
Kentucky	IP-1202-21	KRS High Service Pumping	12/31/2012	200,000									
Kentucky	IP-1202-22	KRS Raw Water Transfer	12/31/2011	500,000									
Kentucky	IP-1202-23	RRS Carbon and Pre-Chlorine Feed	12/31/2013	7,900,000									
Kentucky	IP-1202-24	Pool 3 Grid Connection	12/31/2014	390,000									
Kentucky	IP-1202-25	42-inch Main SCADA	12/31/2014	3,000,000									
Kentucky	IP-1202-26	KRS Hydrotreater Rehabilitation	12/31/2014	250,000									
Kentucky	IP-1202-27	KRS Hydrotreater Valve & Flow Meter	12/31/2014	2,000,000									
Kentucky	IP-1202-28	New Ground Storage Tank	12/31/2012	180,000									
Kentucky	IP-1202-29	KRS II WTP & PS Vibration	12/31/2012	240,000									
Kentucky	IP-1202-30	Power Reliability at Remote Sites	12/1/2011	1,000,000									
Kentucky	IP-1202-31	KRS Raw Water Access	10/31/2011	2,000,000		250,000	200,000	350,000	450,000	500,000	550,000	550,000	550,000
Kentucky	IP-1202-32	Lexington New Garage	8/15/2012	7,000,000			70,000	70,000					
Kentucky	IP-1232-3	Northern Division Connection	12/31/2011	140,000									
Kentucky	IP-1233-1	Owenton WWTP Phosphorous											
Total Investment Projects					274,101	294,101	460,472	660,472	890,472	1,080,382	1,295,000	1,300,000	

STRATEGIC CAPITAL EXPENDITURE PLAN									
Business Unit	Business Unit No.	Project Title	Inservice Date	Overall Total	Period 9	Period 10	Period 11	Period 12	Total 2011
INVESTMENT PROJECTS									
Kentucky	12020204	Source of Supply Project Dev	4/30/2010	2,200,060					
Kentucky	12020607	New WTP On Pool 3 of Kentucky	9/20/2010	161,691,600					200,000
Kentucky	IP-1202-5	North Broadway Main Replacement	9/30/2010	2,770,076					
Kentucky	IP-1202-6	Install 34,000' of 18" along Carrick Pike	12/31/2012	2,700,289	225,000				
Kentucky	IP-1202-9	Install 22,700' of 12" in Todds and Cleveland Rd	12/31/2014	2,450,000	10,000				1,000,000
Kentucky	IP-1202-10	KRS Clearwell Improvements (332)	12/31/2014	4,200,000				20,000	50,000
Kentucky	IP-1202-11	Install 19,000' of 12" along I-75	12/31/2014	1,660,000					
Kentucky	IP-1202-12	Install 16,000' of 12" Russell Cave Rd	12/31/2014	1,820,000					
Kentucky	IP-1202-13	Install 14,700' of 12" & 3800' of 8" Greenwich Rd	12/31/2014	1,660,000					
Kentucky	IP-1202-15	UV Installation - KRS/RRS (332)	12/31/2013	7,000,000					
Kentucky	IP-1202-16	North Upper St Main Replacement (343)	12/31/2013	1,050,000					
Kentucky	IP-1202-17	South Limestone Replacement	8/15/2010	532,854					
Kentucky	IP-1202-18	US 25 Relocation	12/15/2010	3,200,000					
Kentucky	IP-1202-19	Leestown Road	12/15/2011	1,500,000	225,000	100,000			1,500,000
Kentucky	IP-1202-20	KY Major Highway	12/31/2014	4,275,000					
Kentucky	IP-1202-21	KRS High Service Pumping	12/31/2012	5,000,000					
Kentucky	IP-1202-22	KRS Raw Water Transfer	12/31/2011	200,000					200,000
Kentucky	IP-1202-23	RRS Carbon and Pre-Chlorine Feed	12/31/2013	500,000					
Kentucky	IP-1202-24	Pool 3 Grid Connection	12/31/2014	7,900,000					
Kentucky	IP-1202-25	42-inch Main SCADA	12/31/2014	390,000					
Kentucky	IP-1202-26	KRS Hydrotreater Rehabilitation	12/31/2014	3,000,000					
Kentucky	IP-1202-27	KRS Hydrotreater Valve & Flow Meter	12/31/2014	250,000					
Kentucky	IP-1202-28	New Ground Storage Tank	12/31/2014	2,000,000					
Kentucky	IP-1202-29	KRS II WTP & PS Vibration	12/31/2012	180,000					
Kentucky	IP-1202-30	Power Reliability at Remote Sites	12/1/2011	1,000,000	185,000				950,000
Kentucky	IP-1202-31	KRS Raw Water Access	10/31/2011	2,000,000					
Kentucky	IP-1202-32	Lexington New Garage	8/15/2012	7,000,000	400,000	400,000	250,000		4,700,000
Kentucky	IP-1232-3	Northern Division Connection	12/31/2011	140,000					140,000
Kentucky	IP-1233-1	Owenton WWTP Phosphorous	12/31/2011						
Total Investment Projects					1,035,000	735,000	370,000	345,000	8,740,000

STRATEGIC CAPITAL EXPENDITURE PLAN												
PROGRAM												
Business Unit Kentucky												
Revision Date November 13, 2009												
Description KY 2010-2011 SCEP												
Business Unit	Business Unit No.	Project Title	Period 12	Total 2009	2010	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7
		RECURRING PROJECTS	734,696	734,696	318,000	320,000	275,000	255,000	225,000	285,000	360,000	
Kentucky	DV Projects	Pjcts Funded by Others(Contrib/Actv/Refunds)										
Kentucky	A	Mains - New	49,167	49,167	23,000	25,000	20,000	15,000	20,000	60,000	95,000	
Kentucky	B	Mains - Replaced / Restored			4,000	10,000	3,000	44,000	78,000	105,000	145,000	
Kentucky	C	Mains - Unscheduled			5,000	13,000	31,000	14,000	18,000	18,000	13,000	
Kentucky	D	Mains - Relocated	6,161	6,161		30,000	40,000	85,000	135,000	144,700	170,000	
Kentucky	E	Hydrants, Valves, and Manholes - New				2,000	2,000	4,000	12,000	82,000	76,000	
Kentucky	F	Hydrants, Valves, and Manholes - Replaced			14,000	13,000	19,000	8,000	9,000	22,000	22,000	
Kentucky	G	Services and Laterals - New			46,200	49,200	52,725	70,300	94,400	83,360	101,925	
Kentucky	H	Services and Laterals - Replaced	11,869	11,869	92,006	98,004	86,620	65,465	105,544	104,544	105,544	
Kentucky	I	Meters - New	20,633	20,633	76,925	72,000	76,460	83,900	87,000	94,860	93,519	
Kentucky	J	Meters - Replaced	130,603	130,603	43,763	81,236	127,000	177,500	158,327	171,900	171,900	
Kentucky	K	ITS Equipment and Systems	13,488	13,488		1,700	14,140	24,250	20,000	10,250	20,000	
Kentucky	L	SCADA Equipment and Systems					15,000	10,000	15,000	13,500	20,000	
Kentucky	M	Security Equipment and Systems										
Kentucky	N	Offices and Operations Centers										
Kentucky	O	Vehicles					10,000			20,000	75,000	
		Lt Duty Trucks										
		Hvy Duty Trucks										
		Autos - Cars										
Kentucky	P	Tools and Equipment								25,000	45,000	
Kentucky	Q	Process Plant Facilities and Equipment				20,000	20,000	28,000	20,000	10,000	14,000	
Kentucky	R	Capitalized Tank Rehabilitation / Painting				30,000	30,000	203,150	94,500	105,500	70,000	
Kentucky	S	Engineering Studies	33,408	33,408		8,000	9,000	9,000	12,000	14,000	14,000	
		Total Recurring Projects	265,330	265,330	304,894	453,140	555,945	841,565	951,771	1,159,614	1,206,888	

STRATEGIC CAPITAL EXPENDITURE PLAN									
PROGRAM									
Kentucky									
Business Unit									
November 13, 2009									
Revision Date									
KY 2010-2011 SCEP									
Description									
U.S.\$									
Business Unit	Business Unit No.	Project Title	Period 8	Period 9	Period 10	Period 11	Period 12	Total	2010
		RECURRING PROJECTS							
Kentucky	DV Projects	Prjcts Funded by Others(Contrib/Adv/Refunds)	240,000	320,000	305,000	310,000	347,000	3,560,000	
Kentucky	A	Mains - New	75,000	45,000	45,000			400,000	
Kentucky	B	Mains - Replaced / Restored	70,000	50,000	35,000	15,000	10,000	585,000	
Kentucky	C	Mains - Unscheduled	23,000	18,000	29,000	24,400	20,000	244,400	
Kentucky	D	Mains - Relocated	145,300	70,000	60,000	40,000	25,000	950,000	
Kentucky	E	Hydrants, Valves, and Manholes - New	7,000	4,000	2,000	2,000	3,000	200,000	
Kentucky	F	Hydrants, Valves, and Manholes - Replaced	18,000	22,000	13,000	9,000	6,000	175,000	
Kentucky	G	Services and Laterals - New	107,925	74,300	71,300	76,825	46,200	874,660	
Kentucky	H	Services and Laterals - Replaced	115,900	130,000	114,900	129,444	93,004	1,240,975	
Kentucky	I	Meters - New	91,979	82,470	76,222	76,222	59,783	971,340	
Kentucky	J	Meters - Replaced	172,800	166,230	129,357	114,327	72,589	1,584,929	
Kentucky	K	ITS Equipment and Systems	17,250	2,000	1,500			111,090	
Kentucky	L	SCADA Equipment and Systems	20,000	10,000				103,500	
Kentucky	M	Security Equipment and Systems						10,000	
Kentucky	N	Offices and Operations Centers		30,000			20,000	80,000	
Kentucky	O	Vehicles						250,000	
		Lt Duty Trucks							
		Hvy Duty Trucks							
		Autos - Cars							
Kentucky	P	Tools and Equipment	5,000					117,000	
Kentucky	Q	Process Plant Facilities and Equipment	31,850	50,000	45,000	45,000	45,000	750,000	
Kentucky	R	Capitalized Tank Rehabilitation / Painting							
Kentucky	S	Engineering Studies	16,000	9,000	6,000	3,000		100,000	
		Total Recurring Projects	917,004	773,000	628,279	535,218	400,576	8,727,894	

STRATEGIC CAPITAL EXPENDITURE PLAN		2011										
Business Unit	Business Unit No.	Project Title	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10
Kentucky	DV Projects	RECURRING PROJECTS	408,000	380,000	357,000	306,000	338,000	357,000	470,000	485,000	590,000	359,000
Kentucky	A	Prjcts Funded by Others(Contrib/Adv/Refunds)										
Kentucky	B	Mains - New	5,000	15,000	55,000	65,000	40,000	90,000	129,000	160,000	120,000	60,000
Kentucky	C	Mains - Replaced / Restored	23,000	13,000	31,000	14,000	165,000	210,000	170,000	120,000	75,000	75,000
Kentucky	D	Mains - Unscheduled	15,000	25,000	50,000	100,000	18,000	18,000	13,000	23,000	18,000	29,000
Kentucky	E	Mains - Relocated	4,000	2,000	2,000	4,000	12,000	82,000	76,000	7,000	4,000	2,000
Kentucky	F	Hydrants, Valves, and Manholes - New	14,000	18,000	24,000	13,000	14,000	23,000	24,000	19,000	23,000	13,000
Kentucky	G	Hydrants, Valves, and Manholes - Replaced	52,375	63,200	74,875	90,000	97,375	108,125	121,125	114,125	120,125	91,000
Kentucky	H	Services and Laterals - New	118,200	120,200	96,160	96,160	122,200	144,240	121,200	125,200	169,280	190,320
Kentucky	I	Services and Laterals - Replaced	73,078	82,518	90,160	103,196	107,441	116,732	117,532	119,132	118,332	102,796
Kentucky	J	Meters - New	30,221	71,290	131,214	214,092	300,876	255,585	286,710	244,662	233,607	205,524
Kentucky	K	Meters - Replaced		20,000	8,870	30,000	21,000	20,250	20,000	37,200	15,000	2,700
Kentucky	L	ITS Equipment and Systems			20,000		29,000	25,025	15,000			
Kentucky	M	SCADA Equipment and Systems						20,000		20,000	10,000	
Kentucky	N	Security Equipment and Systems					52,000	103,000	345,000		20,000	
Kentucky	O	Offices and Operations Centers						59,740	165,600			
Kentucky		Vehicles					52,000		79,350			
Kentucky		Lt Duty Trks							100,050			
Kentucky		Autos - Cars							43,260			
Kentucky	P	Tools and Equipment	7,000	12,000	10,000	20,000	43,000	45,000	33,000	2,000	5,000	5,000
Kentucky	Q	Process Plant Facilities and Equipment		54,000	56,000	246,000	96,000	97,000	97,000	97,000	97,000	65,000
Kentucky	R	Capitalized Tank Rehabilitation / Painting										
Kentucky	S	Engineering Studies			4,000	28,000	23,000	10,000	15,000	10,000	10,000	10,000
Kentucky		Total Recurring Projects	341,874	496,208	653,279	1,043,968	1,285,892	1,517,957	1,778,567	1,248,339	1,108,344	916,340

STRATEGIC CAPITAL EXPENDITURE PLAN						
PROGRAM						
Business Unit Kentucky						
Revision Date November 13, 2009						
Description KY 2010-2011 SCEP						
						U.S. \$
Business Unit	Business Unit No.	Project Title	Period 11	Period 12	Total	2011
RECURRING PROJECTS						
Kentucky	DV Projects	Prcjts Funded by Others(Contrib/Adv/Refunds)	475,000	375,000	4,900,000	
Kentucky	A	Mains - New	40,000		639,000	
Kentucky	B	Mains - Replaced / Restored	30,000	20,300	1,005,300	
Kentucky	C	Mains - Unscheduled	24,400	15,000	239,400	
Kentucky	D	Mains - Relocated	50,000	15,300	1,005,300	
Kentucky	E	Hydrants, Valves, and Manholes - New	2,000	3,000	200,000	
Kentucky	F	Hydrants, Valves, and Manholes - Replaced	9,000	6,000	200,000	
Kentucky	G	Services and Laterals - New	80,250	52,425	1,065,000	
Kentucky	H	Services and Laterals - Replaced	191,320	105,520	1,600,000	
Kentucky	I	Meters - New	94,305	74,778	1,200,000	
Kentucky	J	Meters - Replaced	163,981	62,218	2,200,000	
Kentucky	K	ITS Equipment and Systems			165,540	
Kentucky	L	SCADA Equipment and Systems			119,025	
Kentucky	M	Security Equipment and Systems			10,000	
Kentucky	N	Offices and Operations Centers			80,000	
Kentucky	O	Vehicles			500,000	
		Lt Duty Trks				
		Hvy Duty Trks				
		Autos - Cars				
Kentucky	P	Tools and Equipment			177,000	
Kentucky	Q	Process Plant Facilities and Equipment	30,000	95,000	1,030,000	
Kentucky	R	Capitalized Tank Rehabilitation / Painting				
Kentucky	S	Engineering Studies			100,000	
Total Recurring Projects			715,256	449,541	11,535,565	

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2010-00036
ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: John Spanos

245. Please provide all notes taken during any meetings with Company personnel regarding the depreciation study. Identify by name and title, all Kentucky-American Water Company ("KAWC" or "the Company") personnel who provided the information, and explain the extent of their participation and the information they provided.

Response:

All information taken during any meetings with Company personnel regarding the depreciation study was attached to the responses to Data Request Nos. 243 and 244. The Company personnel that supplied the information were Mike Miller, Sheila Miller and Gary Akmentins.

For the electronic version , refer to KAW_R_AGDR1#245_042610.pdf.