Large Filing Separator Sheet

Case Number: 11-4161-WS-AIR

File Date: 8/15/2011

Section: 2 of 2

Number of Pages: 164

Description of Document: Testimony

OHIO-AMERICAN WATER COMPANY

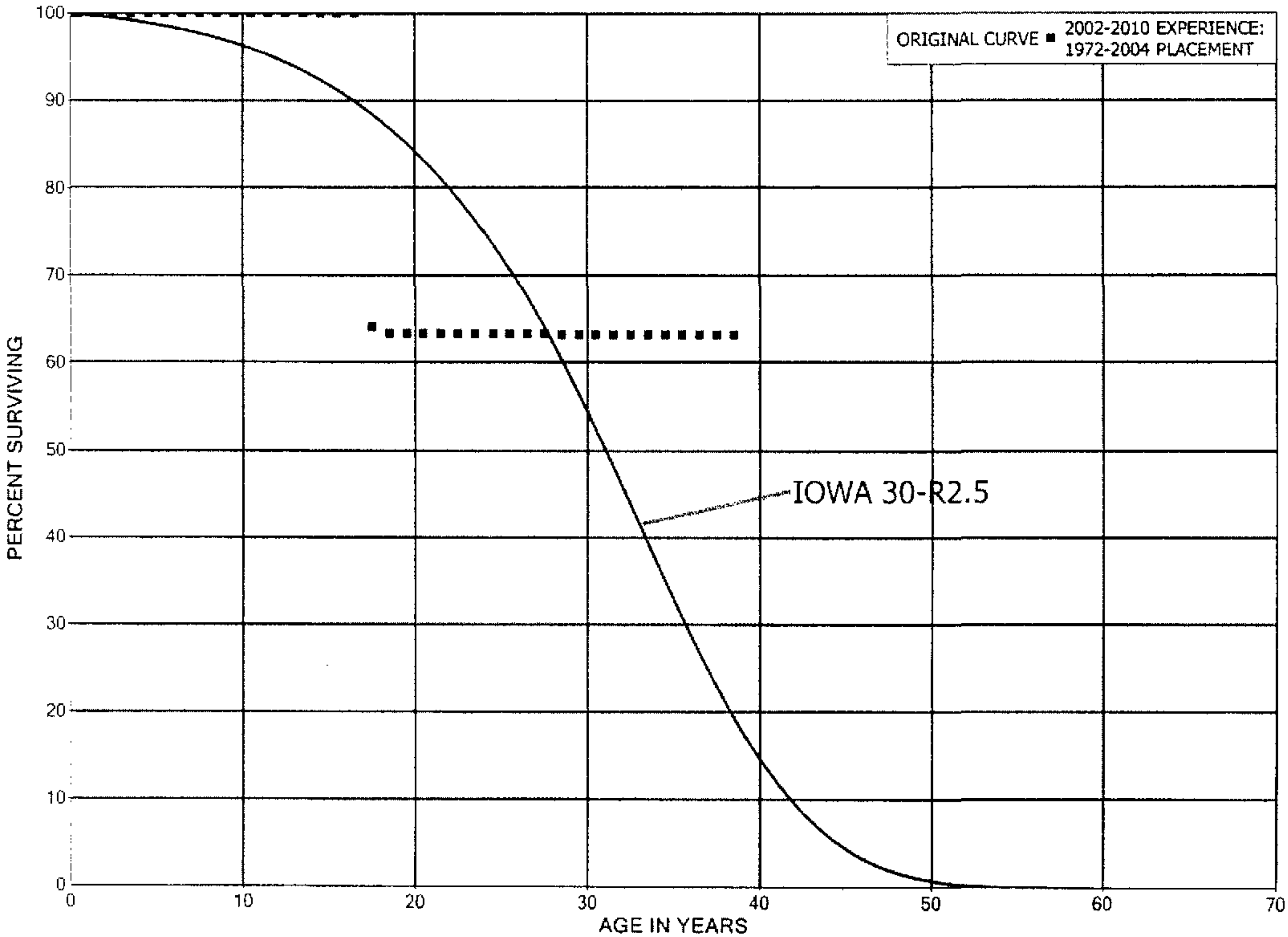
ACCOUNT 381 PLANT SEWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2009 EXPERIENCE BAND 2010-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5	378,968		0.0000	1.0000	100.00
1.5					100.00

OHIO-AMERICAN WATER COMPANY
ACCOUNT 389.3 OTHER MISCELLANEOUS PUMPING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

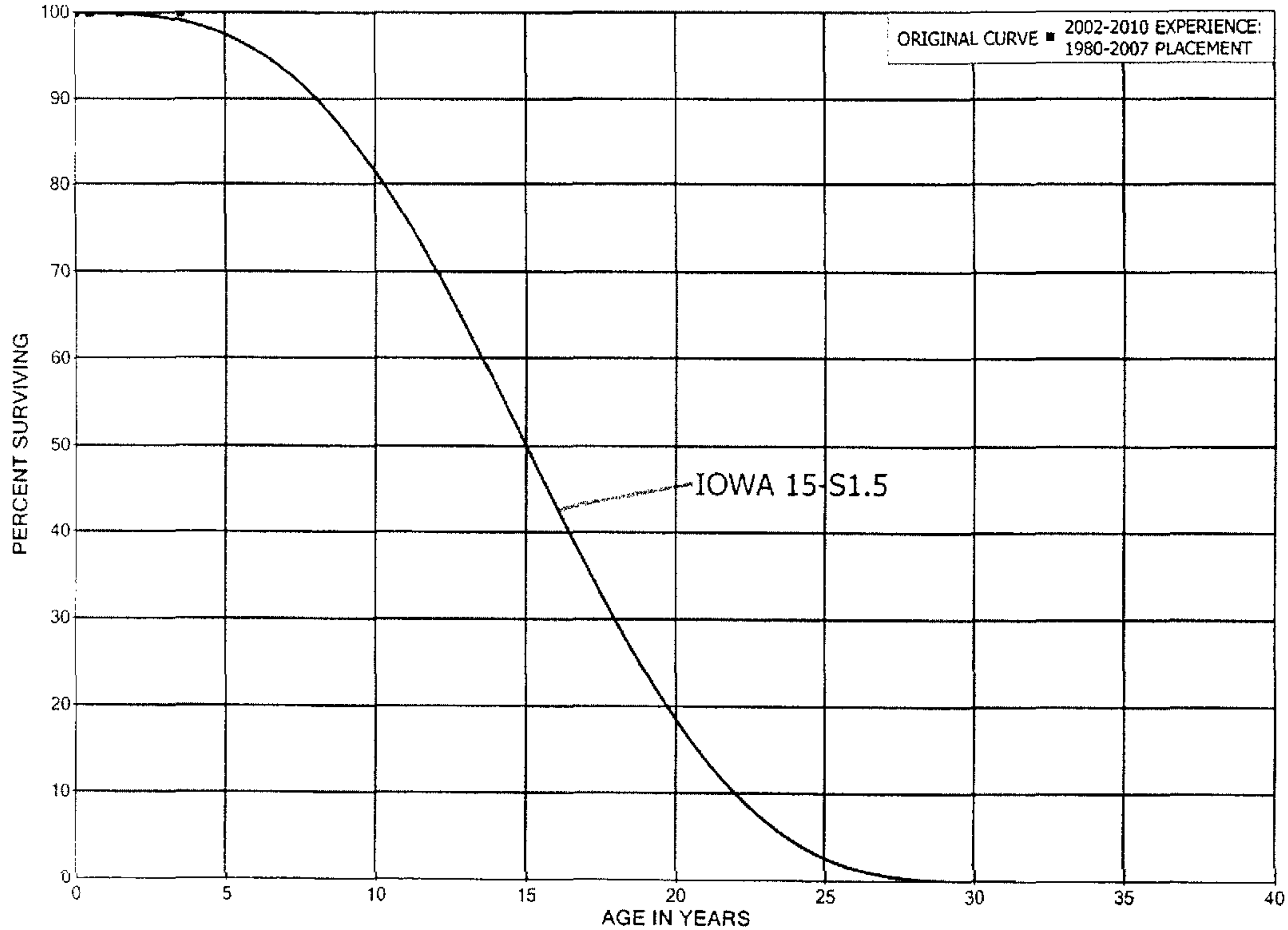
ACCOUNT 389.3 OTHER MISCELLANEOUS PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2004 EXPERIENCE BAND 2002-2010

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	987		0.0000	1.0000	100.00
0.5	987		0.0000	1.0000	100.00
1.5	987		0.0000	1.0000	100.00
2.5	987		0.0000	1.0000	100.00
3.5	987		0.0000	1.0000	100.00
4.5	9,045		0.0000	1.0000	100.00
5.5	9,321		0.0000	1.0000	100.00
6.5	8,334		0.0000	1.0000	100.00
7.5	8,334		0.0000	1.0000	100.00
8.5	8,334		0.0000	1.0000	100.00
9.5	11,634		0.0000	1.0000	100.00
10.5	15,185		0.0000	1.0000	100.00
11.5	15,185		0.0000	1.0000	100.00
12.5	18,112		0.0000	1.0000	100.00
13.5	10,159		0.0000	1.0000	100.00
14.5	9,883		0.0000	1.0000	100.00
15.5	9,883		0.0000	1.0000	100.00
16.5	9,883	3,551	0.3593	0.6407	100.00
17.5	12,068	157	0.0130	0.9870	64.07
18.5	9,047		0.0000	1.0000	63.24
19.5	9,084		0.0000	1.0000	63.24
20.5	10,106		0.0000	1.0000	63.24
21.5	7,180		0.0000	1.0000	63.24
22.5	7,075		0.0000	1.0000	63.24
23.5	7,075		0.0000	1.0000	63.24
24.5	8,401		0.0000	1.0000	63.24
25.5	11,830		0.0000	1.0000	63.24
26.5	6,094		0.0000	1.0000	63.24
27.5	27,743	37	0.0013	0.9987	63.24
28.5	27,706		0.0000	1.0000	63.15
29.5	31,974		0.0000	1.0000	63.15
30.5	31,974		0.0000	1.0000	63.15
31.5	31,974		0.0000	1.0000	63.15
32.5	31,974		0.0000	1.0000	63.15
33.5	30,648		0.0000	1.0000	63.15
34.5	27,219		0.0000	1.0000	63.15
35.5	27,219		0.0000	1.0000	63.15
36.5	5,290		0.0000	1.0000	63.15
37.5	5,290		0.0000	1.0000	63.15
38.5					63.15

OHIO-AMERICAN WATER COMPANY
ACCOUNT 391 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

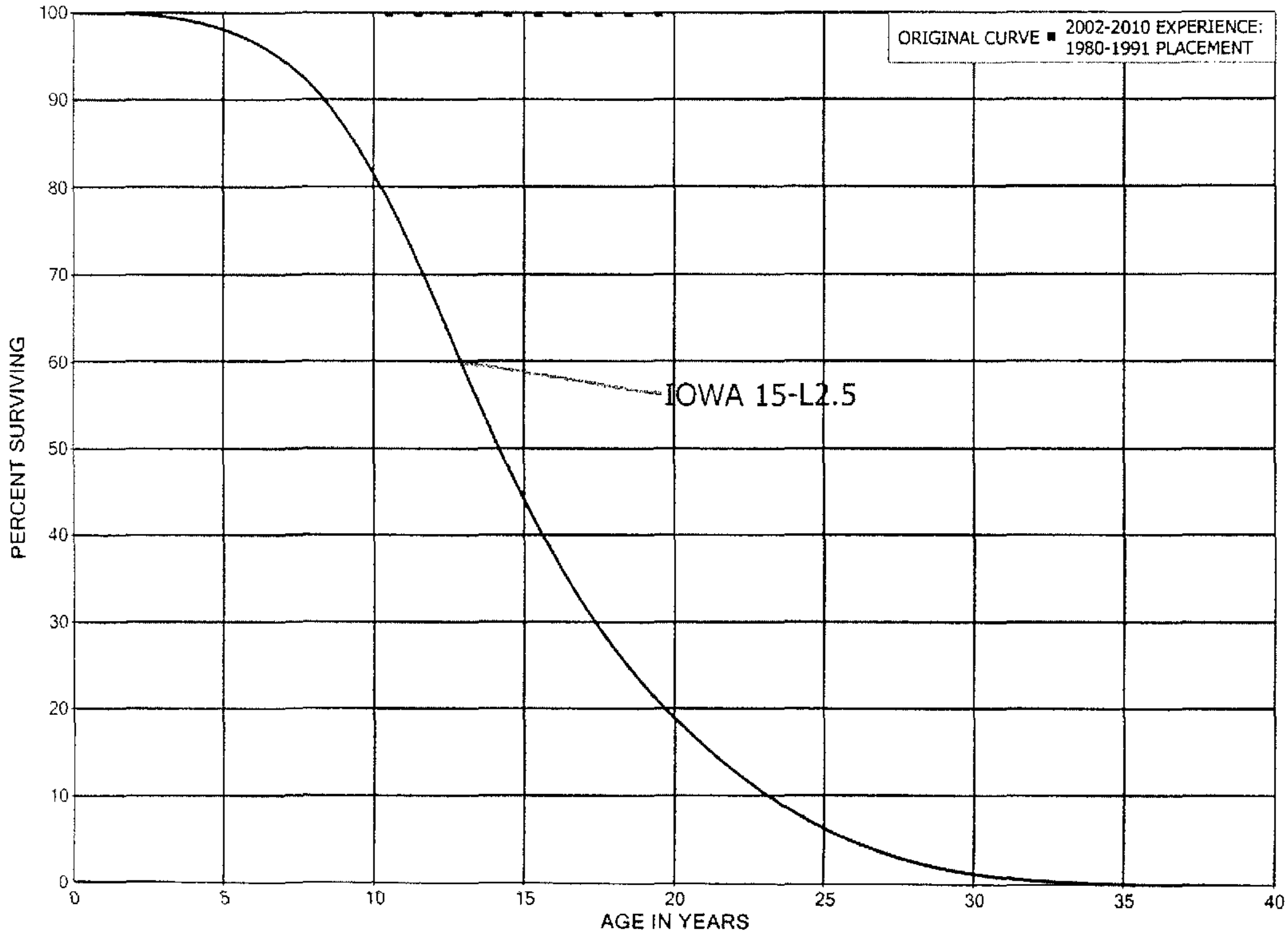
ACCOUNT 391 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2007 EXPERIENCE BAND 2002-2010

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	49,177		0.0000	1.0000	100.00
0.5	49,177		0.0000	1.0000	100.00
1.5	49,177		0.0000	1.0000	100.00
2.5	49,177		0.0000	1.0000	100.00
3.5					100.00
4.5	620		0.0000		
5.5	620		0.0000		
6.5	620		0.0000		
7.5	620		0.0000		
8.5	620		0.0000		
9.5	620		0.0000		
10.5	620		0.0000		
11.5	620		0.0000		
12.5	620		0.0000		
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5	17,807		0.0000		
22.5	17,807		0.0000		
23.5	17,807		0.0000		
24.5	17,807		0.0000		
25.5	17,807		0.0000		
26.5	17,807		0.0000		
27.5	17,807		0.0000		
28.5	17,807		0.0000		
29.5	17,807	17,807	1.0000		
30.5					

OHIO-AMERICAN WATER COMPANY
ACCOUNT 395 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 395 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-1991 EXPERIENCE BAND 2002-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5	3,382		0.0000	1.0000	100.00
11.5	3,382		0.0000	1.0000	100.00
12.5	3,382		0.0000	1.0000	100.00
13.5	3,382		0.0000	1.0000	100.00
14.5	3,382		0.0000	1.0000	100.00
15.5	3,382		0.0000	1.0000	100.00
16.5	3,382		0.0000	1.0000	100.00
17.5	3,382		0.0000	1.0000	100.00
18.5	3,382		0.0000	1.0000	100.00
19.5					100.00
20.5					
21.5	344		0.0000		
22.5	344		0.0000		
23.5	344		0.0000		
24.5	344		0.0000		
25.5	344		0.0000		
26.5	344		0.0000		
27.5	344		0.0000		
28.5	344		0.0000		
29.5	344		0.0000		
30.5					

III-149 NET SALVAGE STATISTICS

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.1 STRUCTURES AND IMPROVEMENTS - SOURCE OF SUPPLY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	29,930		0		0		0
1999	3,624	2,739	76		0	2,739-	76-
2000	23,112		0		0		0
2001	4,479		0		0		0
2002							
2003	397		0		0		0
2004							
2005	6,998		0		0		0
2006	15,496		0		0		0
2007	2,561		0		0		0
2008	1,494		0		0		0
2009	3,229	370	11		0	370-	11-
2010	27,021	4,022	15		0	4,022-	15-
TOTAL	118,341	7,131	6		0	7,131-	6-
THREE-YEAR MOVING AVERAGES							
98-00	18,889	913	5		0	913-	5-
99-01	10,405	913	9		0	913-	9-
00-02	9,197		0		0		0
01-03	1,625		0		0		0
02-04	132		0		0		0
03-05	2,465		0		0		0
04-06	7,498		0		0		0
05-07	8,352		0		0		0
06-08	6,517		0		0		0
07-09	2,428	123	5		0	123-	5-
08-10	10,581	1,464	14		0	1,464-	14-
FIVE-YEAR AVERAGE							
06-10	9,960	878	9		0	878-	9-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.2 STRUCTURES AND IMPROVEMENTS - POWER AND PUMPING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1981	1,660		0		0		0
1982	551		0		0		0
1983							
1984	3,134	30	1		0	30-	1-
1985							
1986	424	32	8		0	32-	8-
1987	22,462	2,746	12		0	2,746-	12-
1988							
1989	3,461	200	6		0	200-	6-
1990	946	150	16		0	150-	16-
1991	2,559	12,190	476		0	12,190-	476-
1992	5,444	18,890	347		0	18,890-	347-
1993	170	90	53		0	90-	53-
1994				3,850		3,850	
1995	13,845	7,336	53		0	7,336-	53-
1996	2,393	487	20		0	487-	20-
1997	7,262		0	52	1	52	1
1998	1,073	500	47	635	59	135	13
1999	8,053		0		0		0
2000	330		0		0		0
2001	23,002		0		0		0
2002	745	694	93		0	694-	93-
2003	6,638		0		0		0
2004	4,307	9,300	216		0	9,300-	216-
2005	323		0		0		0
2006	3,499		0		0		0
2007	14,526		0		0		0
2008	2,061	428	21		0	428-	21-
2009	3,919	3,475	89		0	3,475-	89-
2010	13,667	2,502	18		0	2,502-	18-
TOTAL	146,454	59,050	40	4,537	3	54,513-	37-

THREE-YEAR MOVING AVERAGES

81-83	737		0		0		0
82-84	1,228	10	1		0	10-	1-
83-85	1,045	10	1		0	10-	1-
84-86	1,186	21	2		0	21-	2-
85 87	7,629	926	12		0	926-	12-
86-88	7,629	926	12		0	926-	12-
87-89	8,641	982	11		0	982-	11-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.2 STRUCTURES AND IMPROVEMENTS - POWER AND PUMPING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
88-90	1,469	117	8		0	117-	8-
89-91	2,322	4,180	180		0	4,180-	180-
90-92	2,983	10,410	349		0	10,410-	349-
91-93	2,724	10,390	381		0	10,390-	381-
92-94	1,871	6,327	338	1,283	69	5,043-	270-
93-95	4,672	2,475	53	1,283	27	1,192-	26-
94-96	5,413	2,608	48	1,283	24	1,324-	24-
95-97	7,833	2,608	33	17	0	2,590-	33-
96-98	3,576	329	9	229	6	100-	3-
97-99	5,463	167	3	229	4	62	1
98-00	3,152	167	5	212	7	45	1
99-01	10,462		0		0		0
00-02	8,026	231	3		0	231-	3-
01-03	10,128	231	2		0	231-	2-
02-04	3,897	3,331	85		0	3,331-	85-
03-05	3,756	3,100	83		0	3,100-	83-
04-06	2,710	3,100	114		0	3,100-	114-
05-07	6,116		0		0		0
06-08	6,695	143	2		0	143-	2-
07-09	6,835	1,301	19		0	1,301-	19-
08-10	6,549	2,135	33		0	2,135-	33-
FIVE-YEAR AVERAGE							
06-10	7,534	1,281	17		0	1,281-	17-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.3 STRUCTURES AND IMPROVEMENTS - WATER TREATMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1980	100		0		0		0
1981	474	1,680	354		0	1,680-	354-
1982							
1983	283		0		0		0
1984							
1985	1,920	325	17		0	325-	17-
1986	2,566	195	8		0	195-	8-
1987	1,589	368	23	25	2	343-	22-
1988	1,436	100	7		0	100-	7-
1989	1,520	200	13		0	200-	13-
1990	3,913	929	24		0	929-	24-
1991	3,784	2,475	65		0	2,475-	65-
1992	3,154	1,281	41		0	1,281-	41-
1993							
1994	1,129	400	35		0	400-	35-
1995	4,683	2,664	57		0	2,664-	57-
1996	112,628	550	0	54,005	48	53,455	47
1997		21,629				21,629-	
1998	178,725	603	0		0	603-	0
1999	46,002	2,948	6		0	2,948-	6-
2000							
2001							
2002							
2003	2,134	258	12		0	258-	12-
2004	926	4,125	445		0	4,125-	445-
2005	7,317		0		0		0
2006	53,225	10,391	20		0	10,391-	20-
2007	30,899	224	1		0	224-	1-
2008	28,334	100	0		0	100-	0
2009	7,066	6,249	88		0	6,249-	88-
2010	17,685	22,801	129		0	22,801-	129-
TOTAL	511,491	80,495	16	54,030	11	26,465-	5-

THREE-YEAR MOVING AVERAGES

80-82	191	560	293		0	560-	293-
81-83	252	560	222		0	560-	222-
82 84	94		0		0		0
83-85	734	108	15		0	108-	15-
84-86	1,495	173	12		0	173-	12-
85-87	2,025	296	15	8	0	288-	14-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.3 STRUCTURES AND IMPROVEMENTS - WATER TREATMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
86-88	1,864	221	12	8	0	213-	11-
87-89	1,515	223	15	8	1	214-	14-
88-90	2,290	410	18		0	410-	18-
89-91	3,072	1,201	39		0	1,201-	39-
90-92	3,617	1,562	43		0	1,562-	43-
91-93	2,313	1,252	54		0	1,252-	54-
92-94	1,428	560	39		0	560-	39-
93-95	1,937	1,021	53		0	1,021-	53-
94-96	39,480	1,205	3	18,002	46	16,797	43
95-97	39,104	8,281	21	18,002	46	9,721	25
96-98	97,118	7,594	8	18,002	19	10,408	11
97-99	74,909	8,393	11		0	8,393-	11-
98-00	74,909	1,184	2		0	1,184-	2-
99-01	15,334	983	6		0	983-	6-
00-02							
01-03	711	86	12		0	86-	12-
02-04	1,020	1,461	143		0	1,461-	143-
03-05	3,459	1,461	42		0	1,461-	42-
04-06	20,489	4,839	24		0	4,839-	24-
05-07	30,480	3,538	12		0	3,538-	12-
06-08	37,486	3,572	10		0	3,572-	10-
07-09	22,100	2,191	10		0	2,191-	10-
08-10	17,695	9,717	55		0	9,717-	55-
FIVE-YEAR AVERAGE							
06-10	27,442	7,953	29		0	7,953-	29-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.6 STRUCTURES AND IMPROVEMENTS - OFFICE BUILDING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2001	7,179	509	7		0	509-	7-
2002	3,590-	50	1-		0	50-	1
2003							
2004							
2005							
2006	3,961	1,083	27		0	1,083-	27-
2007	2,402		0		0		0
2008	14,171	1,065	8		0	1,065-	8-
2009	5,202	281	5	96	2	185-	4-
2010	4,578		0		0		0
TOTAL	33,903	2,988	9	96	0	2,892-	9-
THREE-YEAR MOVING AVERAGES							
01-03	1,196	186	16		0	186-	16-
02-04	1,197-	17	1-		0	17-	1
03-05							
04-06	1,320	361	27		0	361-	27-
05-07	2,121	361	17		0	361-	17-
06-08	6,845	716	10		0	716-	10-
07-09	7,258	449	6	32	0	417-	6-
08-10	7,984	449	6	32	0	417-	5-
FIVE-YEAR AVERAGE							
06-10	6,063	486	8	19	0	467-	8-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.62 STRUCTURES AND IMPROVEMENTS - LEASEHOLD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	345		0		0		0
2001							
2002	845		0		0		0
2003							
2004							
2005							
2006							
2007							
2008							
2009	6,896	373	5	127	2	246-	4-
2010							
TOTAL	8,086	373	5	127	2	246-	3-
THREE-YEAR MOVING AVERAGES							
00-02	397		0		0		0
01-03	282		0		0		0
02-04	282		0		0		0
03-05							
04-06							
05-07							
06-08							
07-09	2,299	124	5	42	2	82-	4-
08-10	2,299	124	5	42	2	82-	4-
FIVE-YEAR AVERAGE							
06-10	1,379	75	5	25	2	49-	4-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.7 STRUCTURES AND IMPROVEMENTS - STORES, SHOP & GARAGE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1990	1,745	3,250	186		0	3,250-	186-
1991							
1992							
1993							
1994							
1995							
1996							
1997	135		0		0		0
1998							
1999							
2000	2,453	297	12		0	297-	12-
2001	3,100	220	7		0	220-	7-
2002							
2003							
2004							
2005							
2006							
2007	24,837		0		0		0
2008	199		0		0		0
2009							
2010							
TOTAL	32,469	3,767	12		0	3,767-	12-
THREE-YEAR MOVING AVERAGES							
90-92	582	1,083	186		0	1,083-	186-
91-93							
92-94							
93-95							
94-96							
95-97	45		0		0		0
96-98	45		0		0		0
97-99	45		0		0		0
98-00	818	99	12		0	99-	12-
99-01	1,851	172	9		0	172-	9-
00-02	1,851	172	9		0	172-	9-
01-03	1,033	73	7		0	73-	7-
02-04							
03-05							
04-06							
05-07	8,279		0		0		0

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.7 STRUCTURES AND IMPROVEMENTS - STORES, SHOP & GARAGE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
06-08	8,345		0		0		0
07-09	8,345		0		0		0
08-10	66		0		0		0
FIVE-YEAR AVERAGE							
06-10	5,007		0		0		0

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.8 STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1990	1,221	1,767	145		0	1,767-	145-
1991							
1992							
1993							
1994							
1995	1,604	500	31		0	500-	31-
1996							
1997							
1998							
1999							
2000							
2001	2,869	204	7		0	204-	7-
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010	1,938		0		0		0
TOTAL	7,632	2,471	32		0	2,471-	32-

THREE-YEAR MOVING AVERAGES

90-92	407	589	145		0	589-	145-
91-93							
92-94							
93-95	535	167	31		0	167-	31-
94-96	535	167	31		0	167-	31-
95-97	535	167	31		0	167-	31-
96-98							
97-99							
98-00							
99-01	956	68	7		0	68-	7-
00-02	956	68	7		0	68-	7-
01-03	956	68	7		0	68-	7-
02-04							
03-05							
04-06							
05-07							

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.8 STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
06-08							
07-09							
08-10	646		0		0		0
FIVE-YEAR AVERAGE							
06-10	388		0		0		0

OHIO-AMERICAN WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1990	4,900	8,504	174		0	8,504-	174-
1991	1,162	1,170	101		0	1,170-	101-
1992	9,710	500	5		0	500-	5-
1993							
1994	2,450		0		0		0
1995	12,972	18,265	141	76	1	18,189-	140-
1996	1,717	810	47		0	810-	47-
1997							
1998	221,519	75,000	34		0	75,000-	34-
1999	11,941	179,120			0	179,120-	
2000	3,563	1,316	37		0	1,316-	37-
2001							
2002							
2003							
2004							
2005	2,158		0		0		0
2006	33,534	1,000	3		0	1,000-	3-
2007	1,070		0		0		0
2008	591	213	36		0	213-	36-
2009	253	399	158		0	399-	158-
2010		3,907				3,907-	
TOTAL	307,540	290,204	94	76	0	290,129-	94-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
90-92	5,257	3,391	65		0	3,391-	65-
91-93	3,624	557	15		0	557-	15-
92-94	4,053	167	4		0	167-	4-
93-95	5,141	6,088	118	25	0	6,063-	118-
94-96	5,713	6,358	111	25	0	6,333-	111-
95-97	4,896	6,358	130	25	1	6,333-	129-
96-98	74,412	25,270	34		0	25,270-	34-
97-99	77,820	84,707	109		0	84,707-	109-
98-00	79,008	85,145	108		0	85,145-	108-
99-01	5,168	60,145			0	60,145-	
00-02	1,188	439	37		0	439-	37-
01-03							
02-04							
03-05	719		0		0		0
04-06	11,897	333	3		0	333-	3-
05-07	12,254	333	3		0	333-	3-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
06-08	11,732	404	3		0	404-	3-
07-09	638	204	32		0	204-	32-
08-10	281	1,506	535		0	1,506-	535-
FIVE-YEAR AVERAGE							
06-10	7,090	1,104	16		0	1,104-	16-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1992	4,055	100	2		0	100-	2-
1993	3,467	100	3		0	100-	3-
1994							
1995	1,808	410	23		0	410-	23-
1996	12,584	2,650	21		0	2,650-	21-
1997	9,490	4,024	42		0	4,024-	42-
1998	12,200	2,500	20		0	2,500-	20-
1999	10,238		0		0		0
2000	461		0		0		0
2001	22,414	2,753	12		0	2,753-	12-
2002							
2003	29,177		0		0		0
2004	12,081		0		0		0
2005	30,935		0		0		0
2006	11,514	22,551	196		0	22,551-	196-
2007	4,834	3,699	77		0	3,699-	77-
2008	22,815	1,379	6		0	1,379-	6-
2009	705	1,577	224		0	1,577-	224-
2010	60,038		0		0		0
TOTAL	248,816	41,743	17		0	41,743-	17-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
92-94	2,507	67	3		0	67-	3-
93-95	1,758	170	10		0	170-	10-
94-96	4,797	1,020	21		0	1,020-	21-
95-97	7,961	2,361	30		0	2,361-	30-
96-98	11,425	3,058	27		0	3,058-	27-
97-99	10,643	2,175	20		0	2,175-	20-
98-00	7,633	833	11		0	833-	11-
99-01	11,038	918	8		0	918-	8-
00-02	7,625	918	12		0	918-	12-
01-03	17,197	918	5		0	918-	5-
02-04	13,753		0		0		0
03-05	24,064		0		0		0
04-06	18,177	7,517	41		0	7,517-	41-
05-07	15,761	8,750	56		0	8,750-	56-
06-08	13,054	9,210	71		0	9,210-	71-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	9,451	2,218	23		0	2,218-	23-
08-10	27,853	985	4		0	985-	4-
FIVE-YEAR AVERAGE							
06-10	19,981	5,841	29		0	5,841-	29-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1991	70	1,325			0	1,325-	
1992							
1993							
1994							
1995							
1996							
1997	604		0		0		0
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009	104		0		0		0
2010		79-				79	
TOTAL	778	1,246	160		0	1,246-	160-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
91-93	23	442			0	442-	
92-94							
93-95							
94-96							
95-97	201		0		0		0
96-98	201		0		0		0
97-99	201		0		0		0
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							

OHIO-AMERICAN WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
07-09	35		0		0		0
08-10	35	26-	76-		0	26	76
FIVE-YEAR AVERAGE							
06-10	21	16-	76-		0	16	76

OHIO-AMERICAN WATER COMPANY

ACCOUNT 310 POWER GENERATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1994	29,784	8,701	29	4,400	15	4,301-	14-
1995							
1996							
1997	200		0		0		0
1998				135		135	
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009	48,831	51,603	106		0	51,603-	106-
2010		995				995-	
TOTAL	78,815	61,299	78	4,535	6	56,764-	72-
THREE-YEAR MOVING AVERAGES							
94-96	9,928	2,900	29	1,467	15	1,434-	14-
95-97	67		0		0		0
96-98	67		0	45	68	45	68
97-99	67		0	45	68	45	68
98-00				45		45	
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09	16,277	17,201	106		0	17,201-	106-
08-10	16,277	17,533	108		0	17,533-	108-
FIVE-YEAR AVERAGE							
06-10	9,766	10,520	108		0	10,520-	108-

OHIO-AMERICAN WATER COMPANY

ACCOUNTS 311.2 AND 311.3 PUMPING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1980	3,354		0		0		0
1981	1,844		0		0		0
1982	4,195	78	2		0	78-	2-
1983	6,189	10,785	174		0	10,785-	174-
1984	13,027	425	3		0	425-	3-
1985	4,151		0		0		0
1986	11,545	8,841	77		0	8,841-	77-
1987	11,578	1,853	16	225	2	1,628-	14-
1988	1,632	1,000	61		0	1,000-	61-
1989							
1990	3,262	20,967	643		0	20,967-	643-
1991							
1992	48,754	16,597	34	152	0	16,445-	34-
1993	32,822	18,504	56		0	18,504-	56-
1994	3,464	1,689	49		0	1,689-	49-
1995	41,914	9,139	22	50	0	9,089-	22-
1996	32,979	8,626	26		0	8,626-	26-
1997	62,738	28,822	46	68,362	109	39,540	63
1998	57,447	14,305	25	21,861	38	7,556	13
1999	67,434	16,220	24		0	16,220-	24-
2000	74,578	894	1		0	894-	1-
2001	55,281	11,325	20		0	11,325-	20-
2002	22,104	65,617	297		0	65,617-	297-
2003	65,950	2,286	3		0	2,286-	3-
2004	42,759	2,381	6		0	2,381-	6-
2005	45,541		0		0		0
2006	115,401	9,983	9		0	9,983-	9-
2007	104,754	1,122	1		0	1,122-	1-
2008	120,425	5,639	5		0	5,639-	5-
2009	48,696	9,305	19		0	9,305-	19-
2010	143,130	14,646	10		0	14,646-	10-
TOTAL	1,246,947	281,050	23	90,650	7	190,400-	15-
THREE-YEAR MOVING AVERAGES							
80-82	3,131	26	1		0	26-	1-
81-83	4,076	3,621	89		0	3,621-	89-
82-84	7,804	3,763	48		0	3,763-	48-
83-85	7,789	3,737	48		0	3,737-	48-
84-86	9,574	3,089	32		0	3,089-	32-
85-87	9,091	3,565	39	75	1	3,490-	38-

OHIO-AMERICAN WATER COMPANY

ACCOUNTS 311.2 AND 311.3 PUMPING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
86-88	8,252	3,898	47	75	1	3,823-	46-
87-89	4,403	951	22	75	2	876-	20-
88-90	1,631	7,322	449		0	7,322-	449-
89-91	1,087	6,989	643		0	6,989-	643-
90-92	17,339	12,521	72	51	0	12,471-	72-
91-93	27,192	11,700	43	51	0	11,650-	43-
92-94	28,347	12,263	43	51	0	12,213-	43-
93-95	26,067	9,777	38	17	0	9,761-	37-
94-96	26,119	6,485	25	17	0	6,468-	25-
95-97	45,877	15,529	34	22,804	50	7,275	16
96-98	51,054	17,251	34	30,074	59	12,823	25
97-99	62,540	19,782	32	30,074	48	10,292	16
98-00	66,486	10,473	16	7,287	11	3,186-	5-
99-01	65,764	9,480	14		0	9,480-	14-
00-02	50,654	25,945	51		0	25,945-	51-
01-03	47,778	26,409	55		0	26,409-	55-
02-04	43,604	23,428	54		0	23,428-	54-
03-05	51,417	1,556	3		0	1,556-	3-
04-06	67,900	4,121	6		0	4,121-	6-
05-07	88,565	3,702	4		0	3,702-	4-
06-08	113,527	5,581	5		0	5,581-	5-
07-09	91,292	5,355	6		0	5,355-	6-
08-10	104,084	9,863	9		0	9,863-	9-
FIVE-YEAR AVERAGE							
06-10	106,481	8,139	8		0	8,139-	8-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 320 WATER TREATMENT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1980	60		0		0		0
1981	203		0		0		0
1982	54,246	3,366	6		0	3,366-	6-
1983	6,239	222	4		0	222-	4-
1984	3,785	991	26		0	991-	26-
1985	470	1,692	360		0	1,692-	360-
1986		1,120				1,120-	
1987		44				44-	
1988	2,017	100	5		0	100-	5-
1989	27,664	5,188	19	243	1	4,945-	18-
1990	2,009	15,285	761		0	15,285-	761-
1991	5,462	3,223	59		0	3,223-	59-
1992	7,794	3,039	39		0	3,039-	39-
1993	14,917		0		0		0
1994	6,010	7,000	116		0	7,000-	116-
1995	227,430	30,426	13		0	30,426-	13-
1996	10,603		0	6,493	61	6,493	61
1997	24,065	40	0		0	40-	0
1998	80,680	8,652	11	519	1	8,133-	10-
1999	67,215	81,700	122		0	81,700-	122-
2000	28,954	2,025	7		0	2,025-	7-
2001	12,994	23,414	180		0	23,414-	180-
2002	11,202	36,586	327		0	36,586-	327-
2003	9,948	5,478	55		0	5,478-	55-
2004	605,569	55,233	9		0	55,233-	9-
2005	31,269		0		0		0
2006	67,895	171,994	253		0	171,994-	253-
2007	23,997	9,112	38		0	9,112-	38-
2008	62,789		0		0		0
2009	12,062	842	7		0	842-	7-
2010	53,092	8,815	17		0	8,815-	17-
TOTAL	1,460,641	475,587	33	7,255	0	468,332-	32-
THREE-YEAR MOVING AVERAGES							
80-82	18,170	1,122	6		0	1,122-	6-
81-83	20,229	1,196	6		0	1,196-	6-
82-84	21,423	1,526	7		0	1,526-	7-
83-85	3,498	968	28		0	968-	28-
84-86	1,418	1,268	89		0	1,268-	89-
85-87	157	952	608		0	952-	608-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 320 WATER TREATMENT 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	672	421	63		0	421-	63-
87-89	9,894	1,777	18	81	1	1,696-	17-
88-90	10,563	6,858	65	81	1	6,777-	64-
89-91	11,712	7,899	67	81	1	7,818-	67-
90-92	5,088	7,182	141		0	7,182-	141-
91-93	9,391	2,087	22		0	2,087-	22-
92-94	9,574	3,346	35		0	3,346-	35-
93-95	82,786	12,475	15		0	12,475-	15-
94-96	81,348	12,475	15	2,164	3	10,311-	13-
95-97	87,366	10,155	12	2,164	2	7,991-	9-
96-98	38,449	2,897	8	2,337	6	560-	1-
97-99	57,320	30,131	53	173	0	29,958-	52-
98-00	58,950	30,792	52	173	0	30,619-	52-
99-01	36,388	35,713	98		0	35,713-	98-
00-02	17,717	20,675	117		0	20,675-	117-
01-03	11,381	21,826	192		0	21,826-	192-
02-04	208,906	32,432	16		0	32,432-	16-
03-05	215,595	20,237	9		0	20,237-	9-
04-06	234,911	75,742	32		0	75,742-	32-
05-07	41,054	60,369	147		0	60,369-	147-
06-08	51,560	60,369	117		0	60,369-	117-
07-09	32,949	3,318	10		0	3,318-	10-
08-10	42,648	3,219	8		0	3,219-	8-
FIVE-YEAR AVERAGE							
06-10	43,967	38,153	87		0	38,153-	87-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1990	1,912		0		0		0
1991	1,719	1,086	63		0	1,086-	63-
1992	5,021	825	16		0	825-	16-
1993	24,011	21,758	91	2,994	12	18,764-	78-
1994							
1995	750	631	84		0	631-	84-
1996							
1997	202		0		0		0
1998	22,696		0		0		0
1999	33,021	100	0		0	100-	0
2000	15,452	800	5		0	800-	5-
2001							
2002	1,247	1,000	80		0	1,000-	80-
2003	4,017		0		0		0
2004							
2005							
2006							
2007	13,203		0		0		0
2008	7,521	5,376	71		0	5,376-	71-
2009	557	12,000			0	12,000-	
2010							
TOTAL	131,329	43,576	33	2,994	2	40,582-	31-
THREE-YEAR MOVING AVERAGES							
90-92	2,884	637	22		0	637-	22-
91-93	10,250	7,890	77	998	10	6,892-	67-
92-94	9,677	7,528	78	998	10	6,530-	67-
93-95	8,254	7,463	90	998	12	6,465-	78-
94-96	250	210	84		0	210-	84-
95-97	317	210	66		0	210-	66-
96-98	7,633		0		0		0
97-99	18,640	33	0		0	33-	0
98-00	23,723	300	1		0	300-	1-
99-01	16,158	300	2		0	300-	2-
00-02	5,566	600	11		0	600-	11-
01-03	1,755	333	19		0	333-	19-
02-04	1,755	333	19		0	333-	19-
03-05	1,339		0		0		0
04-06							
05-07	4,401		0		0		0

OHIO-AMERICAN WATER COMPANY

ACCOUNT 330 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							
06-08	6,908	1,792	26		0	1,792-	26-
07-09	7,094	5,792	82		0	5,792-	82-
08-10	2,693	5,792	215		0	5,792-	215-
FIVE-YEAR AVERAGE							
06-10	4,256	3,475	82		0	3,475-	82-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 331 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1980	5,804	4,579	79	2,955	51	1,624-	28-
1981	47,486	4,455	9	50,435	106	45,980	97
1982	6,906	4,459	65	425	6	4,034-	58-
1983	11,589	12,884	111	1,675	14	11,209-	97-
1984	11,156	18,600	167	1,864	17	16,736-	150-
1985	60,652	17,882	29	57,636	95	39,754	66
1986	6,332	6,879	109	856	14	6,023-	95-
1987	10,958	12,997	119	46,944	428	33,947	310
1988	1,922	2,412	125	3,476	181	1,064	55
1989	526	5,487		1,236	235	4,251-	808-
1990	1,476	3,498	237	971	66	2,527-	171-
1991	12,722	8,303	65	1,905	15	6,398-	50-
1992	32,358	8,773	27	3,813	12	4,960-	15-
1993	55,724	1,739	3	1,183	2	556-	1-
1994	3,131	3,634	116	3,339	107	295-	9-
1995	11,478	9,818	86	190	2	9,628-	84-
1996	27,217	16,117	59	877	3	15,240-	56-
1997	18,312	40,732	222	7,382	40	33,351-	182-
1998	30,024	46,737	156	6,246	21	40,491-	135-
1999	14,586	104,361	715		0	104,361-	715-
2000	68,488	33,909	50	52,452	77	18,543	27
2001	15,596	51,858	333		0	51,858-	333-
2002	34,243	36,027	105		0	36,027-	105-
2003	35,768	108,253	303	30-	0	108,283-	303-
2004	4,566	155,524		60	1	155,464-	
2005	479,470		0		0		0
2006	52,372	196,789	376		0	196,789-	376-
2007	45,138	90,250	200		0	90,250-	200-
2008	66,966	54,807	82		0	54,807-	82-
2009	14,655	342,406		155	1	342,251-	
2010	65,035	394,947	607	1,559	2	393,388-	605-
TOTAL	1,252,656	1,799,117	144	247,604	20	1,551,512-	124-

THREE-YEAR MOVING AVERAGES

80-82	20,065	4,498	22	17,938	89	13,441	67
81-83	21,994	7,266	33	17,512	80	10,246	47
82-84	9,884	11,981	121	1,321	13	10,660-	108-
83 85	27,799	16,455	59	20,392	73	3,936	14
84-86	26,047	14,454	55	20,119	77	5,665	22
85-87	25,981	12,586	48	35,145	135	22,559	87

OHIO-AMERICAN WATER COMPANY

ACCOUNT 331 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
86-88	6,404	7,429	116	17,092	267	9,663	151
87-89	4,469	6,965	156	17,219	385	10,253	229
88-90	1,308	3,799	290	1,894	145	1,905-	146-
89-91	4,908	5,763	117	1,371	28	4,392-	89-
90-92	15,519	6,858	44	2,230	14	4,628-	30-
91-93	33,601	6,272	19	2,300	7	3,971-	12-
92-94	30,404	4,715	16	2,778	9	1,937-	6-
93-95	23,444	5,064	22	1,571	7	3,493-	15-
94-96	13,942	9,856	71	1,469	11	8,388-	60-
95-97	19,002	22,223	117	2,816	15	19,406-	102-
96-98	25,184	34,529	137	4,835	19	29,694-	118-
97-99	20,974	63,944	305	4,543	22	59,401-	283-
98-00	37,699	61,669	164	19,566	52	42,103-	112-
99-01	32,890	63,376	193	17,484	53	45,892-	140-
00-02	39,442	40,598	103	17,484	44	23,114-	59-
01-03	28,536	65,379	229	10-	0	65,389-	229-
02-04	24,859	99,935	402	10	0	99,925-	402-
03-05	173,268	87,926	51	10	0	87,916-	51-
04-06	178,803	117,438	66	20	0	117,418-	66-
05-07	192,327	95,680	50		0	95,680-	50-
06-08	54,825	113,949	208		0	113,949-	208-
07-09	42,253	162,488	385	52	0	162,436-	384-
08-10	48,885	264,053	540	571	1	263,482-	539-
FIVE-YEAR AVERAGE							
06-10	48,833	215,840	442	343	1	215,497-	441-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1980	8,713	32,588	374	440	5	32,148-	369-
1981	8,978	36,840	410	391	4	36,449-	406-
1982	9,061	38,542	425	455	5	38,087-	420-
1983	15,409	51,449	334	765	5	50,684-	329-
1984	13,434	35,702	266	726	5	34,976-	260-
1985	15,061	34,414	228	863	6	33,551-	223-
1986	9,008	50,263	558	538	6	49,725-	552-
1987	8,358	53,088	635	383	5	52,705-	631-
1988	12,508	64,249	514	558	4	63,691-	509-
1989	9,733	58,799	604	4,132	42	54,667-	562-
1990	9,760	53,265	546	119	1	53,146-	544-
1991	10,604	45,710	431	163	2	45,547-	430-
1992	12,103	45,036	372	805	7	44,231-	365-
1993	9,880	45,082	456	180	2	44,902-	454-
1994	9,315	57,166	614	171	2	56,995-	612-
1995	10,411	33,709	324	861	8	32,848-	316-
1996	11,370	40,390	355	85	1	40,305-	354-
1997	9,621	46,315	481	66	1	46,249-	481-
1998	10,761	61,247	569	425	4	60,822-	565-
1999	12,670	53,696	424	622	5	53,074-	419-
2000	1,579	56,778			0	56,778-	
2001	4,341	59,600			0	59,600-	
2002	18,485	40,698	220		0	40,698-	220-
2003	5,787	114,772			0	114,772-	
2004	10,578	107,733			0	107,733-	
2005	20,863		0		0		0
2006	29,827	116,688	391		0	116,688-	391-
2007	1,959	18,700	955		0	18,700-	955-
2008	77,288	95,134	123		0	95,134-	123-
2009	9,460	111,016			0	111,016-	
2010	47,322	177,047	374	279	1	176,768-	374-
TOTAL	444,248	1,835,716	413	13,027	3	1,822,689-	410-
THREE-YEAR MOVING AVERAGES							
80-82	8,917	35,990	404	429	5	35,561-	399-
81-83	11,149	42,277	379	537	5	41,740-	374-
82-84	12,635	41,898	332	649	5	41,249-	326-
83-85	14,635	40,522	277	785	5	39,737-	272-
84-86	12,501	40,126	321	709	6	39,417-	315-
85-87	10,809	45,922	425	595	6	45,327-	419-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
86-88	9,958	55,867	561	493	5	55,374-	556-
87-89	10,200	58,712	576	1,691	17	57,021-	559-
88-90	10,667	58,771	551	1,603	15	57,168-	536-
89-91	10,032	52,591	524	1,471	15	51,120-	510-
90-92	10,822	48,004	444	362	3	47,641-	440-
91-93	10,862	45,276	417	383	4	44,893-	413-
92-94	10,433	49,095	471	385	4	48,709-	467-
93-95	9,869	45,319	459	404	4	44,915-	455-
94-96	10,365	43,755	422	372	4	43,383-	419-
95-97	10,467	40,138	383	337	3	39,801-	380-
96-98	10,584	49,318	466	192	2	49,125-	464-
97-99	11,017	53,753	488	371	3	53,382-	485-
98-00	8,337	57,240	687	349	4	56,891-	682-
99-01	6,197	56,691	915	207	3	56,484-	912-
00-02	8,135	52,359	644		0	52,359-	644-
01-03	9,538	71,690	752		0	71,690-	752-
02-04	11,617	87,734	755		0	87,734-	755-
03-05	12,409	74,168	598		0	74,168-	598-
04-06	20,423	74,807	366		0	74,807-	366-
05-07	17,550	45,129	257		0	45,129-	257-
06-08	36,358	76,841	211		0	76,841-	211-
07-09	29,569	74,950	253		0	74,950-	253-
08-10	44,690	127,732	286	93	0	127,639-	286-
FIVE-YEAR AVERAGE							
06-10	33,171	103,717	313	56	0	103,661-	313-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 334 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1980	31,808	975	3	9,533	30	8,558	27
1981	24,709	426	2	11,163	45	10,737	43
1982	38,371	337	1	7,175	19	6,838	18
1983	28,697	182	1	6,818	24	6,636	23
1984	24,844	207	1	4,218	17	4,011	16
1985	44,219	805	2	7,299	17	6,494	15
1986	64,818	1,740	3	8,566	13	6,826	11
1987	62,095	484	1	9,415	15	8,931	14
1988	64,911	559	1	11,038	17	10,479	16
1989	61,256	922	2	6,781	11	5,859	10
1990	61,178	390	1	5,019	8	4,629	8
1991	55,296	1,975	4	3,118	6	1,143	2
1992	35,397	1,054	3	4,144	12	3,090	9
1993	51,867	231	0	6,531	13	6,300	12
1994	35,510	261	1	4,552	13	4,291	12
1995	49,866	96	0	5,460	11	5,364	11
1996	48,882	9,525	19	6,808	14	2,717-	6-
1997	58,412	12,934	22	3,440	6	9,493-	16-
1998	44,183	9,383	21	1,000	2	8,383-	19-
1999	65,609	3,936	6	868	1	3,068-	5-
2000	47,920	998	2	2,140	4	1,142	2
2001	156,254	1,127	1	1,893	1	766	0
2002	28,918	283	1	1,200	4	917	3
2003	42,675	460	1		0	460-	1-
2004	22,031	202	1		0	202-	1-
2005	154,172		0		0		0
2006	163,585	2,071	1	30,563	19	28,492	17
2007	71,297	45	0		0	45-	0
2008	84,403	681-	1-	1,964	2	2,645	3
2009	118,882	2,548	2	2,886	2	338	0
2010	57,777	99,467	172	5,127	9	94,340-	163-
TOTAL	1,899,843	152,942	8	168,720	9	15,778	1

THREE-YEAR MOVING AVERAGES

80-82	31,629	579	2	9,290	29	8,711	28
81-83	30,592	315	1	8,385	27	8,070	26
82-84	30,637	242	1	6,070	20	5,828	19
83-85	32,587	398	1	6,112	19	5,714	18
84-86	44,627	917	2	6,694	15	5,777	13
85-87	57,044	1,010	2	8,427	15	7,417	13

OHIO-AMERICAN WATER COMPANY

ACCOUNT 334 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
86-88	63,941	928	1	9,673	15	8,745	14
87-89	62,754	655	1	9,078	14	8,423	13
88-90	62,448	624	1	7,613	12	6,989	11
89-91	59,243	1,096	2	4,973	8	3,877	7
90-92	50,624	1,140	2	4,094	8	2,954	6
91-93	47,520	1,087	2	4,598	10	3,511	7
92-94	40,925	515	1	5,076	12	4,560	11
93-95	45,748	196	0	5,514	12	5,318	12
94-96	44,753	3,294	7	5,607	13	2,313	5
95-97	52,387	7,518	14	5,236	10	2,282-	4-
96-98	50,492	10,614	21	3,749	7	6,864-	14-
97-99	56,068	8,751	16	1,769	3	6,981-	12-
98-00	52,571	4,772	9	1,336	3	3,436-	7-
99-01	89,928	2,020	2	1,634	2	387-	0
00-02	77,697	803	1	1,744	2	942	1
01-03	75,949	623	1	1,031	1	408	1
02-04	31,208	315	1	400	1	85	0
03-05	72,959	221	0		0	221-	0
04-06	113,263	758	1	10,188	9	9,430	8
05-07	129,685	705	1	10,188	8	9,482	7
06-08	106,428	478	0	10,842	10	10,364	10
07-09	91,527	637	1	1,617	2	979	1
08-10	87,021	33,778	39	3,326	4	30,452-	35-
FIVE-YEAR AVERAGE							
06-10	99,189	20,690	21	8,108	8	12,582-	13-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 334.2 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1980	412	884	215	14	3	870-	211-
1981	613	1,217	199	37	6	1,180-	192-
1982	71	416	586		0	416-	586-
1983	321	265	83	103	32	162-	50-
1984	495	1,810	366		0	1,810-	366-
1985	1,697	572	34	19	1	553-	33-
1986	189	865	458	62	33	803-	425-
1987	58	433	747	71	122	362-	624-
1988	1,772	1,232	70	229	13	1,003-	57-
1989	1,305	496	38	48	4	448-	34-
1990	894	720	81		0	720-	81-
1991	6,622	9,603	145	4,867	73	4,736-	72-
1992	634	71	11	361	57	290	46
1993	397	113	28	42	11	71-	18-
1994	49		0		0		0
1995	1,058	173	16	221	21	49	5
1996	558	69	12	82	15	13	2
1997	3,669	12	0	347	9	335	9
1998							
1999	912	778	85		0	778-	85-
2000		501				501-	
2001		1,080				1,080-	
2002	22,217	602	3		0	602-	3-
2003	1,633	1,534	94		0	1,534-	94-
2004	287	1,369	477		0	1,369-	477-
2005	749		0		0		0
2006	14	981			0	981-	
2007	1,038	514	50		0	514-	50-
2008	490	3,257	665	3	1	3,254-	664-
2009	2,073	4,395	212	3,376	163	1,019-	49-
2010	5,583	9,544	171		0	9,544-	171-
TOTAL	55,809	43,505	78	9,883	18	33,623-	60-
THREE-YEAR MOVING AVERAGES							
80-82	365	839	230	17	5	822-	225-
81-83	335	633	189	47	14	586-	175-
82-84	296	830	281	34	12	796-	269-
83-85	838	882	105	41	5	842-	100-
84-86	794	1,082	136	27	3	1,055-	133-
85-87	648	623	96	51	8	573-	88-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 334.2 METER INSTALLATIONS

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	673	843	125	121	18	723-	107-
87-89	1,045	720	69	116	11	604-	58-
88-90	1,324	816	62	92	7	724-	55-
89-91	2,940	3,606	123	1,638	56	1,968-	67-
90-92	2,717	3,465	128	1,743	64	1,722-	63-
91-93	2,551	3,262	128	1,757	69	1,506-	59-
92-94	360	61	17	134	37	73	20
93-95	501	95	19	88	18	7-	1-
94-96	555	81	15	101	18	21	4
95-97	1,761	84	5	217	12	132	8
96-98	1,409	27	2	143	10	116	8
97-99	1,527	263	17	116	8	148-	10-
98-00	304	426	140		0	426-	140-
99-01	304	786	259		0	786-	259-
00-02	7,406	728	10		0	728-	10-
01-03	7,950	1,072	13		0	1,072-	13-
02-04	8,046	1,168	15		0	1,168-	15-
03-05	890	968	109		0	968-	109-
04-06	350	783	224		0	783-	224-
05-07	600	498	83		0	498-	83-
06-08	514	1,584	308	1	0	1,583-	308-
07-09	1,200	2,722	227	1,126	94	1,596-	133-
08-10	2,715	5,732	211	1,126	41	4,606-	170-
FIVE-YEAR AVERAGE							
06-10	1,840	3,738	203	676	37	3,062-	166-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1980	5,514	2,798	51	5,567	101	2,769	50
1981	7,849	4,059	52	4,521	58	462	6
1982	5,041	7,267	144	8,509	169	1,242	25
1983	8,212	7,964	97	16,160	197	8,196	100
1984	5,303	5,354	101	4,176	79	1,178-	22-
1985	7,946	9,366	118	7,961	100	1,405-	18-
1986	6,171	11,327	184	5,389	87	5,938-	96-
1987	11,846	13,840	117	8,394	71	5,446-	46-
1988	3,570	7,969	223	523	15	7,446-	209-
1989	5,804	7,713	133	5,693	98	2,020-	35-
1990	8,982	8,842	98	4,942	55	3,899-	43-
1991	2,106	5,391	256	2,259	107	3,132-	149-
1992	7,343	10,706	146	1,753	24	8,953-	122-
1993	6,621	9,702	147	5,055	76	4,647-	70-
1994	5,061	5,871	116	2,389	47	3,482-	69-
1995	4,236	5,740	136	3,631	86	2,108-	50-
1996	3,777	7,873	208	4,158	110	3,715-	98-
1997	7,722	11,313	146	6,339	82	4,974-	64-
1998	991		0	27	3	27	3
1999	5,544	7,182	130	3,101	56	4,081-	74-
2000	5,379	9,030	168	1,250	23	7,780-	145-
2001	5,212	3,776	72		0	3,776-	72-
2002	11,301	6,462	57		0	6,462-	57-
2003	4,268	5,204	122		0	5,204-	122-
2004	2,618	3,751	143	427	16	3,324-	127-
2005	42,583		0		0		0
2006	9,082	23,488	259		0	23,488-	259-
2007	3,200	4,150	130		0	4,150-	130-
2008	2,994	58,701			0	58,701-	
2009	4,892	39,214	802		0	39,214-	802-
2010	5,566	79,264		300	5	78,964-	
TOTAL	216,733	383,316	177	102,525	47	280,791-	130-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
80-82	6,135	4,708	77	6,199	101	1,491	24
81-83	7,034	6,430	91	9,730	138	3,300	47
82-84	6,185	6,862	111	9,615	155	2,753	45
83-85	7,154	7,561	106	9,432	132	1,871	26
84-86	6,473	8,682	134	5,842	90	2,840-	44-
85-87	8,654	11,511	133	7,248	84	4,263-	49-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 335 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	7,196	11,045	153	4,769	66	6,277-	87-
87-89	7,073	9,841	139	4,870	69	4,971-	70-
88-90	6,119	8,175	134	3,719	61	4,455-	73-
89-91	5,631	7,315	130	4,298	76	3,017-	54-
90-92	6,144	8,313	135	2,985	49	5,328-	87-
91-93	5,357	8,600	161	3,022	56	5,577-	104-
92-94	6,342	8,760	138	3,066	48	5,694-	90-
93-95	5,306	7,104	134	3,692	70	3,412-	64-
94-96	4,358	6,495	149	3,393	78	3,102-	71-
95-97	5,245	8,308	158	4,709	90	3,599-	69-
96-98	4,163	6,395	154	3,508	84	2,887-	69-
97-99	4,752	6,165	130	3,156	66	3,009-	63-
98-00	3,971	5,404	136	1,459	37	3,945-	99-
99-01	5,378	6,663	124	1,450	27	5,212-	97-
00-02	7,297	6,423	88	417	6	6,006-	82-
01-03	6,927	5,147	74		0	5,147-	74-
02-04	6,062	5,139	85	142	2	4,997-	82-
03-05	16,490	2,985	18	142	1	2,843-	17-
04-06	18,094	9,080	50	142	1	8,937-	49-
05-07	18,288	9,213	50		0	9,213-	50-
06-08	5,092	28,780	565		0	28,780-	565-
07-09	3,695	34,022	921		0	34,022-	921-
08-10	4,484	59,060		100	2	58,960-	
FIVE-YEAR AVERAGE							
06-10	5,147	40,963	796	60	1	40,903-	795-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 341 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1980	32,340	27	0	3,786	12	3,759	12
1981							
1982	40,075	70	0	4,181	10	4,111	10
1983	35,293	25	0	8,208	23	8,183	23
1984	75,178		0	12,950	17	12,950	17
1985	52,396	330	1	9,302	18	8,972	17
1986	21,280	150	1	3,975	19	3,825	18
1987	23,603		0	1,634	7	1,634	7
1988	12,350		0	651	5	651	5
1989	2,223		0	800	36	800	36
1990							
1991							
1992							
1993	22,983		0	32,965	143	32,965	143
1994	60,625		0	48,185	79	48,185	79
1995	58,788		0	43,135	73	43,135	73
1996	33,122		0	39,407	119	39,407	119
1997	48,096	43	0	30,682	64	30,639	64
1998	180,450	93	0	73,877	41	73,784	41
1999	119,258		0	44,379	37	44,379	37
2000	182,025		0	56,734	31	56,734	31
2001	172,440		0	26,347	15	26,347	15
2002	134,375		0	1,117-	1-	1,117-	1-
2003	178,685		0	6,300	4	6,300	4
2004	23,893		0	5,000	21	5,000	21
2005	30,607		0		0		0
2006	337,412		0	15,274	5	15,274	5
2007	63,543		0		0		0
2008	192,119		0		0		0
2009	103,260		0	72,604	70	72,604	70
2010	112,771		0	27,757	25	27,757	25
TOTAL	2,349,191	738	0	567,016	24	566,279	24

THREE-YEAR MOVING AVERAGES

80-82	24,138	32	0	2,656	11	2,623	11
81-83	25,123	32	0	4,130	16	4,098	16
82-84	50,182	32	0	8,446	17	8,415	17
83-85	54,289	118	0	10,153	19	10,035	18
84-86	49,618	160	0	8,742	18	8,582	17
85-87	32,426	160	0	4,970	15	4,810	15

OHIO-AMERICAN WATER COMPANY

ACCOUNT 341 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
86-88	19,078	50	0	2,087	11	2,037	11
87-89	12,725		0	1,028	8	1,028	8
88-90	4,858		0	484	10	484	10
89-91	741		0	267	36	267	36
90-92							
91-93	7,661		0	10,988	143	10,988	143
92-94	27,869		0	27,050	97	27,050	97
93-95	47,465		0	41,428	87	41,428	87
94-96	50,845		0	43,576	86	43,576	86
95-97	46,669	14	0	37,741	81	37,727	81
96-98	87,223	45	0	47,989	55	47,943	55
97-99	115,935	45	0	49,646	43	49,601	43
98-00	160,578	31	0	58,330	36	58,299	36
99-01	157,908		0	42,487	27	42,487	27
00-02	162,947		0	27,321	17	27,321	17
01-03	161,833		0	10,510	6	10,510	6
02-04	112,318		0	3,394	3	3,394	3
03-05	77,728		0	3,767	5	3,767	5
04-06	130,637		0	6,758	5	6,758	5
05-07	143,854		0	5,091	4	5,091	4
06-08	197,691		0	5,091	3	5,091	3
07-09	119,641		0	24,201	20	24,201	20
08-10	136,050		0	33,454	25	33,454	25
FIVE-YEAR AVERAGE							
06-10	161,821		0	23,127	14	23,127	14

OHIO-AMERICAN WATER COMPANY

ACCOUNT 345 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1990	4,258		0	750	18	750	18
1991	2,130		0	60	3	60	3
1992							
1993							
1994							
1995	2,769		0		0		0
1996	2,769-		0		0		0
1997	11,547		0	12,460	108	12,460	108
1998	13,907	23	0	13,150	95	13,127	94
1999	18,108		0	19,500	108	19,500	108
2000	59,062		0	180	0	180	0
2001	49,493		0	9,000	18	9,000	18
2002	7,865		0	500	6	500	6
2003							
2004							
2005							
2006							
2007							
2008	7,573		0		0		0
2009	13,500		0		0		0
2010							
TOTAL	187,443	23	0	55,600	30	55,577	30

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
90-92	2,129		0	270	13	270	13
91-93	710		0	20	3	20	3
92-94							
93-95	923		0		0		0
94-96							
95-97	3,849		0	4,153	108	4,153	108
96-98	7,562	8	0	8,537	113	8,529	113
97-99	14,521	8	0	15,037	104	15,029	104
98-00	30,359	8	0	10,943	36	10,936	36
99-01	42,221		0	9,560	23	9,560	23
00-02	38,807		0	3,227	8	3,227	8
01-03	19,119		0	3,167	17	3,167	17
02-04	2,622		0	167	6	167	6
03-05							
04-06							
05-07							

OHIO-AMERICAN WATER COMPANY

ACCOUNT 345 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
06-08	2,524		0		0		0
07-09	7,024		0		0		0
08-10	7,024		0		0		0
FIVE-YEAR AVERAGE							
06-10	4,215		0		0		0

OHIO-AMERICAN WATER COMPANY

ACCOUNTS 354.2 THRU 354.5 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1998	28,670		0		0		0
1999							
2000	2,749		0		0		0
2001							
2002							
2003							
2004							
2005	39,498		0		0		0
2006	8,605		0		0		0
2007	9,153		0		0		0
2008	71,986		0		0		0
2009	12,242		0		0		0
2010	65,328		0		0		0
TOTAL	238,231		0		0		0
THREE-YEAR MOVING AVERAGES							
98-00	10,473		0		0		0
99-01	916		0		0		0
00-02	916		0		0		0
01-03							
02-04							
03-05	13,166		0		0		0
04-06	16,034		0		0		0
05-07	19,085		0		0		0
06-08	29,915		0		0		0
07-09	31,127		0		0		0
08-10	49,852		0		0		0
FIVE-YEAR AVERAGE							
06-10	33,463		0		0		0

OHIO-AMERICAN WATER COMPANY

ACCOUNT 355.00 POWER GENERATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1998	33,713		0		0		0
1999							
2000	977		0		0		0
2001	4,614		0		0		0
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
TOTAL	39,304		0		0		0
THREE-YEAR MOVING AVERAGES							
98-00	11,563		0		0		0
99-01	1,864		0		0		0
00-02	1,864		0		0		0
01-03	1,538		0		0		0
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
FIVE-YEAR AVERAGE							
06-10							

OHIO-AMERICAN WATER COMPANY

ACCOUNT 360 COLLECTION SEWERS - FORCE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2005	47,254		0		0		0
2006							
2007							
2008							
2009							
2010							
TOTAL	47,254		0		0		0
THREE-YEAR MOVING AVERAGES							
05-07	15,751		0		0		0
06-08							
07-09							
08-10							
FIVE-YEAR AVERAGE							
06-10							

OHIO-AMERICAN WATER COMPANY

ACCOUNT 361.1 COLLECTING MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	9		0		0		0
2001							
2002							
2003							
2004							
2005	106,835		0		0		0
2006	7,813		0		0		0
2007							
2008	7		0		0		0
2009	1,412		0		0		0
2010							
TOTAL	116,076		0		0		0
THREE-YEAR MOVING AVERAGES							
00-02	3		0		0		0
01-03							
02-04							
03-05	35,612		0		0		0
04-06	38,216		0		0		0
05-07	38,216		0		0		0
06-08	2,607		0		0		0
07-09	473		0		0		0
08-10	473		0		0		0
FIVE-YEAR AVERAGE							
06-10	1,846		0		0		0

OHIO-AMERICAN WATER COMPANY

ACCOUNT 364.00 FLOW MEASURING DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2010	2,218		0		0		0
TOTAL	2,218		0		0		0

OHIO-AMERICAN WATER COMPANY

ACCOUNT 371.1 ELECTRIC PUMPING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2009	6,354		0		0		0
2010	1,945		0		0		0
TOTAL	8,299		0		0		0

OHIO-AMERICAN WATER COMPANY

ACCOUNT 371.2 OTHER PUMPING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2008	1,688		0		0		0
2009	981		0		0		0
2010							
TOTAL	2,669		0		0		0
THREE-YEAR MOVING AVERAGES							
08-10	890		0		0		0

OHIO-AMERICAN WATER COMPANY

ACCOUNT 380 CHEMICAL TREATMENT AND DISPOSAL EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	406,196		0		0		0
1999							
2000	39,773		0		0		0
2001	290,299		0		0		0
2002							
2003	7,560		0		0		0
2004							
2005	11,032		0		0		0
2006	849		0		0		0
2007	63,017		0		0		0
2008	95,714		0		0		0
2009	275,135	6,672	2		0	6,672-	2-
2010	513,018	29,853	6		0	29,853-	6-
TOTAL	1,702,593	36,525	2		0	36,525-	2-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
98-00	148,656		0		0		0
99-01	110,024		0		0		0
00-02	110,024		0		0		0
01-03	99,286		0		0		0
02-04	2,520		0		0		0
03-05	6,197		0		0		0
04-06	3,960		0		0		0
05-07	24,966		0		0		0
06-08	53,193		0		0		0
07-09	144,622	2,224	2		0	2,224-	2-
08-10	294,622	12,175	4		0	12,175-	4-

FIVE-YEAR AVERAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
06-10	189,547	7,305	4		0	7,305-	4-

OHIO-AMERICAN WATER COMPANY

ACCOUNT 389.3 OTHER MISCELLANEOUS PUMPING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2008	3,551		0		0		0
2009							
2010	194		0		0		0
TOTAL	3,745		0		0		0
THREE-YEAR MOVING AVERAGES							
08-10	1,248		0		0		0

OHIO-AMERICAN WATER COMPANY

ACCOUNT 391 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	450		0		0		0
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007				13,508		13,508	
2008							
2009							
2010	17,807		0		0		0
TOTAL	18,257		0	13,508	74	13,508	74
THREE-YEAR MOVING AVERAGES							
98-00	150		0		0		0
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07				4,503		4,503	
06-08				4,503		4,503	
07-09				4,503		4,503	
08-10	5,936		0		0		0
FIVE-YEAR AVERAGE							
06-10	3,561		0	2,702	76	2,702	76

OHIO-AMERICAN WATER COMPANY

ACCOUNT 395 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1998	119		0		0		0
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	2,587		0		0		0
2009							
2010							
TOTAL	2,706		0		0		0
THREE-YEAR MOVING AVERAGES							
98-00	40		0		0		0
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	862		0		0		0
07-09	862		0		0		0
08-10	862		0		0		0
FIVE-YEAR AVERAGE							
06-10	517		0		0		0

III-199 DEPRECIATION CALCULATIONS

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.1 STRUCTURES AND IMPROVEMENTS - SOURCE OF SUPPLY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
NET SALVAGE PERCENT.. -5						
1918	5,867.08	6,160	6,160			
1926	4,632.87	4,865	4,865			
1962	28,072.00	20,574	17,130	12,346	12.08	1,022
1963	26,794.00	19,342	16,104	12,030	12.50	962
1964	16,317.00	11,595	9,654	7,479	12.93	578
1965	296.96	208	173	139	13.35	10
1966	36.00	25	21	17	13.78	1
1970	3,648.00	2,343	1,951	1,879	15.53	121
1971	313.00	197	164	165	15.98	10
1975	3,305.59	1,926	1,604	1,867	17.80	105
1977	31,360.82	17,502	14,572	18,357	18.74	980
1979	7,704.00	4,107	3,419	4,670	19.69	237
1980	7,265.00	3,780	3,147	4,481	20.18	222
1981	13,968.00	7,088	5,901	8,765	20.67	424
1982	10,796.00	5,339	4,445	6,891	21.16	326
1983	2,812.00	1,354	1,127	1,826	21.66	84
1985	2,941.81	1,337	1,113	1,976	22.69	87
1986	282.00	124	103	193	23.21	8
1987	1,988.00	849	707	1,380	23.73	58
1988	806.12	333	277	569	24.27	23
1989	86,661.65	34,555	28,770	62,225	24.81	2,508
1990	33,958.65	13,050	10,866	24,791	25.36	978
1991	3,485.99	1,288	1,072	2,588	25.92	100
1992	1,296.33	460	383	978	26.49	37
1993	22,341.49	7,589	6,319	17,140	27.06	633
1994	3,097.77	1,004	836	2,417	27.65	87
1995	6,683.01	2,061	1,716	5,301	28.25	188
1996	689.05	201	167	557	28.86	19
1997	47,617.91	13,150	10,949	39,050	29.48	1,325
1998	3,336.15	866	721	2,782	30.11	92
1999	1,363.00	331	276	1,155	30.76	38
2003	8,667.65	1,477	1,230	7,871	33.51	235
2004	799.48	121	101	738	34.24	22
2005	60,482.92	7,954	6,622	56,885	34.99	1,626
2006	5,066.90	563	469	4,851	35.77	136
2007	28,093.29	2,522	2,099	27,399	36.58	749
2010	4,792.75	101	84	4,948	39.20	126
	487,640.24	196,341	165,317	346,705		14,157

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 24.5 2.90

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.2 STRUCTURES AND IMPROVEMENTS - POWER AND PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASHTABULA						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -20						
1887	29,897.24	35,877	35,877			
1908	4,295.20	4,917	4,678	476	2.53	188
1917	1,856.71	2,003	1,906	323	5.55	58
1925	4,401.34	4,521	4,301	981	7.91	124
1927	1,305.55	1,328	1,263	303	8.38	36
1939	7,542.80	7,296	6,941	2,110	10.53	200
1940	205.35	198	188	58	10.67	5
1952	38,440.94	35,481	33,755	12,374	12.07	1,025
1953	13,432.56	12,351	11,750	4,369	12.17	359
1954	251.49	230	219	83	12.26	7
1955	8,362.05	7,629	7,258	2,777	12.36	225
1956	646.78	588	559	217	12.45	17
1957	40.61	37	35	14	12.54	1
1958	149.96	135	128	52	12.62	4
1959	84.15	76	72	29	12.71	2
1960	440.88	394	375	154	12.79	12
1966	80.14	70	67	30	13.27	2
1972	1,386.80	1,159	1,103	562	13.70	41
1973	2,053.32	1,704	1,621	843	13.76	61
1974	1,741.89	1,435	1,365	725	13.83	52
1975	2,484.60	2,030	1,931	1,050	13.90	76
1976	11,493.05	9,314	8,861	4,931	13.96	353
1987	6,850.06	4,878	4,641	3,579	14.64	244
1988	448.76	314	299	240	14.70	16
1995	200.00	119	113	127	15.09	8
1998	881.03	470	447	610	15.24	40
2001	29,714.60	13,569	12,909	22,749	15.40	1,477
2002	3,954.46	1,689	1,607	3,139	15.45	203
2004	76,751.35	27,618	26,274	65,827	15.55	4,233
2006	80,929.68	22,576	21,478	75,638	15.65	4,833
2008	4,747.80	860	818	4,879	15.75	310
2009	14,710.09	1,824	1,735	15,917	15.79	1,008
2011	59,189.51	709	675	70,353	15.88	4,430
	408,970.75	203,399	195,248	295,517		19,650

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.2 STRUCTURES AND IMPROVEMENTS - POWER AND PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUBER RIDGE INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2024 NET SALVAGE PERCENT.. -20						
1974	8,364.00	7,286	6,994	3,043	11.63	262
1981	1,365.00	1,124	1,079	559	11.94	47
2005	12,745.37	4,724	4,535	10,760	12.82	839
	22,474.37	13,134	12,608	14,361		1,148
LAKE DARBY INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2024 NET SALVAGE PERCENT.. -20						
1974	441.00	384	369	161	11.63	14
1995	314.63	206	198	180	12.48	14
2005	25,710.19	9,530	9,149	21,704	12.82	1,693
	26,465.82	10,120	9,715	22,044		1,721
LAKE WHITE INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2049 NET SALVAGE PERCENT.. -20						
1999	6,203.39	1,901	1,825	5,619	31.60	178
2001	10,355.29	2,750	2,640	9,786	32.13	305
2007	15,665.83	1,865	1,790	17,009	33.69	505
	32,224.51	6,516	6,255	32,414		988
LAWRENCE COUNTY INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2024 NET SALVAGE PERCENT.. -20						
1974	2,480.11	2,161	2,074	902	11.63	78
1980	1,350.00	1,122	1,077	543	11.90	46
1999	9,657.08	5,492	5,272	6,317	12.62	501
	13,487.19	8,775	8,423	7,762		625

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.2 STRUCTURES AND IMPROVEMENTS - POWER AND PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARION						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -20						
1923	3,978.03	4,126	3,961	813	7.46	109
1939	486.72	467	448	136	10.87	13
1952	160.29	146	140	52	12.56	4
1954	96.89	88	84	32	12.78	3
1956	481.24	432	415	163	12.98	13
1957	2,602.15	2,326	2,233	890	13.08	68
1958	19,704.88	17,536	16,833	6,812	13.18	517
1960	425.08	375	360	150	13.37	11
1966	426.58	364	349	162	13.90	12
1967	200.00	170	163	77	13.98	6
1968	195.38	165	158	76	14.06	5
1970	2,923.94	2,437	2,339	1,169	14.22	82
1974	7,407.37	5,994	5,754	3,135	14.53	216
1984	15,444.00	11,247	10,796	7,736	15.23	508
1987	59,128.53	41,131	39,483	31,471	15.43	2,040
1992	3,784.95	2,378	2,283	2,259	15.75	143
1997	102,330.28	55,068	52,862	69,935	16.05	4,357
2005	102,182.55	31,469	30,208	92,411	16.51	5,597
2006	5,302.18	1,413	1,356	5,006	16.57	302
2008	5,059.29	873	838	5,233	16.67	314
	332,320.33	178,205	171,065	227,719		14,320
TIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -20						
1879	17,930.25	21,516	21,516			
1914	23,792.23	26,189	25,001	3,549	4.55	780
1917	5,734.80	6,187	5,906	975	5.55	176
1928	15,521.65	15,709	14,997	3,629	8.60	422
1942	20.69	20	19	6	10.94	1
1948	53.77	50	48	17	11.65	1
1954	512.54	470	449	166	12.26	14
1961	1,674.50	1,489	1,421	588	12.88	46
1964	512.11	449	429	186	13.11	14
1965	859.21	749	715	316	13.19	24
1970	2,278.60	1,930	1,842	892	13.56	66
1973	17,153.09	14,235	13,589	6,994	13.76	508
1975	519.00	424	405	218	13.90	16

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.2 STRUCTURES AND IMPROVEMENTS - POWER AND PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -20						
1980	2,475.00	1,931	1,843	1,127	14.22	79
1982	1,541.84	1,177	1,124	727	14.34	51
1983	1,676.00	1,264	1,207	805	14.40	56
1984	850.00	633	604	416	14.46	29
1987	58,860.07	41,917	40,016	30,616	14.64	2,091
1991	1,390.88	918	876	793	14.87	53
1997	57,554.18	31,955	30,506	38,559	15.19	2,538
1998	2,309.03	1,232	1,176	1,595	15.24	105
2001	31,748.07	14,497	13,840	24,258	15.40	1,575
	244,967.51	184,941	177,530	116,431		8,645
TIMBERBROOK						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -20						
1966	5,257.00	5,583	5,360	949	4.88	194
1974	631.00	657	631	126	4.94	26
1993	175.00	162	156	54	5.06	11
1995	194.01	175	168	65	5.07	13
1996	232.43	206	198	81	5.08	16
2007	1,546.33	790	758	1,097	5.14	213
	8,035.77	7,573	7,270	2,373		473
WORTHINGTON HILLS						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. -20						
2007	31,503.49	3,905	3,749	34,055	32.29	1,055
	31,503.49	3,905	3,749	34,055		1,055

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.2 STRUCTURES AND IMPROVEMENTS - POWER AND PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASHTABULA - PREFABRICATED BOOSTER INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2047 NET SALVAGE PERCENT.. -20						
1997	42,734.82	15,140	14,533	36,749	29.91	1,229
	42,734.82	15,140	14,533	36,749		1,229
ASHTABULA - BUNKER HILL INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2017 NET SALVAGE PERCENT.. -20						
1920	12.32	14	13	1		
1952	1,238.41	1,319	1,266	220	5.55	40
1960	1,093.99	1,151	1,105	208	5.67	37
1974	736.00	748	718	165	5.84	28
1992	215.52	194	186	72	6.01	12
2009	162.33	45	43	152	6.14	25
2011	3,260.40	99	95	3,817	6.15	621
	6,718.97	3,570	3,427	4,636		763
ASHTABULA - LAKEVILLE INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2045 NET SALVAGE PERCENT.. -20						
1995	64,059.01	25,702	24,672	52,199	28.25	1,848
	64,059.01	25,702	24,672	52,199		1,848
ASHTABULA - KINGSVILLE INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2019 NET SALVAGE PERCENT.. -20						
1969	7,177.43	7,093	6,809	1,804	7.49	241
	7,177.43	7,093	6,809	1,804		241

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.2 STRUCTURES AND IMPROVEMENTS - POWER AND PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASHTABULA - FOREST RIDGE INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2046 NET SALVAGE PERCENT.. -20						
2006	1,702.07	264	254	1,789	31.35	57
2008	1,302.50	125	120	1,443	31.79	45
2009	2,256.07	144	138	2,569	32.01	80
2010	1,611.65	49	47	1,887	32.23	59
	6,872.29	582	559	7,688		241
ASHTABULA - KAIN AVENUE INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2047 NET SALVAGE PERCENT.. -20						
2007	8,329.46	1,033	992	9,003	32.29	279
	8,329.46	1,033	992	9,003		279
ASHTABULA - RT. 84 BOOSTER INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2048 NET SALVAGE PERCENT.. -20						
2008	3,618.96	334	321	4,022	33.24	121
	3,618.96	334	321	4,022		121
MARION - VICTORY ROAD INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2037 NET SALVAGE PERCENT.. -20						
1942	9,790.22	8,848	8,493	3,255	13.52	241
1963	6,340.00	4,970	4,771	2,837	18.05	157
1968	97.69	73	70	47	18.92	2
1972	500.00	362	347	253	19.58	13
1973	148.76	107	103	76	19.74	4
1974	2,050.00	1,454	1,396	1,064	19.90	53
1999	600.00	230	221	499	23.50	21
2000	850.00	307	295	725	23.63	31
2001	29,147.83	9,839	9,445	25,533	23.76	1,075

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.2 STRUCTURES AND IMPROVEMENTS - POWER AND PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARION - VICTORY ROAD						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -20						
2006	3,270.66	634	609	3,316	24.40	136
2007	48,545.80	7,707	7,398	50,857	24.53	2,073
	101,340.96	34,531	33,147	88,462		3,806
MARION - CALEDONIA						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. -20						
1993	6,117.27	2,736	2,626	4,714	26.62	177
1995	6,909.85	2,862	2,747	5,544	27.02	205
1996	650.00	258	248	532	27.22	20
2000	3,560.00	1,131	1,086	3,186	28.00	114
2001	14,573.92	4,307	4,135	13,354	28.19	474
2006	2,999.23	497	477	3,122	29.14	107
	34,810.27	11,791	11,319	30,453		1,097
MARION - RT. 309						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. -20						
1993	140.82	76	73	96	19.77	5
2000	19,681.24	7,888	7,572	16,046	20.46	784
2001	13,198.83	4,957	4,758	11,080	20.55	539
	33,020.89	12,921	12,403	27,222		1,328

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.2 STRUCTURES AND IMPROVEMENTS - POWER AND PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARION - GURLEY AVENUE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -20						
2002	14,326.12	3,982	3,823	13,369	27.67	483
2004	5,917.29	1,342	1,288	5,812	28.03	207
	20,243.41	5,324	5,111	19,181		690
	1,449,376.21	734,589	705,156	1,034,095		60,268

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 17.2 4.16

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.3 STRUCTURES AND IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASHTABULA						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1939	1,888.32	1,611	1,725	352	12.30	29
1953	18,855.07	14,853	15,906	4,835	15.17	319
1954	367.64	288	308	96	15.34	6
1955	196.78	153	164	53	15.51	3
1957	1,872.10	1,441	1,543	516	15.84	33
1959	669.28	509	545	191	16.17	12
1966	274.49	199	213	89	17.21	5
1973	23,823.55	16,268	17,421	8,785	18.15	484
1976	9,324.00	6,171	6,608	3,648	18.54	197
1991	1,185.00	609	652	651	20.30	32
1994	3,612.62	1,697	1,817	2,157	20.63	105
1996	4,559.27	1,991	2,132	2,883	20.84	138
1999	0.06	0	0			
2001	26,011.49	8,709	9,326	19,286	21.37	902
2003	7,019.26	1,995	2,136	5,585	21.58	259
2004	316,221.54	81,086	86,834	261,010	21.68	12,039
2006	31,389.49	6,116	6,550	27,979	21.88	1,279
2007	7,984.37	1,280	1,371	7,412	21.98	337
2008	2,541.00	313	335	2,460	22.08	111
2010	57,426.94	2,270	2,431	60,739	22.27	2,727
2011	943,940.90	7,839	8,395	1,029,940	22.34	46,103
	1,459,163.17	155,398	166,414	1,438,665		65,120
BEECHCREST						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -10						
1974	14.00	11	12	4		
1976	2,787.00	2,109	2,259	807	13.24	61
1977	886.00	665	712	262	13.29	20
1978	2,656.00	1,976	2,116	805	13.35	60
	6,343.00	4,761	5,099	1,878		141

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.3 STRUCTURES AND IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLACKLICK ESTATES						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
1963	41,709.35	29,223	31,294	14,586	19.14	762
2004	5,094.50	1,110	1,189	4,415	26.51	167
2005	6,176.64	1,183	1,267	5,527	26.67	207
2006	3,059.06	501	537	2,828	26.82	105
2007	41,866.83	5,607	6,004	40,049	26.98	1,484
2010	620,309.39	19,795	21,198	661,142	27.45	24,085
	718,215.77	57,419	61,489	728,548		26,810
HUBER RIDGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -10						
1962	76,982.00	55,741	59,693	24,988	17.87	1,398
1964	106.00	76	81	35	18.23	2
1965	1,570.00	1,110	1,189	538	18.41	29
1966	234.00	164	176	82	18.58	4
1976	42,103.00	26,747	28,643	17,670	20.22	874
1977	1,697.00	1,065	1,140	726	20.37	36
1978	4,460.00	2,764	2,960	1,946	20.52	95
1979	3,508.00	2,145	2,297	1,562	20.68	76
1981	1,173.00	697	746	544	20.98	26
1982	1,641.00	960	1,028	777	21.12	37
1983	1,231.00	708	758	596	21.27	28
1985	32,036.00	17,794	19,055	16,184	21.56	751
1986	828.00	451	483	428	21.71	20
1987	3,928.00	2,096	2,245	2,076	21.85	95
1988	13,443.26	7,019	7,517	7,271	21.99	331
1989	4,207.15	2,146	2,298	2,330	22.13	105
1990	2,863.47	1,424	1,525	1,625	22.27	73
1991	269.61	131	140	156	22.41	7
1992	770.00	362	388	459	22.55	20
1994	2,949.00	1,300	1,392	1,852	22.82	81
1996	7,068.86	2,885	3,090	4,686	23.09	203
1997	305,051.41	119,089	127,531	208,025	23.23	8,955
1998	4,727.26	1,758	1,883	3,317	23.36	142
2005	6,192.00	1,284	1,375	5,436	24.27	224
2006	6,695.83	1,190	1,274	6,091	24.40	250
2007	27,101.22	3,944	4,224	25,588	24.53	1,043

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.3 STRUCTURES AND IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUBER RIDGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -10						
2008	73,324.35	8,201	8,782	71,874	24.65	2,916
2010	31,771.66	1,127	1,207	33,742	24.90	1,355
	657,932.08	264,378	283,120	440,605		19,176
LAKE DARBY						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1972	97,849.86	69,314	74,228	33,407	16.89	1,978
1974	10,113.00	7,035	7,534	3,591	17.11	210
2002	647.56	213	228	484	19.81	24
2003	1,398.49	423	453	1,085	19.89	55
2006	91,100.55	19,026	20,375	79,836	20.14	3,964
2007	16,349.91	2,819	3,019	14,966	20.23	740
2009	4,736.33	427	457	4,753	20.39	233
2010	6,962.78	295	316	7,343	20.48	359
	229,158.48	99,552	106,609	145,465		7,563
MARION						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -10						
1928	16,135.70	14,758	15,804	1,945	9.27	210
1939	242.59	203	217	49	13.16	4
1946	74.90	59	63	19	15.68	1
1947	2,601.46	2,026	2,170	692	16.04	43
1957	96.76	69	74	33	19.38	2
1958	143,778.25	100,956	108,113	50,043	19.70	2,540
1960	98.67	68	73	36	20.33	2
1963	840.44	561	601	324	21.25	15
1964	105.00	69	74	42	21.55	2
1965	973.96	636	681	390	21.84	18
1967	82.55	53	57	34	22.43	2
1970	2,062.14	1,269	1,359	909	23.30	39
1971	325.26	198	212	146	23.59	6
1973	1,006.43	596	638	469	24.15	19
1974	10,660.68	6,224	6,665	5,062	24.43	207

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.3 STRUCTURES AND IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARION						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -10						
1977	1,984.50	1,108	1,187	996	25.26	39
1981	33,734.30	17,591	18,838	18,270	26.34	694
1984	2,500.00	1,228	1,315	1,435	27.14	53
1985	2,209.00	1,061	1,136	1,294	27.40	47
1986	4,674.15	2,195	2,351	2,791	27.66	101
1988	3,400.00	1,518	1,626	2,114	28.19	75
1990	12,142.78	5,119	5,482	7,875	28.71	274
1991	1,400.00	572	613	927	28.97	32
1997	201,336.36	64,381	68,945	152,525	30.50	5,001
1998	3,297.07	999	1,070	2,557	30.75	83
1999	3,293.22	940	1,007	2,616	31.00	84
2000	2,928.00	781	836	2,384	31.26	76
2001	252,064.90	62,344	66,764	210,508	31.51	6,681
2002	3,029.22	688	737	2,595	31.76	82
2003	14,793.34	3,052	3,268	13,004	32.01	406
2004	673,911.72	124,190	132,994	608,309	32.25	18,862
2005	25,690.50	4,141	4,435	23,825	32.50	733
2006	148,208.39	20,269	21,706	141,323	32.75	4,315
2007	75,237.18	8,386	8,980	73,780	32.99	2,236
2008	751,048.67	63,548	68,053	758,101	33.24	22,807
2009	2,101,365.69	117,910	126,269	2,185,233	33.49	65,250
2010	761,694.06	20,125	21,552	816,312	33.73	24,201
2011	14,837.82	77	82	16,239	33.90	479
	5,273,865.66	649,968	696,045	5,105,207		155,721
TIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1894	3,995.11	4,395	4,395			
1911	7,413.10	7,630	8,154			
1948	237.54	188	201	60	15.21	4
1955	3,616.34	2,733	2,928	1,050	16.81	62
1957	9,664.32	7,203	7,717	2,914	17.23	169
1969	2,321.68	1,570	1,682	872	19.54	45
1973	11,664.42	7,574	8,115	4,716	20.24	233
1975	171.05	109	117	71	20.57	3
1977	9,554.27	5,920	6,343	4,167	20.90	199
1985	2,542.00	1,390	1,489	1,307	22.18	59

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.3 STRUCTURES AND IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1986	6,224.00	3,336	3,574	3,272	22.33	147
1987	20,693.00	10,862	11,637	11,125	22.48	495
1990	96,008.40	46,892	50,239	55,370	22.94	2,414
1991	32,664.77	15,531	16,640	19,292	23.08	836
1992	7,247.73	3,346	3,585	4,388	23.23	189
1998	982,127.07	357,312	382,817	697,522	24.10	28,943
1999	101,545.36	34,944	37,438	74,262	24.25	3,062
2001	243,843.66	73,623	78,878	189,350	24.53	7,719
2002	782.95	219	235	627	24.67	25
2004	380,019.41	87,028	93,240	324,781	24.95	13,017
2006	31,219.42	5,385	5,769	28,572	25.22	1,133
2008	32,584.35	3,525	3,777	32,066	25.49	1,258
	1,986,139.95	680,715	728,971	1,455,783		60,012
TIMBERBROOK						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. -10						
1974	4,064.00	3,245	3,475	995	11.63	86
2006	4,626.71	1,373	1,470	3,619	12.86	281
2007	7,322.85	1,827	1,957	6,099	12.89	473
2008	3,149.11	619	663	2,801	12.92	217
	19,162.67	7,064	7,565	13,514		1,057
WORTHINGTON HILLS						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. -10						
1964	96,613.00	81,319	87,084	19,190	11.14	1,723
1975	3,230.00	2,562	2,744	809	11.68	69
1979	451.00	347	372	124	11.85	10
1983	2,507.00	1,855	1,987	771	12.02	64
1986	538.00	384	411	181	12.14	15
1987	7,025.63	4,944	5,295	2,434	12.18	200
1988	186.37	129	138	67	12.22	5
1989	3,024.61	2,064	2,210	1,117	12.26	91
1990	444.59	298	319	170	12.29	14

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.3 STRUCTURES AND IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WORTHINGTON HILLS INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2024 NET SALVAGE PERCENT.. -10						
1991	444.16	292	313	176	12.33	14
1992	355.07	229	245	145	12.37	12
1993	169.97	107	115	72	12.41	6
1994	603.81	372	398	266	12.44	21
1995	2,937.17	1,761	1,886	1,345	12.48	108
1996	2,221.04	1,293	1,385	1,058	12.52	85
1997	4,361.95	2,458	2,632	2,166	12.55	173
2006	5,577.94	1,655	1,772	4,363	12.86	339
2007	26,933.11	6,718	7,194	22,432	12.89	1,740
2010	26,580.93	1,757	1,882	27,357	12.98	2,108
	184,205.35	110,544	118,381	84,245		6,797
MANSFIELD #2 - BISCAYNE WELLFIELD INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2041 NET SALVAGE PERCENT.. -10						
2001	10,904.99	3,078	3,296	8,700	26.77	325
2005	3,784.76	708	758	3,405	27.44	124
	14,689.75	3,786	4,054	12,105		449
MANSFIELD #6 - GREENRIDGE RIDGE ROAD INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2040 NET SALVAGE PERCENT.. -10						
2000	13,546.73	4,196	4,493	10,408	25.87	402
2004	7,162.32	1,561	1,672	6,207	26.51	234
	20,709.05	5,757	6,165	16,615		636
MANSFIELD #7 - HARPCREST MCELROY INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2032 NET SALVAGE PERCENT.. -10						
1992	5,333.44	2,786	2,984	2,883	18.91	152
1998	17,679.25	7,437	7,964	11,483	19.46	590

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.3 STRUCTURES AND IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANSFIELD #7 - HARPCREST MCELROY INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2032 NET SALVAGE PERCENT.. -10						
2006	6,668.76	1,393	1,492	5,844	20.14	290
2008	8,735.81	1,161	1,243	8,366	20.31	412
	38,417.26	12,777	13,683	28,576		1,444
MANSFIELD #5 - WALCREST INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2041 NET SALVAGE PERCENT.. -10						
2001	1,352.50	382	409	1,078	26.77	40
2010	3,900.00	122	131	4,159	28.27	147
	5,252.50	504	540	5,238		187
MANSFIELD #9 - LITTLE VALLEY INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2034 NET SALVAGE PERCENT.. -10						
1993	146.55	71	76	85	20.52	4
1994	15,821.01	7,433	7,960	9,443	20.63	458
1999	16,659.95	6,317	6,765	11,561	21.16	546
	32,627.51	13,821	14,801	21,089		1,008
MANSFIELD #1 - MADISON INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2033 NET SALVAGE PERCENT.. -10						
1993	1,176.13	583	624	669	19.77	34
2001	2,536.11	873	935	1,855	20.55	90
2002	10,984.54	3,509	3,758	8,325	20.65	403
	14,696.78	4,965	5,317	10,849		527

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.3 STRUCTURES AND IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANSFIELD #3 - BRYONAIRE - IMPERIAL ESTATES INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2046 NET SALVAGE PERCENT.. -10						
2006	6,995.94	996	1,067	6,629	31.35	211
2007	39,976.31	4,635	4,963	39,011	31.57	1,236
	46,972.25	5,631	6,030	45,639		1,447
MANSFIELD #8 - MOHICAN INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2041 NET SALVAGE PERCENT.. -10						
2001	3,444.53	972	1,041	2,748	26.77	103
2006	5,955.08	949	1,016	5,534	27.61	200
	9,399.61	1,921	2,057	8,283		303
MANSFIELD #10 - FORD ROAD INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 PROBABLE RETIREMENT YEAR.. 6-2046 NET SALVAGE PERCENT.. -10						
2006	48,297.38	6,875	7,362	45,765	31.35	1,460
	48,297.38	6,875	7,362	45,765		1,460
	10,765,248.22	2,085,836	2,233,702	9,608,069		349,858

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 27.5 3.25

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.6 STRUCTURES AND IMPROVEMENTS - OFFICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUBER RIDGE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -10						
1964	48,374.71	38,962	43,873	9,339	14.37	650
1979	446.28	318	358	133	16.06	8
1995	852.32	442	498	440	17.41	25
2001	83,669.83	32,653	36,769	55,268	17.75	3,114
2006	55,542.85	12,933	14,563	46,534	17.95	2,592
2007	6,710.73	1,296	1,459	5,922	17.98	329
2010	38,475.25	1,860	2,094	40,228	18.06	2,227
	234,071.97	88,464	99,615	157,864		8,945
MARION - CORPORATE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. -10						
1991	1,599,231.27	646,753	728,274	1,030,880	32.49	31,729
1997	825.00	255	287	620	34.57	18
1998	2,134.84	622	700	1,648	34.89	47
2006	11,845.03	1,493	1,681	11,348	37.16	305
2008	13,547.27	1,043	1,174	13,728	37.62	365
2009	183,945.77	9,385	10,568	191,772	37.83	5,069
2010	14,020.03	329	370	15,052	38.04	396
	1,825,549.21	659,880	743,056	1,265,048		37,929
TIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -10						
1995	228,430.01	84,953	95,661	155,612	30.13	5,165
1996	10,900.91	3,867	4,354	7,637	30.38	251
	239,330.92	88,820	100,015	163,249		5,416
	2,298,952.10	837,164	942,686	1,586,161		52,290

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 30.3   2.27

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.62 STRUCTURES AND IMPROVEMENTS - LEASEHOLD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASHTABULA						
INTERIM SURVIVOR CURVE.. IOWA 25-R4						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. 0						
1987	1,616.77	1,342	92	1,525	4.25	359
1994	580.00	370	25	555	9.03	61
1995	21,347.97	12,949	887	20,461	9.80	2,088
1996	5,010.29	2,879	197	4,813	10.56	456
1997	4,689.00	2,546	174	4,515	11.29	400
1998	1,068.58	545	37	1,031	12.00	86
2001	32,535.74	13,463	922	31,614	13.77	2,296
2002	651.85	248	17	635	14.22	45
2005	8,880.71	2,458	168	8,712	15.18	574
	76,380.91	36,800	2,520	73,861		6,365
LAKE WHITE						
INTERIM SURVIVOR CURVE.. IOWA 25-R4						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. 0						
2007	1,039.68	205	14	1,026	15.58	66
2010	1,282.10	64	4	1,278	15.92	80
	2,321.78	269	18	2,304		146
LAWRENCE COUNTY						
INTERIM SURVIVOR CURVE.. IOWA 25-R4						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. 0						
1987	1,404.53	1,166	80	1,325	4.25	312
1989	5,437.40	4,252	291	5,146	5.45	944
1997	12,044.74	6,539	448	11,597	11.29	1,027
1998	5,660.60	2,889	198	5,463	12.00	455
1999	1,556.42	745	51	1,505	12.65	119
2006	5,360.91	1,278	87	5,273	15.40	342
2007	1,862.95	367	25	1,838	15.58	118
2008	2,238.16	341	23	2,215	15.72	141
2010	6,699.69	332	23	6,677	15.92	419
	42,265.40	17,909	1,226	41,039		3,877

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.62 STRUCTURES AND IMPROVEMENTS - LEASEHOLD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 25-R4						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. 0						
1989	1,025.00	815	56	969	5.05	192
1992	5,382.95	3,967	272	5,111	6.29	813
1994	4,509.33	3,157	216	4,293	6.89	623
1996	22,174.97	14,712	1,007	21,168	7.31	2,896
1998	336.42	210	14	322	7.61	42
1999	928.73	559	38	890	7.73	115
2006	2,545.94	950	65	2,481	8.11	306
	36,903.34	24,370	1,668	35,235		4,987
	157,871.43	79,348	5,432	152,439		15,375

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 9.9 9.74

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.7 STRUCTURES AND IMPROVEMENTS - STORE, SHOP AND GARAGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASHTABULA						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -5						
2004	5,203.05	1,290	671	4,792	20.87	230
2007	6,903.44	1,057	550	6,699	21.45	312
	12,106.49	2,347	1,221	11,491		542
BLACKLICK ESTATES						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -5						
2007	6,459.66	904	470	6,313	23.68	267
	6,459.66	904	470	6,313		267
HUBER RIDGE						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. -5						
2009	6,694.72	450	234	6,795	25.57	266
	6,694.72	450	234	6,795		266
LAWRENCE COUNTY						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1990	1,054.70	769	400	707	8.34	85
	1,054.70	769	400	707		85
MARION						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -5						
1966	19,924.21	17,980	9,358	11,563	4.92	2,350
1967	636.75	570	297	372	5.17	72
1969	1,036.25	911	474	614	5.70	108
1970	3,023.66	2,632	1,370	1,805	5.98	302
1986	593.98	406	211	412	11.42	36

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.7 STRUCTURES AND IMPROVEMENTS - STORE, SHOP AND GARAGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARION						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -5						
1991	5,274.00	3,224	1,678	3,860	12.72	303
1999	2,447.50	1,137	592	1,978	14.00	141
2000	8,990.44	3,969	2,066	7,374	14.10	523
2002	943.82	367	191	800	14.29	56
2009	0.03	0	0			
2011	18,845.12	211	110	19,678	14.82	1,328
	61,715.76	31,407	16,346	48,456		5,219
	88,031.33	35,877	18,671	73,762		6,379

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 11.6 7.25

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.8 STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASHTABULA						
INTERIM SURVIVOR CURVE.. IOWA 25-S2						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. -5						
1960	396.20	416	416			
2009	97,932.81	7,923	3,276	99,553	21.92	4,542
	98,329.01	8,339	3,692	99,553		4,542
HUBER RIDGE						
INTERIM SURVIVOR CURVE.. IOWA 25-S2						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. -5						
1974	660.00	618	274	419	2.69	156
1996	2,346.11	1,443	639	1,825	9.58	191
1997	1,755.00	1,039	460	1,383	9.92	139
1998	525.24	298	132	420	10.25	41
	5,286.35	3,398	1,504	4,047		527
MARION						
INTERIM SURVIVOR CURVE.. IOWA 25-S2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
2001	8,598.65	3,608	1,597	7,431	14.26	521
2003	1,225.99	428	190	1,098	15.43	71
	9,824.64	4,036	1,787	8,529		592
	113,440.00	15,773	6,983	112,129		5,661

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 19.8 4.99

OHIO-AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1979	225.00	106	192	33	34.39	1
1991	362.12	126	228	134	36.15	4
	587.12	232	420	167		5

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 33.4 0.85

OHIO-AMERICAN WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASHTABULA						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -25						
1897	80,537.94	100,672	100,672			
1952	120,000.00	115,756	3,860	146,140	11.33	12,898
1956	58.93	55	2	72	12.35	6
1990	5,247.80	3,191	106	6,453	18.79	343
1991	1,423.82	844	28	1,752	18.89	93
1992	28,965.84	16,706	557	35,650	18.98	1,878
1998	190,793.20	88,003	2,935	235,557	19.46	12,105
1999	177,440.85	77,697	2,591	219,210	19.53	11,224
2000	2,479.61	1,026	34	3,065	19.59	156
2005	4,103.62	1,083	36	5,093	19.87	256
2006	119,960.79	27,230	908	149,043	19.92	7,482
2007	1,164.67	218	7	1,449	19.97	73
2011	193,193.31	1,787	60	241,432	20.13	11,994
	925,370.38	434,268	111,797	1,044,916		58,508
LAKE WHITE						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -25						
1998	4,062.00	1,317	339	4,738	30.67	154
	4,062.00	1,317	339	4,738		154
MARION						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. -25						
1959	58,020.43	51,351	13,220	59,306	14.49	4,093
1965	108,631.50	89,909	23,146	112,643	16.58	6,794
1971	3,400.00	2,605	671	3,579	18.61	192
1973	1,756.98	1,308	337	1,859	19.25	97
1979	6,665.95	4,510	1,161	7,171	21.03	341
1988	12,827.20	7,166	1,845	14,189	23.19	612
1996	5,490.65	2,334	601	6,262	24.58	255
	196,792.71	159,183	40,980	205,011		12,384

OHIO-AMERICAN WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -25						
1928	43,161.60	48,503	12,487	41,465	5.05	8,211
1966	34,340.23	28,241	7,270	35,655	16.69	2,136
1990	1,099.00	591	152	1,222	22.95	53
1992	5,997.49	3,035	781	6,716	23.29	288
1995	22,682.13	10,283	2,647	25,705	23.74	1,083
1996	1,101.57	479	123	1,254	23.87	53
1998	218,936.11	86,280	22,212	251,458	24.13	10,421
1999	36,798.54	13,704	3,528	42,470	24.25	1,751
	364,116.67	191,116	49,201	405,945		23,996
	1,490,341.76	785,884	202,317	1,660,610		95,042

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 17.5 6.38

OHIO-AMERICAN WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0.5						
NET SALVAGE PERCENT.. -20						
1923	6,867.58	8,096	8,241			
1925	1,413.00	1,640	1,696			
1926	1,385.00	1,594	1,662			
1936	826.69	878	944	48	5.19	9
1939	149.37	155	167	12	6.20	2
1946	164.08	159	171	26	8.60	3
1947	2,424.39	2,331	2,507	402	8.95	45
1949	281.79	266	286	52	9.66	5
1950	11,173.37	10,422	11,209	2,199	10.02	219
1951	471.70	435	468	98	10.38	9
1952	4,614.50	4,216	4,534	1,003	10.74	93
1953	8,403.75	7,595	8,169	1,916	11.11	172
1954	2,448.75	2,189	2,354	584	11.48	51
1955	10,846.64	9,585	10,309	2,707	11.86	228
1956	11,079.85	9,682	10,413	2,883	12.23	236
1958	832.28	710	764	235	13.00	18
1961	792.41	651	700	251	14.18	18
1963	1,613.00	1,291	1,389	547	14.99	36
1964	35,031.38	27,652	29,741	12,297	15.40	799
1965	37,189.45	28,938	31,124	13,503	15.82	854
1967	1,157.00	874	940	448	16.67	27
1971	15,870.00	11,240	12,089	6,955	18.44	377
1972	100.00	70	75	45	18.89	2
1975	3,330.00	2,192	2,358	1,638	20.31	81
1976	28,647.00	18,487	19,883	14,493	20.80	697
1979	33,160.96	20,073	21,589	18,204	22.30	816
1981	5,600.00	3,233	3,477	3,243	23.35	139
1984	7,504.00	4,004	4,306	4,699	24.99	188
1985	10,953.71	5,678	6,107	7,037	25.56	275
1987	120,171.21	58,579	63,004	81,201	26.72	3,039
1988	2,284.54	1,077	1,158	1,583	27.32	58
1989	2,277.05	1,037	1,115	1,617	27.93	58
1990	4,383.36	1,923	2,068	3,192	28.55	112
1991	73,550.07	31,008	33,350	54,910	29.19	1,881
1992	5,613.34	2,269	2,440	4,296	29.84	144
1993	40,520.59	15,668	16,851	31,774	30.50	1,042
1994	21,190.43	7,815	8,405	17,024	31.17	546
1995	26,689.12	9,352	10,058	21,969	31.86	690
1996	199,497.38	66,179	71,178	168,219	32.56	5,166
1997	115,032.37	35,951	38,667	99,372	33.28	2,986
1998	128,349.36	37,615	40,456	113,563	34.01	3,339
1999	46,243.96	12,628	13,582	41,911	34.76	1,206
2000	20,797.80	5,252	5,649	19,308	35.53	543

OHIO-AMERICAN WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0.5						
NET SALVAGE PERCENT.. -20						
2001	23,657.96	5,482	5,896	22,494	36.31	619
2002	4,507.40	948	1,020	4,389	37.11	118
2003	2,958.46	558	600	2,950	37.93	78
2004	4,966.65	826	888	5,072	38.76	131
2006	121,603.55	14,625	15,730	130,194	40.49	3,215
2007	204,236.87	19,715	21,204	223,880	41.38	5,410
2008	182,025.51	13,154	14,148	204,283	42.29	4,831
2009	58,234.24	2,764	2,973	66,908	43.22	1,548
2010	57,569.75	1,259	1,354	67,730	44.18	1,533
	1,710,692.62	530,020	569,466	1,483,365		43,692

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 34.0 2.55

OHIO-AMERICAN WATER COMPANY

ACCOUNT 308 INFILTRATION GALLERIES AND TUNNELS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1997	1,140.11	230	81	1,059	47.89	22
2009	23,269.36	644	226	23,043	58.34	395
	24,409.47	874	307	24,102		417

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 57.8 1.71

OHIO-AMERICAN WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-S2.5						
NET SALVAGE PERCENT.. -10						
1928	1,345.71	1,235	598	882	11.60	76
1940	1,055.26	904	437	724	15.47	47
1963	119.89	81	39	93	27.02	3
1965	213,649.44	139,834	67,672	167,342	28.35	5,903
1972	877.99	504	244	722	33.47	22
1978	19,517.03	9,695	4,692	16,777	38.39	437
1991	2,989.25	924	447	2,841	50.33	56
1996	83,374.76	19,378	9,378	82,334	55.21	1,491
1997	6,220.80	1,349	653	6,190	56.20	110
1998	36,321.16	7,311	3,538	36,415	57.19	637
2001	6,128.51	947	458	6,283	60.17	104
2007	3,287.18	198	96	3,520	66.17	53
2008	1,025.12	46	22	1,106	67.17	16
2009	37,383.09	1,075	520	40,601	68.17	596
2010	35,690.63	466	226	39,034	69.17	564
	448,985.82	183,947	89,020	404,864		10,115

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 40.0 2.25

OHIO-AMERICAN WATER COMPANY

ACCOUNT 310 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R4						
NET SALVAGE PERCENT.. -15						
1987	97.19	64	63	49	17.09	3
1992	58,799.96	31,190	30,653	36,967	21.55	1,715
1994	114,123.30	54,400	53,464	77,778	23.42	3,321
1995	20,404.70	9,163	9,005	14,460	24.38	593
1996	12,751.75	5,378	5,285	9,380	25.33	370
2005	554.40	93	91	547	34.18	16
2006	4,507.83	625	614	4,570	35.18	130
2007	1,890,704.98	208,190	204,609	1,969,702	36.17	54,457
2008	478,925.43	38,967	38,297	512,467	37.17	13,787
2009	1,593.53	84	83	1,750	38.17	46
2010	13,691.23	327	321	15,424	39.17	394
2011	626,866.85	3,064	3,011	717,886	39.83	18,024
	3,223,021.15	351,545	345,496	3,360,978		92,856

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 36.2 2.88

OHIO-AMERICAN WATER COMPANY

ACCOUNT 311.2 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S0						
NET SALVAGE PERCENT.. -15						
1879	834.96	960	960			
1886	1,741.69	2,003	2,003			
1896	1,912.78	2,200	2,200			
1910	150.56	173	173			
1925	1,348.80	1,551	1,551			
1928	8,001.64	9,202	9,202			
1938	117.29	131	135			
1946	109.16	112	126			
1947	617.40	625	710			
1948	1,887.31	1,890	2,170			
1949	601.13	595	691			
1950	24.87	24	29			
1951	307.83	297	354			
1952	38,002.41	36,273	43,703			
1953	128,030.12	120,694	147,235			
1954	219.51	204	252			
1955	946.37	870	1,087	1		
1956	8,011.94	7,267	9,079	135	8.03	17
1957	47,038.86	42,094	52,587	1,508	8.43	179
1958	52,884.75	46,685	58,323	2,494	8.83	282
1959	35,363.58	30,779	38,452	2,216	9.24	240
1960	310.69	267	334	23	9.64	2
1961	3,607.82	3,052	3,813	336	10.05	33
1962	576.75	481	601	62	10.46	6
1963	10,818.88	8,879	11,092	1,350	10.88	124
1964	4,772.25	3,858	4,820	668	11.29	59
1965	40,405.78	32,147	40,161	6,306	11.71	539
1966	31,294.47	24,491	30,596	5,393	12.14	444
1967	4,008.87	3,086	3,855	755	12.56	60
1969	2,428.85	1,807	2,257	536	13.42	40
1970	919.39	672	840	217	13.86	16
1971	20,923.54	15,014	18,757	5,305	14.29	371
1972	5,598.18	3,941	4,923	1,515	14.74	103
1973	130,491.31	90,119	112,584	37,481	15.18	2,469
1974	16,056.58	10,870	13,580	4,885	15.63	313
1975	16,010.48	10,616	13,262	5,150	16.09	320
1976	37,327.12	24,242	30,285	12,641	16.54	764
1977	8,687.00	5,518	6,894	3,096	17.01	182
1978	1,645.44	1,022	1,277	615	17.47	35
1979	67,549.87	40,988	51,206	26,476	17.95	1,475
1980	4,891.57	2,898	3,620	2,005	18.42	109
1981	2,160.00	1,249	1,560	924	18.90	49
1982	9,166.00	5,162	6,449	4,092	19.39	211

OHIO-AMERICAN WATER COMPANY

ACCOUNT 311.2 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S0						
NET SALVAGE PERCENT.. -15						
1983	12,006.42	6,584	8,225	5,582	19.88	281
1984	136,334.43	72,698	90,820	65,965	20.38	3,237
1985	69,957.18	36,224	45,254	35,197	20.89	1,685
1986	136,926.60	68,787	85,934	71,532	21.40	3,343
1987	112,124.29	54,563	68,165	60,778	21.92	2,773
1988	43,131.82	20,310	25,373	24,229	22.44	1,080
1989	31,014.69	14,098	17,612	18,055	22.98	786
1990	76,135.58	33,363	41,680	45,876	23.52	1,951
1991	48,555.18	20,469	25,572	30,266	24.07	1,257
1992	336,812.96	136,280	170,252	217,083	24.63	8,814
1993	88,516.25	34,288	42,835	58,959	25.20	2,340
1994	151,271.67	55,988	69,945	104,017	25.77	4,036
1995	467,257.09	164,600	205,632	331,714	26.36	12,584
1996	260,177.64	86,928	108,598	190,606	26.96	7,070
1997	820,771.10	259,069	323,650	620,237	27.57	22,497
1998	276,541.04	82,015	102,460	215,562	28.20	7,644
1999	771,814.77	213,953	267,287	620,300	28.84	21,508
2000	307,454.81	79,183	98,922	254,651	29.49	8,635
2001	174,245.13	41,343	51,649	148,733	30.16	4,931
2002	565,457.34	122,525	153,068	497,208	30.84	16,122
2003	91,371.97	17,836	22,282	82,796	31.55	2,624
2004	441,929.06	76,634	95,737	412,481	32.27	12,782
2005	182,908.83	27,566	34,438	175,907	33.02	5,327
2006	221,488.86	28,220	35,255	219,457	33.79	6,495
2007	356,736.20	36,816	45,993	364,254	34.59	10,531
2008	357,210.27	27,889	34,841	375,951	35.42	10,614
2009	103,224.72	5,342	6,674	112,034	36.29	3,087
2010	198,648.05	4,809	6,008	222,437	37.20	5,979
2011	556,883.19	2,696	3,368	637,048	37.84	16,835
	8,144,710.94	2,426,084	3,021,317	6,345,101		215,290

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 29.5 2.64

OHIO-AMERICAN WATER COMPANY

ACCOUNT 311.3 DIESEL PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. -15						
1953	10,724.50	12,213	12,333			
1958	1,900.00	2,090	2,185			
1961	31.80	34	37			
1971	174.00	171	200			
1974	18,656.32	17,624	21,455			
1989	3,520.12	2,270	2,952	1,096	15.37	71
1992	4,008.71	2,275	2,959	1,651	17.73	93
1998	3,784.00	1,511	1,965	2,387	22.85	104
2001	18,495.82	5,731	7,454	13,816	25.57	540
2011	34,870.60	183	238	39,863	34.84	1,144
	96,165.87	44,102	51,778	58,813		1,952

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 30.1 2.03

OHIO-AMERICAN WATER COMPANY

ACCOUNT 320.1 WATER TREATMENT EQUIPMENT - NON-MEDIA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -20						
1894	9,105.14	10,180	10,926			
1908	112,103.09	118,443	134,524			
1911	5,929.83	6,177	7,116			
1918	1,007.89	1,013	1,209			
1923	19,972.13	19,505	23,967			
1930	24,175.55	22,570	29,011			
1935	85,219.62	76,666	102,264			
1939	34.54	30	41			
1948	871.95	693	1,046			
1951	29,622.72	22,734	35,129	418	23.43	18
1952	22,506.85	17,061	26,363	645	23.94	27
1953	327,301.56	244,903	378,424	14,338	24.47	586
1955	14,402.78	10,492	16,212	1,071	25.54	42
1956	5,049.92	3,628	5,606	454	26.08	17
1957	127.32	90	139	14	26.64	1
1958	330,292.65	230,494	356,159	40,192	27.20	1,478
1959	2,372.71	1,631	2,520	327	27.77	12
1960	93,044.46	62,956	97,279	14,374	28.35	507
1961	12,954.74	8,627	13,330	2,216	28.93	77
1962	28,649.74	18,766	28,997	5,383	29.52	182
1963	14,923.60	9,610	14,849	3,059	30.12	102
1964	75,043.51	47,478	73,363	16,689	30.73	543
1965	69,792.92	43,371	67,017	16,735	31.34	534
1966	21,523.58	13,129	20,287	5,541	31.96	173
1967	1,145.24	685	1,058	316	32.59	10
1968	983.93	577	892	289	33.22	9
1969	27,086.49	15,572	24,062	8,442	33.86	249
1970	6,022.13	3,390	5,238	1,989	34.51	58
1971	63,473.39	34,967	54,031	22,137	35.16	630
1972	113,575.53	61,184	94,541	41,750	35.82	1,166
1973	174,486.69	91,871	141,959	67,425	36.48	1,848
1974	42,528.94	21,866	33,787	17,248	37.15	464
1975	2,696.76	1,353	2,091	1,145	37.83	30
1976	97,499.97	47,682	73,678	43,322	38.51	1,125
1977	24,398.08	11,621	17,957	11,321	39.20	289
1978	59,185.83	27,437	42,396	28,627	39.89	718
1979	6,019.25	2,713	4,192	3,031	40.59	75
1980	5,390.21	2,358	3,644	2,824	41.30	68
1981	5,512.50	2,341	3,617	2,998	42.00	71
1982	35,555.10	14,625	22,599	20,067	42.72	470
1983	65,634.40	26,137	40,387	38,374	43.43	884
1984	43,486.89	16,731	25,853	26,331	44.16	596
1985	10,050.48	3,733	5,768	6,293	44.88	140

OHIO-AMERICAN WATER COMPANY

ACCOUNT 320.1 WATER TREATMENT EQUIPMENT - NON-MEDIA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -20						
1986	77,023.63	27,558	42,583	49,845	45.62	1,093
1987	21,203.60	7,300	11,280	14,164	46.35	306
1988	11,184.90	3,698	5,714	7,708	47.09	164
1989	64,702.62	20,498	31,673	45,970	47.84	961
1990	537,948.01	163,076	251,985	393,553	48.58	8,101
1991	77,617.96	22,440	34,674	58,468	49.34	1,185
1992	100,603.49	27,692	42,790	77,934	50.09	1,556
1993	83,694.09	21,863	33,783	66,650	50.85	1,311
1994	613,777.83	151,726	234,447	502,086	51.61	9,728
1995	3,599,843.32	838,691	1,295,944	3,023,868	52.38	57,729
1996	207,383.25	45,370	70,106	178,754	53.15	3,363
1997	1,329,257.87	271,902	420,142	1,174,967	53.92	21,791
1998	90,224.26	17,156	26,509	81,760	54.70	1,495
1999	2,879,551.60	506,087	782,004	2,673,458	55.48	48,188
2000	65,733.39	10,594	16,370	62,510	56.27	1,111
2001	60,631.77	8,887	13,732	59,026	57.06	1,034
2002	756,886.56	99,909	154,379	753,885	57.85	13,032
2003	170,094.43	19,972	30,861	173,252	58.64	2,955
2004	201,984.34	20,733	32,037	210,344	59.44	3,539
2005	334,467.38	29,331	45,322	356,039	60.25	5,909
2006	948,624.28	69,177	106,892	1,031,457	61.05	16,895
2007	731,690.75	42,418	65,544	812,485	61.86	13,134
2008	89,658.01	3,840	5,934	101,656	62.68	1,622
2009	1,449,730.60	40,413	62,446	1,677,231	63.49	26,417
2010	689,343.93	8,785	13,575	813,638	64.31	12,652
2011	3,026,119.99	7,807	12,063	3,619,281	64.86	55,801
	20,309,742.47	3,864,013	5,886,317	18,485,374		324,271

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 57.0   1.60

OHIO-AMERICAN WATER COMPANY

ACCOUNT 320.2 WATER TREATMENT EQUIPMENT - FILTER MEDIA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. -20						
1999	2,060.68	1,402	971	1,502	8.66	173
2006	12,493.44	3,621	2,509	12,483	15.17	823
2007	12,129.79	2,787	1,931	12,625	16.17	781
2009	157,547.09	17,299	11,987	177,070	18.17	9,745
2010	122,960.04	6,123	4,243	143,309	19.17	7,476
2011	3,728.67	38	26	4,448	19.83	224
	310,919.71	31,270	21,667	351,437		19,222

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 18.3 6.18

OHIO-AMERICAN WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -30						
1889	228.48	297	297			
1908	607.60	781	790			
1915	29,593.86	37,191	38,472			
1920	689.04	850	896			
1936	18,632.70	21,371	24,223			
1938	15,346.91	17,383	19,951			
1942	57,597.00	63,323	74,876			
1944	728.76	787	947			
1945	1,680.32	1,798	2,184			
1946	31,214.39	33,066	40,579			
1950	248.57	252	323			
1951	4,046.65	4,050	5,261			
1952	3,565.56	3,524	4,635			
1954	125,539.75	120,862	163,202			
1955	28,034.00	26,625	36,444			
1961	42,338.00	36,719	50,846	4,193	23.30	180
1962	3,020.81	2,577	3,568	359	24.07	15
1963	74,784.24	62,693	86,813	10,407	24.86	419
1964	59,582.00	49,063	67,939	9,518	25.66	371
1965	752.10	608	842	136	26.47	5
1966	3,894.85	3,090	4,279	784	27.28	29
1967	2,560.99	1,992	2,758	571	28.11	20
1968	67,648.90	51,573	71,415	16,529	28.95	571
1969	49,485.88	36,945	51,159	13,173	29.80	442
1970	2,084.94	1,523	2,109	601	30.66	20
1971	535.85	383	530	167	31.53	5
1973	325,480.50	221,899	307,271	115,854	33.29	3,480
1974	36,952.57	24,582	34,039	13,999	34.18	410
1975	202,527.53	131,343	181,875	81,411	35.08	2,321
1976	2,457.43	1,552	2,149	1,046	35.99	29
1978	1,562.00	933	1,292	739	37.83	20
1981	16,141.00	8,801	12,187	8,796	40.64	216
1983	2,578.59	1,315	1,821	1,531	42.54	36
1985	4,433.26	2,104	2,913	2,850	44.45	64
1986	788.00	360	499	525	45.42	12
1990	862,733.78	331,498	459,036	662,518	49.31	13,436
1991	3,410.29	1,248	1,728	2,705	50.29	54
1992	151,117.18	52,565	72,788	123,664	51.27	2,412
1993	91,905.02	30,279	41,928	77,549	52.26	1,484
1994	7,438.00	2,315	3,206	6,463	53.24	121
1995	36,774.01	10,770	14,914	32,892	54.23	607
1996	73.11	20	28	67	55.22	1
1997	2,169,562.78	555,625	769,391	2,051,041	56.21	36,489

OHIO-AMERICAN WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -30						
1998	1,188.57	282	390	1,155	57.21	20
1999	61,889.28	13,562	18,780	61,676	58.20	1,060
2000	11,290.93	2,267	3,139	11,539	59.19	195
2001	2,590.09	472	654	2,713	60.19	45
2002	11,061.29	1,812	2,509	11,871	61.18	194
2006	49,232.59	4,416	6,115	57,887	65.17	888
2007	277,000.69	19,701	27,281	332,820	66.17	5,030
2008	1,330,217.40	69,915	96,813	1,632,470	67.17	24,304
2010	720,091.06	11,102	15,373	920,745	69.17	13,311
	7,004,939.10	2,080,064	2,833,457	6,272,964		108,316

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 57.9 1.55

OHIO-AMERICAN WATER COMPANY

ACCOUNT 331.1 MAINS - 4" AND LESS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. -40						
1900	67.76	78	72	23	16.36	1
1924	1,661.62	1,643	1,513	813	26.44	31
1927	117,514.71	113,409	104,432	60,089	27.96	2,149
1928	1,271.61	1,217	1,121	659	28.48	23
1929	157.86	150	138	83	29.00	3
1930	1,060.26	997	918	566	29.54	19
1931	10.12	9	8	6		
1932	1.62	1	1	1		
1933	15.71	14	13	9		
1935	46,577.25	41,806	38,497	26,711	32.30	827
1936	58.84	52	48	34	32.87	1
1937	10,296.29	9,057	8,340	6,075	33.45	182
1938	2,480.57	2,160	1,989	1,484	34.03	44
1939	4,928.83	4,246	3,910	2,990	34.62	86
1940	6,895.96	5,876	5,411	4,243	35.22	120
1941	15,202.26	12,812	11,798	9,485	35.82	265
1942	4,737.87	3,948	3,635	2,998	36.43	82
1943	454.11	374	344	292	37.05	8
1944	2,690.91	2,190	2,017	1,750	37.67	46
1945	5,260.78	4,232	3,897	3,468	38.29	91
1946	5,551.83	4,410	4,061	3,712	38.93	95
1947	8,654.82	6,789	6,252	5,865	39.57	148
1948	35,626.97	27,593	25,409	24,469	40.21	609
1949	13,071.50	9,992	9,201	9,099	40.86	223
1950	14,823.15	11,179	10,294	10,458	41.52	252
1951	11,419.22	8,494	7,822	8,165	42.18	194
1952	31,437.38	23,062	21,236	22,776	42.84	532
1953	16,550.41	11,966	11,019	12,152	43.52	279
1954	7,824.01	5,575	5,134	5,820	44.19	132
1955	17,835.63	12,518	11,527	13,443	44.88	300
1956	3,461.45	2,392	2,203	2,643	45.57	58
1957	6,887.75	4,686	4,315	5,328	46.26	115
1958	6,134.97	4,107	3,782	4,807	46.96	102
1959	318,333.12	209,659	193,063	252,603	47.66	5,300
1960	12,044.34	7,800	7,183	9,679	48.37	200
1961	7,137.03	4,542	4,182	5,810	49.09	118
1962	64,069.98	40,065	36,894	52,804	49.80	1,060
1963	104,218.03	63,988	58,923	86,982	50.53	1,721
1964	22,948.48	13,829	12,734	19,394	51.26	378
1965	101,462.83	59,991	55,242	86,806	51.99	1,670
1966	21,873.99	12,682	11,678	18,946	52.73	359
1967	26,454.03	15,032	13,842	23,194	53.47	434
1968	54,699.94	30,445	28,035	48,545	54.22	895

OHIO-AMERICAN WATER COMPANY

ACCOUNT 331.1 MAINS - 4" AND LESS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. -40						
1969	24,040.52	13,100	12,063	21,594	54.97	393
1970	8,169.87	4,355	4,010	7,428	55.73	133
1971	6,286.75	3,277	3,018	5,783	56.49	102
1972	3,361.01	1,712	1,576	3,129	57.26	55
1973	17,932.75	8,918	8,212	16,894	58.03	291
1974	8,802.23	4,272	3,934	8,389	58.80	143
1975	7,265.03	3,438	3,166	7,005	59.58	118
1976	18,267.82	8,420	7,754	17,821	60.37	295
1977	15,791.33	7,084	6,523	15,585	61.16	255
1978	12,856.51	5,610	5,166	12,833	61.95	207
1979	31,896.73	13,526	12,455	32,200	62.74	513
1980	8,838.39	3,638	3,350	9,024	63.54	142
1981	8,129.55	3,244	2,987	8,394	64.35	130
1982	1,521.18	588	541	1,589	65.16	24
1983	31,601.06	11,812	10,877	33,364	65.97	506
1984	87,796.56	31,699	29,190	93,725	66.79	1,403
1985	9,641.92	3,358	3,092	10,407	67.61	154
1986	36,216.45	12,152	11,190	39,513	68.43	577
1987	9,181.97	2,962	2,728	10,127	69.26	146
1988	17,782.33	5,507	5,071	19,824	70.09	283
1989	11,990.96	3,559	3,277	13,510	70.92	190
1990	33,595.36	9,532	8,778	38,256	71.76	533
1991	4,471.22	1,210	1,114	5,146	72.61	71
1992	60,249.89	15,511	14,283	70,067	73.45	954
1993	104,129.89	25,430	23,417	122,365	74.30	1,647
1994	33,814.29	7,811	7,193	40,147	75.15	534
1995	26,909.48	5,856	5,392	32,281	76.01	425
1996	50,062.20	10,225	9,416	60,671	76.87	789
1997	14,657.91	2,798	2,577	17,944	77.73	231
1998	37,641.10	6,675	6,147	46,551	78.60	592
1999	150,650.21	24,677	22,724	188,186	79.47	2,368
2000	183,120.23	27,516	25,338	231,030	80.34	2,876
2001	27,552.16	3,763	3,465	35,108	81.22	432
2002	73,430.55	9,024	8,310	94,493	82.10	1,151
2003	50,457.97	5,510	5,074	65,567	82.98	790
2004	78,897.24	7,523	6,927	103,529	83.87	1,234
2005	241,250.59	19,664	18,107	319,644	84.76	3,771
2006	136,799.36	9,256	8,523	182,996	85.65	2,137
2007	9,873.06	531	489	13,333	86.54	154
2008	524,198.43	20,871	19,219	714,659	87.44	8,173
2009	30,236.38	781	719	41,612	88.34	471

OHIO-AMERICAN WATER COMPANY

ACCOUNT 331.1 MAINS - 4" AND LESS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. -40						
2010	259,431.45	3,025	2,786	360,418	89.25	4,038
2011	50,025.50	117	108	69,928	89.85	778
	3,692,691.19	1,164,604	1,072,419	4,097,349		59,361

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 69.0 1.61

OHIO-AMERICAN WATER COMPANY

ACCOUNT 331.2 MAINS - 6" TO 8"

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 100-R2						
NET SALVAGE PERCENT.. -40						
1927	483,040.66	431,925	397,736	278,521	36.13	7,709
1928	64,145.49	56,846	52,346	37,458	36.70	1,021
1929	38,886.35	34,145	31,442	22,999	37.28	617
1930	10,049.56	8,741	8,049	6,020	37.87	159
1931	1,716.55	1,479	1,362	1,041	38.46	27
1932	176.05	150	138	108	39.05	3
1933	2,665.28	2,252	2,074	1,657	39.66	42
1935	441,435.63	365,367	336,446	281,564	40.88	6,888
1936	11,891.06	9,740	8,969	7,678	41.49	185
1937	26,083.26	21,136	19,463	17,054	42.12	405
1938	4,444.59	3,562	3,280	2,942	42.75	69
1939	10,729.93	8,505	7,832	7,190	43.38	166
1940	10,205.05	7,998	7,365	6,922	44.02	157
1941	1,029.76	798	735	707	44.67	16
1942	5,192.03	3,975	3,660	3,609	45.32	80
1943	3,587.94	2,714	2,499	2,524	45.97	55
1944	9,019.82	6,739	6,206	6,422	46.63	138
1945	36,933.54	27,255	25,098	26,609	47.29	563
1946	170.81	124	114	125	47.96	3
1947	37,346.56	26,854	24,728	27,557	48.64	567
1948	49,193.31	34,904	32,141	36,730	49.32	745
1949	22,200.64	15,540	14,310	16,771	50.00	335
1950	62,196.52	42,937	39,538	47,537	50.69	938
1951	105,688.52	71,925	66,232	81,732	51.39	1,590
1952	51,376.10	34,467	31,739	40,188	52.08	772
1953	117,458.42	77,633	71,488	92,954	52.79	1,761
1954	108,583.53	70,688	65,093	86,924	53.50	1,625
1955	237,221.61	152,073	140,036	192,074	54.21	3,543
1956	156,422.11	98,699	90,886	128,105	54.93	2,332
1957	124,101.20	77,054	70,955	102,787	55.65	1,847
1958	81,336.79	49,682	45,749	68,123	56.37	1,208
1959	120,304.28	72,255	66,536	101,890	57.10	1,784
1960	68,475.32	40,417	37,218	58,647	57.84	1,014
1961	267,476.21	155,104	142,827	231,640	58.58	3,954
1962	306,061.37	174,308	160,510	267,976	59.32	4,517
1963	283,562.70	158,517	145,969	251,019	60.07	4,179
1964	271,906.89	149,146	137,340	243,330	60.82	4,001
1965	191,553.06	103,059	94,901	173,273	61.57	2,814
1966	286,398.30	151,041	139,085	261,873	62.33	4,201
1967	223,236.83	115,324	106,195	206,337	63.10	3,270
1968	273,160.39	138,208	127,268	255,157	63.86	3,996
1969	276,345.17	136,841	126,009	260,874	64.63	4,036
1970	208,793.99	101,111	93,108	199,204	65.41	3,045

OHIO-AMERICAN WATER COMPANY

ACCOUNT 331.2 MAINS - 6" TO 8"

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 100-R2						
NET SALVAGE PERCENT.. -40						
1971	301,562.45	142,742	131,443	290,744	66.19	4,393
1972	151,501.60	70,057	64,512	147,590	66.97	2,204
1973	390,667.51	176,332	162,374	384,561	67.76	5,675
1974	244,037.77	107,450	98,945	242,708	68.55	3,541
1975	92,325.47	39,617	36,481	92,775	69.35	1,338
1976	135,315.44	56,567	52,089	137,353	70.14	1,958
1977	146,391.67	59,537	54,824	150,124	70.95	2,116
1978	155,710.22	61,583	56,708	161,286	71.75	2,248
1979	276,812.54	106,340	97,923	289,615	72.56	3,991
1980	102,173.27	38,092	35,077	107,966	73.37	1,472
1981	22,900.54	8,275	7,620	24,441	74.19	329
1982	127,253.24	44,521	40,997	137,158	75.01	1,829
1983	256,717.67	86,868	79,992	279,413	75.83	3,685
1984	92,142.48	30,108	27,725	101,274	76.66	1,321
1985	62,968.11	19,844	18,273	69,882	77.49	902
1986	121,335.28	36,828	33,913	135,956	78.32	1,736
1987	300,355.28	87,632	80,695	339,802	79.16	4,293
1988	27,374.26	7,665	7,058	31,266	80.00	391
1989	32,178.30	8,632	7,949	37,101	80.84	459
1990	70,888.48	18,172	16,734	82,510	81.69	1,010
1991	323,243.56	79,014	72,760	379,781	82.54	4,601
1992	390,361.58	90,775	83,590	462,916	83.39	5,551
1993	491,226.07	108,315	99,741	587,975	84.25	6,979
1994	321,204.63	66,958	61,658	388,028	85.11	4,559
1995	357,517.29	70,224	64,665	435,859	85.97	5,070
1996	319,780.02	58,916	54,252	393,440	86.84	4,531
1997	346,307.38	59,586	54,869	429,961	87.71	4,902
1998	842,920.95	134,766	124,099	1,055,990	88.58	11,921
1999	2,369,320.36	349,949	322,249	2,994,800	89.45	33,480
2000	688,152.49	93,162	85,788	877,625	90.33	9,716
2001	815,177.87	100,316	92,375	1,048,874	91.21	11,500
2002	587,522.22	65,062	59,912	762,619	92.09	8,281
2003	174,770.37	17,201	15,839	228,840	92.97	2,461
2004	441,814.10	37,978	34,972	583,568	93.86	6,217
2005	838,357.41	61,619	56,742	1,116,958	94.75	11,788
2006	1,756,683.66	106,982	98,514	2,360,843	95.65	24,682
2007	2,000,722.60	96,915	89,243	2,711,769	96.54	28,090
2008	1,486,774.95	53,286	49,068	2,032,417	97.44	20,858
2009	1,962,783.43	45,615	42,004	2,705,893	98.34	27,516

OHIO-AMERICAN WATER COMPANY

ACCOUNT 331.2 MAINS - 6" TO 8"

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 100-R2						
NET SALVAGE PERCENT.. -40						
2010	1,322,059.94	13,882	12,784	1,838,100	99.25	18,520
2011	148,258.71	311	286	207,276	99.85	2,076
	26,187,374.35	6,158,932	5,671,417	30,990,907		374,567

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 82.7 1.43

OHIO-AMERICAN WATER COMPANY

ACCOUNT 331.3 MAINS - 10" TO 16"

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 95-R2.5						
NET SALVAGE PERCENT.. -40						
1892	2,186.01	2,604	2,398	662	14.18	47
1927	224,824.31	220,693	203,224	111,530	28.39	3,928
1928	1,094.20	1,065	981	551	28.95	19
1929	58.71	57	52	30	29.52	1
1930	48,664.49	46,544	42,860	25,270	30.10	840
1935	170,414.54	155,404	143,103	95,477	33.12	2,883
1936	691.67	624	575	393	33.74	12
1937	463.44	414	381	268	34.37	8
1939	4,336.45	3,792	3,492	2,579	35.66	72
1940	8,881.50	7,682	7,074	5,360	36.31	148
1942	27,770.52	23,475	21,617	17,262	37.64	459
1944	179.78	148	136	116	38.99	3
1947	358.78	285	262	240	41.07	6
1948	3,792.67	2,975	2,740	2,570	41.77	62
1949	18,748.79	14,511	13,362	12,886	42.48	303
1950	64,865.75	49,516	45,597	45,215	43.20	1,047
1951	29,348.72	22,092	20,343	20,745	43.92	472
1952	56,519.48	41,937	38,617	40,510	44.65	907
1953	56,452.69	41,281	38,013	41,021	45.38	904
1954	2,767.66	1,994	1,836	2,039	46.12	44
1955	13,366.79	9,483	8,732	9,982	46.86	213
1956	117,201.78	81,851	75,372	88,710	47.61	1,863
1957	44,517.81	30,598	28,176	34,149	48.36	706
1958	178,201.18	120,487	110,950	138,532	49.12	2,820
1959	329,633.17	219,183	201,833	259,653	49.88	5,206
1960	72,398.85	47,318	43,573	57,785	50.65	1,141
1961	29,911.93	19,206	17,686	24,191	51.43	470
1962	59,582.30	37,572	34,598	48,817	52.21	935
1963	33,692.63	20,859	19,208	27,962	52.99	528
1964	11,974.09	7,274	6,698	10,066	53.78	187
1965	44,545.90	26,541	24,440	37,924	54.57	695
1966	223,828.31	130,721	120,374	192,986	55.37	3,485
1967	161,334.14	92,321	85,013	140,855	56.17	2,508
1968	37,005.15	20,734	19,093	32,714	56.98	574
1969	301,964.40	165,583	152,476	270,274	57.79	4,677
1970	91,173.59	48,894	45,024	82,619	58.61	1,410
1971	38,802.71	20,340	18,730	35,594	59.43	599
1972	21,179.75	10,846	9,987	19,665	60.25	326
1973	86,471.50	43,225	39,804	81,256	61.08	1,330
1974	113,720.21	55,438	51,050	108,158	61.92	1,747
1975	3,059.68	1,454	1,339	2,945	62.75	47
1976	44,597.01	20,637	19,003	43,433	63.60	683
1977	100,589.24	45,301	41,715	99,110	64.44	1,538

OHIO-AMERICAN WATER COMPANY

ACCOUNT 331.3 MAINS - 10" TO 16"

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 95-R2.5						
NET SALVAGE PERCENT.. -40						
1978	262,499.28	114,932	105,835	261,664	65.29	4,008
1979	43,220.81	18,375	16,921	43,588	66.15	659
1980	57,716.54	23,816	21,931	58,872	67.00	879
1981	46,451.73	18,572	17,102	47,930	67.87	706
1982	20,074.10	7,772	7,157	20,947	68.73	305
1983	24,058.64	9,006	8,293	25,389	69.60	365
1984	71,847.12	25,972	23,916	76,670	70.47	1,088
1985	89,646.86	31,245	28,772	96,734	71.35	1,356
1986	4,530.02	1,520	1,400	4,942	72.23	68
1987	276,682.14	89,254	82,189	305,166	73.11	4,174
1988	27,327.15	8,457	7,788	30,470	74.00	412
1989	46,122.85	13,669	12,587	51,985	74.89	694
1990	17,919.47	5,076	4,674	20,413	75.78	269
1991	500,401.62	135,096	124,402	576,160	76.68	7,514
1992	889,864.93	228,444	210,361	1,035,450	77.58	13,347
1993	802,558.39	195,380	179,914	943,668	78.48	12,024
1994	613,917.91	141,317	130,131	729,354	79.38	9,188
1995	727,760.27	157,761	145,273	873,591	80.29	10,880
1996	353,665.20	71,923	66,230	428,901	81.20	5,282
1997	331,634.40	62,948	57,965	406,323	82.12	4,948
1998	122,480.96	21,606	19,896	151,577	83.03	1,826
1999	2,560,918.73	417,040	384,029	3,201,257	83.95	38,133
2000	766,633.32	114,445	105,386	967,901	84.87	11,405
2001	136,425.13	18,496	17,032	173,963	85.80	2,028
2002	671,085.68	81,889	75,407	864,113	86.72	9,964
2003	616,220.35	66,748	61,465	801,243	87.65	9,141
2004	1,443,637.31	136,585	125,773	1,895,319	88.58	21,397
2005	20,175.94	1,629	1,500	26,746	89.52	299
2006	1,179,252.72	79,064	72,806	1,578,148	90.45	17,448
2007	413,854.89	22,017	20,274	559,123	91.39	6,118
2008	1,323,355.24	52,079	47,957	1,804,740	92.33	19,547
2009	1,615,194.74	41,178	37,918	2,223,355	93.27	23,838
2010	832,962.61	9,702	8,934	1,157,214	94.21	12,283
2011	22,850.64	54	50	31,941	94.84	337
	19,814,119.97	4,336,026	3,992,805	23,746,963		297,783

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 79.7 1.50

OHIO-AMERICAN WATER COMPANY

ACCOUNT 331.4 MAINS - 18" AND GREATER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. -40						
1935	120,346.08	129,081	118,864	49,621	17.54	2,829
1952	33,826.08	30,441	28,031	19,326	26.79	721
1953	257,795.83	228,917	210,797	150,117	27.43	5,473
1954	4,126.56	3,615	3,329	2,448	28.07	87
1955	50,870.66	43,937	40,459	30,760	28.73	1,071
1956	2,180.28	1,856	1,709	1,343	29.39	46
1957	930.44	781	719	584	30.06	19
1958	6,783.91	5,605	5,161	4,336	30.74	141
1959	115,331.84	93,822	86,396	75,069	31.42	2,389
1960	3,158.30	2,528	2,328	2,094	32.12	65
1961	1,203.94	948	873	813	32.82	25
1962	1,879.11	1,455	1,340	1,291	33.53	39
1964	197.08	147	135	141	34.97	4
1966	1,012.44	729	671	746	36.43	20
1968	955.28	661	609	728	37.93	19
1969	41,062.62	27,832	25,629	31,859	38.69	823
1970	3,046.44	2,022	1,862	2,403	39.45	61
1971	0.78	1	1			
1973	1,521.29	943	868	1,262	41.78	30
1976	4,149.61	2,389	2,200	3,609	44.16	82
1979	1,443.63	765	704	1,317	46.60	28
1985	3.44	2	2	3		
1987	16,867.37	6,820	6,280	17,334	53.34	325
1991	12,439.95	4,222	3,888	13,528	56.82	238
1993	1,372.18	420	387	1,534	58.59	26
1996	18,705.38	4,790	4,411	21,777	61.28	355
1998	3,480.61	774	713	4,160	63.08	66
1999	1,235.05	254	234	1,495	63.99	23
2000	51,953.38	9,785	9,010	63,725	64.91	982
2001	11,525.50	1,973	1,817	14,319	65.83	218
2003	1,302,210.07	178,171	164,068	1,659,026	67.67	24,516
2004	29,327.35	3,504	3,227	37,831	68.60	551
2005	63,749.28	6,521	6,004	83,245	69.52	1,197
2008	62,031.41	3,092	2,847	83,997	72.33	1,161
2009	128,369.35	4,146	3,818	175,899	73.27	2,401
2010	186,144.81	2,744	2,527	258,076	74.21	3,478
2011	12,203.52	36	33	17,052	74.84	228
	2,553,440.85	805,729	741,951	2,832,866		49,737

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 57.0 1.95

OHIO-AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. -200						
1900	57,682.54	164,141	155,034	18,014	3.86	4,667
1923	120,340.10	312,402	295,069	65,951	10.10	6,530
1924	3,161.35	8,166	7,713	1,771	10.42	170
1925	4,083.95	10,494	9,912	2,340	10.76	217
1926	5,572.28	14,241	13,451	3,266	11.11	294
1927	50,537.28	128,446	121,320	30,292	11.46	2,643
1928	7,283.29	18,403	17,382	4,468	11.83	378
1929	8,987.00	22,572	21,320	5,641	12.21	462
1930	5,286.93	13,196	12,464	3,397	12.60	270
1931	4,065.72	10,081	9,522	2,675	13.01	206
1932	3,040.20	7,489	7,073	2,048	13.42	153
1933	1,556.35	3,807	3,596	1,073	13.85	77
1934	2,536.52	6,160	5,818	1,792	14.29	125
1935	2,491.72	6,006	5,673	1,802	14.74	122
1936	3,229.41	7,723	7,295	2,393	15.21	157
1937	10,241.87	24,298	22,950	7,776	15.69	496
1938	2,019.14	4,751	4,487	1,570	16.18	97
1939	3,669.38	8,560	8,085	2,923	16.68	175
1940	3,288.24	7,602	7,180	2,685	17.20	156
1941	5,741.53	13,153	12,423	4,802	17.73	271
1942	3,273.28	7,428	7,016	2,804	18.27	153
1943	1,663.67	3,739	3,532	1,459	18.82	78
1944	1,997.13	4,442	4,196	1,795	19.39	93
1945	6,267.32	13,796	13,031	5,771	19.97	289
1946	13,508.46	29,416	27,784	12,741	20.56	620
1947	14,877.69	32,041	30,263	14,370	21.16	679
1948	27,578.64	58,720	55,462	27,274	21.77	1,253
1949	22,993.80	48,388	45,703	23,278	22.39	1,040
1950	27,848.21	57,891	54,679	28,866	23.03	1,253
1951	16,178.46	33,218	31,375	17,160	23.67	725
1952	33,488.87	67,875	64,109	36,358	24.33	1,494
1953	31,550.71	63,114	59,612	35,040	24.99	1,402
1954	43,017.94	84,883	80,174	48,880	25.67	1,904
1955	80,781.82	157,202	148,480	93,865	26.35	3,562
1956	72,882.12	139,818	132,061	86,585	27.04	3,202
1957	56,824.99	107,399	101,440	69,035	27.75	2,488
1958	54,727.21	101,880	96,227	67,955	28.46	2,388
1959	74,577.93	136,686	129,102	94,632	29.18	3,243
1960	55,348.37	99,826	94,287	71,758	29.91	2,399
1961	130,673.53	231,868	219,003	173,018	30.64	5,647
1962	112,011.66	195,394	184,553	151,482	31.39	4,826
1963	115,659.51	198,288	187,287	159,692	32.14	4,969
1964	90,748.80	152,820	144,341	127,905	32.90	3,888

OHIO-AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. -200						
1965	112,268.62	185,604	175,306	161,500	33.67	4,797
1966	85,631.30	138,928	131,220	125,674	34.44	3,649
1967	77,633.42	123,500	116,648	116,252	35.23	3,300
1968	95,681.95	149,227	140,948	146,098	36.01	4,057
1969	92,143.93	140,759	132,949	143,483	36.81	3,898
1970	96,201.48	143,840	135,859	152,745	37.62	4,060
1971	124,603.78	182,270	172,157	201,654	38.43	5,247
1972	84,708.57	121,167	114,444	139,682	39.24	3,560
1973	166,581.31	232,746	219,833	279,911	40.07	6,986
1974	65,206.80	88,943	84,008	111,612	40.90	2,729
1975	70,970.91	94,420	89,181	123,732	41.74	2,964
1976	65,911.29	85,474	80,732	117,002	42.58	2,748
1977	85,311.59	107,731	101,754	154,181	43.43	3,550
1978	116,320.37	142,889	134,961	214,000	44.29	4,832
1979	176,879.22	211,194	199,477	331,161	45.15	7,335
1980	133,509.26	154,764	146,177	254,351	46.02	5,527
1981	108,916.13	122,465	115,670	211,078	46.89	4,502
1982	101,333.00	110,373	104,249	199,750	47.77	4,181
1983	125,663.82	132,399	125,053	251,938	48.66	5,178
1984	120,881.27	123,056	116,229	246,415	49.55	4,973
1985	83,353.42	81,852	77,311	172,749	50.45	3,424
1986	88,741.20	83,948	79,290	186,934	51.35	3,640
1987	106,513.22	96,926	91,548	227,992	52.25	4,363
1988	117,189.80	102,331	96,654	254,915	53.17	4,794
1989	120,517.95	100,848	95,253	266,301	54.08	4,924
1990	119,987.40	95,991	90,665	269,297	55.00	4,896
1991	139,014.47	106,042	100,159	316,884	55.93	5,666
1992	164,942.20	119,684	113,044	381,783	56.86	6,714
1993	171,932.52	118,360	111,793	404,005	57.79	6,991
1994	211,818.38	137,849	130,201	505,254	58.73	8,603
1995	179,719.32	110,134	104,024	435,134	59.68	7,291
1996	155,852.65	89,645	84,671	382,887	60.62	6,316
1997	214,709.16	115,344	108,945	535,182	61.57	8,692
1998	235,956.46	117,697	111,167	596,702	62.53	9,543
1999	545,866.30	251,535	237,579	1,400,020	63.48	22,055
2000	348,938.53	147,392	139,215	907,601	64.44	14,084
2001	1,823,391.31	700,182	661,335	4,808,839	65.40	73,530
2002	32,422.33	11,193	10,572	86,695	66.37	1,306
2003	9,226.69	2,827	2,670	25,010	67.34	371
2004	35,413.62	9,477	8,951	97,290	68.31	1,424
2005	56,335.50	12,890	12,175	156,832	69.28	2,264
2006	9,139.03	1,733	1,637	25,780	70.26	367
2007	362,997.26	54,591	51,562	1,037,430	71.24	14,562

OHIO-AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. -200						
2008	401,779.84	44,682	42,203	1,163,137	72.22	16,105
2009	693,773.80	49,952	47,181	2,034,140	73.20	27,789
2010	693,751.85	22,748	21,486	2,059,770	74.18	27,767
2011	136,929.27	875	826	409,962	74.84	5,478
	10,759,866.42	8,396,300	7,930,456	24,349,143		446,293

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 54.6 4.15

OHIO-AMERICAN WATER COMPANY

ACCOUNT 334 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L1.5						
NET SALVAGE PERCENT.. -3						
1930	3.30	3	3			
1935	201.08	207	207			
1937	2.39	2	2			
1939	36.45	36	38			
1942	8.43	8	9			
1943	32.95	32	34			
1945	72.22	69	74			
1946	80.10	76	83			
1947	175.04	164	180			
1948	186.57	174	192			
1949	669.01	618	689			
1950	248.60	228	256			
1951	41,513.74	37,824	42,759			
1952	306.59	277	316			
1953	320.85	288	330			
1954	317.85	284	327			
1955	424.97	376	438			
1956	683.71	601	704			
1957	285.14	249	294			
1958	341.75	296	352			
1959	899.17	771	926			
1960	111.22	95	115			
1961	1,452.32	1,224	1,496			
1962	1,116.72	933	1,150			
1963	123.05	102	127			
1964	31,790.58	26,045	32,744			
1965	654.50	531	674			
1966	1,594.49	1,280	1,635	7	5.30	1
1967	1,170.53	929	1,186	20	5.50	4
1968	2,385.00	1,873	2,392	65	5.70	11
1969	1,096.03	851	1,087	42	5.91	7
1970	9,304.14	7,136	9,113	470	6.13	77
1971	1,314.77	996	1,272	82	6.34	13
1972	650.76	487	622	48	6.57	7
1973	4,946.20	3,651	4,662	433	6.80	64
1974	1,176.06	857	1,094	117	7.03	17
1975	1,829.73	1,314	1,678	207	7.27	28
1976	3,447.85	2,440	3,116	435	7.51	58
1977	6,528.88	4,553	5,814	911	7.75	118
1978	8,616.64	5,917	7,556	1,319	8.00	165
1979	3,063.51	2,069	2,642	513	8.26	62
1980	6,873.11	4,569	5,835	1,244	8.51	146
1981	5,625.43	3,677	4,696	1,098	8.77	125

OHIO-AMERICAN WATER COMPANY

ACCOUNT 334 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L1.5						
NET SALVAGE PERCENT.. -3						
1982	12,823.62	8,239	10,521	2,687	9.03	298
1983	10,957.29	6,917	8,833	2,453	9.29	264
1984	2,360.71	1,464	1,870	562	9.55	59
1985	17,848.55	10,862	13,871	4,513	9.82	460
1986	34,248.58	20,460	26,127	9,149	10.08	908
1987	46,707.64	27,362	34,941	13,168	10.35	1,272
1988	12,850.01	7,379	9,423	3,813	10.62	359
1989	37,502.71	21,084	26,924	11,704	10.90	1,074
1990	73,150.08	40,247	51,395	23,950	11.18	2,142
1991	92,952.19	49,945	63,780	31,961	11.48	2,784
1992	145,355.38	76,231	97,347	52,369	11.78	4,446
1993	187,884.99	95,874	122,431	71,091	12.11	5,870
1994	226,895.66	112,371	143,497	90,206	12.46	7,240
1995	291,911.81	139,937	178,699	121,970	12.83	9,507
1996	416,564.51	192,361	245,644	183,417	13.24	13,853
1997	316,453.18	140,157	178,980	146,967	13.68	10,743
1998	66,064.16	27,927	35,663	32,383	14.15	2,289
1999	222,844.08	89,230	113,946	115,583	14.67	7,879
2000	144,809.69	54,441	69,521	79,633	15.24	5,225
2001	1,383,730.58	483,399	617,297	807,945	15.86	50,942
2002	27,269.35	8,742	11,163	16,924	16.53	1,024
2003	26,236.94	7,623	9,735	17,289	17.23	1,003
2004	2,450.58	633	808	1,716	17.98	95
2005	33,646.15	7,566	9,662	24,994	18.76	1,332
2006	236,565.46	44,875	57,305	186,357	19.58	9,518
2007	96,271.97	14,750	18,836	80,324	20.43	3,932
2008	247,175.00	28,430	36,305	218,285	21.32	10,239
2009	328,652.92	24,684	31,521	306,992	22.25	13,797
2010	700,695.13	24,358	31,105	690,611	23.19	29,781
2011	416,154.33	2,859	3,651	424,988	23.84	17,827
	6,000,714.68	1,884,519	2,399,720	3,781,016		217,065

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 17.4 3.62

OHIO-AMERICAN WATER COMPANY

ACCOUNT 334.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -60						
1907	84.98	131	121	15	1.98	8
1908	450.51	694	641	80	2.24	36
1909	308.83	473	437	57	2.52	23
1910	310.09	473	437	59	2.80	21
1911	216.09	328	303	43	3.07	14
1912	219.64	332	306	45	3.34	13
1916	481.67	715	660	111	4.32	26
1925	14.33	21	19	4	6.30	1
1927	134.51	191	176	39	6.76	6
1928	2.29	3	3	1		
1929	659.89	929	858	198	7.23	27
1930	1,647.13	2,307	2,130	505	7.47	68
1931	369.34	515	475	116	7.72	15
1932	301.42	418	386	96	7.96	12
1933	45.85	63	58	15	8.22	2
1934	42.95	59	54	15	8.48	2
1935	5,311.67	7,261	6,703	1,796	8.74	205
1936	697.20	948	875	241	9.01	27
1937	937.58	1,268	1,171	329	9.29	35
1938	784.71	1,055	974	282	9.58	29
1939	960.80	1,284	1,185	352	9.88	36
1940	937.33	1,245	1,149	351	10.19	34
1941	1,036.16	1,367	1,262	396	10.51	38
1942	394.36	517	477	154	10.84	14
1943	388.69	506	467	155	11.18	14
1944	493.60	638	589	201	11.54	17
1945	1,025.40	1,315	1,214	427	11.91	36
1946	2,646.13	3,367	3,108	1,126	12.29	92
1947	5,513.69	6,958	6,423	2,399	12.68	189
1948	2,516.25	3,148	2,906	1,120	13.09	86
1949	1,002.91	1,243	1,147	458	13.52	34
1950	4,527.95	5,559	5,132	2,113	13.96	151
1951	2,478.93	3,014	2,782	1,184	14.41	82
1952	2,545.86	3,063	2,828	1,245	14.88	84
1953	4,106.22	4,887	4,511	2,059	15.37	134
1954	3,554.45	4,184	3,863	1,824	15.86	115
1955	17,780.10	20,687	19,097	9,351	16.37	571
1956	8,141.28	9,357	8,638	4,388	16.90	260
1957	7,734.49	8,778	8,104	4,271	17.44	245
1958	2,279.21	2,553	2,357	1,290	17.99	72
1959	15,170.59	16,765	15,477	8,796	18.56	474
1960	2,339.16	2,549	2,353	1,390	19.14	73
1961	2,475.68	2,659	2,455	1,506	19.73	76

OHIO-AMERICAN WATER COMPANY

ACCOUNT 334.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -60						
1962	3,598.28	3,806	3,514	2,243	20.34	110
1963	3,153.73	3,284	3,032	2,014	20.95	96
1964	2,693.93	2,760	2,548	1,762	21.58	82
1965	3,006.79	3,029	2,796	2,015	22.22	91
1966	2,400.71	2,377	2,194	1,647	22.87	72
1967	2,356.98	2,292	2,116	1,655	23.53	70
1968	6,298.09	6,013	5,551	4,526	24.20	187
1969	7,716.11	7,224	6,669	5,677	24.89	228
1970	12,307.28	11,297	10,429	9,263	25.58	362
1971	11,921.60	10,720	9,896	9,179	26.28	349
1972	10,772.30	9,483	8,754	8,482	26.99	314
1973	13,856.57	11,932	11,015	11,156	27.71	403
1974	8,623.86	7,260	6,702	7,096	28.43	250
1975	27,299.79	22,444	20,719	22,961	29.17	787
1976	40,867.63	32,781	30,262	35,126	29.92	1,174
1977	34,462.10	26,954	24,883	30,256	30.67	987
1978	41,432.44	31,566	29,141	37,151	31.43	1,182
1979	14,190.80	10,520	9,712	12,993	32.20	404
1980	10,845.85	7,815	7,214	10,139	32.98	307
1981	9,773.19	6,839	6,313	9,324	33.76	276
1982	8,606.48	5,839	5,390	8,380	34.56	242
1983	26,347.02	17,312	15,982	26,173	35.36	740
1984	12,800.81	8,138	7,513	12,968	36.16	359
1985	10,262.31	6,300	5,816	10,604	36.98	287
1986	13,021.44	7,709	7,117	13,717	37.80	363
1987	35,648.49	20,315	18,754	38,284	38.63	991
1988	15,210.39	8,331	7,691	16,646	39.46	422
1989	14,665.14	7,700	7,108	16,356	40.31	406
1990	29,477.73	14,818	13,679	33,485	41.15	814
1991	21,244.15	10,191	9,408	24,583	42.01	585
1992	40,482.30	18,492	17,071	47,701	42.87	1,113
1993	52,537.52	22,780	21,030	63,030	43.74	1,441
1994	17,579.32	7,215	6,661	21,466	44.61	481
1995	90,885.33	35,166	32,464	112,953	45.49	2,483
1996	35,356.36	12,851	11,864	44,706	46.37	964
1997	51,325.37	17,437	16,097	66,024	47.26	1,397
1998	78,079.26	24,673	22,777	102,150	48.15	2,121
1999	143,805.88	41,991	38,764	191,325	49.05	3,901
2000	66,977.04	17,950	16,571	90,592	49.95	1,814
2001	535,162.95	130,434	120,411	735,850	50.86	14,468
2002	7,027.97	1,542	1,424	9,821	51.77	190
2003	887.47	173	160	1,260	52.69	24
2005	195,260.47	28,430	26,245	286,172	54.54	5,247

OHIO-AMERICAN WATER COMPANY

ACCOUNT 334.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -60						
2007	40,323.89	3,871	3,574	60,944	56.40	1,081
2008	52,960.64	3,771	3,481	81,256	57.33	1,417
2009	96,377.99	4,446	4,104	150,101	58.27	2,576
2010	133,812.11	2,820	2,603	211,496	59.21	3,572
2011	19,532.57	83	77	31,175	59.84	521
	2,216,306.35	825,001	761,607	2,784,483		61,248

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 45.5 2.76

OHIO-AMERICAN WATER COMPANY

ACCOUNT 334.3 METER VAULTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
2007	14,230.60	1,025	785	13,446	46.40	290
2008	88,612.44	4,732	3,624	84,988	47.33	1,796
2009	274,311.76	9,491	7,270	267,042	48.27	5,532
2010	73,354.79	1,159	887	72,468	49.21	1,473
2011	72,375.60	232	178	72,198	49.84	1,449
	522,885.19	16,639	12,744	510,141		10,540

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 48.4 2.02

OHIO-AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2						
NET SALVAGE PERCENT.. -40						
1900	2,117.29	2,573	2,270	694	10.57	66
1927	9,747.06	10,173	8,974	4,672	20.36	229
1928	44.10	46	41	21	20.81	1
1929	1,742.03	1,790	1,579	860	21.27	40
1930	573.59	585	516	287	21.74	13
1931	23.16	23	20	12	22.21	1
1935	5,496.25	5,369	4,736	2,959	24.18	122
1936	5,394.03	5,221	4,605	2,947	24.69	119
1937	1,039.04	996	879	576	25.21	23
1938	271.89	258	228	153	25.73	6
1939	308.92	291	257	175	26.26	7
1940	1,156.40	1,077	950	669	26.80	25
1941	179.03	165	146	105	27.35	4
1942	579.02	528	466	345	27.91	12
1943	226.58	204	180	137	28.47	5
1944	398.85	356	314	244	29.04	8
1945	1,099.62	970	856	683	29.61	23
1946	419.31	365	322	265	30.20	9
1947	528.56	455	401	339	30.79	11
1948	1,945.24	1,655	1,460	1,263	31.38	40
1949	4,220.53	3,546	3,128	2,781	31.99	87
1950	6,441.42	5,343	4,713	4,305	32.60	132
1951	7,276.55	5,957	5,255	4,932	33.22	148
1952	8,235.82	6,653	5,869	5,661	33.84	167
1953	6,663.74	5,309	4,683	4,646	34.47	135
1954	14,627.84	11,491	10,136	10,343	35.11	295
1955	14,014.23	10,852	9,572	10,048	35.75	281
1956	22,020.47	16,802	14,821	16,008	36.40	440
1957	5,213.30	3,918	3,456	3,843	37.06	104
1958	17,924.63	13,262	11,698	13,396	37.72	355
1959	50,306.05	36,631	32,312	38,116	38.39	993
1960	17,322.79	12,408	10,945	13,307	39.07	341
1961	44,451.45	31,310	27,618	34,614	39.75	871
1962	28,853.91	19,976	17,621	22,774	40.44	563
1963	48,426.40	32,941	29,057	38,740	41.13	942
1964	31,237.39	20,866	18,406	25,326	41.83	605
1965	27,174.35	17,814	15,714	22,330	42.54	525
1966	25,273.16	16,254	14,337	21,045	43.25	487
1967	35,264.65	22,241	19,619	29,752	43.96	677
1968	37,168.84	22,968	20,260	31,776	44.69	711
1969	37,517.28	22,710	20,032	32,492	45.41	716
1970	32,970.92	19,531	17,228	28,931	46.15	627
1971	46,816.27	27,127	23,928	41,615	46.89	888

OHIO-AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2						
NET SALVAGE PERCENT.. -40						
1972	32,216.75	18,250	16,098	29,005	47.63	609
1973	68,851.59	38,099	33,607	62,785	48.38	1,298
1974	40,309.84	21,777	19,209	37,225	49.13	758
1975	30,125.93	15,874	14,002	28,174	49.89	565
1976	29,936.56	15,371	13,559	28,352	50.66	560
1977	27,020.48	13,514	11,921	25,908	51.42	504
1978	38,610.37	18,784	16,569	37,486	52.20	718
1979	64,286.08	30,398	26,814	63,187	52.98	1,193
1980	48,975.75	22,490	19,838	48,728	53.76	906
1981	48,078.95	21,413	18,888	48,423	54.55	888
1982	32,141.30	13,871	12,235	32,763	55.34	592
1983	50,644.87	21,147	18,653	52,250	56.14	931
1984	31,119.62	12,558	11,077	32,490	56.94	571
1985	54,727.21	21,309	18,796	57,822	57.75	1,001
1986	47,504.02	17,824	15,722	50,784	58.56	867
1987	56,942.96	20,548	18,125	61,595	59.38	1,037
1988	22,812.84	7,905	6,973	24,965	60.20	415
1989	34,501.86	11,454	10,103	38,200	61.03	626
1990	46,260.71	14,694	12,961	51,804	61.85	838
1991	69,880.82	21,169	18,673	79,160	62.69	1,263
1992	64,566.08	18,621	16,425	73,968	63.52	1,164
1993	81,559.09	22,309	19,679	94,504	64.37	1,468
1994	91,977.53	23,807	21,000	107,769	65.21	1,653
1995	120,564.82	29,412	25,944	142,847	66.06	2,162
1996	65,318.39	14,951	13,188	78,258	66.92	1,169
1997	98,351.66	21,050	18,568	119,124	67.77	1,758
1998	74,897.83	14,902	13,145	91,712	68.63	1,336
1999	171,979.75	31,601	27,875	212,897	69.50	3,063
2000	108,094.55	18,217	16,069	135,263	70.37	1,922
2001	41,002.01	6,286	5,545	51,858	71.24	728
2002	104,629.27	14,428	12,727	133,754	72.12	1,855
2003	52,778.34	6,474	5,711	68,179	72.99	934
2004	36,192.36	3,876	3,419	47,250	73.88	640
2005	62,343.06	5,717	5,043	82,237	74.76	1,100
2006	309,555.42	23,567	20,788	412,590	75.65	5,454
2007	228,997.25	13,824	12,194	308,402	76.55	4,029
2008	225,594.54	10,107	8,916	306,916	77.44	3,963
2009	199,915.68	5,808	5,123	274,759	78.34	3,507

OHIO-AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2						
NET SALVAGE PERCENT.. -40						
2010	202,665.59	2,661	2,347	281,385	79.25	3,551
2011	55,792.38	147	130	77,979	79.85	977
	3,874,436.07	1,085,224	957,267	4,466,943		70,427

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 63.4 1.82

OHIO-AMERICAN WATER COMPANY

ACCOUNT 339.1 MISCELLANEOUS PLANT - INTANGIBLE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 5-S3						
NET SALVAGE PERCENT.. 0						
1977	32,976.12	32,976	32,976			
1999	15,500.00	15,500	15,500			
	48,476.12	48,476	48,476			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 0.0 0.00

OHIO-AMERICAN WATER COMPANY

ACCOUNT 339.5 MISCELLANEOUS PLANT - TRANSMISSION AND DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R2.5						
NET SALVAGE PERCENT.. 0						
1979	1,674.00	1,318	1,399	275	6.38	43
	1,674.00	1,318	1,399	275		43
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT..					6.4	2.57

OHIO-AMERICAN WATER COMPANY

ACCOUNT 339.6 MISCELLANEOUS PLANT - CPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-R5						
NET SALVAGE PERCENT.. 0						
2008	22,108.77	6,257	6,857	15,252	7.17	2,127
2009	383,600.17	70,199	76,929	306,671	8.17	37,536
2010	115,747.77	9,607	10,528	105,220	9.17	11,474
	521,456.71	86,063	94,314	427,143		51,137

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 8.4 9.81

OHIO-AMERICAN WATER COMPANY

ACCOUNT 340.1 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1982	50.36	50	50			
1986	453.05	453	453			
1987	204.78	205	205			
1988	3,373.17	3,373	3,373			
1989	418.60	419	419			
1990	4,727.55	4,728	4,728			
1991	9,695.12	9,613	9,565	130	0.17	130
1992	5,642.02	5,312	5,285	357	1.17	305
1993	1,376.50	1,227	1,221	156	2.17	72
1994	1,120.00	942	937	183	3.17	58
1995	3,023.18	2,393	2,381	642	4.17	154
1996	11,097.05	8,228	8,187	2,910	5.17	563
1997	10,727.38	7,418	7,381	3,346	6.17	542
1998	17,945.27	11,512	11,455	6,490	7.17	905
1999	10,035.58	5,936	5,906	4,130	8.17	506
2000	10,246.63	5,549	5,521	4,726	9.17	515
2001	2,063.44	1,014	1,009	1,054	10.17	104
2002	1,081.07	477	475	606	11.17	54
2003	924.06	362	360	564	12.17	46
2004	3,608.41	1,232	1,226	2,382	13.17	181
2005	25,993.82	7,577	7,539	18,455	14.17	1,302
2006	9,331.66	2,254	2,243	7,089	15.17	467
2007	21,970.38	4,207	4,186	17,784	16.17	1,100
2008	16,705.52	2,364	2,353	14,353	17.17	836
2009	3,399.57	311	309	3,091	18.17	170
2010	4,798.14	199	198	4,600	19.17	240
2011	1,785.00	15	15	1,770	19.83	89
	181,797.31	87,370	86,980	94,817		8,339

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 11.4 4.59

OHIO-AMERICAN WATER COMPANY

ACCOUNT 340.2 COMPUTER AND PERIPHERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	1,752.23	1,752	1,752			
1992	948.17	948	948			
1993	3,896.37	3,896	3,896			
1996	443.06	443	443			
1997	2,738.71	2,739	2,739			
1998	7,389.34	7,389	7,389			
1999	53,071.32	53,071	53,071			
2000	8,278.12	8,278	8,278			
2001	64,662.98	64,663	64,663			
2002	17,714.49	17,714	17,714			
2003	9,483.26	9,483	9,483			
2004	10,640.94	10,641	10,641			
2005	17,344.78	17,345	17,345			
2006	76,834.15	74,222	76,834			
2007	322,086.37	246,718	322,086			
2008	266,022.93	150,569	266,023			
2009	33,349.62	12,206	33,350			
2010	9,364.46	1,555	9,364			
2011	50,682.00	1,723	501,946	451,264-		
	956,703.30	685,355	1,407,965	451,262-		

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 0.0 0.00

OHIO-AMERICAN WATER COMPANY

ACCOUNT 340.3 COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	4,609.48	4,609	4,609			
1992	2,400.00	2,400	2,400			
1993	241.33	241	241			
1995	10,739.88	10,740	10,740			
1998	43,071.35	43,071	43,071			
1999	298,684.17	298,684	298,684			
2000	1,614.32	1,614	1,614			
2001	16,263.82	16,264	16,264			
2002	23,115.64	23,116	23,116			
2003	8,306.83	8,307	8,307			
2005	272,961.34	227,339	228,107	44,854	1.17	38,337
2006	6,130.45	4,230	4,244	1,886	2.17	869
2008	56,517.51	22,849	22,927	33,591	4.17	8,055
	744,656.12	663,464	664,324	80,332		47,261

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 1.7 6.35

OHIO-AMERICAN WATER COMPANY

ACCOUNT 340.5 OTHER OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1975	39.56	40	40			
1979	350.00	350	350			
1980	243.00	243	243			
1981	688.00	688	688			
1985	148.00	148	148			
1987	1,905.94	1,906	1,906			
1988	1,248.17	1,248	1,248			
1989	212.69	213	213			
1990	10,557.94	10,558	10,558			
1991	2,307.70	2,308	2,308			
1992	761.11	761	761			
1993	379.70	380	380			
1994	4,292.60	4,293	4,293			
1995	7,887.22	7,887	7,887			
1996	12,865.23	12,719	11,903	962	0.17	962
1997	2,703.84	2,493	2,333	371	1.17	317
1998	2,252.96	1,927	1,803	450	2.17	207
1999	3,533.68	2,787	2,608	926	3.17	292
2000	419.69	303	284	136	4.17	33
2001	4,236.61	2,776	2,598	1,639	5.17	317
2002	7,669.27	4,515	4,226	3,443	6.17	558
2003	946.57	494	462	485	7.17	68
2004	290.25	132	124	166	8.17	20
2005	4,807.39	1,868	1,748	3,059	9.17	334
2006	15,952.46	5,137	4,808	11,144	10.17	1,096
	86,699.58	66,174	63,920	22,780		4,204

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 5.4 4.85

OHIO-AMERICAN WATER COMPANY

ACCOUNT 341.1 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L1.5						
NET SALVAGE PERCENT.. +15						
1990	12,826.16	8,940	10,902			
1992	10,732.77	7,134	9,123			
1993	9,909.41	6,418	8,423			
1994	13,568.39	8,546	11,533			
1995	32,559.39	19,871	27,675			
1996	90,108.73	53,232	76,592			
1997	127,081.26	72,373	108,019			
1998	38,288.20	20,992	32,545			
1999	44,050.76	23,177	37,443			
2000	202,926.50	102,285	172,488			
2001	92,457.61	44,481	78,589			
2002	47,154.92	21,604	40,082			
2011	54,825.58	746	46,602			
	776,489.68	389,799	660,016			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 0.0 0.00

OHIO-AMERICAN WATER COMPANY

ACCOUNT 341.2 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-S2.5						
NET SALVAGE PERCENT.. +15						
1997	47,298.00	26,780	40,203			
1998	44,446.00	23,906	37,779			
2001	89,711.05	39,271	76,254			
2010	136,756.44	5,360	116,243			
	318,211.49	95,317	270,479	1		

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 0.0 0.00

OHIO-AMERICAN WATER COMPANY

ACCOUNT 341.3 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L2.5						
NET SALVAGE PERCENT.. +15						
1998	1,099.84	777	935			
2000	24,136.56	15,915	20,516			
	25,236.40	16,692	21,451			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 0.0 0.00

OHIO-AMERICAN WATER COMPANY

ACCOUNT 341.4 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. +15						
1998	4,585.00	2,251	3,897			
2001	4,609.32	1,830	3,918			
2006	1,243.13	254	821	236	15.20	16
2007	5,816.68	944	3,052	1,892	16.18	117
2008	44,618.16	5,366	17,351	20,574	17.17	1,198
2009	2,658.05	207	669	1,590	18.17	88
2010	53,415.76	1,884	6,092	39,311	19.17	2,051
	116,946.10	12,736	35,800	63,604		3,470

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 18.3 2.97

OHIO-AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	1,304.05	1,243	1,000	304	1.17	260
1989	200.74	175	141	60	3.17	19
1990	379.59	316	254	126	4.17	30
1991	3,648.34	2,894	2,327	1,321	5.17	256
1992	325.91	245	197	129	6.17	21
1995	4,464.12	2,827	2,273	2,191	9.17	239
1996	316.94	188	151	166	10.17	16
1999	939.00	444	357	582	13.17	44
2001	10,438.05	4,104	3,301	7,137	15.17	470
2008	2,117.58	240	193	1,925	22.17	87
	24,134.32	12,676	10,194	13,940		1,442

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 9.7 5.97

OHIO-AMERICAN WATER COMPANY

ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1937	17.83	18	18			
1940	36.73	37	37			
1948	202.80	203	203			
1951	194.58	195	195			
1952	121.80	122	122			
1955	625.83	626	626			
1960	194.82	195	195			
1962	38.95	39	39			
1963	812.42	812	812			
1964	3,734.94	3,735	3,735			
1965	141.01	141	141			
1966	431.34	431	431			
1967	1,120.89	1,121	1,121			
1968	148.29	148	148			
1970	1,145.49	1,145	1,145			
1971	2,031.12	2,031	2,031			
1972	754.50	754	754			
1973	2,180.22	2,180	2,180			
1974	2,071.25	2,071	2,071			
1976	429.75	430	430			
1977	5,279.59	5,280	5,280			
1978	748.87	749	749			
1979	2,021.85	2,022	2,022			
1980	890.00	890	890			
1981	462.00	462	462			
1982	2,584.17	2,584	2,584			
1983	4,829.86	4,830	4,830			
1984	5,340.91	5,341	5,341			
1985	3,613.58	3,614	3,614			
1986	14,731.92	14,632	14,732			
1987	8,708.39	8,301	8,708			
1988	876.44	800	876			
1989	14,874.51	12,988	14,875			
1990	30,643.97	25,533	30,644			
1991	26,602.93	21,101	26,603			
1992	21,858.43	16,464	21,858			
1993	63,472.10	45,268	63,472			
1994	20,367.80	13,712	20,368			
1995	22,780.56	14,425	22,781			
1996	37,610.64	22,311	35,350	2,261	10.17	222
1997	77,239.59	42,729	67,700	9,540	11.17	854
1998	50,581.43	25,958	41,128	9,453	12.17	777
1999	52,760.71	24,966	39,556	13,205	13.17	1,003

OHIO-AMERICAN WATER COMPANY

ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	55,080.73	23,861	37,806	17,275	14.17	1,219
2001	31,305.99	12,310	19,504	11,802	15.17	778
2002	43,439.61	15,343	24,310	19,130	16.17	1,183
2003	8,222.16	2,575	4,080	4,142	17.17	241
2004	23,634.75	6,457	10,231	13,404	18.17	738
2005	344,301.61	80,291	127,213	217,089	19.17	11,324
2006	181,067.81	34,982	55,426	125,642	20.17	6,229
2007	273,534.19	41,905	66,394	207,140	21.17	9,785
2008	58,816.14	6,658	10,549	48,267	22.17	2,177
2009	93,852.82	6,870	10,885	82,968	23.17	3,581
2010	21,005.12	697	1,104	19,901	24.17	823
2011	7,933.16	54	86	7,847	24.83	316
	1,627,508.90	563,397	818,445	809,064		41,250

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 19.6 2.53

OHIO-AMERICAN WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1929	146.00	146	146			
1959	840.48	840	840			
1964	50.38	50	50			
1970	95.00	95	95			
1971	44.36	44	44			
1974	199.66	200	200			
1976	1,132.30	1,132	1,132			
1977	535.00	535	535			
1978	2,013.55	2,014	2,014			
1979	2,046.84	2,047	2,047			
1980	2,743.50	2,744	2,744			
1981	4,540.00	4,540	4,540			
1982	1,089.16	1,089	1,089			
1983	1,695.47	1,695	1,695			
1984	3,132.88	3,133	3,133			
1985	1,094.08	1,094	1,094			
1986	1,483.42	1,483	1,483			
1987	8,903.25	8,903	8,903			
1988	3,646.68	3,647	3,647			
1989	880.42	880	880			
1990	2,692.44	2,692	2,692			
1991	5,040.20	4,997	5,040			
1992	11,309.46	10,648	11,186	123	1.17	105
1993	7,732.03	6,893	7,241	491	2.17	226
1994	11,214.97	9,437	9,913	1,302	3.17	411
1995	27,537.83	21,796	22,896	4,642	4.17	1,113
1996	11,952.24	8,863	9,311	2,641	5.17	511
1997	19,329.14	13,366	14,041	5,288	6.17	857
1998	15,722.92	10,086	10,595	5,128	7.17	715
1999	11,152.02	6,596	6,929	4,223	8.17	517
2000	11,561.51	6,261	6,577	4,985	9.17	544
2001	13,759.17	6,763	7,104	6,655	10.17	654
2002	13,585.14	5,998	6,301	7,284	11.17	652
2003	9,322.86	3,650	3,834	5,489	12.17	451
2005	21,320.07	6,215	6,529	14,791	14.17	1,044
2006	5,828.64	1,408	1,479	4,350	15.17	287
2007	28,756.47	5,507	5,786	22,970	16.17	1,421
2009	10,146.91	928	975	9,172	18.17	505

OHIO-AMERICAN WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	5,514.69	229	240	5,275	19.17	275
2011	97,632.85	830	872	96,761	19.83	4,880
	377,423.99	169,474	175,852	201,572		15,168

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 13.3 4.02

OHIO-AMERICAN WATER COMPANY

ACCOUNT 345 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-R2						
NET SALVAGE PERCENT.. +20						
1969	564.00	451	451			
1987	1,043.38	750	835			
1989	1,243.54	857	995			
1991	1,139.00	748	911			
1993	3,939.00	2,438	3,151			
1995	14,971.76	8,601	11,977			
1996	22,647.00	12,445	18,118			
1997	73,874.57	38,636	59,100			
1998	62,457.12	30,854	49,966			
1999	69,707.00	32,309	55,766			
2000	24,311.11	10,490	19,449			
2001	42,650.93	16,975	34,053	68	8.04	8
2002	8,705.89	3,160	6,339	626	8.74	72
2004	17,415.22	5,024	10,078	3,854	10.23	377
2005	91,391.26	22,756	45,650	27,463	11.02	2,492
2006	52,548.00	10,983	22,033	20,005	11.82	1,692
2007	2,199.40	368	738	1,022	12.65	81
2009	16,425.66	1,347	2,702	10,439	14.36	727
2010	13,717.60	514	1,031	9,943	15.25	652
2011	13,890.71	104	209	10,904	15.85	688
	534,842.15	199,810	343,552	84,322		6,789

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 12.4 1.27

OHIO-AMERICAN WATER COMPANY

ACCOUNT 346.1 COMMUNICATION EQUIPMENT - NON-TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	84.04	84	84			
1991	1,370.00	1,370	1,370			
1993	12,351.17	12,351	12,351			
1994	7,536.93	7,537	7,537			
1995	3,984.69	3,985	3,985			
1996	3,833.49	3,790	3,833			
1997	2,055.27	1,895	2,055			
1998	11,244.47	9,618	11,244			
1999	1,273.35	1,004	1,273			
2000	4,451.38	3,214	4,451			
2001	4,243.13	2,781	3,874	369	5.17	71
2002	50,868.30	29,945	41,712	9,156	6.17	1,484
2003	1,630.94	851	1,185	446	7.17	62
2004	5,718.96	2,604	3,627	2,092	8.17	256
2005	10,162.61	3,950	5,502	4,661	9.17	508
2006	6,054.38	1,950	2,716	3,338	10.17	328
2007	81,475.94	20,803	28,978	52,498	11.17	4,700
2008	116,303.02	21,943	30,567	85,736	12.17	7,045
2009	36,532.30	4,457	6,209	30,323	13.17	2,302
2010	77,966.32	4,314	6,009	71,957	14.17	5,078
2011	55,209.19	626	872	54,337	14.83	3,664
	494,349.88	139,072	179,434	314,916		25,498

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 12.4 5.16

OHIO-AMERICAN WATER COMPANY

ACCOUNT 346.2 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	662.55	390	235	428	6.17	69
2005	2,794.36	1,086	656	2,138	9.17	233
2006	1,950.55	628	379	1,572	10.17	155
2009	1,294.97	158	95	1,200	13.17	91
2010	36,307.18	2,009	1,214	35,093	14.17	2,477
	43,009.61	4,271	2,579	40,431		3,025

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 13.4 7.03

OHIO-AMERICAN WATER COMPANY

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1975	589.67	590	590			
1986	2,495.51	2,496	2,496			
1987	344.60	345	345			
1988	1,779.51	1,780	1,780			
1989	418.82	419	419			
1990	1,296.74	1,297	1,297			
1991	3,227.15	3,200	3,227			
1992	5,368.37	5,054	5,185	183	1.17	156
1993	775.00	691	709	66	2.17	30
1994	16,015.71	13,477	13,827	2,189	3.17	691
1995	3,600.00	2,849	2,923	677	4.17	162
1996	1,113.60	826	847	267	5.17	52
1997	2,275.37	1,573	1,614	661	6.17	107
1998	16,179.43	10,379	10,648	5,531	7.17	771
1999	2,703.88	1,599	1,641	1,063	8.17	130
2000	13,728.48	7,434	7,627	6,101	9.17	665
2001	16,954.15	8,333	8,549	8,405	10.17	826
2002	10,320.32	4,556	4,674	5,646	11.17	505
2003	3,764.76	1,474	1,512	2,253	12.17	185
2004	25,920.88	8,852	9,082	16,839	13.17	1,279
2005	160,698.78	46,844	48,060	112,639	14.17	7,949
2006	72,086.37	17,409	17,861	54,225	15.17	3,574
2007	36,688.36	7,026	7,208	29,480	16.17	1,823
2008	32,492.51	4,598	4,717	27,776	17.17	1,618
2010	7,953.67	330	339	7,615	19.17	397
	438,791.64	153,431	157,177	281,615		20,920

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 13.5   4.77

OHIO-AMERICAN WATER COMPANY

ACCOUNT 348 OTHER TANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	77,334.50	53,477	77,334			
2001	1,011.72	497	1,012			
2004	6,665.34	2,276	67,595	60,930-		
	85,011.56	56,250	145,941	60,929-		

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 0.0 0.00

OHIO-AMERICAN WATER COMPANY

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-O1						
NET SALVAGE PERCENT.. -5						
1969	3,463.00	1,690	2,290	1,346	24.08	56
1970	18,398.00	8,766	11,879	7,439	24.58	303
1974	1,568.00	674	913	733	26.58	28
1976	4,582.00	1,862	2,523	2,288	27.58	83
1978	3,108.00	1,191	1,614	1,649	28.58	58
1981	195.00	68	92	113	30.08	4
1984	699.00	219	297	437	31.58	14
1987	2,660.65	740	1,003	1,791	33.08	54
1988	8,880.24	2,366	3,206	6,118	33.58	182
1989	633.82	161	218	448	34.08	13
1990	761.06	185	251	548	34.58	16
1992	975.66	214	290	734	35.58	21
1993	3,072.80	640	867	2,359	36.08	65
1994	373.10	73	99	293	36.58	8
1995	16,403.19	3,031	4,107	13,116	37.08	354
1996	12,170.02	2,107	2,855	9,924	37.58	264
1997	313.85	51	69	261	38.08	7
1998	43,009.99	6,443	8,731	36,429	38.58	944
1999	30,470.60	4,209	5,704	26,290	39.08	673
2000	2,624.24	332	450	2,305	39.58	58
2001	2,293.55	263	356	2,052	40.08	51
2006	24,790.90	1,400	1,898	24,132	42.58	567
	181,446.67	36,685	49,712	140,807		3,823

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 36.8 2.11

OHIO-AMERICAN WATER COMPANY

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-O1						
NET SALVAGE PERCENT.. -5						
1962	45,182.00	25,745	33,289	14,152	20.58	688
1963	178,132.00	99,422	128,557	58,482	21.08	2,774
1964	16,594.00	9,068	11,725	5,699	21.58	264
1965	37,030.00	19,804	25,608	13,274	22.08	601
1966	401.00	210	272	149	22.58	7
1968	126.00	63	81	51	23.58	2
1970	3,429.00	1,634	2,113	1,487	24.58	60
1971	65.00	30	39	29	25.08	1
1972	198,704.67	90,041	116,427	92,213	25.58	3,605
1973	3,488.00	1,540	1,991	1,671	26.08	64
1974	12,464.00	5,357	6,927	6,160	26.58	232
1976	6,954.00	2,827	3,655	3,647	27.58	132
1979	138.00	51	66	79	29.08	3
1980	17,033.00	6,129	7,925	9,960	29.58	337
1982	3,735.00	1,257	1,625	2,297	30.58	75
1983	18,394.35	5,974	7,725	11,589	31.08	373
1984	1,239.00	388	502	799	31.58	25
1985	30,519.18	9,200	11,896	20,149	32.08	628
1986	4,678.00	1,356	1,753	3,159	32.58	97
1987	40,478.16	11,258	14,557	27,945	33.08	845
1988	12,685.08	3,380	4,371	8,948	33.58	266
1989	14,375.28	3,663	4,736	10,358	34.08	304
1990	6,279.95	1,527	1,974	4,620	34.58	134
1991	4,309.72	998	1,290	3,235	35.08	92
1992	90,358.14	19,860	25,680	69,196	35.58	1,945
1993	12,894.05	2,684	3,471	10,068	36.08	279
1994	187,591.66	36,855	47,656	149,315	36.58	4,082
1995	11,059.26	2,044	2,643	8,969	37.08	242
1996	10,171.94	1,761	2,277	8,404	37.58	224
1997	232,949.64	37,614	48,637	195,960	38.08	5,146
1998	503.55	75	97	432	38.58	11
1999	193.75	27	35	168	39.08	4
2007	114,869.69	5,147	6,655	113,958	43.08	2,645
2010	3,775.85	37	48	3,917	44.58	88
	1,320,801.92	407,026	526,303	860,539		26,275

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 32.8 1.99

OHIO-AMERICAN WATER COMPANY

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-O1						
NET SALVAGE PERCENT.. -5						
2002	3,281.15	338	1,040	2,405	40.58	59
2003	1,228.55	112	345	945	41.08	23
2005	166,218.97	11,325	34,839	139,691	42.08	3,320
2006	36,941.90	2,086	6,417	32,372	42.58	760
2007	119,526.26	5,355	16,473	109,030	43.08	2,531
2008	80,496.61	2,667	8,204	76,317	43.58	1,751
2009	284,386.08	6,103	18,775	279,830	44.08	6,348
2010	45,913.37	450	1,384	46,825	44.58	1,050
	737,992.89	28,436	87,477	687,416		15,842

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 43.4 2.15

OHIO-AMERICAN WATER COMPANY

ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S1.5						
NET SALVAGE PERCENT.. -5						
1975	35,887.87	29,493	2,722	34,960	6.52	5,362
2006	13,452.05	2,236	206	13,919	25.25	551
2008	6,929.22	682	63	7,213	27.19	265
2010	4,693.98	136	13	4,916	29.17	169
2011	3,652.65	22	2	3,833	29.83	128
	64,615.77	32,569	3,006	64,841		6,475

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 10.0 10.02

OHIO-AMERICAN WATER COMPANY

ACCOUNT 355 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. 0						
2007	90,627.88	13,522	5,556	85,072	21.27	4,000
2009	38,324.97	2,759	1,134	37,191	23.20	1,603
2011	5,814.80	37	15	5,800	24.84	233
	134,767.65	16,318	6,705	128,063		5,836
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT..					21.9	4.33

OHIO-AMERICAN WATER COMPANY

ACCOUNT 360 COLLECTION SEWERS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -10						
1981	13,967.00	6,719	1,891	13,473	33.76	399
1984	1,886.00	824	232	1,843	36.16	51
1997	4,475.97	1,045	294	4,630	47.26	98
1999	17,411.66	3,495	984	18,169	49.05	370
2007	7,168.65	473	133	7,753	56.40	137
	44,909.28	12,556	3,534	45,866		1,055

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 43.5 2.35

OHIO-AMERICAN WATER COMPANY

ACCOUNT 361.1 COLLECTING MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -10						
1962	182,622.00	143,968	121,933	78,951	12.75	6,192
1963	682,227.46	530,651	449,431	301,019	13.18	22,839
1964	298,248.07	228,775	193,759	134,314	13.62	9,862
1965	387,575.00	292,937	248,101	178,232	14.08	12,659
1966	33,112.00	24,654	20,881	15,542	14.54	1,069
1967	16,277.00	11,928	10,102	7,803	15.02	520
1968	207,757.00	149,764	126,842	101,691	15.51	6,556
1969	114,180.00	80,913	68,529	57,069	16.01	3,565
1970	118,286.00	82,348	69,744	60,371	16.52	3,654
1971	2,264.00	1,547	1,310	1,180	17.05	69
1972	330,210.00	221,328	187,452	175,779	17.58	9,999
1973	564,064.00	370,489	313,783	306,687	18.13	16,916
1974	878.00	565	479	487	18.69	26
1975	294.00	185	157	166	19.26	9
1976	29,843.00	18,361	15,551	17,276	19.83	871
1978	96,218.00	56,401	47,768	58,072	21.02	2,763
1979	216,119.00	123,408	104,519	133,212	21.64	6,156
1980	12.00	7	6	7		
1981	1,060.00	573	485	681	22.89	30
1983	11,441.00	5,826	4,934	7,651	24.17	317
1984	35,862.00	17,681	14,975	24,473	24.83	986
1985	621.00	296	251	432	25.50	17
1986	7,817.00	3,598	3,047	5,552	26.17	212
1987	469.00	208	176	340	26.86	13
1988	371.84	159	135	274	27.55	10
1989	82.83	34	29	62	28.25	2
1990	3,495.21	1,371	1,161	2,684	28.95	93
1991	13,876.41	5,203	4,407	10,857	29.66	366
1993	1,836.32	623	528	1,492	31.11	48
1994	500,136.16	160,886	136,261	413,889	31.84	12,999
1995	14,947.88	4,538	3,843	12,600	32.58	387
1996	47,532.88	13,559	11,484	40,802	33.33	1,224
1997	1,882.44	502	425	1,646	34.08	48
1998	14,285.46	3,551	3,007	12,707	34.83	365
1999	48,470.04	11,137	9,432	43,885	35.60	1,233
2000	343,758.97	72,602	61,490	316,645	36.36	8,709
2006	8,163.08	784	664	8,315	41.07	202

OHIO-AMERICAN WATER COMPANY

ACCOUNT 361.1 COLLECTING MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -10						
2008	35,042.57	1,987	1,683	36,864	42.68	864
2009	1,121.24	41	35	1,198	43.50	28
	4,372,459.86	2,643,388	2,238,799	2,570,907		131,878

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 19.5 3.02

OHIO-AMERICAN WATER COMPANY

ACCOUNT 363 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S1.5						
NET SALVAGE PERCENT.. 0						
1963	17,764.00	12,350	16,466	1,298	15.24	85
1964	2,965.00	2,036	2,715	250	15.66	16
1965	31,659.00	21,465	28,618	3,041	16.10	189
1966	1,565.00	1,047	1,396	169	16.54	10
1967	159.00	105	140	19	16.99	1
1968	7,483.00	4,871	6,494	989	17.45	57
1969	55,020.00	35,301	47,065	7,955	17.92	444
1970	5,892.00	3,723	4,964	928	18.41	50
1971	303.00	188	251	52	18.90	3
1972	20,227.00	12,375	16,499	3,728	19.41	192
1973	14,812.00	8,908	11,877	2,935	19.93	147
1975	1,147.00	665	887	260	21.01	12
1976	3,976.00	2,261	3,014	962	21.57	45
1978	24,410.00	13,313	17,750	6,660	22.73	293
1979	77,860.00	41,531	55,371	22,489	23.33	964
1984	8,494.00	3,984	5,312	3,182	26.55	120
1985	353.00	161	215	138	27.24	5
1986	546.00	241	321	225	27.95	8
1987	241.00	103	137	104	28.68	4
1988	4,948.77	2,038	2,717	2,232	29.41	76
1989	280.00	111	148	132	30.17	4
1990	23.00	9	12	11		
1991	129.00	47	63	66	31.73	2
1998	19,269.00	4,756	6,341	12,928	37.66	343
1999	28,918.76	6,617	8,822	20,097	38.56	521
2000	12,339.38	2,596	3,461	8,878	39.48	225
2005	4,639.25	536	715	3,924	44.22	89
	345,423.16	181,338	241,771	103,652		3,905

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 26.5 1.13

OHIO-AMERICAN WATER COMPANY

ACCOUNT 364 FLOW MEASURING DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S1						
NET SALVAGE PERCENT.. 0						
2005	5,271.92	1,160	117	5,155	19.50	264
2006	11,411.04	2,113	213	11,198	20.37	550
	16,682.96	3,273	330	16,353		814

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 20.1   4.88

OHIO-AMERICAN WATER COMPANY

ACCOUNT 371.1 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L1						
NET SALVAGE PERCENT.. -10						
2003	2,171.34	860	553	1,835	9.60	191
2004	2,725.21	989	635	2,363	10.05	235
2006	37,224.53	10,537	6,770	34,177	11.14	3,068
2007	35,543.65	8,341	5,359	33,739	11.80	2,859
2008	11,812.12	2,131	1,369	11,624	12.54	927
2009	179,796.08	21,755	13,978	183,798	13.35	13,768
2010	22,014.28	1,243	798	23,418	14.23	1,646
2011	3,149.77	37	24	3,441	14.84	232
	294,436.98	45,893	29,486	294,395		22,926

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 12.8 7.79

OHIO-AMERICAN WATER COMPANY

ACCOUNT 371.2 OTHER PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S0.5						
NET SALVAGE PERCENT.. 0						
1978	674.00	674	674			
1990	6,412.00	5,070	4,503	1,909	3.14	608
1992	6,903.00	5,122	4,549	2,354	3.87	608
1993	446.66	320	284	163	4.25	38
2004	2,219.29	800	710	1,509	9.59	157
2006	7,096.52	1,925	1,710	5,387	10.93	493
2007	7,275.11	1,615	1,434	5,841	11.67	501
2008	10,386.09	1,759	1,562	8,824	12.46	708
2009	5,325.18	604	537	4,788	13.30	360
	46,737.85	17,889	15,963	30,775		3,473

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 8.9 7.43

OHIO-AMERICAN WATER COMPANY

ACCOUNT 380 CHEMICAL TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-S1						
NET SALVAGE PERCENT.. -5						
1962	55,364.00	50,339	40,217	17,915	4.29	4,176
1963	52,412.00	47,122	37,647	17,386	4.60	3,780
1964	46,552.00	41,380	33,060	15,820	4.91	3,222
1965	14,098.00	12,384	9,894	4,909	5.23	939
1970	501.00	412	329	197	6.91	29
1971	19,703.00	15,994	12,778	7,910	7.26	1,090
1972	650,282.12	520,209	415,612	267,184	7.62	35,064
1974	32,597.00	25,285	20,201	14,026	8.36	1,678
1976	157.00	118	94	71	9.13	8
1979	1,683.00	1,196	956	811	10.34	78
1980	5,659.00	3,942	3,149	2,793	10.77	259
1981	7,435.00	5,074	4,054	3,753	11.20	335
1982	11,106.00	7,420	5,928	5,733	11.64	493
1983	1,255.00	819	654	664	12.10	55
1985	1,173.00	730	583	649	13.04	50
1986	18,789.26	11,381	9,093	10,636	13.54	786
1987	19,925.01	11,742	9,381	11,540	14.04	822
1988	46,161.51	26,416	21,105	27,365	14.56	1,879
1989	100,187.49	55,557	44,386	60,811	15.10	4,027
1990	36,438.92	19,549	15,618	22,643	15.65	1,447
1991	57,909.04	30,003	23,970	36,834	16.21	2,272
1992	786,336.01	392,185	313,330	512,323	16.80	30,495
1993	194,658.05	93,253	74,503	129,888	17.40	7,465
1994	1,269,320.08	581,841	464,852	867,934	18.03	48,138
1995	284,950.64	124,634	99,574	199,624	18.67	10,692
1996	33,556.81	13,951	11,146	24,089	19.33	1,246
1997	1,697,907.77	667,446	533,244	1,249,559	20.02	62,416
1998	24,174.65	8,940	7,142	18,241	20.73	880
2000	18,212.31	5,844	4,669	14,454	22.22	650
2001	44,747.55	13,215	10,558	36,427	23.00	1,584
2002	2,990.86	804	642	2,498	23.81	105
2003	7,606.22	1,834	1,465	6,522	24.65	265
2005	79,046.78	14,551	11,625	71,374	26.39	2,705
2006	656,304.79	100,997	80,690	608,430	27.31	22,279
2007	176,113.06	21,728	17,359	167,560	28.24	5,933
2008	649,860.85	59,706	47,702	634,652	29.20	21,735
2009	1,066,445.31	63,692	50,886	1,068,882	30.18	35,417

OHIO-AMERICAN WATER COMPANY

ACCOUNT 380 CHEMICAL TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-S1						
NET SALVAGE PERCENT.. -5						
2010	52,863.39	1,440	1,151	54,356	31.17	1,744
2011	4,213.96	23	18	4,407	31.83	138
	8,228,697.44	3,053,156	2,439,265	6,200,867		316,376

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 19.6 3.84

OHIO-AMERICAN WATER COMPANY

ACCOUNT 381 PLANT SEWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
2009	378,967.54	13,112	10,106	368,862	48.27	7,642
	378,967.54	13,112	10,106	368,862		7,642

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 48.3 2.02

OHIO-AMERICAN WATER COMPANY

ACCOUNT 389.3 OTHER MISCELLANEOUS PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R2.5						
NET SALVAGE PERCENT.. 0						
1972	5,290.00	4,562	5,290			
1974	21,929.00	18,515	21,929			
1976	3,429.00	2,825	3,429			
1977	1,326.00	1,078	1,326			
1981	1,022.00	775	960	62	7.25	9
1983	280.00	203	251	29	8.23	4
1984	5,736.00	4,059	5,028	708	8.77	81
1988	104.65	66	82	23	11.16	2
1989	2,926.55	1,773	2,196	731	11.82	62
1992	3,143.66	1,686	2,089	1,055	13.91	76
1996	276.00	120	149	127	16.95	7
1997	8,057.99	3,290	4,075	3,983	17.75	224
2004	987.39	207	256	731	23.70	31
	54,508.24	39,159	47,060	7,448		496

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 15.0 0.91

OHIO-AMERICAN WATER COMPANY

ACCOUNT 390 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	610.00	610	610			
1988	170.97	171	171			
1990	88.38	88	88			
1991	531.30	527	511	20	0.17	20
1992	91.00	86	83	8	1.17	7
1993	1,077.07	960	931	146	2.17	67
1994	464.00	390	378	86	3.17	27
1996	212.90	158	153	60	5.17	12
1997	498.36	345	335	163	6.17	26
	3,743.98	3,335	3,260	484		159

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 3.0 4.25

OHIO-AMERICAN WATER COMPANY

ACCOUNT 390.2 COMPUTERS AND PERIPHERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	8,271.50	3,027	2,865	5,406	3.17	1,705
	8,271.50	3,027	2,865	5,406		1,705

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 3.2 20.61

OHIO-AMERICAN WATER COMPANY

ACCOUNT 391 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S1.5						
NET SALVAGE PERCENT.. +15						
1997	620.26	359	527			
2007	49,177.07	10,283	41,801			
	49,797.33	10,642	42,328			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 0.0 0.00

OHIO-AMERICAN WATER COMPANY

ACCOUNT 392 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1980	96.00	96	96			
1981	1,182.00	1,182	1,182			
1991	39.20	31	39			
1992	320.34	241	320			
1994	340.00	229	340			
1995	61.00	39	61			
1996	110.00	65	110			
	2,148.54	1,883	2,148	1		

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 0.0 0.00

OHIO-AMERICAN WATER COMPANY

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1976	73.00	73	73			
1977	575.00	575	575			
1978	775.00	775	775			
1979	537.00	537	537			
1980	860.00	860	860			
1981	1,856.00	1,856	1,856			
1982	676.00	676	676			
1983	953.00	953	953			
1984	522.00	522	522			
1985	441.00	441	441			
1986	407.00	404	407			
1987	3,853.37	3,673	3,853			
1988	1,338.70	1,223	1,339			
1989	1,095.05	956	1,095			
1990	23,449.80	19,538	23,450			
1991	18,382.73	14,581	18,383			
1992	415.36	313	395	20	6.17	3
1993	2,074.54	1,480	1,866	209	7.17	29
1994	7,027.84	4,731	5,966	1,062	8.17	130
1995	23,359.30	14,791	18,653	4,706	9.17	513
1996	36,052.52	21,386	26,969	9,084	10.17	893
1997	21,642.81	11,973	15,099	6,544	11.17	586
1998	969.55	498	628	342	12.17	28
2000	5,298.30	2,295	2,894	2,404	14.17	170
2002	1,413.24	499	629	784	16.17	48
2003	3,471.58	1,087	1,371	2,101	17.17	122
2004	1,962.98	536	676	1,287	18.17	71
2006	63,933.92	12,352	15,577	48,357	20.17	2,397
2008	10,536.45	1,193	1,504	9,032	22.17	407
2009	2,782.10	204	257	2,525	23.17	109
2010	1,351.89	45	57	1,295	24.17	54
	238,087.03	121,026	148,336	89,751		5,560

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 16.1 2.34

OHIO-AMERICAN WATER COMPANY

ACCOUNT 394 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1965	533.00	533	533			
1974	2,033.00	2,033	2,033			
1979	295.00	295	295			
1986	2,221.00	2,221	2,221			
1987	392.00	392	392			
1988	567.68	568	568			
1989	325.84	326	326			
1990	4,052.34	4,052	4,052			
1991	141.27	140	141			
1992	6,528.01	6,146	6,528			
1993	3,614.00	3,222	3,614			
1994	538.00	453	538			
1995	1,473.80	1,167	1,474			
1996	5,048.71	3,744	5,049			
1997	5,729.48	3,962	5,729			
1998	792.20	508	792			
2000	2,042.69	1,106	2,043			
2004	706.61	241	583	124	13.17	9
2006	5,932.68	1,433	3,466	2,467	15.17	163
2007	4,917.69	942	2,279	2,639	16.17	163
2010	28,432.05	1,180	2,854	25,578	19.17	1,334
2011	11,447.86	97	235	11,213	19.83	565
	87,764.91	34,761	45,745	42,020		2,234

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 18.8 2.55

OHIO-AMERICAN WATER COMPANY

ACCOUNT 395 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. +10						
1980	344.00	268	310			
1991	3,382.00	2,202	2,950	94	4.15	23
	3,726.00	2,470	3,260	93		23

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 4.0 0.62

OHIO-AMERICAN WATER COMPANY

ACCOUNT 396 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1981	5,534.00	5,534	5,534			
1990	360.77	361	361			
1991	93.74	94	94			
1992	3,034.11	3,034	3,034			
1993	298.18	298	298			
1994	50.00	50	50			
1995	604.87	605	605			
1997	195.02	180	24-	219	1.17	187
1998	598.00	511	70-	668	2.17	308
2005	3,559.43	1,383	188-	3,747	9.17	409
	14,328.12	12,050	9,694	4,634		904

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 5.1 6.31

OHIO-AMERICAN WATER COMPANY

ACCOUNT 397 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF APRIL 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1969	898.00	898	898			
1983	975.00	975	975			
1988	3,508.02	3,508	3,508			
1989	14.69	15	15			
1991	238.15	236	169	69	0.17	69
1992	3,648.47	3,435	2,463	1,185	1.17	1,013
1994	185.00	156	112	73	3.17	23
2005	125,603.13	36,613	26,248	99,355	14.17	7,012
2006	344,126.87	83,107	59,580	284,547	15.17	18,757
2007	10,641.30	2,038	1,461	9,180	16.17	568
2011	1,351.03	11	8	1,343	19.83	68
	491,189.66	130,992	95,437	395,753		27,510

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT.. 14.4 5.60