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**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Ohio	)	
American Water Company to Increase Its	)	Case No. 11-4161-WS-AIR
Rates for Water Service and Sewer Service.	)	

**DIRECT TESTIMONY
OF
JOHN J. SPANOS
ON BEHALF OF
OHIO AMERICAN WATER COMPANY**

- ☐ Management policies, practice and organization
- ☐ Operating income
- ☐ Rate base
- ☐ Allocations
- ☐ Rate of return
- ☐ Rates and tariffs
- ☒ Other

951-001/289937

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1 **Direct Testimony of**

2 **John J. Spanos**

3 **I. INTRODUCTION AND PURPOSE**

4 **Q1. Please state your name and address.**

5 A1. My name is John J. Spanos. My business address is 207 Senate Avenue, Camp Hill,
6 Pennsylvania.

7 **Q2. Are you associated with any firm?**

8 A2. Yes. I am Vice President of the Valuation and Rate Division of Gannett Fleming, Inc. I
9 have been associated with the firm since college graduation in June, 1986.

10 **Q3. What is your educational background?**

11 A3. I have Bachelor of Science degrees in Industrial Management and Mathematics from
12 Carnegie-Mellon University and a Master of Business Administration from York College.

13 **Q4. Do you belong to any professional societies?**

14 A4. Yes. I am a member of the Society of Depreciation Professionals and the American Gas
15 Association/Edison Electric Institute Industry Accounting Committee.

16 **Q5. Do you hold any special certification as a depreciation expert?**

17 A5. Yes. The Society of Depreciation Professionals has established national standards for
18 depreciation professionals. The Society administers an examination to become certified
19 in this field. I passed the certification exam in September 1997 and was recertified in
20 August 2003 and February 2008.

21 **Q6. Please outline your experience in the field of depreciation.**

22 A6. In June, 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as
23 a Depreciation Analyst. During the period from June, 1986 through December, 1995, I

1 helped prepare numerous depreciation and original cost studies for utility companies in
2 various industries. I helped perform depreciation studies for the following telephone
3 companies: United Telephone of Pennsylvania, United Telephone of New Jersey and
4 Anchorage Telephone Utility. I helped perform depreciation studies for the following
5 companies in the railroad industry: Union Pacific Railroad, Burlington Northern Railroad
6 and Wisconsin Central Transportation Corporation.

7 I helped perform depreciation studies for the following organizations in the elec-
8 tric industry: Chugach Electric Association, Duke Energy Ohio, Inc. ("DE-Ohio"), Duke
9 Energy Kentucky, Inc. ("DE-Kentucky"), Northwest Territories Power Corporation and
10 the City of Calgary - Electric System.

11 I helped perform depreciation studies for the following pipeline companies: Trans
12 Canada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe
13 Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

14 I helped perform depreciation studies for the following gas companies: Columbia
15 Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T.
16 W. Phillips Gas & Oil Company, DE-Ohio, DE-Kentucky, Lawrenceburg Gas Company
17 and Penn Fuel Gas, Inc.

18 I helped perform depreciation studies for the following water companies: Indiana-
19 American Water Company, Consumers Pennsylvania Water Company and The York Wa-
20 ter Company; and depreciation and original cost studies for Philadelphia Suburban Water
21 Company and Pennsylvania-American Water Company.

1 In each of the above studies, I assembled and analyzed historical and simulated
2 data, performed field reviews, developed preliminary estimates of service life and net sal-
3 vage, calculated annual depreciation, and prepared reports for submission to state Public
4 Utility Commissions or federal regulatory agencies. I performed these studies under the
5 general direction of William M. Stout, P.E.

6 In January, 1996, I was assigned to the position of Supervisor of Depreciation
7 Studies. In July, 1999, I was promoted to the position of Manager, Depreciation and Val-
8 uation Studies. In December, 2000, I was promoted to my present position as Vice-
9 President of Gannett Fleming Valuation and Rate Consultants, Inc. and I became respon-
10 sible for conducting all depreciation, valuation and original cost studies, including the
11 preparation of final exhibits and responses to data requests for submission to the appro-
12 priate regulatory bodies.

13 Since January 1996, I have conducted depreciation studies similar to those
14 previously listed including assignments for Pennsylvania-American Water Company;
15 Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water
16 Company; Indiana-American Water Company; Hampton Water Works Company; Omaha
17 Public Power District; Enbridge Pipe Line Company, Inc.; Columbia Gas of Virginia,
18 Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New
19 York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of
20 Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corpora-
21 tion; The York Water Company; Public Service Company of Colorado; Enbridge Pipe-
22 lines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American
23 Water Company; St. Louis County Water Company; Missouri-American Water Compa-

ny; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Northern Indiana Public Service Company; Tennessee-American Water Company; Columbia Gas of Maryland; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana, Entergy Gulf States Louisiana, the Borough of Hanover, Madison Gas and Electric, Atlantic City Electric and Greater Missouri Operations. My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

1 **Q7. Do you have any formal training relating specifically to utility plan depreciation?**

2 A7. Yes. I have completed the “Techniques of Life Analysis”, “Techniques of Salvage and
3 Depreciation Analysis”, “Forecasting Life and Salvage”, “Modeling and Life Analysis
4 Using Simulation” and “Managing a Depreciation Study” programs conducted by
5 Depreciation Programs, Inc. Also, I have completed the “Introduction to Public Utility
6 Accounting” program conducted by the American Gas Association.

7 **Q8. Have you submitted testimony to any regulatory utility commissions on the subject**
8 **of utility plant depreciation?**

9 A8. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the
10 Commonwealth of Kentucky Public Service Commission; the Public Utilities Commis-
11 sion of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New
12 Jersey; the Missouri Public Service Commission; the Massachusetts Department of Tele-
13 communications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility
14 Commission; the Louisiana Public Service Commission; the State Corporation Commis-
15 sion of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of
16 South Carolina; the Railroad Commission of Texas – Gas Services Division; the New
17 York Public Service Commission; the Illinois Commerce Commission; the Indiana Utility
18 Regulatory Commission; the California Public Utilities Commission; the Federal Energy
19 Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public
20 Utility Commission of Texas; the Maryland Public Service Commission; the Washington
21 Utilities and Transportation Commission; the Tennessee Regulatory Commission; the
22 District of Columbia Public Service Commission; the Mississippi Public Service Com-
23 mission; the Regulatory Commission of Alaska; Delaware Public Service Commission;

1 Virginia State Corporation Commission; Wisconsin Public Service Commission; and the
2 North Carolina Utilities Commission.

3 **Q9. What is the purpose of your testimony in this proceeding?**

4 A9. I sponsoring the depreciation study performed for Ohio American Water Company, titled
5 “Depreciation Study - Calculated Annual Depreciation Accruals Related to Water and
6 Wastewater Plant at April 30, 2011”. As discussed below, I prepared two versions of this
7 study, one based on the straight line remaining life methodology and the other based on the
8 straight line whole life methodology. Exhibit 8.1 to my testimony is the remaining life
9 version of the study and the version upon which my recommendation in this proceeding is
10 based.

11 II. DEPRECIATION STUDIES

12 **Q10. Please define the concept of depreciation.**

13 A10. Depreciation refers to the loss in service value not restored by current maintenance,
14 incurred in connection with the consumption or prospective retirement of utility plant in
15 the course of service from causes which can be reasonably anticipated or contemplated,
16 against which the Company is not protected by insurance. Among the causes to be given
17 consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence,
18 changes in the art, changes in demand and the requirements of public authorities.

19 **Q11. Did you prepare the depreciation studies submitted by Ohio American Water
20 Company in this proceeding?**

21 A11. Yes. I prepared the depreciation studies submitted by Ohio American Water Company to
22 Commission Staff in conjunction with its filing in this proceeding. My reports are titled:
23 “Depreciation Study - Calculated Annual Depreciation Accruals Related to Water and

1 Wastewater Plant at April 30, 2011.” As discussed above I prepared two versions of this
2 study, one reflecting the straight line remaining life methodology and the other reflecting the
3 straight line whole life methodology. Exhibit 8.1 is the version reflecting the remaining life
4 method. For reasons discussed below, I recommend the Commission establish depreciation
5 rates based on this study rather than the study that used the whole life method.

6 **Q12. In preparing the depreciation studies, did you follow generally accepted practices in**
7 **the field of depreciation valuation?**

8 A12. Yes.

9 **A. REMAINING LIFE REPORT**

10 **Q13. Please describe the contents of your report based on the remaining life method.**

11 A13. My report is presented in three parts. Part I, Introduction, presents the scope and basis for
12 the depreciation study. Part II, Methods Used in Study, includes descriptions of the basis
13 of the study, the estimation of survivor curves and net salvage and the calculation of an-
14 nual and accrued depreciation. Part III, Results of Study, presents a description of the re-
15 sults, summaries of the depreciation calculations, graphs and tables that relate to the ser-
16 vice life and net salvage analyses, and the detailed depreciation calculations.

17 The table on pages III-4 through III-8 presents the estimated survivor curve, the net
18 salvage percent, the original cost at April 30, 3011, the book depreciation reserve and the
19 calculated annual depreciation accrual and rate for each account or subaccount. The section
20 beginning on page III-9 presents the results of the retirement rate analyses prepared as the
21 historical bases for the service life estimates. The section beginning on page III-149
22 presents the results of the salvage analysis. The section beginning on page III-199 presents
23 the depreciation calculations related to surviving original cost as of April 30, 2011.

1 **Q14. Please explain how you performed your depreciation study.**

2 A14. I used the straight line remaining life method of depreciation, with the average service life
3 procedure. The annual depreciation is based on a method of depreciation accounting that
4 seeks to distribute the unrecovered cost of fixed capital assets over the estimated remain-
5 ing useful life of each unit or group of assets, in a systematic and reasonable manner.

6 For General Plant Accounts 340.1, 340.2, 340.3, 340.5, 342, 343, 344, 346.1,
7 346.2, 347 and 348 for water assets; and General Plant Accounts 390, 390.2, 392, 393,
8 394, 396 and 397 for wastewater assets; I used the straight line remaining life method of
9 amortization. The account numbers identified throughout my testimony represent those in
10 effect as of April 30, 2011. The annual amortization is based on amortization accounting
11 that distributes the cost of fixed capital assets over the amortization period selected for
12 each account and vintage.

13 **Q15. How did you determine the recommended annual depreciation accrual rates?**

14 A15. I did this in two phases. In the first phase, I estimated the service life and net salvage
15 characteristics for each depreciable group, that is, each plant account or subaccount
16 identified as having similar characteristics. In the second phase, I calculated the annual
17 depreciation accrual rates based on the service life and net salvage estimates determined in
18 the first phase.

19 **Q16. Please describe the first phase of the depreciation study, in which you estimated the**
20 **service life and net salvage characteristics for each depreciable group.**

21 A16. The service life and net salvage study consisted of compiling historical data from records
22 related to Ohio American Water Company plant; analyzing these data to obtain historical
23 trends of survivor characteristics; obtaining supplementary information from management

1 and operating personnel concerning practices and plans as they relate to plant operations;
2 and interpreting the above data and the estimates used by other water and wastewater
3 utilities to form judgments of average service life and net salvage characteristics.

4 **Q17. What historical data did you analyze for the purpose of estimating service life**
5 **characteristics?**

6 A17. I analyzed the Company's accounting entries that record plant transactions during the period
7 1997 through 2010. The transactions included additions, retirements, transfers, sales and the
8 related balances. The Company records included surviving dollar value by year installed for
9 each plant account as of April 30, 2011.

10 **Q18. What method did you use to analyze this service life data?**

11 A18. I used the retirement rate method. This is the most appropriate method when retirement
12 data covering a long period of time is available, because this method determines the average
13 rates of retirement actually experienced by the Company during the period of time covered
14 by the depreciation study.

15 **Q19. Please describe how you used the retirement rate method to analyze Ohio Ameri-**
16 **can's service life data.**

17 A19. I applied the retirement rate analysis to each different group of property in the study. For
18 each property group, I used the retirement rate data to form a life table which, when plotted,
19 shows an original survivor curve for that property group. Each original survivor curve
20 represents the average survivor pattern experienced by the several vintage groups during the
21 experience band studied. The survivor patterns do not necessarily describe the life
22 characteristics of the property group; therefore, interpretation of the original survivor curves

1 is required in order to use them as valid considerations in estimating service life. The Iowa
2 type survivor curves were used to perform these interpretations.

3 **Q20. What is an “Iowa-type Survivor Curve” and how did you use such curves to**
4 **estimate the service life characteristics for each property group?**

5 A20. Iowa type curves are a widely-used group of survivor curves that contain the range of
6 survivor characteristics usually experienced by utilities and other industrial companies. The
7 Iowa curves were developed at the Iowa State College Engineering Experiment Station
8 through an extensive process of observing and classifying the ages at which various types of
9 property used by utilities and other industrial companies had been retired.

10 Iowa type curves are used to smooth and extrapolate original survivor curves de-
11 termined by the retirement rate method. The Iowa curves and truncated Iowa curves were
12 used in this study to describe the forecasted rates of retirement based on the observed
13 rates of retirement and the outlook for future retirements.

14 The estimated survivor curve designations for each depreciable property group in-
15 dicate the average service life, the family within the Iowa system to which the property
16 group belongs, and the relative height of the mode. For example, the Iowa 100-R2 indi-
17 cates an average service life of one hundred years; a right-moded, or R, type curve (the
18 mode occurs after average life for right-moded curves); and a moderate height, 2, for the
19 mode (possible modes for R type curves range from 1 to 5).

20 **Q21. What approach did you use to estimate the lives of significant structures and**
21 **treatment facilities?**

22 A21. I used the life span technique to estimate the lives of significant facilities for which
23 concurrent retirement of the entire facility is anticipated. In this technique, the survivor

1 characteristics of such facilities are described by the use of interim survivor curves and
2 estimated probable retirement dates. The interim survivor curve describes the rate of re-
3 tirement related to the replacement of elements of the facility, such as, for a building, the
4 retirements of plumbing, heating, doors, windows, roofs, etc., that occur during the life of
5 the facility. The probable retirement date provides the rate of final retirement for each
6 year of installation for the facility by truncating the interim survivor curve for each instal-
7 lation year at its attained age at the date of probable retirement. The use of interim survi-
8 vor curves truncated at the date of probable retirement provides a consistent method for
9 estimating the lives of the several years of installation for a particular facility inasmuch as
10 a single concurrent retirement for all years of installation will occur when it is retired.

11 **Q22. Has Gannett Fleming used this approach in other proceedings?**

12 A22. Yes, we have used the life span technique in performing depreciation studies presented to
13 many public utility commissions across the United States and Canada.

14 **Q23. Are the factors considered in your estimates of service life and net salvage percents
15 presented in Exhibit 8.1?**

16 A23. Yes. A discussion of the factors considered in the estimation of service lives and net
17 salvage percents are presented on pages II-23 through II-28 of my exhibit.

18 **Q24. Did you physically observe Ohio American Water Company plant and equipment as
19 part of your depreciation study?**

20 A24. Yes. I made field reviews of Ohio American's property to observe representative portions
21 of plant. Field reviews are conducted to become familiar with Company operations and
22 obtain an understanding of the function of the plant and information with respect to the
23 reasons for past retirements and the expected future causes of retirements. This knowledge

1 was incorporated in the interpretation and extrapolation of the statistical analyses.

2 **Q25. Please use an example to describe how you estimated the average service lives and**
3 **survivor curves utilized in this study.**

4 A25. I will use Water Account 333, Services, as an example because it is one of the largest
5 depreciable groups and represents 7% of depreciable plant.

6 The retirement rate method was used to analyze the survivor characteristics of this
7 property group. Aged plant accounting data was compiled from 1997 through 2010 and
8 analyzed in periods that best represent the overall service life of this property. The life
9 table for the 1997-2010 experience band is presented on pages III-82 through III-84 of the
10 report. The life table displays the retirement and surviving ratios of the aged plant data
11 exposed to retirement by age interval. For example, page III-82 shows \$2,947 retired at
12 age 0.5 with \$4,796,106 exposed to retirement. Consequently, the retirement ratio is
13 .0006 and the surviving ratio is 0.9994. The life table, or original survivor curve, is plot-
14 ted along with the estimated smooth survivor curve, the 100-R2 on page III-81.

15 **Q26. Please describe how you estimated net salvage percentages.**

16 A26. I estimated the net salvage percentages by incorporating the historical data for the period
17 1980 through 2010 and considered estimates for other water and wastewater companies.

18 **Q27. Please describe the second phase of the process that you used in the depreciation**
19 **study in which you calculated annual depreciation accrual rates.**

20 A27. After I estimated the service life and net salvage characteristics for each depreciable
21 property group, I calculated the annual depreciation accrual rates for each group, using the
22 straight line remaining life method, and the average service life procedure.

1 **Q28. Please describe the straight line remaining life method of depreciation.**

2 A28. The straight line remaining life method of depreciation allocates the original cost of the
3 property, less accumulated depreciation, less future net salvage, in equal amounts to each
4 year of remaining service life.

5 **Q29. Please describe amortization accounting.**

6 A29. In amortization accounting, units of property are capitalized in the same manner as they are
7 in depreciation accounting. Amortization accounting is used for accounts with a large
8 number of units, but small asset values, therefore, depreciation accounting is difficult for
9 these assets because periodic inventories are required to properly reflect plant in service.
10 Consequently, retirements are recorded when a vintage is fully amortized rather than as the
11 units are removed from service. That is, there is no dispersion of retirement. All units are
12 retired when the age of the vintage reaches the amortization period. Each plant account or
13 group of assets is assigned a fixed period which represents an anticipated life which the
14 asset will render full benefit. For example, in amortization accounting, assets that have a
15 20-year amortization period will be fully recovered after 20 years of service and taken off
16 the Company books, but not necessarily removed from service. In contrast, assets that are
17 taken out of service before 20 years remain on the books until the amortization period for
18 that vintage has expired.

19 **Q30. Amortization accounting is being implemented to which plant accounts?**

20 A30. Amortization accounting is only appropriate for certain General Plant accounts. These
21 accounts are 340.1, 340.2, 340.3, 340.5, 342, 343, 344, 346.1, 346.2, 347 and 348 for water
22 assets and 390, 390.2, 392, 393, 394, 396 and 397 for wastewater assets which represent
23 less than four percent of depreciable plant.

1 **Q31. Please use an example to illustrate how the annual depreciation accrual rate for a**
2 **particular group of property is presented in your depreciation study.**

3 A31. I will use Water Account 331.2, Mains – 6" to 8", as an example because it is the largest
4 depreciable group and represents 17% of depreciable plant.

5 As described on page 9 of this testimony, the retirement rate method was used to
6 analyze the survivor characteristics of this property group. The life table for the 1997-
7 2010 experience band is plotted along with the estimated smooth survivor curve, the 100-
8 R2 on page III-70.

9 My calculation of the annual depreciation related to the original cost as of April
10 30, 2011, of water plant is presented on pages III-242 through III-244. The calculation is
11 based on the 100-R2 survivor curve, 40% negative net salvage and the attained age. The
12 tabulation sets forth the installation year, the original cost, calculated accrued deprecia-
13 tion, allocated book reserve, future accruals, remaining life and annual accrual. These to-
14 tals are brought forward to the table on page III-6.

15 **B. WHOLE LIFE REPORT**

16 **Q32. Have you prepared an additional depreciation study in this proceeding?**

17 A32. Yes. I prepared a depreciation study as of April 30, 2011 which sets forth annual accrual
18 rates based on the straight line whole life method of depreciation, with the average ser-
19 vice life procedure. This study also includes a five-year amortization by account of the
20 reserve variance.

21 **Q33. Why did you prepare a report using the whole life method?**

22 A33. This study was prepared at the request of Public Utility Commission of Ohio Staff based
23 on the prior proceeding for Ohio American Water Company.

Q34. Please explain the contents of the whole life depreciation study.

A34. The whole life depreciation study is conducted in the same manner that the remaining life study was conducted. However, the determination of annual depreciation rates are based on two components. The first component is the whole life rate which does not consider the current level of accumulated depreciation. The second component of the annual expense establishes the variance between the theoretical reserve (calculated accrued depreciation) and the actual book reserve by account. The variance by account is recovered over a 5-year period. The total annual expense which represents both depreciation components is summarized by account on Table 3, pages III-12 through III-14.

Q35. What is the benefit of the remaining life depreciation study versus the whole life depreciation study?

A35. The remaining life method calculates depreciation accrual rates based on the unrecovered cost (original cost minus accumulated depreciation minus the net salvage percent) over the remaining useful life in a systematic and rational manner. Thus, any changes in estimates are recovered fairly each year the assets are in service.

In contrast, the whole life method recovers the original cost minus the net salvage percent over the useful life of the asset. However, it does not consider past recovery patterns. Therefore, to insure proper recovery of all assets within an account, there is a need to include a true-up. This extra component is designed to remedy past variances in recovery, which occurred due to parameter changes from study to study, over a set period of time. This is not equitable for all customers. Thus, the true-up corrects the past recovery issue, however, it does this over a period of time that is generally shorter than the useful life of the asset.

- 1 **Q36. What specific depreciation rates do you recommend the Commission adopt?**
- 2 A36. I am recommending the depreciation rates set forth on pages III-4 through III-8 of the
- 3 remaining life Depreciation Study attached as Exhibit 8.1.
- 4 **Q37. Does this conclude your direct testimony?**
- 5 A37. Yes.

OHIO-AMERICAN WATER COMPANY

MARION, OHIO

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER AND WASTEWATER PLANT
AT APRIL 30, 2011

OHIO-AMERICAN WATER COMPANY

MARION, OHIO

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO WATER AND WASTEWATER PLANT

AT APRIL 30, 2011

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania



Gannett Fleming

GANNETT FLEMING, INC.
P.O. Box 67100
Harrisburg, PA 17106-7100

Location:
207 Senate Avenue
Camp Hill, PA 17011

Office: (717) 763-7211
Fax: (717) 763-4590
www.gannettfleming.com

June 27, 2011

Ohio-American Water Company
727 Craig Road
St. Louis, MO 63141

Attention Mr. Gary M. VerDouw
Director of Rates - Eastern Division

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the water and wastewater plant of Ohio-American Water Company as of April 30, 2011. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

JOHN J. SPANOS
Vice President
Valuation and Rate Division

JJS:krm

053992



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PART III. RESULTS OF STUDY, cont.

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OHIO-AMERICAN WATER COMPANY
DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER AND WASTEWATER PLANT AT APRIL 30, 2011

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Ohio-American Water Company (the Company) as applied to water and wastewater plant in service as of April 30, 2011. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current water and wastewater plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2010; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the water and wastewater industries, including knowledge of service life and salvage estimates used for other water and wastewater properties.

PLAN OF REPORT

Part I, Introduction, includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and net salvage studies and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including summary tables, survivor curve charts and life tables resulting from the retirement rate method of analysis, tabular results of the historical net

salvage analyses, and detailed tabulations of the calculated remaining lives and annual accruals.

BASIS OF STUDY

Depreciation

For all accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and net salvage characteristics of each depreciable group. Amortization accounting or vintage pooling is proposed for most general plant accounts.

Service Life Estimates

The average service life estimates were based on informed judgment which incorporated analyses of available historical service life data related to the property, a review of management's current plans and operating policies, and a general knowledge of service lives experienced and estimated in the water and wastewater industries. The use of survivor curves to reflect the expected dispersion of retirements provides a consistent method of estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant account property groups. For pumping stations and treatment plants, the life span technique was used. In this technique, the date of final retirement was estimated for each unit, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the date of final retirement.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely

accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2010 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1997 through 2010 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

Net Salvage Estimates

The estimates of net salvage were based in part on historical data compiled for the years 1980 through 2010. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements were used. Percentages of the cost of plant retired were calculated for each component of net salvage, on both annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The estimates of net salvage are expressed as percentages of the cost of plant retired.

PART II. METHODS USED IN
THE ESTIMATION OF DEPRECIATION

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, in public utility regulation, is the loss in service value not restored by current repairs or covered by insurance.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual depreciation based on the straight line method requires the estimation of average life and net salvage. These subjects are discussed in the sections which follow.

SERVICE LIFE AND NET SALVAGE ESTIMATION

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Survivor Curves

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1 the remaining life at age 30 years is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curves. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the

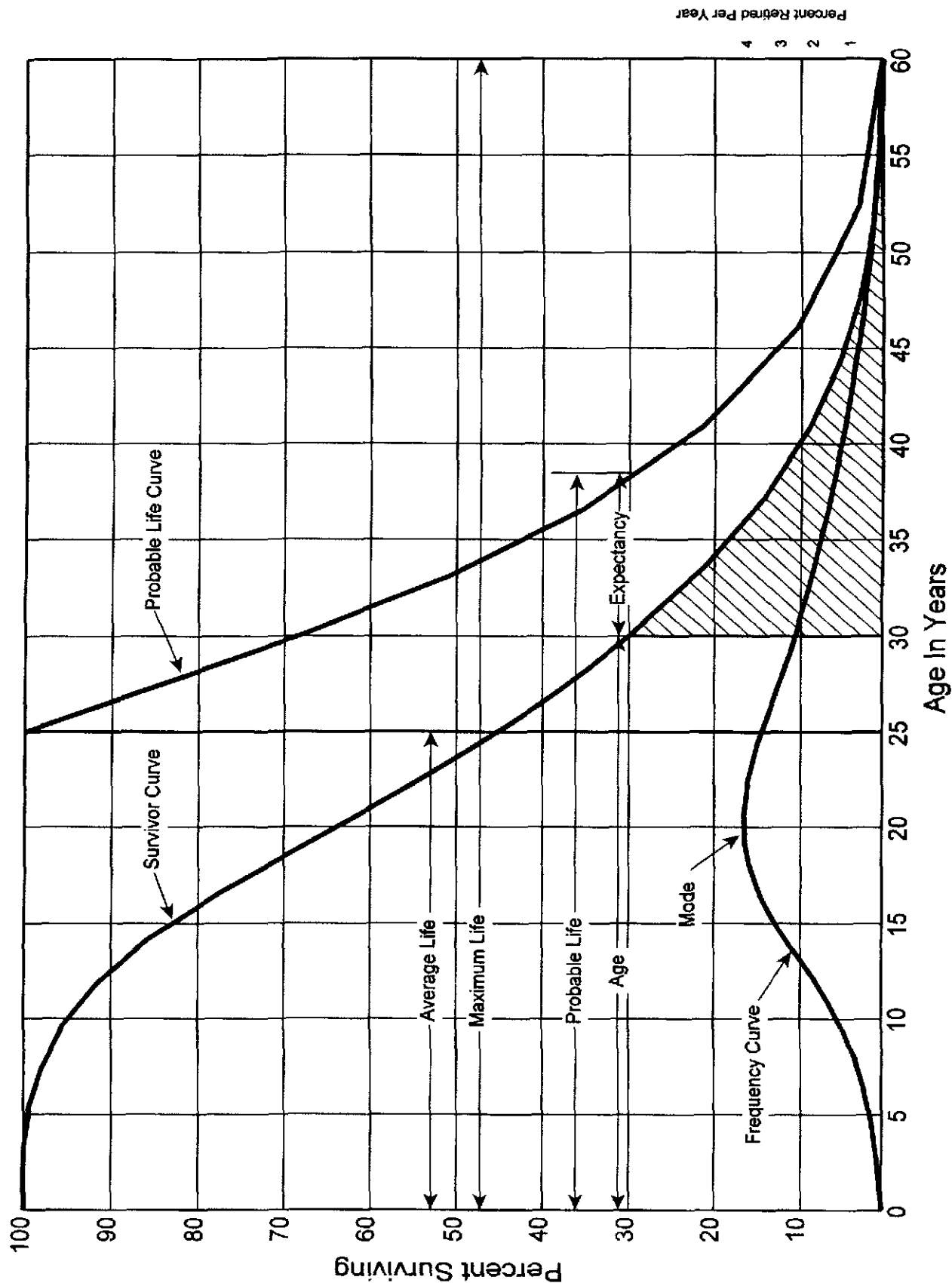


Figure 1. A Typical Survivor Curve and Derived Curves

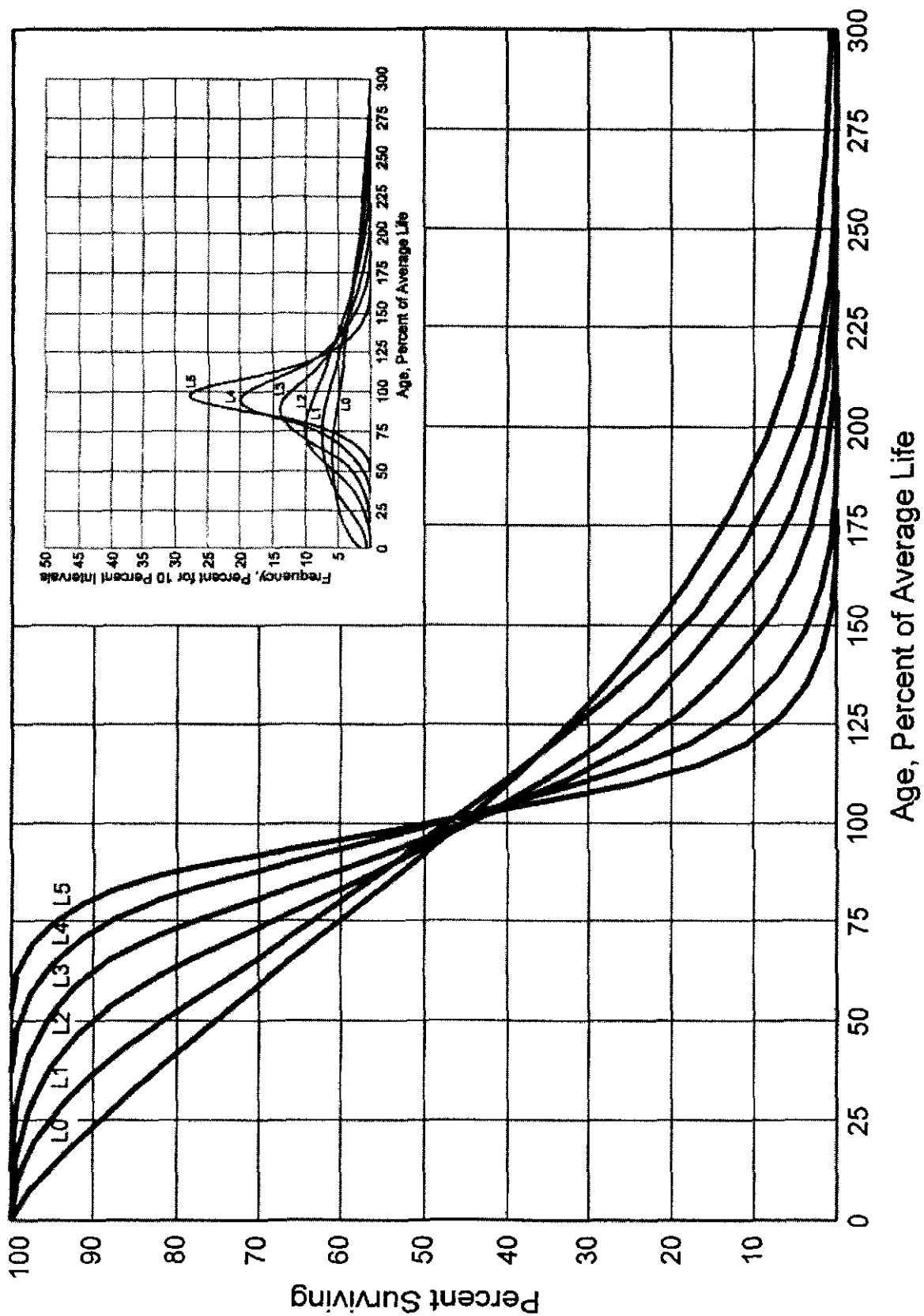


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

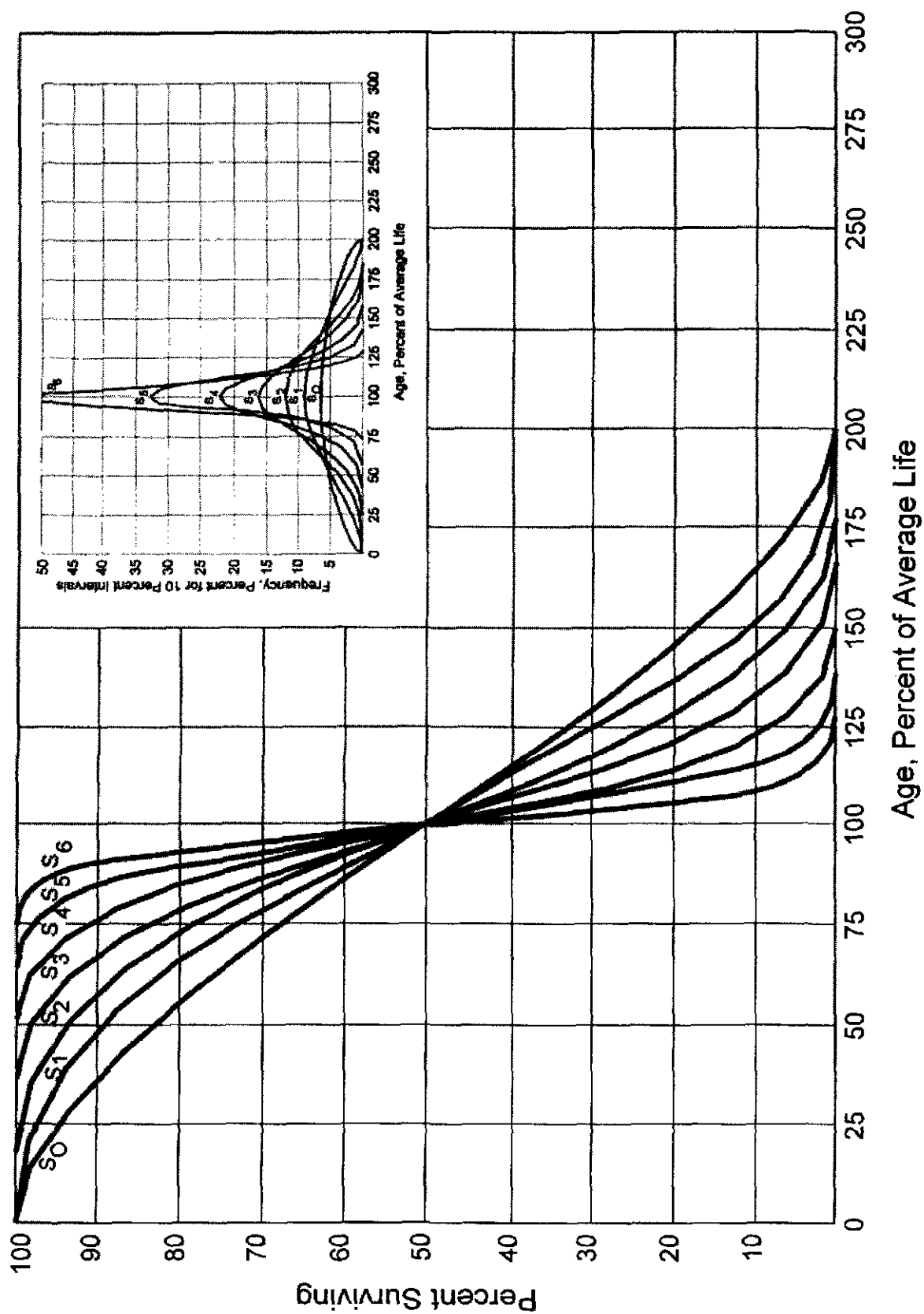


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.¹ These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ presenting his development of the fourth family consisting of the four O type survivor curves.

¹Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

²Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

³Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

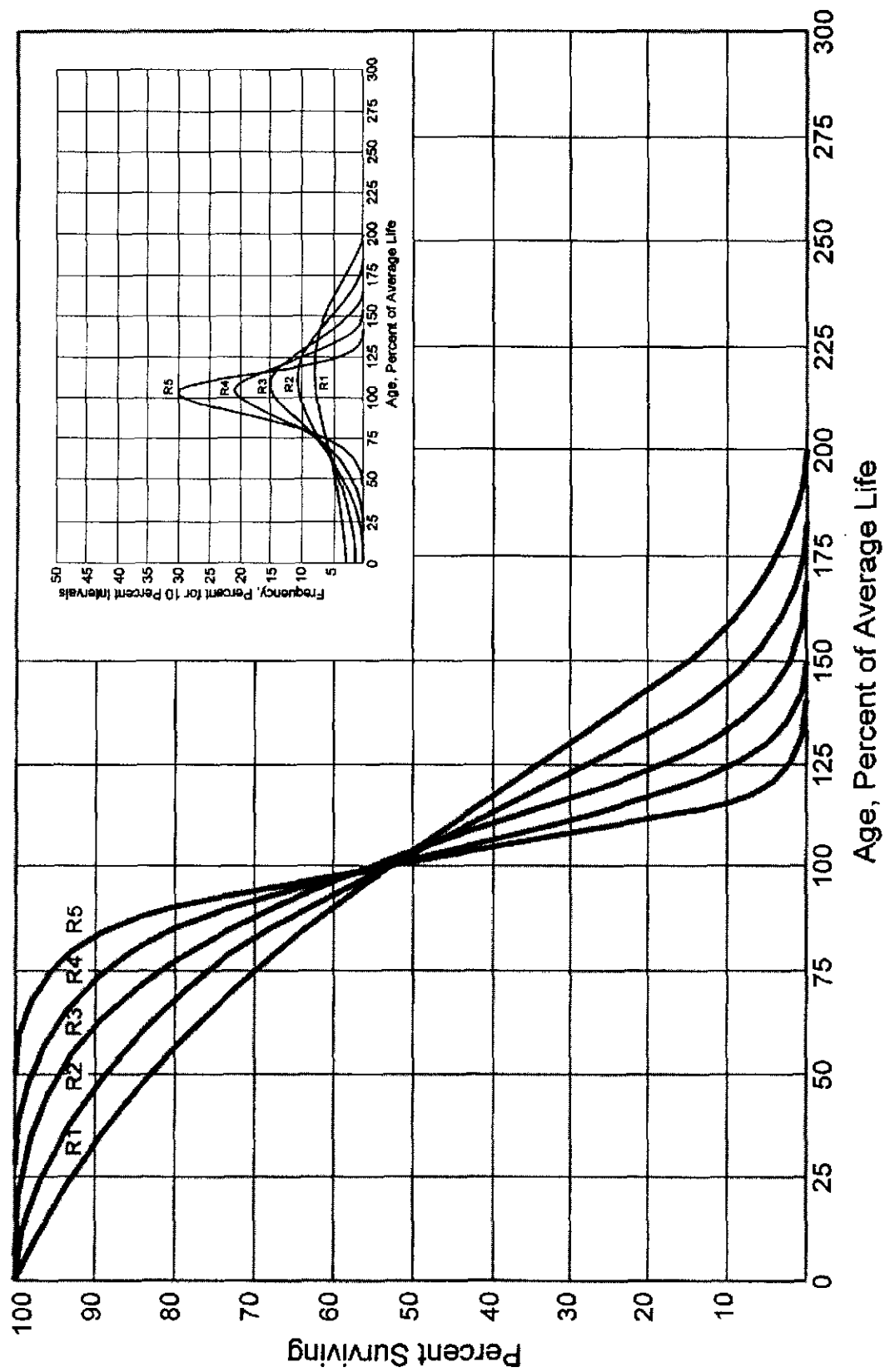


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

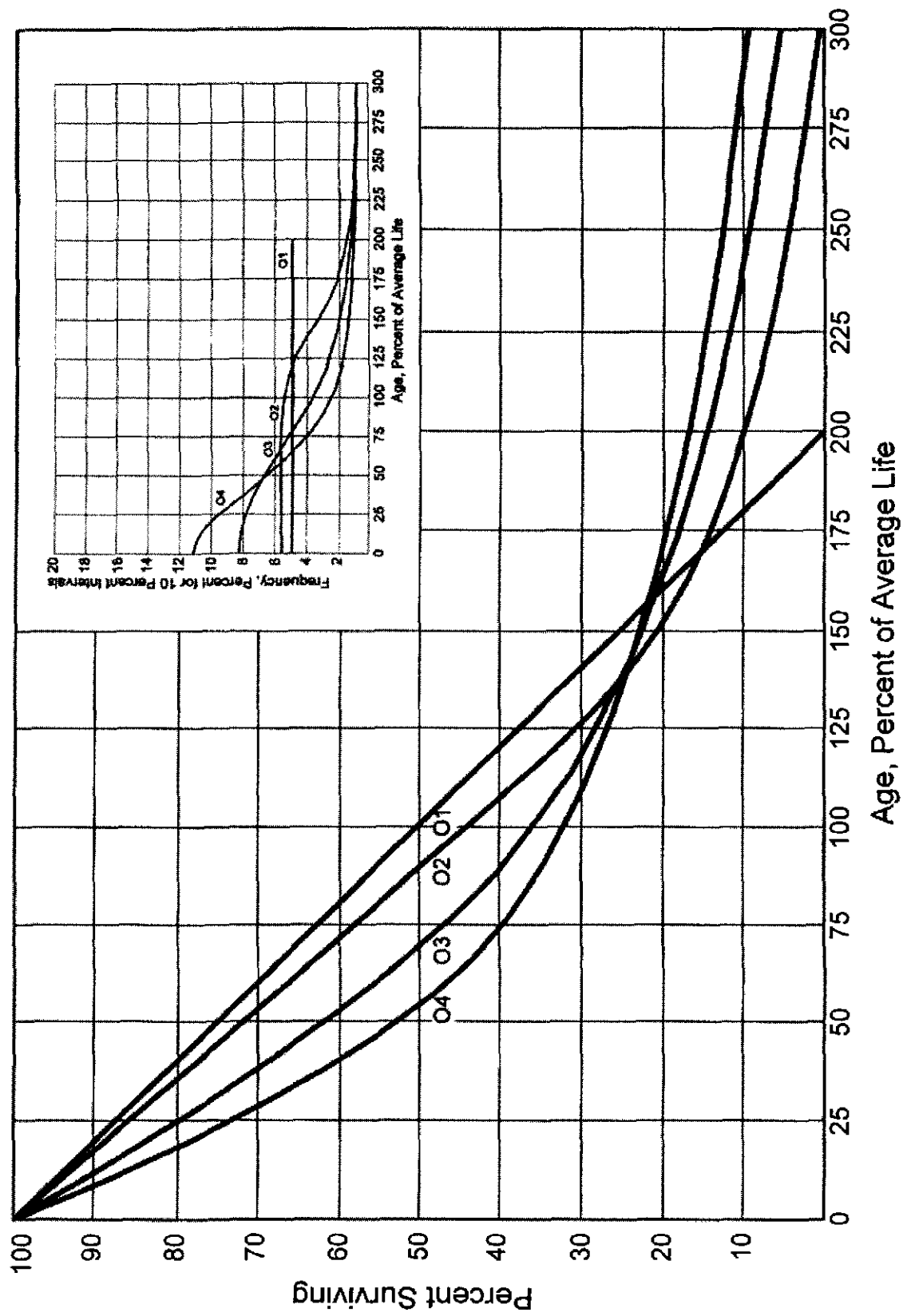


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"⁴ "Engineering Valuation and Depreciation,"⁵ and "Depreciation Systems."⁶

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table, and illustrations of smoothing the stub survivor curve.

⁴Winfrey, Robley, Supra Note 1.

⁵Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁶Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 2001-2010 during which there were placements during the years 1996-2010. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 1996 were retired in 2001. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the stairstep line drawn on the table beginning with the 2001 retirements of 1996 installations and ending with the 2010 retirements of the 2005 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Table 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule

TABLE 1. RETIREMENTS FOR EACH YEAR 2001-2010
SUMMARIZED BY AGE INTERVAL

Experience Band 2001-2010												Placement Band 1996-2010	
Year Placed (1)	Retirements, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)
	During Year												
	<u>2001</u> (2)	<u>2002</u> (3)	<u>2003</u> (4)	<u>2004</u> (5)	<u>2005</u> (6)	<u>2006</u> (7)	<u>2007</u> (8)	<u>2008</u> (9)	<u>2009</u> (10)	<u>2010</u> (11)			
1996	10	11	12	13	14	16	23	24	25	26	26	13½-14½	
1997	11	12	13	15	16	18	20	21	22	19	44	12½-13½	
1998	11	12	13	14	16	17	19	21	22	18	64	11½-12½	
1999	8	9	10	11	11	13	14	15	16	17	83	10½-11½	
2000	9	10	11	12	13	14	16	17	19	20	93	9½-10½	
2001	4	9	10	11	12	13	14	15	16	20	105	8½-9½	
2002		5	11	12	13	14	15	16	18	20	113	7½-8½	
2003			6	12	13	15	16	17	19	19	124	6½-7½	
2004				6	13	15	16	17	19	19	131	5½-6½	
2005					7	14	16	17	19	20	143	4½-5½	
2006						8	18	20	22	23	146	3½-4½	
2007							9	20	22	25	150	2½-3½	
2008								11	23	25	151	1½-2½	
2009									11	24	153	½-1½	
2010										13	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606		

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 2001-2010
SUMMARIZED BY AGE INTERVAL

Experience Band 2001-2010		Placement Band 1996-2010									
Year Placed		Acquisitions, Transfers and Sales, Thousands of Dollars									
		During Year									
(1)	(2)	2001 (3)	2002 (4)	2003 (5)	2004 (6)	2005 (7)	2006 (8)	2007 (9)	2008 (10)	2009 (11)	2010 (12)
1996	-	-	-	-	-	-	60 ^a	-	-	-	-
1997	-	-	-	-	-	-	-	-	-	-	-
1998	-	-	-	-	-	-	-	-	-	-	-
1999	-	-	-	-	-	-	-	(5) ^b	-	-	60
2000	-	-	-	-	-	-	-	6 ^a	-	-	-
2001	-	-	-	-	-	-	-	-	-	-	(5)
2002	-	-	-	-	-	-	-	-	-	-	6
2003	-	-	-	-	-	-	-	-	-	-	-
2004	-	-	-	-	-	-	-	(12) ^b	-	-	-
2005	-	-	-	-	-	-	-	-	22 ^a	-	-
2006	-	-	-	-	-	-	-	(19) ^b	-	-	10
2007	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	(102) ^c	(121)
2009	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-
Total	=	=	=	=	=	=	60	(30)	22	(102)	(50)

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses denote Credit amount.

are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Table 3 on page II-15.

The surviving plant at the beginning of each year from 2001 through 2010 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2006 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

For the entire experience band 2001-2010, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing

TABLE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2001-2010
SUMMARIZED BY AGE INTERVAL

Experience Band 2001-2010

Placement Band 1996-2010

Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
	2001 (2)	2002 (3)	2003 (4)	2004 (5)	2005 (6)	2006 (7)	2007 (8)	2008 (9)	2009 (10)	2010 (11)		
1996	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1997	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1998	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1999	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2000	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2001	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2002		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2003			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2004				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2005					660 ^a	653	639	623	628	609	3,789	4½-5½
2006						750 ^a	742	724	685	663	4,332	3½-4½
2007							850 ^a	841	821	799	4,955	2½-3½
2008								960 ^a	949	926	5,719	1½-2½
2009									1,080 ^a	1,069	6,579	½-1½
2010										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^a Additions during the year.

of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table. The original life table, illustrated in Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15
Exposures at age 4½	=	3,789,000
Retirements from age 4½ to 5½	=	143,000
Retirement Ratio	=	$143,000 \div 3,789,000 = 0.0377$
Survivor Ratio	=	$1.000 - 0.0377 = 0.9623$
Percent surviving at age 5½	=	$(88.15) \times (0.9623) = 84.83$

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Tables 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

TABLE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2001-2010

Placement Band 1996-2010

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval (1)	Exposures at Beginning of Age Interval (2)	Retirements During Age Interval (3)	Retirement Ratio (4)	Survivor Ratio (5)	Percent Surviving at Beginning of Age Interval (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Table 3, Column 12, Plant Exposed to Retirement.

Column 3 from Table 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

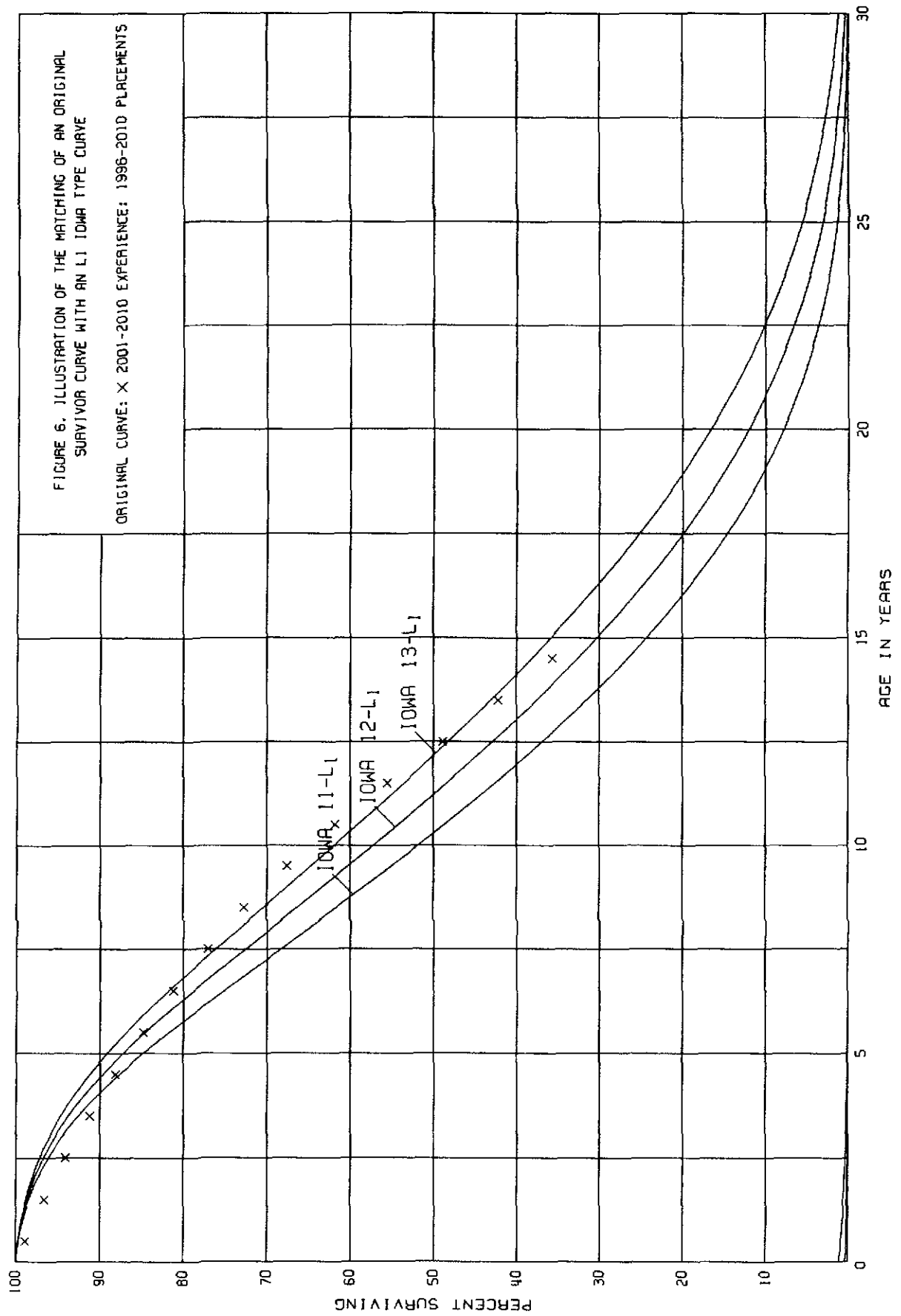
Column 5 = 1.0000 Minus Column 4.

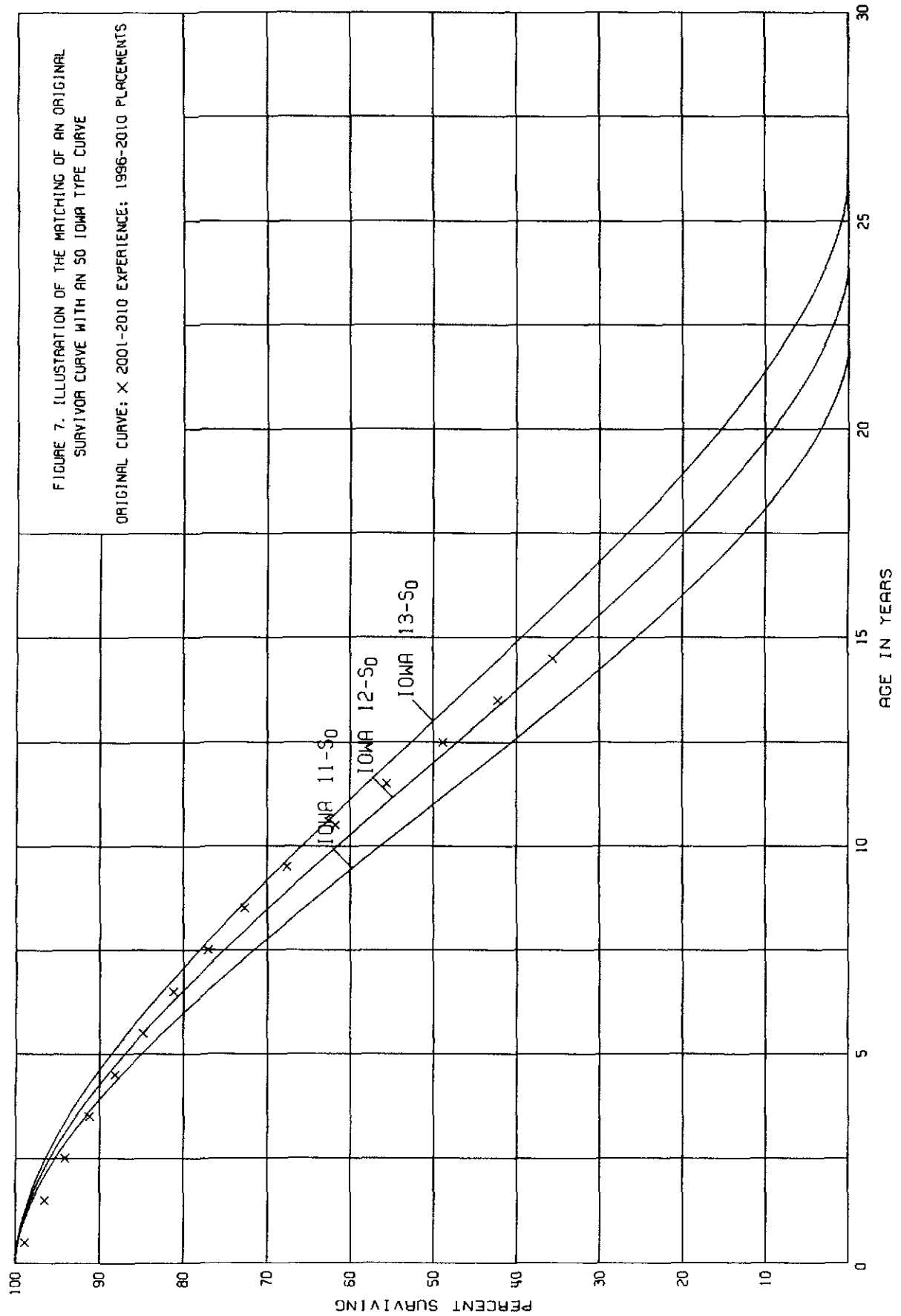
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

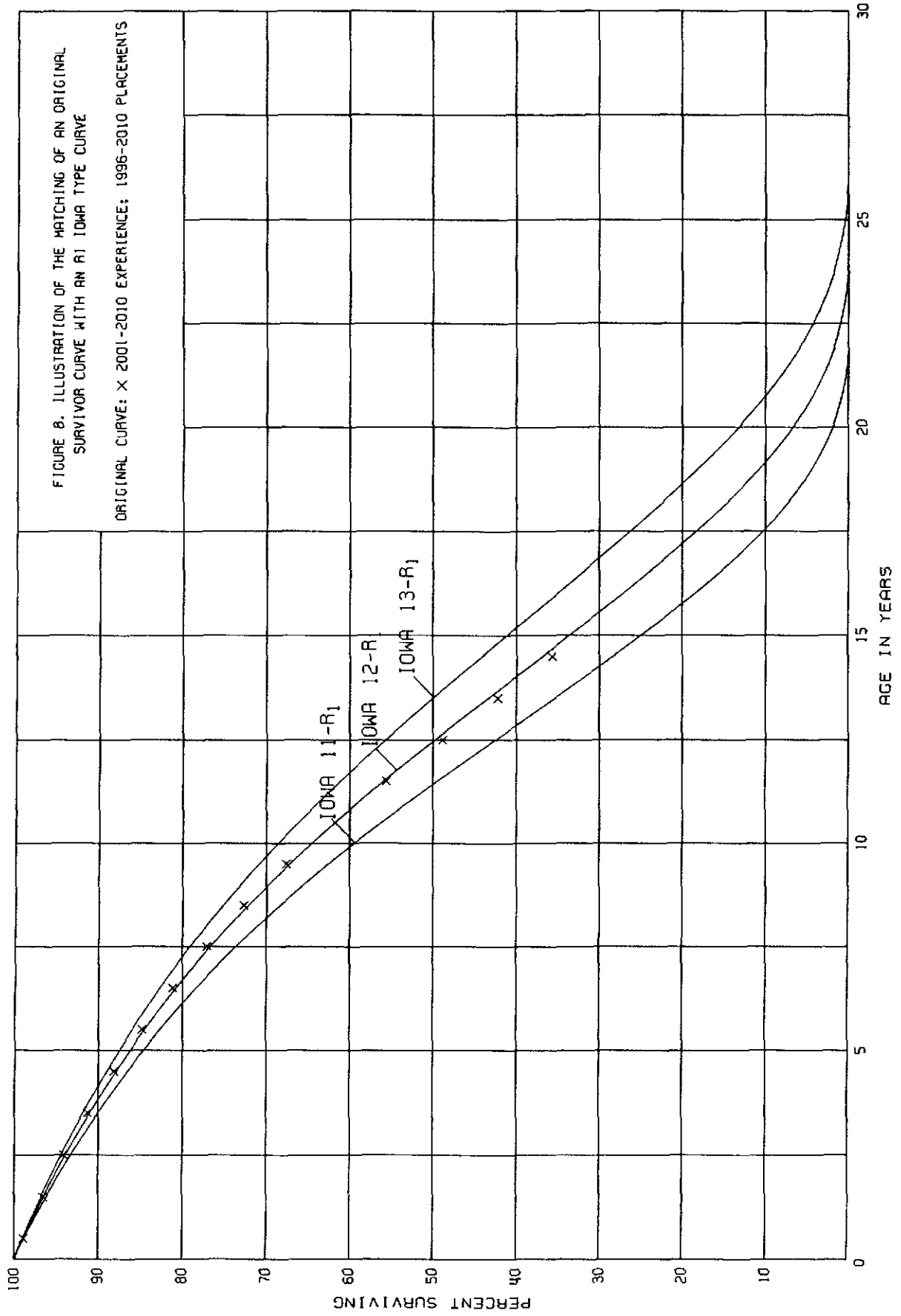
The original survivor curve is plotted from the original life table (column 6, Table 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

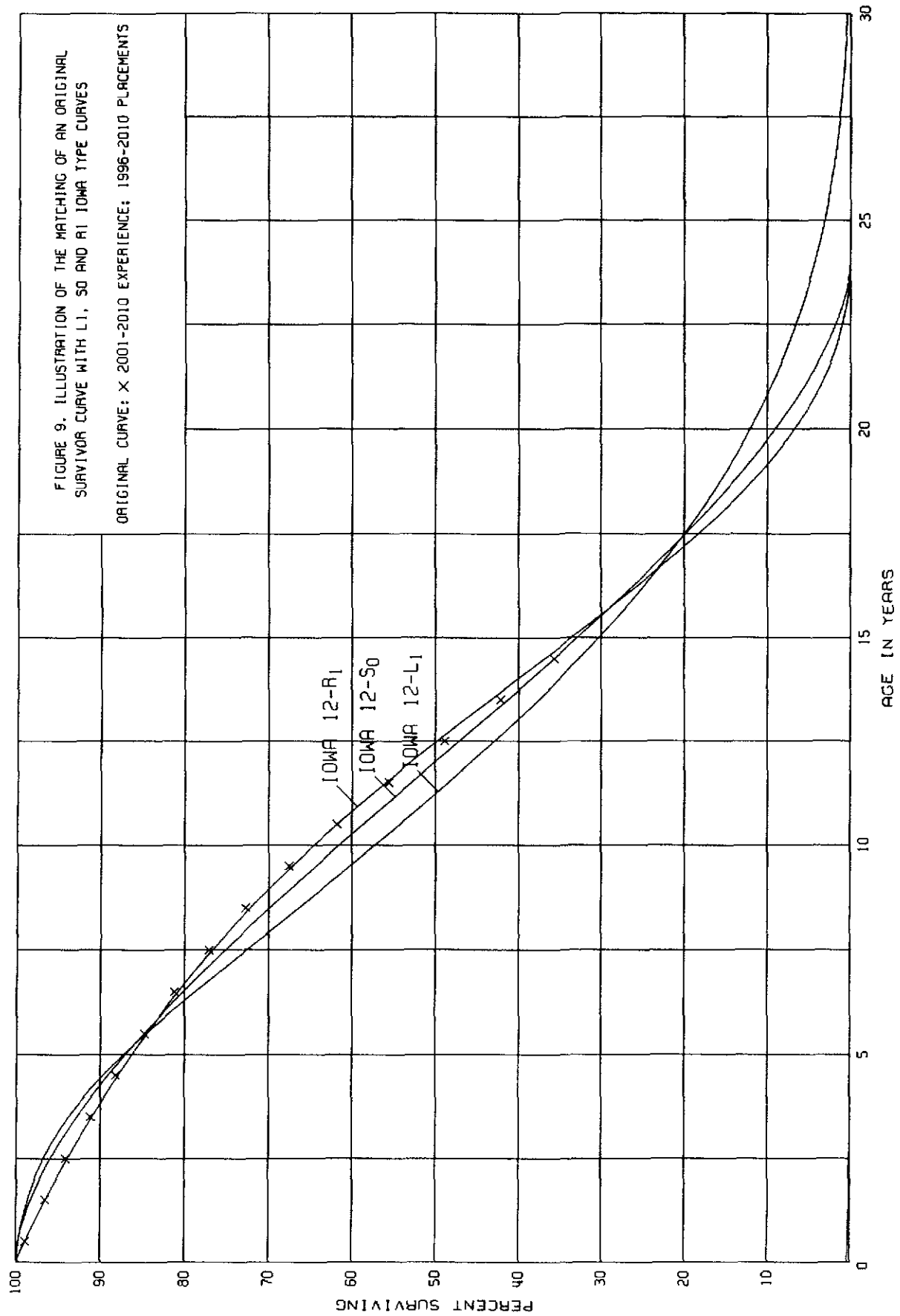
Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100 percent to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be









selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

Field Trips

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during this initial field trip.

March 13 through 15, 2011

- Huber Ridge Office
- Huber Ridge Wastewater Treatment Plant
- Huber Ridge Water Treatment Plant
- Huber Ridge Standpipe
- Worthington Hills Water Treatment Plant
- Worthington Hills Standpipe
- Timberbrook Water Treatment Plant
- Timberbrook Pumping Station
- Timberbrook Standpipe
- Lake Darby Water Treatment Plant
- Lake Darby Standpipe
- Lake Darby Wastewater Treatment Plant
- Black Lick Water Treatment Plant
- Black Lick Wastewater Treatment Plant
- Black Lick Standpipe
- Tiffin Water Treatment Plant
- Highland Standpipe
- Highland Booster Station
- Sentinel Standpipe
- Marion Water Treatment Plant
- Marion Distribution Center
- Victory Road Booster Station
- Victory Road Underground Storage Reservoir
- Marion Corporate Office
- Gurley Avenue Standpipe

Service Life Considerations

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data, current Company policies and outlook as determined during field reviews of the property and other conversations with management, and the survivor curve estimates from other water and wastewater companies.

The estimated survivor curves for pumping stations and treatment plants reflect the life span or forecast concept of life estimation. In the life span concept, an interim survivor curve is selected to describe the rates of retirement between installation and the final concurrent retirement of all facilities at a location. The forecast life span for pumping stations and treatment plants, is set forth in years from the date of their initial major installation. Although the Company has no plans to replace these plants in the foreseeable future, the forecast retirement dates represent the midpoint of a range of dates during which significant replacement of the facilities presently in service will be required due to their age and improvements in technology.

	<u>Probable Retirement Date</u>	<u>Initial Major Installation</u>	<u>Life Span</u>
Pumping Station			
Ashtabula	2027	1887,1952	140,75
Huber Ridge	2024	1974	50
Lake Darby	2024	1974	50
Lake White	2049	1999	50
Lawrence County	2024	1974	50
Marion	2028	1923,1958	105,70
Tiffin	2027	1879,1987	148,40
Timberbrook	2016	1966	50
Worthington Hills	2047	2007	40
Ashtabula-Prefabricated Booster	2047	1997	50
Ashtabula-Lakeville	2045	1995	50

	<u>Probable Retirement Date</u>	<u>Initial Major Installation</u>	<u>Life Span</u>
Ashtabula-Kingsville	2019	1969	50
Ashtabula-Forest Ridge	2046	2006	40
Ashtabula-Kain Avenue	2047	2007	40
Ashtabula-Rt. 84 Booster	2048	2008	40
Marion-Victory Road	2037	1942,2007	95,30
Marion-Caledonia	2043	1993	50
Marion-Rt. 304	2033	1993	40
Marion-Gurley Avenue	2042	2002	40
Treatment Plant			
Ashtabula	2034	1939,2004	95,30
Beechcrest	2026	1976	50
Blacklick Estates	2040	1963,2010	77,30
Huber Ridge	2037	1962,1997	75,40
Lake Darby	2032	1972	60
Marion	2048	1928,1958, 2009	120,90, 39
Tiffin	2038	1894,1998	144,40
Timberbrook	2024	1974	50
Worthington Hills	2024	1964	60
Mansfield #2-Biscayne Wellfield	2041	2001	40
Mansfield #6-Greenridge Ridge Road	2040	2000	40
Mansfield #7-Harpcrest McElroy	2032	1992	40
Mansfield #5-Walcrest	2041	2001	40
Mansfield #9-Little Valley	2034	1994	40
Mansfield #1-Madison	2033	1993	40
Mansfield #3-Bryonaire-Imperial Estates	2046	2006	40
Mansfield #8-Mohican	2041	2001	40
Mansfield #10-Ford Road	2046	2006	40

The estimated survivor curves for most of the mass property accounts are based on statistical analyses of plant accounting data and the range of lives and type curves used for other companies in the water and wastewater industries. Account 331.03, Mains - 10" to 16", is one of the largest asset classification and is used to illustrate the manner in which the study was conducted for the groups using the retirement rate method. Aged retirement and other plant accounting data were compiled for the years

1997 through 2010. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the water plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page III-74 and the life table for the experience band plotted on the chart follow it.

Typical service lives for the mains of other water companies range from 75 to 100 years. The Iowa 95-R2.5 survivor curve is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the stub survivor curve, reflects the outlook of management and is within the typical range of lives for this account.

The estimate for Account 333, Services, is based on the 1997-2010 experience band. The 75-R3 survivor curve is supported by the statistical analyses on pages III-82 through III-84. The 75-year average service life also is at the upper end of the typical range of 60-75 years for other water companies.

The largest account is Account 331.02, Mains - 6" to 8". The estimate of survivor characteristics is based on the 1997-2010 experience band. As the survivor curve chart illustrates, the experience band represents life characteristics reasonably supported by the 100-R2 survivor curve. The 100-year average life is within the range of lives used by others in the industry.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other water and wastewater companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

Net Salvage Analysis

The estimates of net salvage were based in part on historical data compiled for the years 1980 through 2010. The net salvage estimates are expressed as a percent of the original cost of plant retired. The salvage analyses consider a summarized annual result, three-year moving average bases and the most recent five-year average.

Net Salvage Considerations

The estimates of net salvage were based primarily on judgment which considered a number of factors. The primary factors were the analyses of historical data, a knowledge of management's plans and operating policies determined during the field trip and other discussions, a general knowledge of the water and wastewater industries, and net salvage estimates used by other water and wastewater companies. Depreciation reserve accounting data were compiled for the years 1980 through 2010. These data include the retirements, cost of removal and gross salvage.

The net salvage results for Accounts 311.2 and 311.3, Pumping Equipment and Account 330.0, Distribution Reservoirs and Standpipes, will be used to illustrate the methods for estimating net salvage. The net salvage estimate for the combined Accounts 311.2 and 311.3, Pumping Equipment, is negative 15 percent and is based on the historical analysis of salvage percents as shown in the tabulation on pages III-168 and III-169 and the typical range of net salvage estimates used by other water utilities for pumping equipment. The historical indication for the period 1980 through 2010 is negative 14 percent, however, the range of estimates for other water companies is negative 10 to 25 percent. The 2006-2010 average was negative 8

percent net salvage. Based on historical indications and the range of estimates used by others, negative 15 percent net salvage is estimated for Accounts 311.2 and 311.3, Pumping Equipment. For Account 330.0, Distribution Reservoirs and Standpipes, the net salvage estimate of negative 30 percent is based on the historical analysis of salvage percents as shown on pages III-172 and III-173. The average net salvage for this account for the period 1990-2010 is negative 31 percent, however, the trend, as indicated by the most recent five-year band, is negative 82 percent. The use of negative 30 percent net salvage is based on these indications and is within the range for other water companies of negative 20 to negative 40 percent.

The net salvage estimates for the remaining water and wastewater accounts were estimated using the above-described process of historical indications, judgment and reviewing the typical range of estimates used by other water and wastewater companies. The results of the net salvage for most plant accounts are presented in account sequence beginning in the section titled "Net Salvage Statistics", page III-149.

Generally, the net salvage estimates for remaining general plant accounts were zero percent, consistent with amortization accounting.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of

the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10}\right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of April 30, 2011, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of April 30, 2011, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly

weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}.$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other

utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable water and wastewater plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
<u>Water Plant</u>	
340, Office Furniture and Equipment	
Furniture and Equipment	20
Computer and Peripheral Equipment	5
Computer Software	7
Other Office Equipment	15
342, Stores Equipment	25
343, Tools, Shop and Garage Equipment	25
344, Laboratory Equipment	20
346, Communication Equipment	
Non-Telephone	15
Telephone	15
347, Miscellaneous Equipment	20
348, Other Tangible Plant	20
<u>Wastewater Plant</u>	
390, Office Furniture and Equipment	
Furniture and Equipment	20
Computers	5
392, Stores Equipment	25
393, Tools, Shop and Garage Equipment	25
394, Laboratory Equipment	20
396, Communication Equipment	15
397, Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of April 30, 2011, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than

the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual depreciation accrual rates are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the water and wastewater plant in service as of April 30, 2011. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to April 30, 2011, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other water and wastewater utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s),

when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of the original cost retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of water and wastewater plant at April 30, 2011, is presented on pages III-4 through III-8 of this report. The schedule sets forth the original cost, the book depreciation reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to water and wastewater plant.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and salvage percent for the account and set forth for each installation year the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

OHIO-AMERICAN WATER COMPANY

ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER AND WASTEWATER PLANT AT APRIL 30, 2011

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AT APRIL 30, 2011 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCRA RATE (8)	COMPOSITE REMAINING LIFE (9)
WATER PLANT								
STRUCTURES AND IMPROVEMENTS								
304.10 SOURCE OF SUPPLY	40-S0	(5)	487,640.24	165,317	346,705	14,157	2.90	24.5
304.20 POWER AND PUMPING								
ASHTABULA	55-S0.5 *	(20)	408,970.75	195,248	295,517	19,650	4.80	15.0
HUBER RIDGE	55-S0.5 *	(20)	22,474.37	12,608	14,361	1,148	5.11	12.5
LAKE DARBY	55-S0.5 *	(20)	26,465.82	9,715	22,044	1,721	6.50	12.8
LAKE WHITE	55-S0.5 *	(20)	32,224.51	6,255	32,414	988	3.07	32.8
LAWRENCE COUNTY	55-S0.5 *	(20)	13,487.19	8,423	7,762	625	4.63	12.4
MARION	55-S0.5 *	(20)	332,320.33	171,065	227,719	14,320	4.31	15.9
TIFFIN	55-S0.5 *	(20)	244,967.51	177,530	116,431	8,645	3.53	13.5
TIMBERBROOK	55-S0.5 *	(20)	8,035.77	7,270	2,373	473	5.88	5.0
WORTHINGTON HILLS	55-S0.5 *	(20)	31,503.49	3,749	34,055	1,055	3.35	32.3
ASHTABULA - PREFABRICATED BOOSTER	55-S0.5 *	(20)	42,734.82	14,533	36,749	1,229	2.88	29.9
ASHTABULA - BUNKER HILL	55-S0.5 *	(20)	6,718.97	3,427	4,636	763	11.36	6.1
ASHTABULA - LAKEVILLE	55-S0.5 *	(20)	64,059.01	24,572	52,199	1,848	2.88	26.2
ASHTABULA - KINGSVILLE	55-S0.5 *	(20)	7,177.43	6,809	1,804	241	3.36	7.5
ASHTABULA - FOREST RIDGE	55-S0.5 *	(20)	6,872.29	559	7,688	241	3.51	31.9
ASHTABULA - KAIN AVENUE	55-S0.5 *	(20)	8,329.46	992	9,003	279	3.35	32.3
ASHTABULA - RT 84 BOOSTER	55-S0.5 *	(20)	3,618.96	321	4,022	121	3.34	33.2
MARION - VICTORY ROAD	55-S0.5 *	(20)	101,340.96	33,147	88,462	3,806	3.78	23.2
MARION - CALEDONIA	55-S0.5 *	(20)	34,810.27	11,319	30,453	1,097	3.15	27.8
MARION - RT 309	55-S0.5 *	(20)	33,020.89	12,403	27,222	1,328	4.02	20.5
MARION - GURLEY AVENUE	55-S0.5 *	(20)	20,243.41	5,111	19,181	690	3.41	27.8
TOTAL ACCOUNT 304.20			1,449,376.21	705,156	1,034,095	60,268		
304.30 WATER TREATMENT								
ASHTABULA	55-S0.5 *	(10)	1,459,163.17	166,414	1,438,665	65,120	4.46	22.1
BEECHCREST	55-S0.5 *	(10)	6,343.00	5,099	1,878	141	2.22	13.3
BLACKLICK ESTATES	55-S0.5 *	(10)	718,215.77	61,489	728,548	26,810	3.73	27.2
HUBER RIDGE	55-S0.5 *	(10)	657,932.08	283,120	440,605	19,176	2.91	23.0
LAKE DARBY	55-S0.5 *	(10)	229,158.48	106,809	145,465	7,563	3.30	19.2
MARION	55-S0.5 *	(10)	5,273,865.66	696,045	5,105,207	155,721	2.95	32.8
TIFFIN	55-S0.5 *	(10)	1,986,139.95	728,971	1,455,763	60,012	3.02	24.3
TIMBERBROOK	55-S0.5 *	(10)	19,162.87	7,565	13,514	1,057	5.52	12.8
WORTHINGTON HILLS	55-S0.5 *	(10)	184,205.35	118,381	84,245	6,797	3.69	12.4
MANSFIELD #2 - BISCAYNE WELLFIELD	55-S0.5 *	(10)	14,689.75	4,054	12,105	449	3.06	27.0
MANSFIELD #6 - GREENRIDGE RIDGE ROAD	55-S0.5 *	(10)	20,709.05	6,165	16,615	636	3.07	26.1
MANSFIELD #7 - HARPCREST MCELROY	55-S0.5 *	(10)	38,417.28	13,683	28,576	1,444	3.76	19.8
MANSFIELD #5 - WALCREST	55-S0.5 *	(10)	5,252.50	540	5,238	187	3.56	28.0
MANSFIELD #9 - LITTLE VALLEY	55-S0.5 *	(10)	32,627.51	14,801	21,089	1,008	3.09	20.9
MANSFIELD #1 - MADISON	55-S0.5 *	(10)	14,696.78	5,317	10,849	527	3.59	20.6
MANSFIELD #3 - BRYONAIRE - IMPERIAL ESTATES	55-S0.5 *	(10)	46,972.25	6,030	45,639	1,447	3.08	31.5
MANSFIELD #8 - MOHICAN	55-S0.5 *	(10)	9,399.61	2,057	8,283	303	3.22	27.3
MANSFIELD #10 - FORD ROAD	55-S0.5 *	(10)	48,297.38	7,362	45,765	1,460	3.02	31.3
TOTAL ACCOUNT 304.30			10,765,248.22	2,233,702	9,608,069	349,858		

OHIO-AMERICAN WATER COMPANY

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	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AT APRIL 30, 2011 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)
							ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)	
304 60	OFFICES								
	HUBER RIDGE	60-S1.5 *	(10)	234,071.97	99,615	157,864	8,945	3.82	17.6
	MARION - CORPORATE	60-S1.5 *	(10)	1,825,549.21	743,066	1,265,048	37,929	2.08	33.4
	TIFFIN	60-S1.5 *	(10)	239,330.92	100,015	163,249	5,416	2.26	30.1
	TOTAL ACCOUNT 304 60			2,298,952.10	942,686	1,586,161	52,290		
304 82	LEASEHOLD								
	ASHTABULA	25-R4 *	0	76,380.91	2,520	73,861	6,365	8.33	11.6
	LAKE WHITE	25-R4 *	0	2,321.78	18	2,304	146	6.29	15.8
	LAWRENCE COUNTY	25-R4 *	0	42,265.40	1,226	41,039	3,877	9.17	10.6
	TIFFIN	25-R4 *	0	36,903.34	1,668	35,235	4,987	13.51	7.1
	TOTAL ACCOUNT 304 80			157,871.43	5,432	152,439	15,375		
304 70	STORES, SHOP AND GARAGE								
	ASHTABULA	35-R2.5 *	(5)	12,106.49	1,221	11,491	542	4.48	21.2
	BLACKLICK ESTATES	35-R2.5 *	(5)	6,469.66	470	6,313	267	4.13	23.6
	HUBER RIDGE	35-R2.5 *	(5)	6,694.72	234	6,795	266	3.97	25.5
	LAWRENCE COUNTY	35-R2.5 *	(5)	1,064.70	400	707	85	8.06	8.3
	MARION	35-R2.5 *	(5)	61,715.76	16,346	48,466	5,219	8.46	9.3
	TOTAL ACCOUNT 304 70			88,031.33	18,671	73,762	6,379		
304 80	MISCELLANEOUS								
	ASHTABULA	25-S2 *	(5)	98,329.01	3,692	99,553	4,542	4.62	21.9
	HUBER RIDGE	25-S2 *	(5)	5,286.35	1,504	4,047	527	9.97	7.7
	MARION	25-S2 *	(5)	9,824.64	1,787	8,529	592	8.03	14.4
	TOTAL ACCOUNT 304 80			113,440.00	6,983	112,129	5,661		
305 00	COLLECTING AND IMPOUNDING RESERVOIRS								
306 00	LAKE, RIVER AND OTHER INTAKES								
	ASHTABULA	80-R3 *	0	587.12	420	167	5	0.85	33.4
	LAKE WHITE	50-R1.5 *	(25)	925,370.38	111,797	1,044,916	58,508	6.32	17.9
	MARION	50-R1.5 *	(25)	4,062.00	339	4,738	154	3.79	30.8
	TIFFIN	50-R1.5 *	(25)	196,792.71	40,980	205,011	12,384	6.29	16.6
	TOTAL ACCOUNT 306			364,115.67	49,201	405,945	23,996	6.59	16.9
307 00	WELLS AND SPRINGS								
308 00	INFILTRATION GALLERIES AND TUNNELS								
309 00	SUPPLY MAINS								
310 00	POWER GENERATION EQUIPMENT								
	ASHTABULA	45-S0.5	(20)	1,490,341.76	202,317	1,660,610	95,042	2.55	34.0
	LAKE WHITE	60-R2	0	1,710,692.62	569,466	1,483,365	43,692	1.71	57.8
	MARION	70-S2.5	(10)	24,409.47	307	24,102	417	2.25	40.0
	TIFFIN	40-R4	(15)	448,985.82	89,020	404,864	10,115	2.88	36.2
	TOTAL ACCOUNT 307			3,223,021.15	345,496	3,360,978	92,856		

OHIO-AMERICAN WATER COMPANY

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DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AT APRIL 30, 2011 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCRAUAL RATE (8)	COMPOSITE REMAINING LIFE (9)
PUMPING EQUIPMENT								
311.20 ELECTRIC	38-SQ	(15)	8,144,710.94	3,021,317	6,345,101	215,290	2.64	29.5
311.30 DIESEL	35-R3	(15)	95,155.87	51,778	58,813	1,952	2.03	30.1
TOTAL ACCOUNT 311			8,240,876.81	3,073,095	6,403,914	217,242		
WATER TREATMENT EQUIPMENT - NON-MEDIA								
320.10	65-R1.5	(20)	20,309,742.47	5,886,317	18,485,374	324,271	1.60	57.0
320.20 PURIFICATION SYSTEM - FILTER MEDIA	20-S3	(20)	310,919.71	21,667	351,437	19,222	6.18	18.3
TOTAL ACCOUNT 320			20,620,662.18	5,907,984	18,836,811	343,493		
DISTRIBUTION RESERVOIRS AND STANDPIPES								
330.00	70-R4	(30)	7,004,938.10	2,833,457	6,272,964	108,316	1.55	57.9
MAINS								
331.10 4" AND LESS	90-R2	(40)	3,692,691.18	1,072,419	4,087,349	59,361	1.61	85.0
331.20 6" TO 8"	100-R2	(40)	26,187,374.35	5,671,417	30,980,907	374,567	1.43	82.7
331.30 10" TO 16"	95-R2.5	(40)	19,814,119.97	3,982,805	23,746,963	297,783	1.50	76.7
331.40 18" AND GREATER	75-R2.5	(40)	2,553,440.85	741,951	2,832,866	49,737	1.95	57.0
TOTAL ACCOUNT 331			52,247,626.36	11,478,592	61,668,085	781,448		
SERVICES								
333.00	75-R3	(200)	10,759,866.42	7,930,456	24,349,143	446,293	4.15	54.6
334.00 METERS	24-L1.5	(3)	6,000,714.68	2,399,720	3,781,016	217,065	3.62	17.4
334.20 METER INSTALLATIONS	60-R2.5	(60)	2,216,308.35	761,607	2,784,483	61,248	2.76	45.5
334.30 METER VAULTS	50-R2.5	0	522,885.19	12,744	510,141	10,540	2.02	48.4
335.00 FIRE HYDRANTS	80-R2	(40)	3,874,436.07	957,287	4,466,943	70,427	1.82	63.4
339.10 MISCELLANEOUS PLANT - INTANGIBLE	5-S3	0	48,476.12	48,476	0	0	-	-
339.50 MISCELLANEOUS PLANT - TRANSMISSION AND DISTRIBUTION	30-R2.5	0	1,674.00	1,389	275	43	2.57	6.4
339.60 MISCELLANEOUS PLANT - CPS	10-R5	0	521,456.71	94,314	427,143	51,137	9.81	8.4
OFFICE FURNITURE AND EQUIPMENT								
340.10 OFFICE FURNITURE AND EQUIPMENT	20-SQ	0	181,797.31	86,980	94,817	8,339	4.59	11.4
340.20 COMPUTER AND PERIPHERAL EQUIPMENT	5-SQ	0	955,703.30	1,407,965	(451,262)	0	-	-
340.30 COMPUTER SOFTWARE	7-SQ	0	744,556.12	684,324	80,332	47,261	6.35	1.7
340.50 OTHER OFFICE EQUIPMENT	15-SQ	0	86,699.58	63,920	22,780	4,204	4.85	5.4
TOTAL ACCOUNT 340			1,969,856.31	2,223,189	(253,333)	59,804		
TRANSPORTATION EQUIPMENT								
341.10 LIGHT TRUCKS	10-L1.5	15	775,489.68	660,016	0	0	-	-
341.20 HEAVY TRUCKS	18-S2.5	15	318,211.48	270,479	0	0	-	-
341.30 AUTOS	7-L2.5	15	25,236.40	21,451	0	0	-	-
341.40 OTHER	20-L3	15	115,946.10	35,600	63,604	3,470	2.97	16.3
TOTAL ACCOUNT 341			1,235,883.67	987,746	63,604	3,470		

OHIO-AMERICAN WATER COMPANY

ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER AND WASTEWATER PLANT AT APRIL 30, 2011

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AT APRIL 30, 2011 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)
							ACCRUAL AMOUNT (7)	ACCUAL RATE (8)	
342.00	STORES EQUIPMENT	25-SQ	0	24,134.32	10,194	13,940	1,442	5.97	9.7
343.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	1,627,508.90	819,445	809,064	41,250	2.53	19.6
344.00	LABORATORY EQUIPMENT	20-SQ	0	377,423.98	175,852	201,572	15,168	4.02	13.3
345.00	POWER OPERATED EQUIPMENT	16-R2	20	534,842.15	343,552	84,322	6,789	1.27	12.4
346.00	COMMUNICATION EQUIPMENT - NON-TELEPHONE	15-SQ	0	494,349.88	179,434	314,916	25,498	5.16	12.4
346.20	COMMUNICATION EQUIPMENT - TELEPHONE	15-SQ	0	43,009.61	2,579	40,431	3,025	7.03	13.4
347.00	MISCELLANEOUS EQUIPMENT	20-SQ	0	438,791.64	157,177	281,615	20,920	4.77	13.5
348.00	OTHER TANGIBLE PLANT	20-SQ	0	85,011.56	145,941	(60,929)	0	-	-
	TOTAL DEPRECIABLE WATER PLANT			141,150,329.48	45,828,193	150,843,586	3,230,733	2.29	
	WASTEWATER PLANT								
	STRUCTURES AND IMPROVEMENTS								
354.20	COLLECTION	45-O1	(5)	181,446.67	49,712	140,807	3,823	2.11	36.8
354.30	PUMPING	45-O1	(5)	1,320,801.92	526,539	860,539	26,275	1.99	32.8
354.40	TREATMENT	45-O1	(5)	737,992.89	87,477	687,416	15,842	2.15	43.4
354.50	GENERAL	30-S1.5	(5)	64,615.77	3,006	64,841	6,475	10.02	10.0
	TOTAL ACCOUNT 354			2,304,857.25	666,498	1,753,603	52,415		
355.00	POWER GENERATION EQUIPMENT	25-R3	0	134,767.65	6,705	128,063	5,836	4.33	21.9
360.00	COLLECTION SEWERS - FORCE	60-R2.5	(10)	44,909.28	3,534	45,866	1,055	2.35	43.5
361.10	COLLECTING MAINS	45-R1.5	(10)	4,372,459.86	2,238,789	2,570,907	131,878	3.02	19.5
363.00	SERVICES	50-S1.5	0	345,423.16	241,771	103,652	3,905	1.13	26.5
364.00	FLOW MEASURING DEVICES	25-S1	0	16,582.96	330	16,353	814	4.88	20.1
371.10	ELECTRIC PUMPING EQUIPMENT	15-L1	(10)	294,436.98	29,486	294,395	22,926	7.79	12.8
371.20	OTHER PUMPING EQUIPMENT	15-S0.5	0	46,737.85	15,963	30,775	3,473	7.43	8.9
380.00	CHEMICAL TREATMENT AND DISPOSAL EQUIPMENT	32-S1	(5)	8,228,587.44	2,439,265	6,200,867	316,376	3.84	19.6
381.00	PLANT SEWERS	50-R2.5	0	378,967.34	10,106	388,862	7,642	2.02	48.3
389.30	OTHER MISCELLANEOUS PUMPING EQUIPMENT	30-R2.5	0	54,508.24	47,060	7,448	496	0.91	15.0
	OFFICE FURNITURE AND EQUIPMENT								
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	0	3,743.98	3,260	484	159	4.25	3.0
390.20	COMPUTER AND PERIPHERAL EQUIPMENT	5-SQ	0	8,271.50	2,865	5,406	1,705	20.61	3.2
	TOTAL ACCOUNT 390			12,015.48	6,125	5,890	1,864		
391.00	TRANSPORTATION EQUIPMENT	15-S1.5	15	49,797.33	42,328	0	0	-	-
392.00	STORES EQUIPMENT	25-SQ	0	2,148.54	2,148	0	0	-	-
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	236,087.03	146,335	89,751	5,560	2.34	16.1
394.00	LABORATORY EQUIPMENT	20-SQ	0	87,764.91	45,745	42,020	2,234	2.55	18.8
395.00	POWER OPERATED EQUIPMENT	15-L2.5	10	3,726.00	3,260	93	23	0.62	4.0
396.00	COMMUNICATION EQUIPMENT	15-SQ	0	14,328.12	9,694	4,634	904	6.31	5.1
397.00	MISCELLANEOUS EQUIPMENT	20-SQ	0	491,189.66	95,437	395,753	27,510	5.60	14.4
	TOTAL DEPRECIABLE WASTEWATER PLANT			17,121,505.28	6,052,590	12,058,932	584,911	3.42	
	TOTAL DEPRECIABLE WATER AND WASTEWATER PLANT			158,271,634.77	51,880,783	162,902,498	3,815,644	2.41	

OHIO-AMERICAN WATER COMPANY

ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER AND WASTEWATER PLANT AT APRIL 30, 2011

DEPRECIABLE GROUP	(1)	SURVIVOR CURVE	(2)	NET SALVAGE	(3)	ORIGINAL COST AT APRIL 30, 2011	(4)	BOOK DEPRECIATION RESERVE	(5)	FUTURE ACCRUALS	(6)	CALCULATED ANNUAL ACCRUAL AMOUNT	(7)	ACCUMULATED ANNUAL ACCRUAL RATE	(8)	COMPOSITE REMAINING LIFE	(9)
NONDEPRECIABLE PLANT																	
ORGANIZATION	301.00					127,953.64											
FRANCHISES	302.00					11,179.59											
LAND AND LAND RIGHTS - SOURCE OF SUPPLY	303.20					382,003.43											
LAND AND LAND RIGHTS - POWER AND PUMPING	303.30					52,890.17											
LAND AND LAND RIGHTS - WATER TREATMENT	303.40					84,766.86											
LAND AND LAND RIGHTS - TRANSMISSION AND DISTRIBUTION	303.50					361,723.76											
LAND AND LAND RIGHTS - GENERAL	303.60					42,019.27											
ORGANIZATION	351.00					4,543.00											
FRANCHISES	352.00					2,190.00											
LAND AND LAND RIGHTS - TREATMENT	353.40					144,464.55		275									
TOTAL NONDEPRECIABLE PLANT						1,213,534.27		275									
TOTAL WATER AND WASTEWATER PLANT						159,485,369.04		51,881,058		162,902,498		3,815,644					

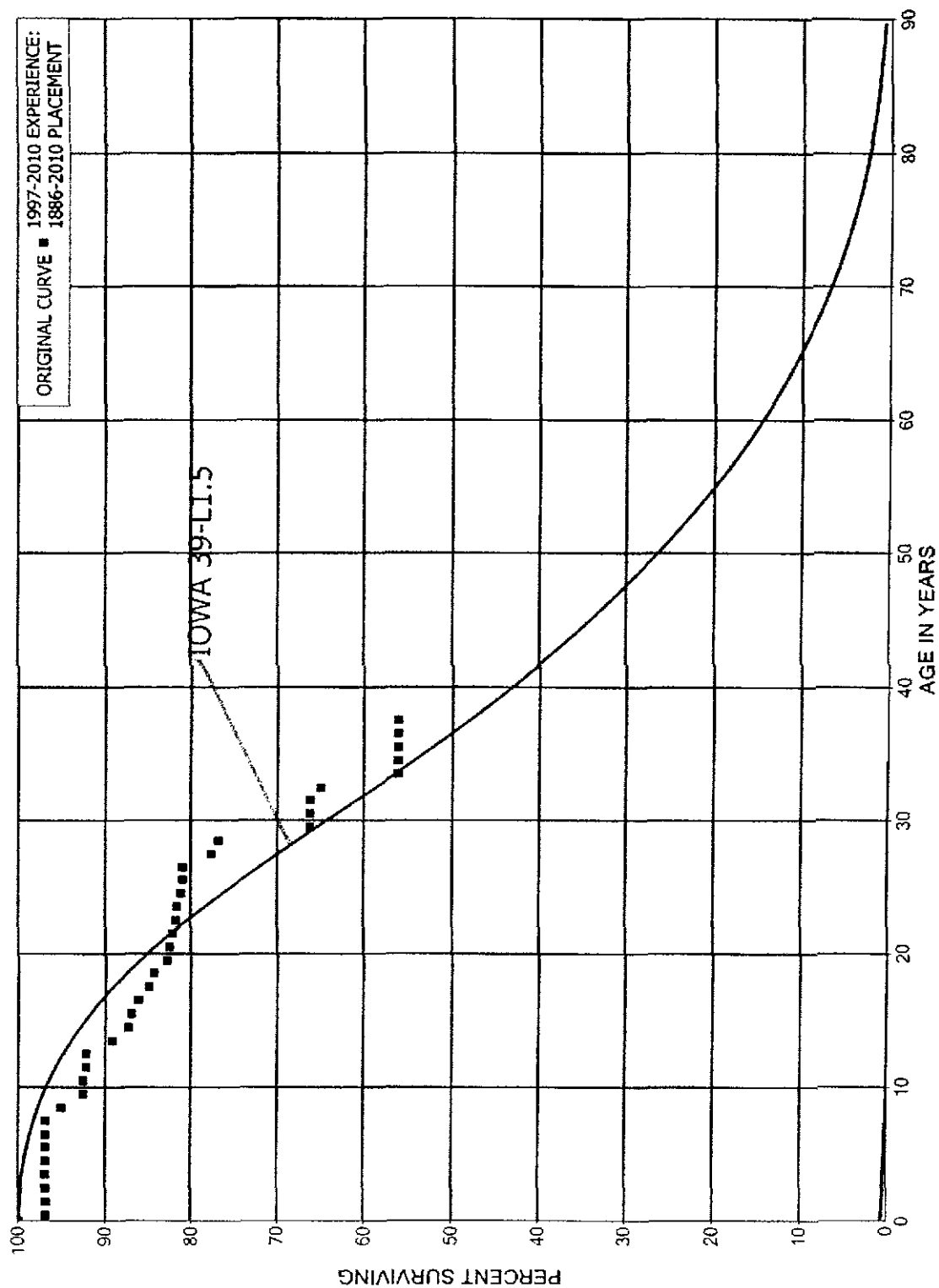
* LIFESPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

** NEW ADDITIONS WILL HAVE A DEPRECIATION ACCRUAL RATE AS FOLLOWS:

ACCOUNT	RATE
339.10	20.70
340.20	20.00
341.10	6.64
341.20	4.77
341.30	12.45
348.00	5.00
391.00	5.73
392.00	4.00

NOTE: NEW BUSINESS TRANSFORMATION SOFTWARE WILL BE DEPRECIATED AT A RATE OF 10%.

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 304.1 STRUCTURES AND IMPROVEMENTS - SOURCE OF SUPPLY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.1 STRUCTURES AND IMPROVEMENTS - SOURCE OF SUPPLY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2010

EXPERIENCE BAND 1997-2010

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	114,392	3,624	0.0317	0.9683	100.00
0.5	105,976		0.0000	1.0000	96.83
1.5	105,976		0.0000	1.0000	96.83
2.5	105,976		0.0000	1.0000	96.83
3.5	107,019		0.0000	1.0000	96.83
4.5	154,236		0.0000	1.0000	96.83
5.5	97,650		0.0000	1.0000	96.83
6.5	106,958		0.0000	1.0000	96.83
7.5	101,761	1,894	0.0186	0.9814	96.83
8.5	103,101	2,757	0.0267	0.9733	95.03
9.5	104,542		0.0000	1.0000	92.49
10.5	114,078	420	0.0037	0.9963	92.49
11.5	153,636		0.0000	1.0000	92.15
12.5	241,189	7,744	0.0321	0.9679	92.15
13.5	190,655	4,041	0.0212	0.9788	89.19
14.5	195,506	813	0.0042	0.9958	87.30
15.5	188,516	1,600	0.0085	0.9915	86.94
16.5	184,898	2,689	0.0145	0.9855	86.20
17.5	160,034	1,090	0.0068	0.9932	84.94
18.5	161,550	2,909	0.0180	0.9820	84.37
19.5	191,107	756	0.0040	0.9960	82.85
20.5	178,528	777	0.0044	0.9956	82.52
21.5	100,087	517	0.0052	0.9948	82.16
22.5	104,128	88	0.0008	0.9992	81.73
23.5	95,604	515	0.0054	0.9946	81.67
24.5	99,944	273	0.0027	0.9973	81.23
25.5	95,991		0.0000	1.0000	81.00
26.5	95,991	3,941	0.0411	0.9589	81.00
27.5	89,238	933	0.0105	0.9895	77.68
28.5	83,283	11,607	0.1394	0.8606	76.87
29.5	57,708		0.0000	1.0000	66.15
30.5	50,756		0.0000	1.0000	66.15
31.5	46,700	888	0.0190	0.9810	66.15
32.5	45,812	6,127	0.1337	0.8663	64.90
33.5	7,267		0.0000	1.0000	56.22
34.5	7,267		0.0000	1.0000	56.22
35.5	4,014		0.0000	1.0000	56.22
36.5	4,708		0.0000	1.0000	56.22
37.5	21,671		0.0000	1.0000	56.22
38.5	48,465		0.0000	1.0000	56.22

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.1 STRUCTURES AND IMPROVEMENTS - SOURCE OF SUPPLY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	76,224		0.0000	1.0000	56.22
40.5	72,576	151	0.0021	0.9979	56.22
41.5	72,425	646	0.0089	0.9911	56.10
42.5	71,779		0.0000	1.0000	55.60
43.5	71,779		0.0000	1.0000	55.60
44.5	71,743		0.0000	1.0000	55.60
45.5	71,183		0.0000	1.0000	55.60
46.5	54,866		0.0000	1.0000	55.60
47.5	28,072		0.0000	1.0000	55.60
48.5					55.60
49.5					
50.5					
51.5					
52.5					
53.5					
54.5	944		0.0000		
55.5	944		0.0000		
56.5	944		0.0000		
57.5	944		0.0000		
58.5	944		0.0000		
59.5	944		0.0000		
60.5	1,672		0.0000		
61.5	1,672		0.0000		
62.5	1,672		0.0000		
63.5	2,419	944	0.3902		
64.5	1,475		0.0000		
65.5	1,475		0.0000		
66.5	1,475		0.0000		
67.5	1,475		0.0000		
68.5	1,475		0.0000		
69.5	1,475	728	0.4938		
70.5	5,380		0.0000		
71.5	5,380	747	0.1388		
72.5	4,633		0.0000		
73.5	4,633		0.0000		
74.5	4,633		0.0000		
75.5	4,633		0.0000		
76.5	4,633		0.0000		
77.5	4,633		0.0000		
78.5	10,500		0.0000		

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.1 STRUCTURES AND IMPROVEMENTS - SOURCE OF SUPPLY

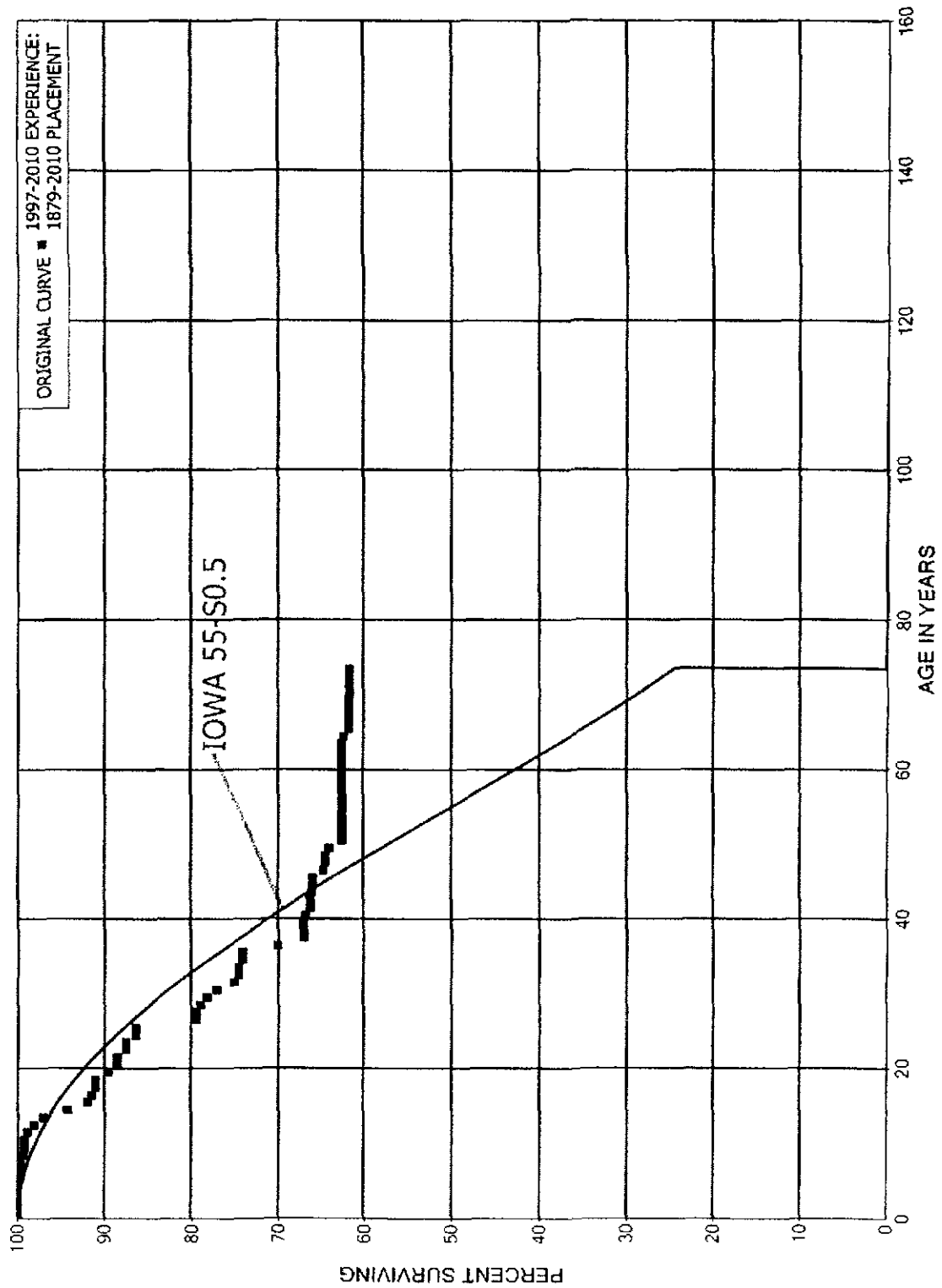
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	10,500		0.0000		
80.5	10,500		0.0000		
81.5	10,500		0.0000		
82.5	10,500		0.0000		
83.5	10,500		0.0000		
84.5	5,867		0.0000		
85.5	5,867		0.0000		
86.5	5,867		0.0000		
87.5	5,867		0.0000		
88.5	5,867		0.0000		
89.5	5,867		0.0000		
90.5	5,867		0.0000		
91.5	5,867		0.0000		
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5					
105.5					
106.5					
107.5					
108.5					
109.5					
110.5	1,600		0.0000		
111.5	1,600		0.0000		
112.5	1,600		0.0000		
113.5	1,600		0.0000		
114.5	1,600		0.0000		
115.5	1,600		0.0000		
116.5	1,600		0.0000		
117.5	1,600		0.0000		
118.5	1,600	1,600	1.0000		
119.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNTS 304.2 AND 304.3 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNTS 304.2 AND 304.3 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1879-2010

EXPERIENCE BAND 1997-2010

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	7,255,215		0.0000	1.0000	100.00
0.5	6,794,651	145	0.0000	1.0000	100.00
1.5	4,757,876		0.0000	1.0000	100.00
2.5	3,900,504	8	0.0000	1.0000	100.00
3.5	3,565,642	200	0.0001	0.9999	100.00
4.5	3,433,882	13,838	0.0040	0.9960	99.99
5.5	4,343,267	476	0.0001	0.9999	99.59
6.5	2,995,127	433	0.0001	0.9999	99.58
7.5	2,988,222	8,386	0.0028	0.9972	99.56
8.5	2,949,474	3,784	0.0013	0.9987	99.28
9.5	2,449,071		0.0000	1.0000	99.16
10.5	2,420,401	7,566	0.0031	0.9969	99.16
11.5	2,283,265	18,861	0.0083	0.9917	98.85
12.5	1,280,610	13,441	0.0105	0.9895	98.03
13.5	571,791	16,984	0.0297	0.9703	97.00
14.5	540,605	13,019	0.0241	0.9759	94.12
15.5	503,108	2,334	0.0046	0.9954	91.85
16.5	513,649	2,374	0.0046	0.9954	91.43
17.5	503,349	323	0.0006	0.9994	91.01
18.5	489,850	7,983	0.0163	0.9837	90.95
19.5	460,837	5,093	0.0111	0.9889	89.46
20.5	372,713		0.0000	1.0000	88.48
21.5	368,656	4,044	0.0110	0.9890	88.48
22.5	387,615		0.0000	1.0000	87.51
23.5	296,852	3,886	0.0131	0.9869	87.51
24.5	286,486		0.0000	1.0000	86.36
25.5	298,822	23,729	0.0794	0.9206	86.36
26.5	266,793		0.0000	1.0000	79.50
27.5	296,866	1,850	0.0062	0.9938	79.50
28.5	301,566	3,327	0.0110	0.9890	79.01
29.5	372,758	4,916	0.0132	0.9868	78.13
30.5	364,798	9,483	0.0260	0.9740	77.10
31.5	353,629	2,232	0.0063	0.9937	75.10
32.5	344,898		0.0000	1.0000	74.63
33.5	338,121	1,874	0.0055	0.9945	74.63
34.5	269,656	219	0.0008	0.9992	74.21
35.5	270,242	14,728	0.0545	0.9455	74.15
36.5	212,064	9,439	0.0445	0.9555	70.11
37.5	239,319		0.0000	1.0000	66.99
38.5	351,038		0.0000	1.0000	66.99

OHIO-AMERICAN WATER COMPANY

ACCOUNTS 304.2 AND 304.3 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1879-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	454,249	1,752	0.0039	0.9961	66.99
40.5	446,665	3,968	0.0089	0.9911	66.73
41.5	445,372		0.0000	1.0000	66.14
42.5	447,192	969	0.0022	0.9978	66.14
43.5	484,665	966	0.0020	0.9980	66.00
44.5	517,266		0.0000	1.0000	65.86
45.5	513,863	9,955	0.0194	0.9806	65.86
46.5	406,572	926	0.0023	0.9977	64.59
47.5	355,699		0.0000	1.0000	64.44
48.5	279,008	2,194	0.0079	0.9921	64.44
49.5	277,697	6,437	0.0232	0.9768	63.93
50.5	269,276		0.0000	1.0000	62.45
51.5	268,523		0.0000	1.0000	62.45
52.5	104,890		0.0000	1.0000	62.45
53.5	90,614		0.0000	1.0000	62.45
54.5	99,014		0.0000	1.0000	62.45
55.5	86,838		0.0000	1.0000	62.45
56.5	85,175		0.0000	1.0000	62.45
57.5	64,491		0.0000	1.0000	62.45
58.5	24,651		0.0000	1.0000	62.45
59.5	24,651		0.0000	1.0000	62.45
60.5	24,651		0.0000	1.0000	62.45
61.5	24,651		0.0000	1.0000	62.45
62.5	24,360		0.0000	1.0000	62.45
63.5	21,758	43	0.0020	0.9980	62.45
64.5	21,641	221	0.0102	0.9898	62.33
65.5	21,419		0.0000	1.0000	61.69
66.5	21,419		0.0000	1.0000	61.69
67.5	21,419		0.0000	1.0000	61.69
68.5	43,266		0.0000	1.0000	61.69
69.5	44,571	33	0.0007	0.9993	61.69
70.5	44,333		0.0000	1.0000	61.65
71.5	37,364		0.0000	1.0000	61.65
72.5	37,364		0.0000	1.0000	61.65
73.5	64,979		0.0000	1.0000	61.65
74.5	64,979	635	0.0098	0.9902	61.65
75.5	64,344		0.0000	1.0000	61.04
76.5	64,356		0.0000	1.0000	61.04
77.5	64,356	23,002	0.3574	0.6426	61.04
78.5	41,355		0.0000	1.0000	39.23

OHIO-AMERICAN WATER COMPANY

ACCOUNTS 304.2 AND 304.3 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1879-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	48,946		0.0000	1.0000	39.23
80.5	48,946		0.0000	1.0000	39.23
81.5	48,946		0.0000	1.0000	39.23
82.5	41,081		0.0000	1.0000	39.23
83.5	39,775		0.0000	1.0000	39.23
84.5	39,775		0.0000	1.0000	39.23
85.5	43,019		0.0000	1.0000	39.23
86.5	43,019		0.0000	1.0000	39.23
87.5	39,041		0.0000	1.0000	39.23
88.5	43,336		0.0000	1.0000	39.23
89.5	43,336		0.0000	1.0000	39.23
90.5	43,324		0.0000	1.0000	39.23
91.5	43,324		0.0000	1.0000	39.23
92.5	43,324		0.0000	1.0000	39.23
93.5	35,732	232	0.0065	0.9935	39.23
94.5	35,501		0.0000	1.0000	38.97
95.5	35,501		0.0000	1.0000	38.97
96.5	11,708		0.0000	1.0000	38.97
97.5	11,708		0.0000	1.0000	38.97
98.5	11,708		0.0000	1.0000	38.97
99.5	4,295		0.0000	1.0000	38.97
100.5	4,295		0.0000	1.0000	38.97
101.5	4,295		0.0000	1.0000	38.97
102.5	3,995		0.0000	1.0000	38.97
103.5	3,995		0.0000	1.0000	38.97
104.5	3,995		0.0000	1.0000	38.97
105.5	3,995		0.0000	1.0000	38.97
106.5	3,995		0.0000	1.0000	38.97
107.5	3,995		0.0000	1.0000	38.97
108.5	3,995		0.0000	1.0000	38.97
109.5	33,892		0.0000	1.0000	38.97
110.5	33,892		0.0000	1.0000	38.97
111.5	33,892		0.0000	1.0000	38.97
112.5	33,892		0.0000	1.0000	38.97
113.5	33,892		0.0000	1.0000	38.97
114.5	33,892		0.0000	1.0000	38.97
115.5	33,892		0.0000	1.0000	38.97
116.5	29,897		0.0000	1.0000	38.97
117.5	47,827		0.0000	1.0000	38.97
118.5	47,827		0.0000	1.0000	38.97

OHIO-AMERICAN WATER COMPANY

ACCOUNTS 304.2 AND 304.3 STRUCTURES AND IMPROVEMENTS

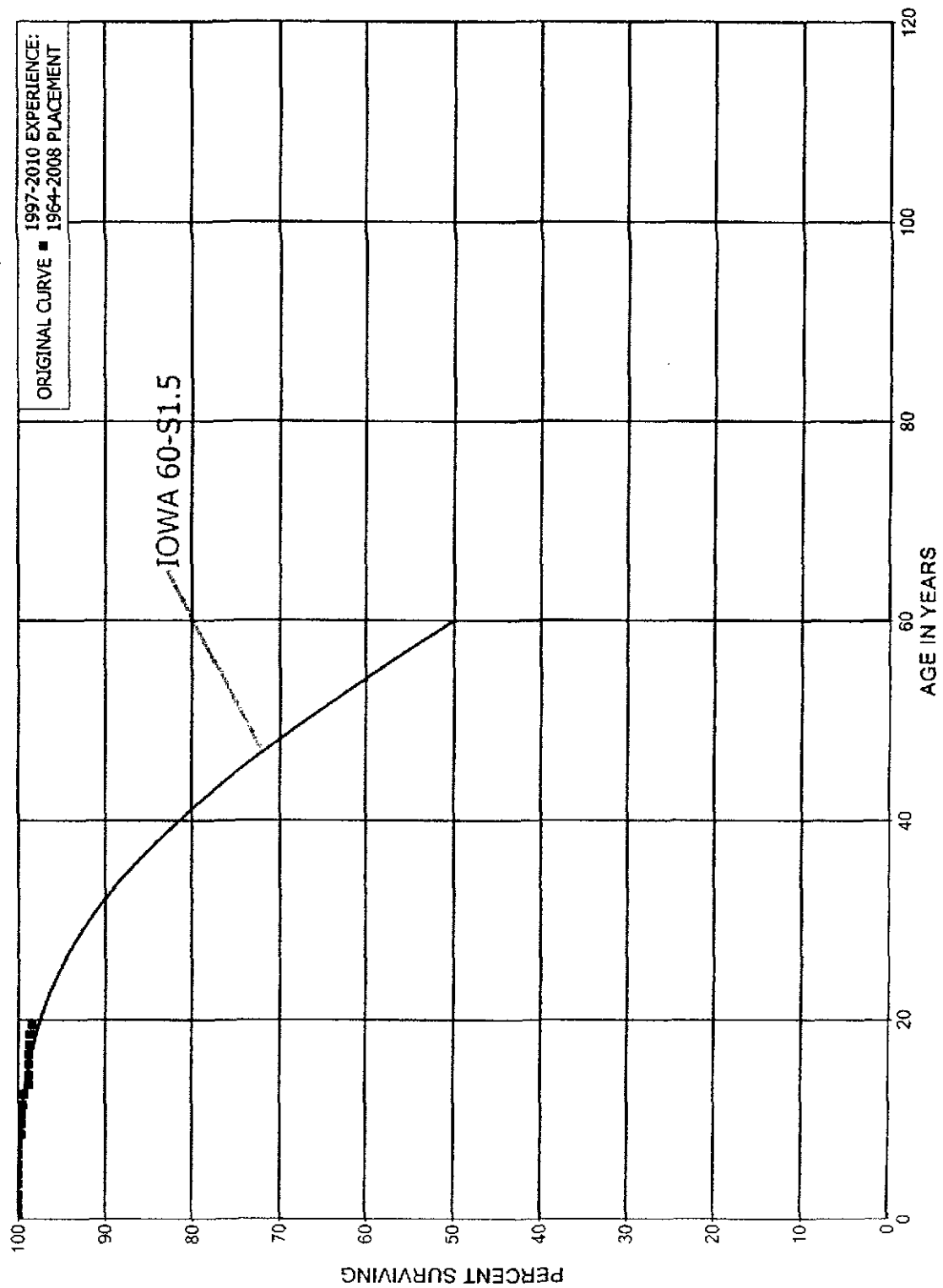
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1879-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	47,827		0.0000	1.0000	38.97
120.5	47,827		0.0000	1.0000	38.97
121.5	47,827		0.0000	1.0000	38.97
122.5	47,827		0.0000	1.0000	38.97
123.5	17,930		0.0000	1.0000	38.97
124.5	17,930		0.0000	1.0000	38.97
125.5	17,930		0.0000	1.0000	38.97
126.5	17,930		0.0000	1.0000	38.97
127.5	17,930		0.0000	1.0000	38.97
128.5	17,930		0.0000	1.0000	38.97
129.5	17,930		0.0000	1.0000	38.97
130.5	17,930		0.0000	1.0000	38.97
131.5					38.97

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 304.6 STRUCTURES AND IMPROVEMENTS - OFFICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.6 STRUCTURES AND IMPROVEMENTS - OFFICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2008

EXPERIENCE BAND 1997-2010

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	152,784		0.0000	1.0000	100.00
0.5	249,236		0.0000	1.0000	100.00
1.5	488,752		0.0000	1.0000	100.00
2.5	475,205		0.0000	1.0000	100.00
3.5	468,494		0.0000	1.0000	100.00
4.5	401,106		0.0000	1.0000	100.00
5.5	2,303,065		0.0000	1.0000	100.00
6.5	2,307,507		0.0000	1.0000	100.00
7.5	2,307,507	8,268	0.0036	0.9964	100.00
8.5	2,299,239		0.0000	1.0000	99.64
9.5	2,215,570	1,796	0.0008	0.9992	99.64
10.5	2,213,774	3,590	0.0016	0.9984	99.56
11.5	2,206,241	3,406	0.0015	0.9985	99.40
12.5	2,151,056	11,086	0.0052	0.9948	99.25
13.5	2,139,145		0.0000	1.0000	98.73
14.5	2,126,363		0.0000	1.0000	98.73
15.5	1,897,080		0.0000	1.0000	98.73
16.5	1,897,080	2,929	0.0015	0.9985	98.73
17.5	1,894,152		0.0000	1.0000	98.58
18.5	1,894,152	4,578	0.0024	0.9976	98.58
19.5					98.34
20.5					
21.5					
22.5	1,174		0.0000		
23.5	1,174		0.0000		
24.5	1,174		0.0000		
25.5	1,174		0.0000		
26.5	1,174	572	0.4872		
27.5	602		0.0000		
28.5	602	156	0.2588		
29.5	446		0.0000		
30.5	446		0.0000		
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5	51,167		0.0000		
38.5	51,167		0.0000		

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.6 STRUCTURES AND IMPROVEMENTS - OFFICES

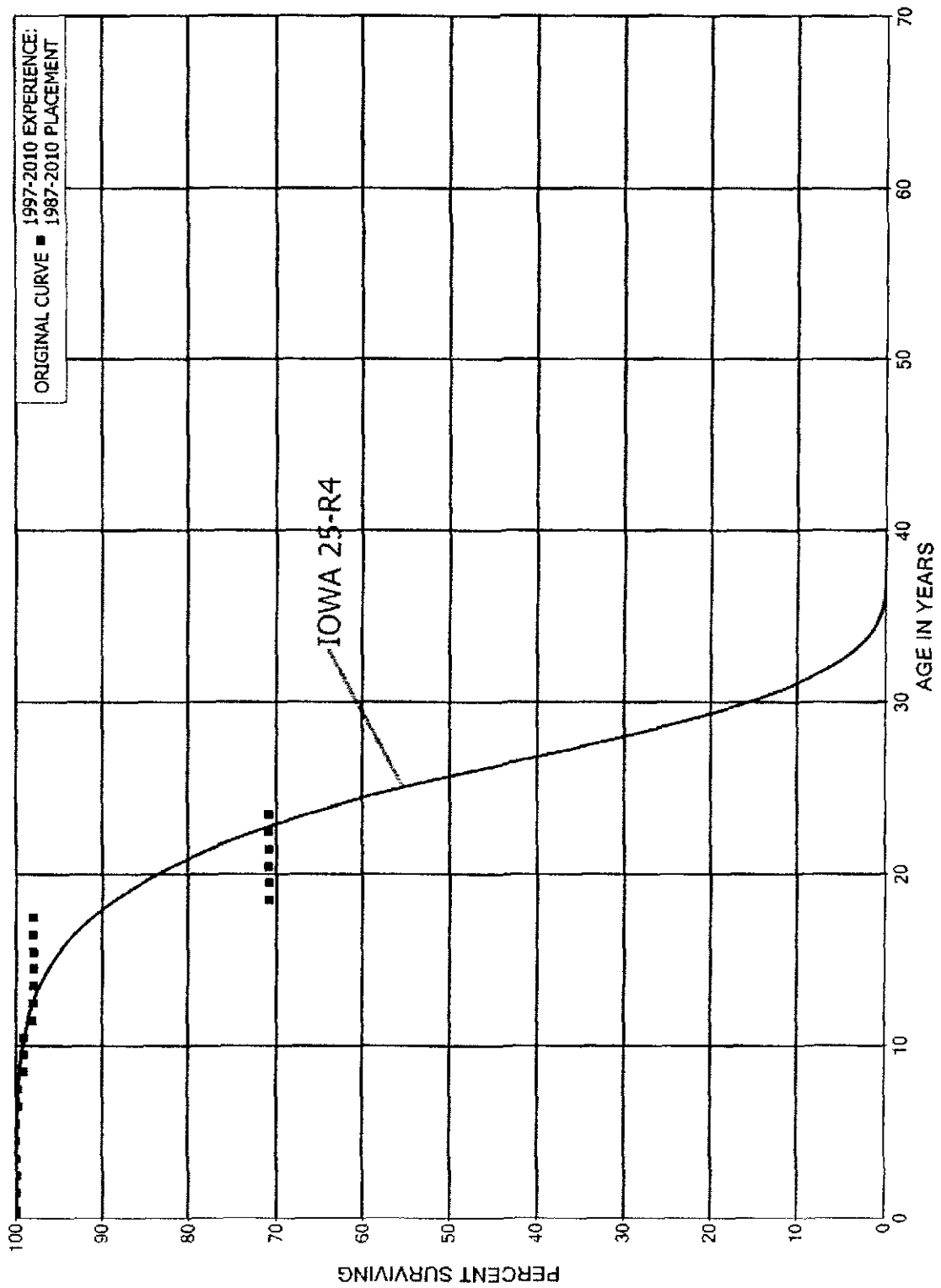
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2008

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	51,167		0.0000		
40.5	51,167		0.0000		
41.5	51,167		0.0000		
42.5	51,167	2,402	0.0469		
43.5	48,765		0.0000		
44.5	48,765		0.0000		
45.5	48,765		0.0000		
46.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 304.62 STRUCTURES AND IMPROVEMENTS - LEASEHOLD
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.62 STRUCTURES AND IMPROVEMENTS - LEASEHOLD

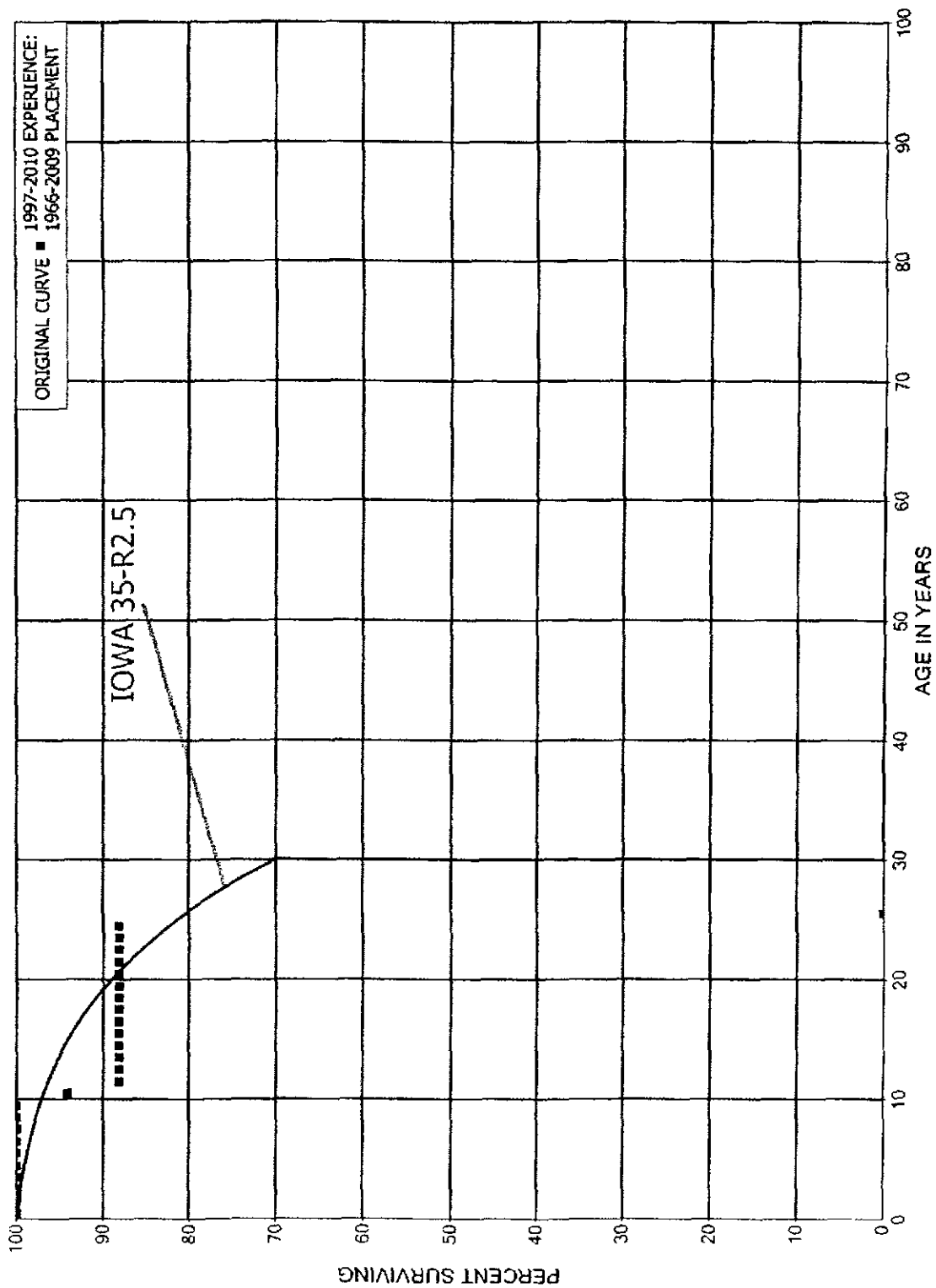
ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2010

EXPERIENCE BAND 1997-2010

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	84,132		0.0000	1.0000	100.00
0.5	107,544		0.0000	1.0000	100.00
1.5	131,130		0.0000	1.0000	100.00
2.5	135,171		0.0000	1.0000	100.00
3.5	132,268		0.0000	1.0000	100.00
4.5	129,744		0.0000	1.0000	100.00
5.5	126,564	345	0.0027	0.9973	100.00
6.5	126,219		0.0000	1.0000	99.73
7.5	132,681	845	0.0064	0.9936	99.73
8.5	131,184		0.0000	1.0000	99.09
9.5	101,670		0.0000	1.0000	99.09
10.5	101,670	1,060	0.0104	0.9896	99.09
11.5	98,125	136	0.0014	0.9986	98.06
12.5	90,923		0.0000	1.0000	97.92
13.5	74,189		0.0000	1.0000	97.92
14.5	47,004		0.0000	1.0000	97.92
15.5	25,656		0.0000	1.0000	97.92
16.5	20,567		0.0000	1.0000	97.92
17.5	20,567	5,700	0.2771	0.7229	97.92
18.5	9,484		0.0000	1.0000	70.78
19.5	9,484		0.0000	1.0000	70.78
20.5	9,484		0.0000	1.0000	70.78
21.5	3,021		0.0000	1.0000	70.78
22.5	3,021		0.0000	1.0000	70.78
23.5					70.78

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 304.7 STRUCTURES AND IMPROVEMENTS - STORES, SHOP AND GARAGE
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.7 STRUCTURES AND IMPROVEMENTS - STORES, SHOP AND GARAGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2009

EXPERIENCE BAND 1997-2010

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	41,711		0.0000	1.0000	100.00
0.5	41,711		0.0000	1.0000	100.00
1.5	35,016		0.0000	1.0000	100.00
2.5	35,016		0.0000	1.0000	100.00
3.5	22,853		0.0000	1.0000	100.00
4.5	22,853	25	0.0011	0.9989	100.00
5.5	28,102		0.0000	1.0000	99.89
6.5	25,428		0.0000	1.0000	99.89
7.5	26,407		0.0000	1.0000	99.89
8.5	25,463		0.0000	1.0000	99.89
9.5	25,463	1,474	0.0579	0.9421	99.89
10.5	15,592	979	0.0628	0.9372	94.11
11.5	8,098		0.0000	1.0000	88.20
12.5	8,098		0.0000	1.0000	88.20
13.5	8,098		0.0000	1.0000	88.20
14.5	8,098		0.0000	1.0000	88.20
15.5	8,098		0.0000	1.0000	88.20
16.5	8,098		0.0000	1.0000	88.20
17.5	6,923		0.0000	1.0000	88.20
18.5	6,923		0.0000	1.0000	88.20
19.5	1,649		0.0000	1.0000	88.20
20.5	594		0.0000	1.0000	88.20
21.5	594		0.0000	1.0000	88.20
22.5	3,732		0.0000	1.0000	88.20
23.5	3,732		0.0000	1.0000	88.20
24.5	3,138	3,138	1.0000		88.20
25.5					
26.5	6,571		0.0000		
27.5	7,607		0.0000		
28.5	7,607	3,447	0.4531		
29.5	4,797		0.0000		
30.5	52,758	100	0.0019		
31.5	52,657		0.0000		
32.5	52,657		0.0000		
33.5	52,657		0.0000		
34.5	52,657	3,000	0.0570		
35.5	49,657		0.0000		
36.5	49,657		0.0000		
37.5	49,657		0.0000		
38.5	49,657		0.0000		

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.7 STRUCTURES AND IMPROVEMENTS - STORES, SHOP AND GARAGE

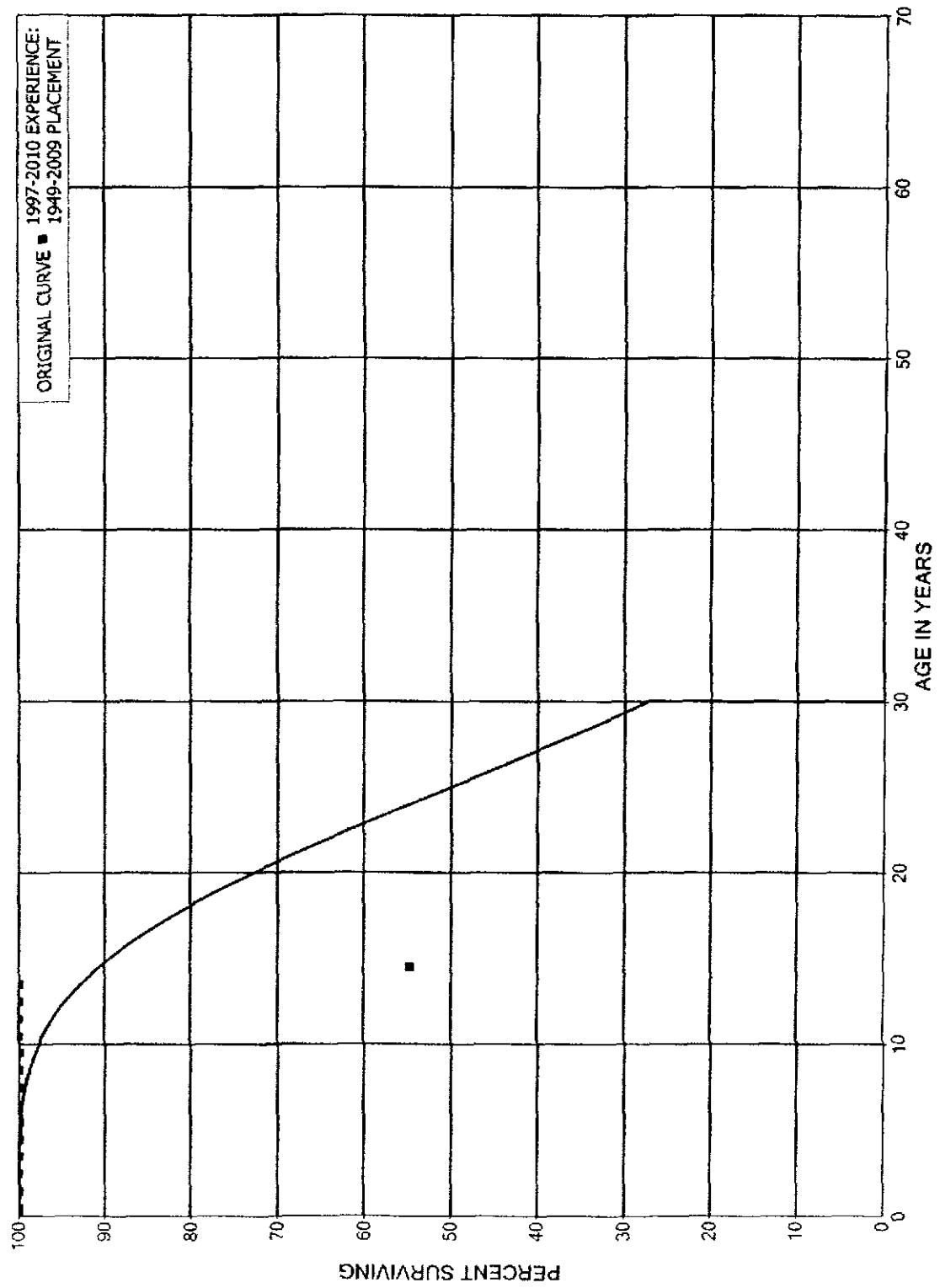
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2009

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	49,657		0.0000		
40.5	46,634	24,837	0.5326		
41.5	20,760	199	0.0096		
42.5	20,561		0.0000		
43.5	19,924		0.0000		
44.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 304.8 STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.8 STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2009

EXPERIENCE BAND 1997-2010

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	107,757		0.0000	1.0000	100.00
0.5	107,757		0.0000	1.0000	100.00
1.5	9,825		0.0000	1.0000	100.00
2.5	9,825		0.0000	1.0000	100.00
3.5	10,350		0.0000	1.0000	100.00
4.5	12,105		0.0000	1.0000	100.00
5.5	16,389		0.0000	1.0000	100.00
6.5	16,389		0.0000	1.0000	100.00
7.5	15,163		0.0000	1.0000	100.00
8.5	15,163		0.0000	1.0000	100.00
9.5	6,564		0.0000	1.0000	100.00
10.5	6,564		0.0000	1.0000	100.00
11.5	6,564		0.0000	1.0000	100.00
12.5	6,039		0.0000	1.0000	100.00
13.5	4,284	1,938	0.4523	0.5477	100.00
14.5					54.77
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5	660		0.0000		
28.5	660		0.0000		
29.5	660		0.0000		
30.5	660		0.0000		
31.5	660		0.0000		
32.5	660		0.0000		
33.5	660		0.0000		
34.5	660		0.0000		
35.5	660		0.0000		
36.5	396		0.0000		
37.5	396		0.0000		
38.5	396		0.0000		

OHIO-AMERICAN WATER COMPANY

ACCOUNT 304.8 STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS

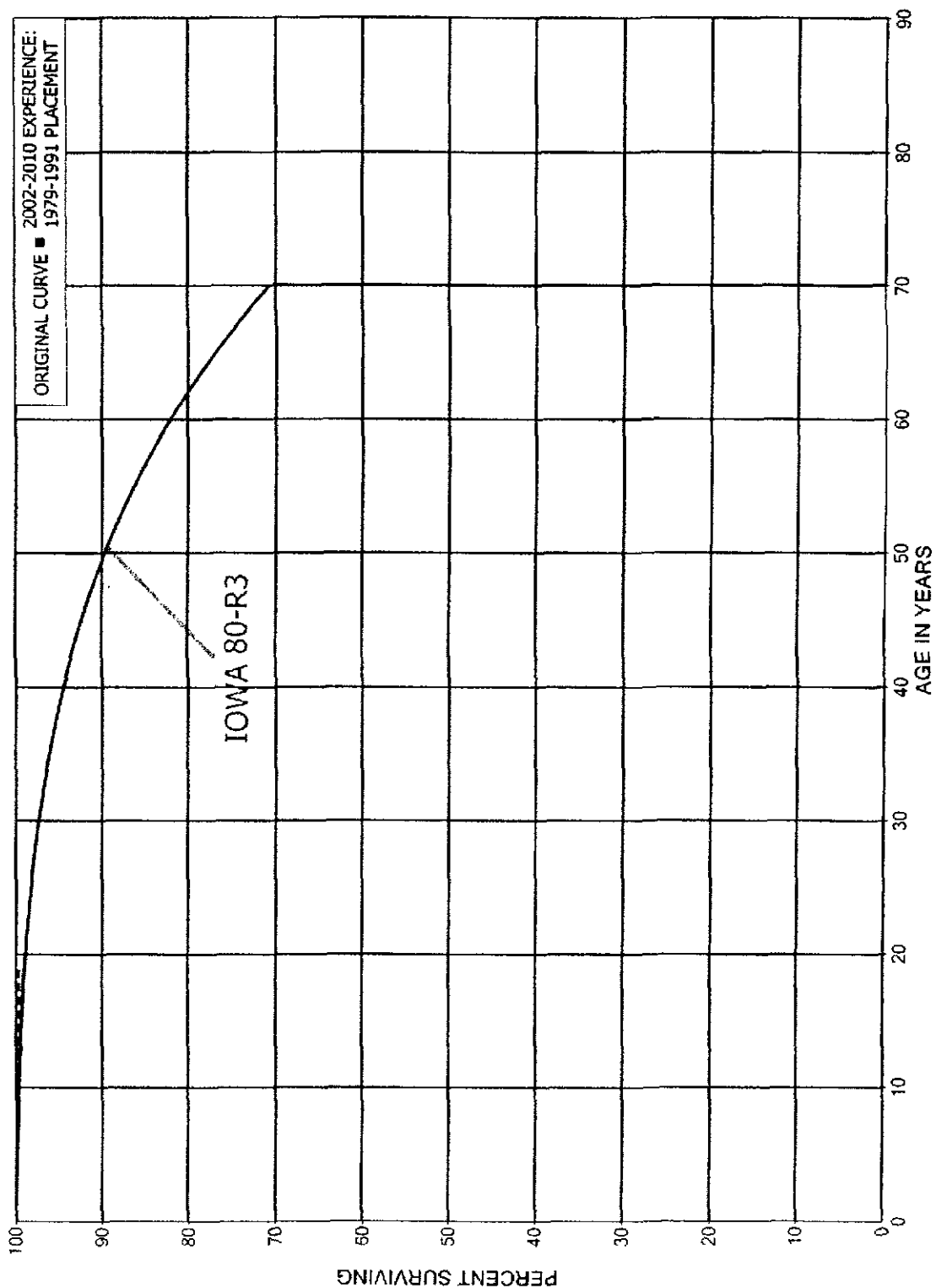
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2009

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	396		0.0000		
40.5	396		0.0000		
41.5	396		0.0000		
42.5	396		0.0000		
43.5	396		0.0000		
44.5	396		0.0000		
45.5	396		0.0000		
46.5	396		0.0000		
47.5	3,265		0.0000		
48.5	3,265		0.0000		
49.5	3,265		0.0000		
50.5	2,869		0.0000		
51.5	2,869	2,869	1.0000		
52.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



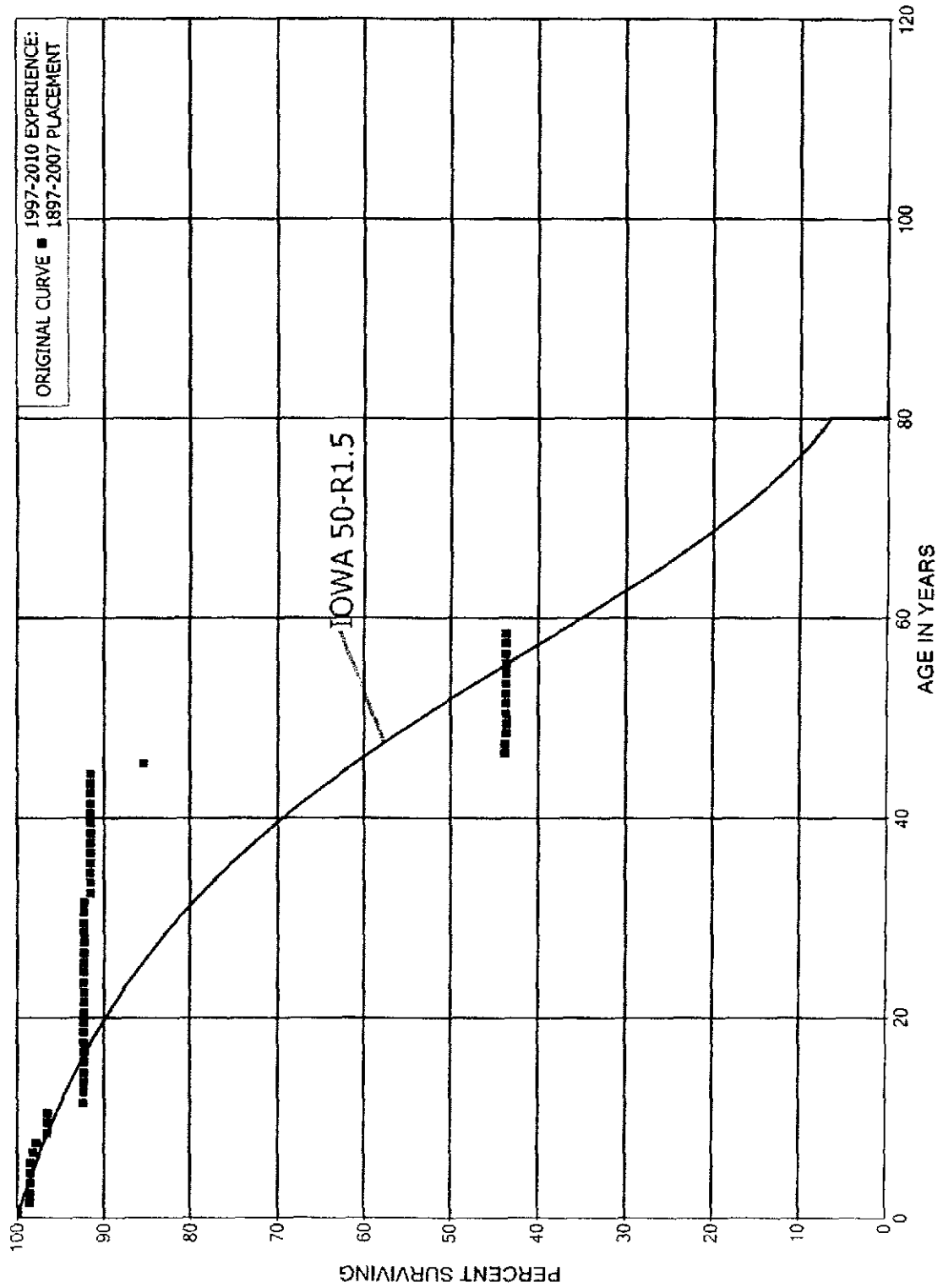
OHIO-AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1979-1991			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	362		0.0000	1.0000	100.00
11.5	362		0.0000	1.0000	100.00
12.5	362		0.0000	1.0000	100.00
13.5	362		0.0000	1.0000	100.00
14.5	362		0.0000	1.0000	100.00
15.5	362		0.0000	1.0000	100.00
16.5	362		0.0000	1.0000	100.00
17.5	362		0.0000	1.0000	100.00
18.5	362		0.0000	1.0000	100.00
19.5					100.00
20.5					
21.5					
22.5	225		0.0000		
23.5	225		0.0000		
24.5	225		0.0000		
25.5	225		0.0000		
26.5	225		0.0000		
27.5	225		0.0000		
28.5	225		0.0000		
29.5	225		0.0000		
30.5	225		0.0000		
31.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1897-2007

EXPERIENCE BAND 1997-2010

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	766,704		0.0000	1.0000	100.00
0.5	777,949	11,950	0.0154	0.9846	100.00
1.5	821,104		0.0000	1.0000	98.46
2.5	821,104		0.0000	1.0000	98.46
3.5	819,939		0.0000	1.0000	98.46
4.5	738,496		0.0000	1.0000	98.46
5.5	735,816	2,158	0.0029	0.9971	98.46
6.5	748,005	3,554	0.0048	0.9952	98.18
7.5	744,450	8,918	0.0120	0.9880	97.71
8.5	748,359		0.0000	1.0000	96.54
9.5	748,359		0.0000	1.0000	96.54
10.5	745,880	32,423	0.0435	0.9565	96.54
11.5	499,217	591	0.0012	0.9988	92.34
12.5	84,836		0.0000	1.0000	92.23
13.5	84,836		0.0000	1.0000	92.23
14.5	78,243		0.0000	1.0000	92.23
15.5	55,561		0.0000	1.0000	92.23
16.5	55,561		0.0000	1.0000	92.23
17.5	62,227		0.0000	1.0000	92.23
18.5	27,264		0.0000	1.0000	92.23
19.5	25,840		0.0000	1.0000	92.23
20.5	19,493		0.0000	1.0000	92.23
21.5	19,493		0.0000	1.0000	92.23
22.5	7,777		0.0000	1.0000	92.23
23.5	9,534		0.0000	1.0000	92.23
24.5	9,534		0.0000	1.0000	92.23
25.5	12,934		0.0000	1.0000	92.23
26.5	12,934		0.0000	1.0000	92.23
27.5	12,934		0.0000	1.0000	92.23
28.5	12,934		0.0000	1.0000	92.23
29.5	12,934		0.0000	1.0000	92.23
30.5	47,274		0.0000	1.0000	92.23
31.5	149,239	1,111	0.0074	0.9926	92.23
32.5	148,129		0.0000	1.0000	91.55
33.5	148,129		0.0000	1.0000	91.55
34.5	148,129		0.0000	1.0000	91.55
35.5	148,129		0.0000	1.0000	91.55
36.5	148,129		0.0000	1.0000	91.55
37.5	204,654		0.0000	1.0000	91.55
38.5	204,654		0.0000	1.0000	91.55

OHIO-AMERICAN WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2007

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	201,254		0.0000	1.0000	91.55
40.5	201,313		0.0000	1.0000	91.55
41.5	201,313		0.0000	1.0000	91.55
42.5	201,313		0.0000	1.0000	91.55
43.5	234,021		0.0000	1.0000	91.55
44.5	490,215	32,708	0.0667	0.9333	91.55
45.5	348,876	170,534	0.4888	0.5112	85.44
46.5	178,342		0.0000	1.0000	43.67
47.5	178,342	152	0.0009	0.9991	43.67
48.5	178,190		0.0000	1.0000	43.64
49.5	178,190	110	0.0006	0.9994	43.64
50.5	178,079		0.0000	1.0000	43.61
51.5	120,059		0.0000	1.0000	43.61
52.5	120,059		0.0000	1.0000	43.61
53.5	120,059		0.0000	1.0000	43.61
54.5	120,132		0.0000	1.0000	43.61
55.5	120,132	132	0.0011	0.9989	43.61
56.5	120,000		0.0000	1.0000	43.56
57.5	120,000		0.0000	1.0000	43.56
58.5					43.56
59.5					
60.5	3,871		0.0000		
61.5	3,871	3,871	1.0000		
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5	45,828		0.0000		
69.5	45,828	2,523	0.0551		
70.5	43,304		0.0000		
71.5	43,304		0.0000		
72.5	43,304		0.0000		
73.5	43,304		0.0000		
74.5	43,304		0.0000		
75.5	43,304		0.0000		
76.5	43,304		0.0000		
77.5	43,304		0.0000		
78.5	43,304		0.0000		

OHIO-AMERICAN WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

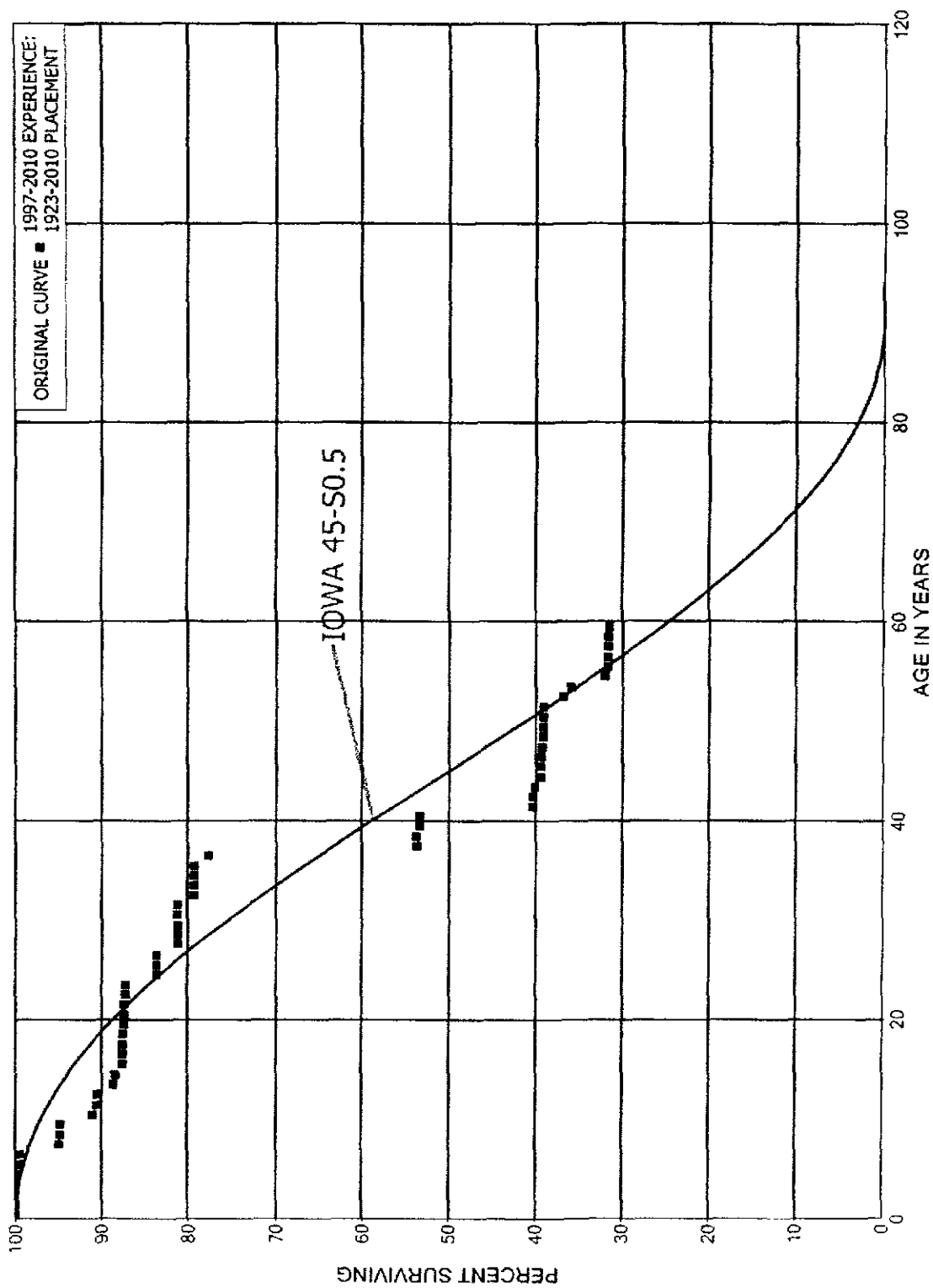
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2007

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	43,304		0.0000		
80.5	43,304	143	0.0033		
81.5	43,162		0.0000		
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5	3,750		0.0000		
89.5	3,750	3,750	1.0000		
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5	80,538		0.0000		
100.5	80,538		0.0000		
101.5	80,538		0.0000		
102.5	80,538		0.0000		
103.5	80,538		0.0000		
104.5	80,538		0.0000		
105.5	80,538		0.0000		
106.5	80,538		0.0000		
107.5	80,538		0.0000		
108.5	80,538		0.0000		
109.5	80,538		0.0000		
110.5	80,538		0.0000		
111.5	80,538		0.0000		
112.5	80,538		0.0000		
113.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 307 WELLS AND SPRINGS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2010

EXPERIENCE BAND 1997-2010

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	1,010,011	550	0.0005	0.9995	100.00
0.5	1,110,995		0.0000	1.0000	99.95
1.5	1,077,214		0.0000	1.0000	99.95
2.5	895,188		0.0000	1.0000	99.95
3.5	768,600		0.0000	1.0000	99.95
4.5	680,547	3,108	0.0046	0.9954	99.95
5.5	748,460		0.0000	1.0000	99.49
6.5	779,403	36,217	0.0465	0.9535	99.49
7.5	763,218	1,413	0.0019	0.9981	94.87
8.5	758,168		0.0000	1.0000	94.69
9.5	855,879	33,472	0.0391	0.9609	94.69
10.5	805,921	4,002	0.0050	0.9950	90.99
11.5	766,579		0.0000	1.0000	90.54
12.5	642,659	13,869	0.0216	0.9784	90.54
13.5	516,470	861	0.0017	0.9983	88.58
14.5	316,111	3,349	0.0106	0.9894	88.43
15.5	293,248		0.0000	1.0000	87.50
16.5	272,546		0.0000	1.0000	87.50
17.5	241,038		0.0000	1.0000	87.50
18.5	236,403	206	0.0009	0.9991	87.50
19.5	162,646		0.0000	1.0000	87.42
20.5	160,413		0.0000	1.0000	87.42
21.5	158,136	416	0.0026	0.9974	87.42
22.5	182,158		0.0000	1.0000	87.19
23.5	61,987	2,553	0.0412	0.9588	87.19
24.5	59,434		0.0000	1.0000	83.60
25.5	78,878		0.0000	1.0000	83.60
26.5	74,704	2,150	0.0288	0.9712	83.60
27.5	72,833		0.0000	1.0000	81.19
28.5	92,265	65	0.0007	0.9993	81.19
29.5	86,700		0.0000	1.0000	81.14
30.5	109,717		0.0000	1.0000	81.14
31.5	77,224	1,751	0.0227	0.9773	81.14
32.5	76,890		0.0000	1.0000	79.30
33.5	76,890		0.0000	1.0000	79.30
34.5	49,400		0.0000	1.0000	79.30
35.5	47,785	958	0.0200	0.9800	79.30
36.5	83,866	25,900	0.3088	0.6912	77.71
37.5	92,021		0.0000	1.0000	53.71
38.5	96,195	761	0.0079	0.9921	53.71

OHIO-AMERICAN WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	108,740		0.0000	1.0000	53.28
40.5	119,820	29,177	0.2435	0.7565	53.28
41.5	101,490	109	0.0011	0.9989	40.31
42.5	103,830	440	0.0042	0.9958	40.27
43.5	111,013	1,828	0.0165	0.9835	40.10
44.5	117,513		0.0000	1.0000	39.44
45.5	82,412	341	0.0041	0.9959	39.44
46.5	64,777	231	0.0036	0.9964	39.27
47.5	63,215	45	0.0007	0.9993	39.13
48.5	63,170		0.0000	1.0000	39.10
49.5	64,802		0.0000	1.0000	39.10
50.5	64,966		0.0000	1.0000	39.10
51.5	64,966	3,713	0.0572	0.9428	39.10
52.5	60,456	1,617	0.0267	0.9733	36.87
53.5	58,839	6,450	0.1096	0.8904	35.88
54.5	41,309	376	0.0091	0.9909	31.95
55.5	30,086		0.0000	1.0000	31.66
56.5	27,637		0.0000	1.0000	31.66
57.5	19,383	42	0.0022	0.9978	31.66
58.5	14,726	26	0.0017	0.9983	31.59
59.5	14,229		0.0000	1.0000	31.53
60.5	3,882		0.0000	1.0000	31.53
61.5	3,600		0.0000	1.0000	31.53
62.5	3,600	36	0.0099	0.9901	31.53
63.5	1,140		0.0000	1.0000	31.22
64.5	976		0.0000	1.0000	31.22
65.5	976		0.0000	1.0000	31.22
66.5	976		0.0000	1.0000	31.22
67.5	976		0.0000	1.0000	31.22
68.5	976		0.0000	1.0000	31.22
69.5	976		0.0000	1.0000	31.22
70.5	2,361		0.0000	1.0000	31.22
71.5	3,625		0.0000	1.0000	31.22
72.5	3,625		0.0000	1.0000	31.22
73.5	10,724		0.0000	1.0000	31.22
74.5	9,897		0.0000	1.0000	31.22
75.5	9,897		0.0000	1.0000	31.22
76.5	9,897		0.0000	1.0000	31.22
77.5	9,897		0.0000	1.0000	31.22
78.5	9,897		0.0000	1.0000	31.22

OHIO-AMERICAN WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

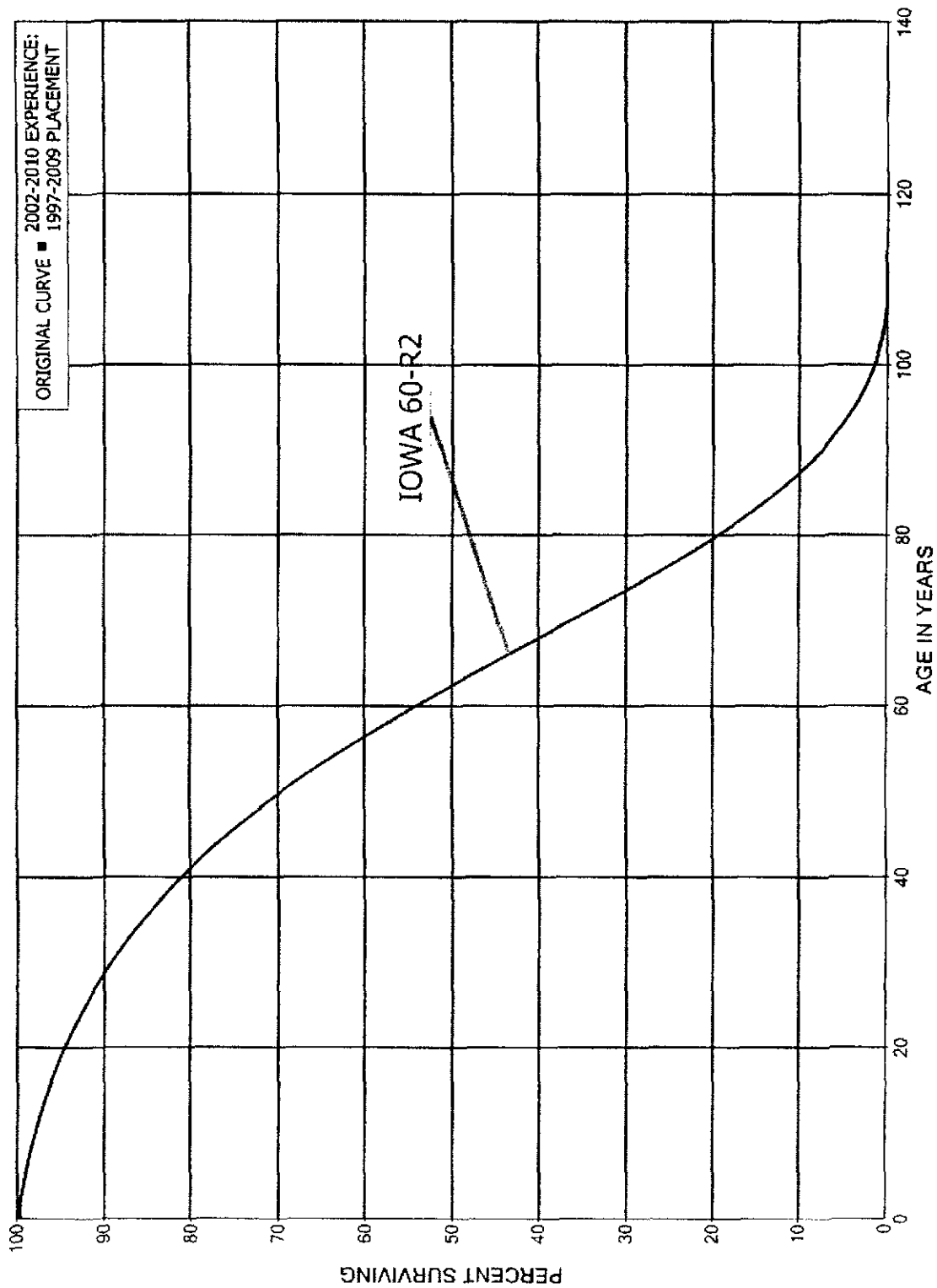
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	9,897		0.0000	1.0000	31.22
80.5	9,897		0.0000	1.0000	31.22
81.5	9,897		0.0000	1.0000	31.22
82.5	9,897	231	0.0234	0.9766	31.22
83.5	9,666		0.0000	1.0000	30.49
84.5	8,281		0.0000	1.0000	30.49
85.5	6,868		0.0000	1.0000	30.49
86.5	6,868		0.0000	1.0000	30.49
87.5					30.49

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 308 INFILTRATION GALLERIES AND TUNNELS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 308 INFILTRATION GALLERIES AND TUNNELS

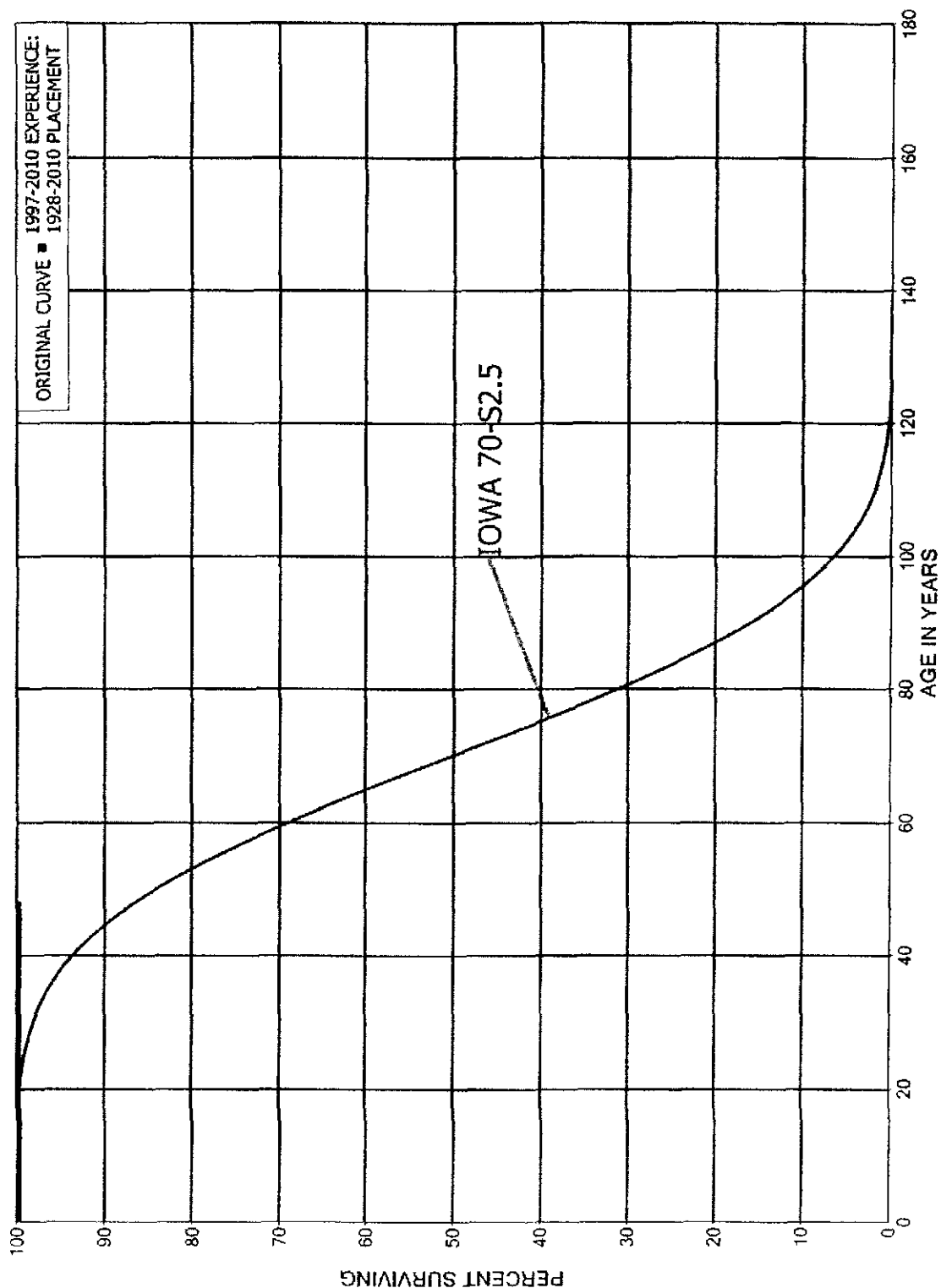
ORIGINAL LIFE TABLE

PLACEMENT BAND 1997-2009

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	23,269		0.0000	1.0000	100.00
0.5	23,269		0.0000	1.0000	100.00
1.5					100.00
2.5					
3.5					
4.5	1,140		0.0000		
5.5	1,140		0.0000		
6.5	1,140		0.0000		
7.5	1,140		0.0000		
8.5	1,140		0.0000		
9.5	1,140		0.0000		
10.5	1,140		0.0000		
11.5	1,140		0.0000		
12.5	1,140		0.0000		
13.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 309 SUPPLY MAINS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2010

EXPERIENCE BAND 1997-2010

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	122,222		0.0000	1.0000	100.00
0.5	173,845		0.0000	1.0000	100.00
1.5	136,462		0.0000	1.0000	100.00
2.5	135,436		0.0000	1.0000	100.00
3.5	132,149		0.0000	1.0000	100.00
4.5	132,149		0.0000	1.0000	100.00
5.5	135,139		0.0000	1.0000	100.00
6.5	135,139		0.0000	1.0000	100.00
7.5	135,139		0.0000	1.0000	100.00
8.5	135,139		0.0000	1.0000	100.00
9.5	129,010		0.0000	1.0000	100.00
10.5	129,010	104	0.0008	0.9992	100.00
11.5	128,906		0.0000	1.0000	99.92
12.5	92,585		0.0000	1.0000	99.92
13.5	86,364		0.0000	1.0000	99.92
14.5	2,989		0.0000	1.0000	99.92
15.5	2,989		0.0000	1.0000	99.92
16.5	2,989		0.0000	1.0000	99.92
17.5	2,989		0.0000	1.0000	99.92
18.5	22,506		0.0000	1.0000	99.92
19.5	19,517		0.0000	1.0000	99.92
20.5	19,517		0.0000	1.0000	99.92
21.5	19,517		0.0000	1.0000	99.92
22.5	19,517		0.0000	1.0000	99.92
23.5	19,517		0.0000	1.0000	99.92
24.5	20,395		0.0000	1.0000	99.92
25.5	20,395		0.0000	1.0000	99.92
26.5	20,395		0.0000	1.0000	99.92
27.5	20,395		0.0000	1.0000	99.92
28.5	20,395		0.0000	1.0000	99.92
29.5	20,395		0.0000	1.0000	99.92
30.5	20,395		0.0000	1.0000	99.92
31.5	234,044		0.0000	1.0000	99.92
32.5	214,527		0.0000	1.0000	99.92
33.5	214,647		0.0000	1.0000	99.92
34.5	214,647		0.0000	1.0000	99.92
35.5	214,647		0.0000	1.0000	99.92
36.5	214,647		0.0000	1.0000	99.92
37.5	214,647		0.0000	1.0000	99.92
38.5	213,769		0.0000	1.0000	99.92

OHIO-AMERICAN WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	213,769		0.0000	1.0000	99.92
40.5	213,769		0.0000	1.0000	99.92
41.5	213,769		0.0000	1.0000	99.92
42.5	213,769		0.0000	1.0000	99.92
43.5	213,769		0.0000	1.0000	99.92
44.5	213,769		0.0000	1.0000	99.92
45.5	120		0.0000	1.0000	99.92
46.5	120		0.0000	1.0000	99.92
47.5					99.92
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5	1,055		0.0000		
57.5	1,055		0.0000		
58.5	1,055		0.0000		
59.5	1,055		0.0000		
60.5	1,055		0.0000		
61.5	1,055		0.0000		
62.5	1,055		0.0000		
63.5	1,055		0.0000		
64.5	1,055		0.0000		
65.5	1,055		0.0000		
66.5	1,055		0.0000		
67.5	1,055		0.0000		
68.5	2,401		0.0000		
69.5	2,401		0.0000		
70.5	1,346		0.0000		
71.5	1,346		0.0000		
72.5	1,346		0.0000		
73.5	1,346		0.0000		
74.5	1,346		0.0000		
75.5	1,346		0.0000		
76.5	1,346		0.0000		
77.5	1,346		0.0000		
78.5	1,346		0.0000		

OHIO-AMERICAN WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

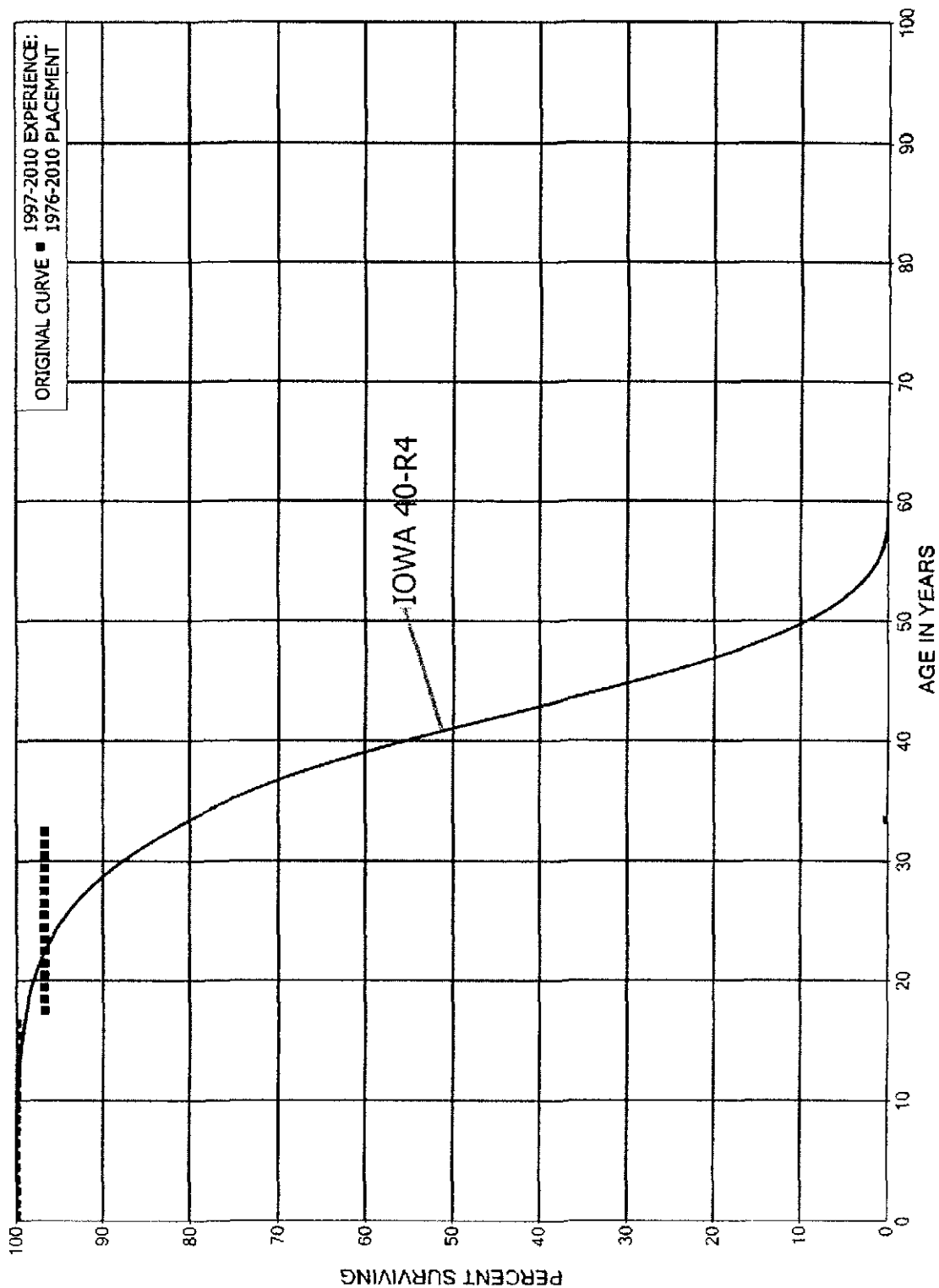
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,346		0.0000		
80.5	1,346		0.0000		
81.5	1,346		0.0000		
82.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 310 POWER GENERATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 310 POWER GENERATION EQUIPMENT

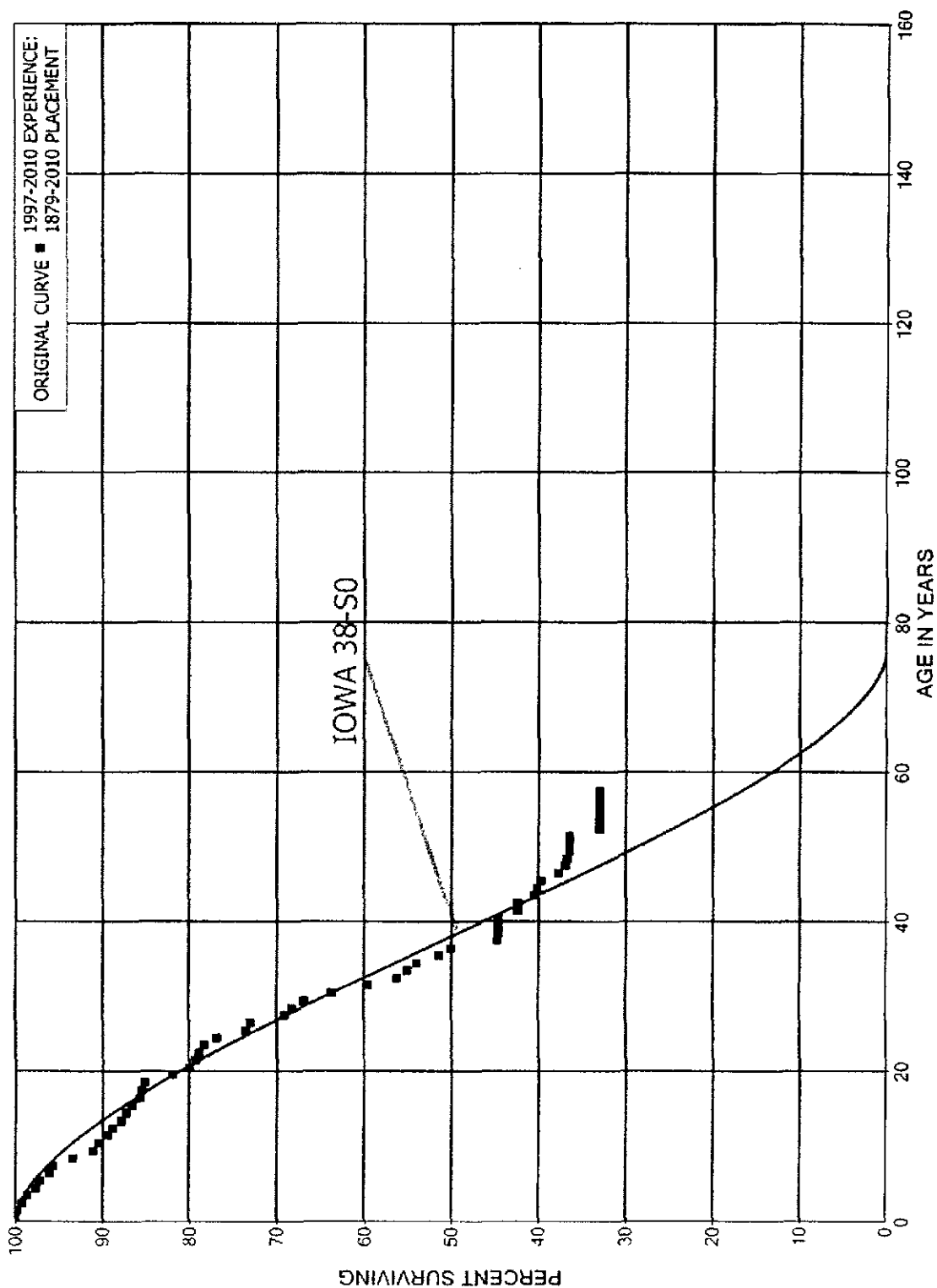
ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2010

EXPERIENCE BAND 1997-2010

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	2,389,977		0.0000	1.0000	100.00
0.5	2,389,038		0.0000	1.0000	100.00
1.5	2,407,849		0.0000	1.0000	100.00
2.5	2,042,725		0.0000	1.0000	100.00
3.5	152,020		0.0000	1.0000	100.00
4.5	208,296		0.0000	1.0000	100.00
5.5	207,741		0.0000	1.0000	100.00
6.5	207,741		0.0000	1.0000	100.00
7.5	208,063		0.0000	1.0000	100.00
8.5	208,063		0.0000	1.0000	100.00
9.5	208,063		0.0000	1.0000	100.00
10.5	208,063		0.0000	1.0000	100.00
11.5	208,063		0.0000	1.0000	100.00
12.5	208,063		0.0000	1.0000	100.00
13.5	208,063		0.0000	1.0000	100.00
14.5	195,409		0.0000	1.0000	100.00
15.5	175,004		0.0000	1.0000	100.00
16.5	60,881	1,983	0.0326	0.9674	100.00
17.5	58,897		0.0000	1.0000	96.74
18.5	97		0.0000	1.0000	96.74
19.5	97		0.0000	1.0000	96.74
20.5	46,945		0.0000	1.0000	96.74
21.5	46,945		0.0000	1.0000	96.74
22.5	46,945		0.0000	1.0000	96.74
23.5	46,847		0.0000	1.0000	96.74
24.5	46,847		0.0000	1.0000	96.74
25.5	46,847		0.0000	1.0000	96.74
26.5	46,847		0.0000	1.0000	96.74
27.5	46,847		0.0000	1.0000	96.74
28.5	46,847		0.0000	1.0000	96.74
29.5	46,847		0.0000	1.0000	96.74
30.5	46,847		0.0000	1.0000	96.74
31.5	46,847		0.0000	1.0000	96.74
32.5	46,847	46,847	1.0000		96.74
33.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 311.2 ELECTRIC PUMPING EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 311.2 ELECTRIC PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1879-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,944,110	1,491	0.0003	0.9997	100.00
0.5	5,104,935	12,372	0.0024	0.9976	99.97
1.5	5,623,094	28,343	0.0050	0.9950	99.73
2.5	5,331,107	35,715	0.0067	0.9933	99.22
3.5	5,121,449	48,723	0.0095	0.9905	98.56
4.5	5,156,565	21,624	0.0042	0.9958	97.62
5.5	5,017,864	59,581	0.0119	0.9881	97.21
6.5	4,553,742	20,920	0.0046	0.9954	96.06
7.5	4,560,062	104,841	0.0230	0.9770	95.62
8.5	3,928,766	100,381	0.0256	0.9744	93.42
9.5	3,869,519	26,178	0.0068	0.9932	91.03
10.5	3,710,964	39,890	0.0107	0.9893	90.42
11.5	3,022,241	20,951	0.0069	0.9931	89.44
12.5	2,879,919	32,952	0.0114	0.9886	88.82
13.5	2,108,540	11,686	0.0055	0.9945	87.81
14.5	1,853,912	14,499	0.0078	0.9922	87.32
15.5	1,341,952	14,932	0.0111	0.9889	86.64
16.5	1,196,007	2,899	0.0024	0.9976	85.67
17.5	1,163,384	4,031	0.0035	0.9965	85.47
18.5	826,030	30,780	0.0373	0.9627	85.17
19.5	765,405	18,241	0.0238	0.9762	82.00
20.5	716,639	7,183	0.0100	0.9900	80.04
21.5	689,897	3,534	0.0051	0.9949	79.24
22.5	682,268	4,625	0.0068	0.9932	78.83
23.5	661,197	12,437	0.0188	0.9812	78.30
24.5	535,387	23,142	0.0432	0.9568	76.83
25.5	480,967	3,440	0.0072	0.9928	73.51
26.5	368,587	19,560	0.0531	0.9469	72.98
27.5	371,152	4,962	0.0134	0.9866	69.11
28.5	402,966	7,765	0.0193	0.9807	68.18
29.5	414,071	19,766	0.0477	0.9523	66.87
30.5	425,442	27,127	0.0638	0.9362	63.68
31.5	370,333	20,940	0.0565	0.9435	59.62
32.5	352,520	7,636	0.0217	0.9783	56.25
33.5	348,274	6,580	0.0189	0.9811	55.03
34.5	304,944	14,824	0.0486	0.9514	53.99
35.5	311,064	7,841	0.0252	0.9748	51.36
36.5	296,120	31,782	0.1073	0.8927	50.07
37.5	179,875	303	0.0017	0.9983	44.70
38.5	239,533		0.0000	1.0000	44.62

OHIO-AMERICAN WATER COMPANY

ACCOUNT 311.2 ELECTRIC PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1879-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	270,718		0.0000	1.0000	44.62
40.5	277,811	14,017	0.0505	0.9495	44.62
41.5	262,311	21	0.0001	0.9999	42.37
42.5	262,510	12,229	0.0466	0.9534	42.37
43.5	404,559	3,040	0.0075	0.9925	40.39
44.5	444,038	4,980	0.0112	0.9888	40.09
45.5	398,960	20,635	0.0517	0.9483	39.64
46.5	373,578	7,652	0.0205	0.9795	37.59
47.5	355,732	2,100	0.0059	0.9941	36.82
48.5	354,943	1,931	0.0054	0.9946	36.60
49.5	350,021		0.0000	1.0000	36.40
50.5	349,820		0.0000	1.0000	36.40
51.5	315,399	29,872	0.0947	0.9053	36.40
52.5	232,642		0.0000	1.0000	32.95
53.5	180,589		0.0000	1.0000	32.95
54.5	173,675		0.0000	1.0000	32.95
55.5	172,728	277	0.0016	0.9984	32.95
56.5	172,232	24	0.0001	0.9999	32.90
57.5	44,026		0.0000	1.0000	32.90
58.5	5,706	1,098	0.1924	0.8076	32.90
59.5	4,300		0.0000	1.0000	26.57
60.5	4,275		0.0000	1.0000	26.57
61.5	3,674		0.0000	1.0000	26.57
62.5	1,787		0.0000	1.0000	26.57
63.5	1,169		0.0000	1.0000	26.57
64.5	1,060	943	0.8894	0.1106	26.57
65.5	117		0.0000	1.0000	2.94
66.5	117		0.0000	1.0000	2.94
67.5	117		0.0000	1.0000	2.94
68.5	8,119		0.0000	1.0000	2.94
69.5	8,119		0.0000	1.0000	2.94
70.5	8,119		0.0000	1.0000	2.94
71.5	9,468		0.0000	1.0000	2.94
72.5	9,350		0.0000	1.0000	2.94
73.5	9,350		0.0000	1.0000	2.94
74.5	9,350		0.0000	1.0000	2.94
75.5	9,350		0.0000	1.0000	2.94
76.5	9,350		0.0000	1.0000	2.94
77.5	9,350		0.0000	1.0000	2.94
78.5	9,350		0.0000	1.0000	2.94

OHIO-AMERICAN WATER COMPANY

ACCOUNT 311.2 ELECTRIC PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1879-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	9,350		0.0000	1.0000	2.94
80.5	9,350		0.0000	1.0000	2.94
81.5	9,350		0.0000	1.0000	2.94
82.5	1,349		0.0000	1.0000	2.94
83.5	1,382		0.0000	1.0000	2.94
84.5	1,382		0.0000	1.0000	2.94
85.5	33		0.0000	1.0000	2.94
86.5	184		0.0000	1.0000	2.94
87.5	184		0.0000	1.0000	2.94
88.5	184		0.0000	1.0000	2.94
89.5	184		0.0000	1.0000	2.94
90.5	184		0.0000	1.0000	2.94
91.5	184		0.0000	1.0000	2.94
92.5	184		0.0000	1.0000	2.94
93.5	184		0.0000	1.0000	2.94
94.5	184	33	0.1801	0.8199	2.94
95.5	151		0.0000	1.0000	2.41
96.5	152		0.0000	1.0000	2.41
97.5	152		0.0000	1.0000	2.41
98.5	152		0.0000	1.0000	2.41
99.5	152		0.0000	1.0000	2.41
100.5	2,285		0.0000	1.0000	2.41
101.5	2,285		0.0000	1.0000	2.41
102.5	2,285		0.0000	1.0000	2.41
103.5	2,285		0.0000	1.0000	2.41
104.5	2,285		0.0000	1.0000	2.41
105.5	2,285		0.0000	1.0000	2.41
106.5	2,285		0.0000	1.0000	2.41
107.5	2,285		0.0000	1.0000	2.41
108.5	2,285	2	0.0007	0.9993	2.41
109.5	2,283		0.0000	1.0000	2.41
110.5	4,025		0.0000	1.0000	2.41
111.5	4,025	371	0.0921	0.9079	2.41
112.5	3,654		0.0000	1.0000	2.19
113.5	3,654		0.0000	1.0000	2.19
114.5	1,742		0.0000	1.0000	2.19
115.5	1,742		0.0000	1.0000	2.19
116.5	1,742		0.0000	1.0000	2.19
117.5	2,577		0.0000	1.0000	2.19
118.5	2,577		0.0000	1.0000	2.19

OHIO-AMERICAN WATER COMPANY

ACCOUNT 311.2 ELECTRIC PUMPING EQUIPMENT

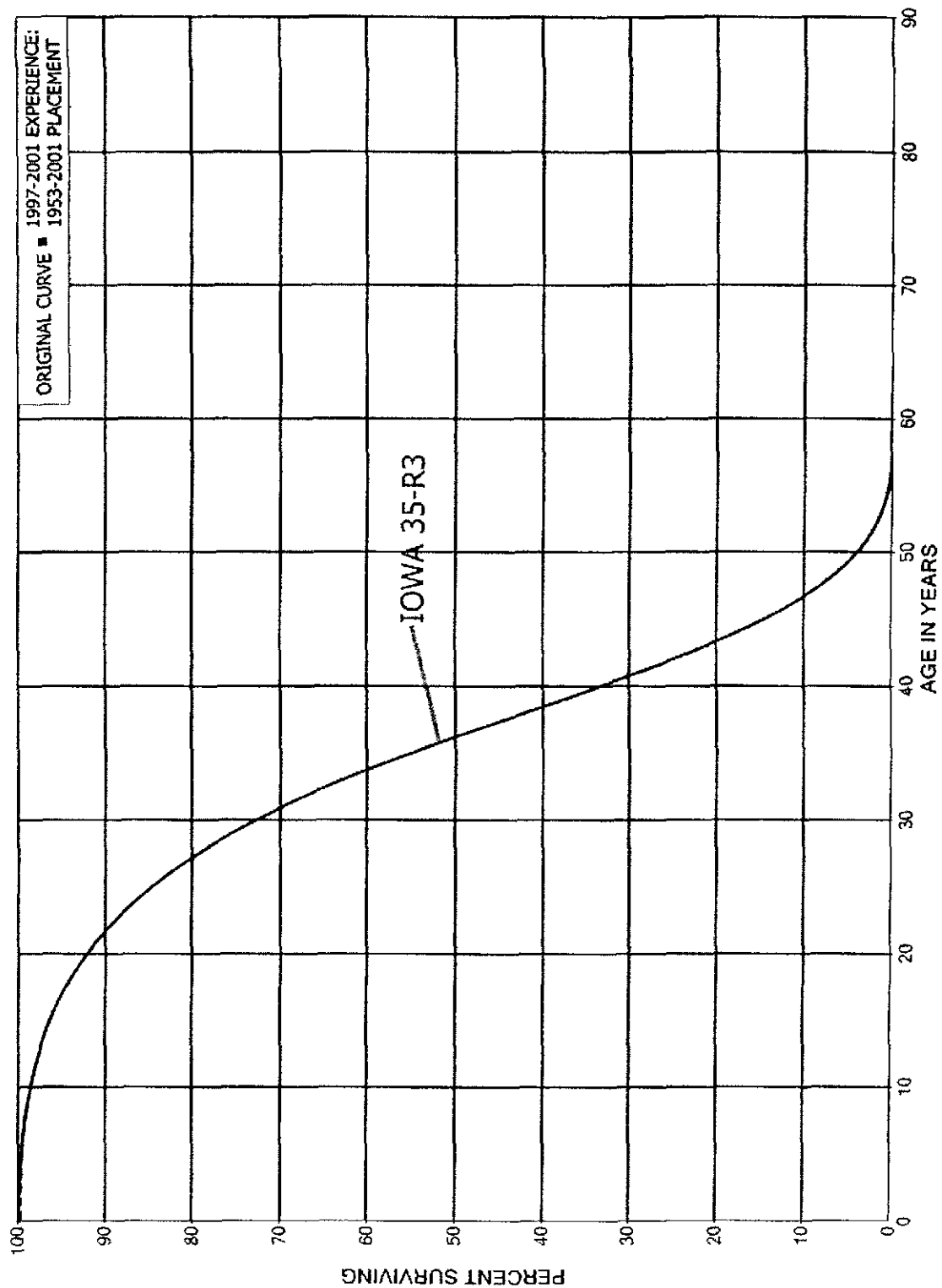
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1879-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	2,577		0.0000	1.0000	2.19
120.5	2,577		0.0000	1.0000	2.19
121.5	2,577		0.0000	1.0000	2.19
122.5	2,577		0.0000	1.0000	2.19
123.5	2,577		0.0000	1.0000	2.19
124.5	835		0.0000	1.0000	2.19
125.5	835		0.0000	1.0000	2.19
126.5	835		0.0000	1.0000	2.19
127.5	835		0.0000	1.0000	2.19
128.5	835		0.0000	1.0000	2.19
129.5	835		0.0000	1.0000	2.19
130.5	835		0.0000	1.0000	2.19
131.5					2.19

OHIO-AMERICAN WATER COMPANY
ACCOUNT 311.3 DIESEL PUMPING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY
ACCOUNT 311.3 DIESEL PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

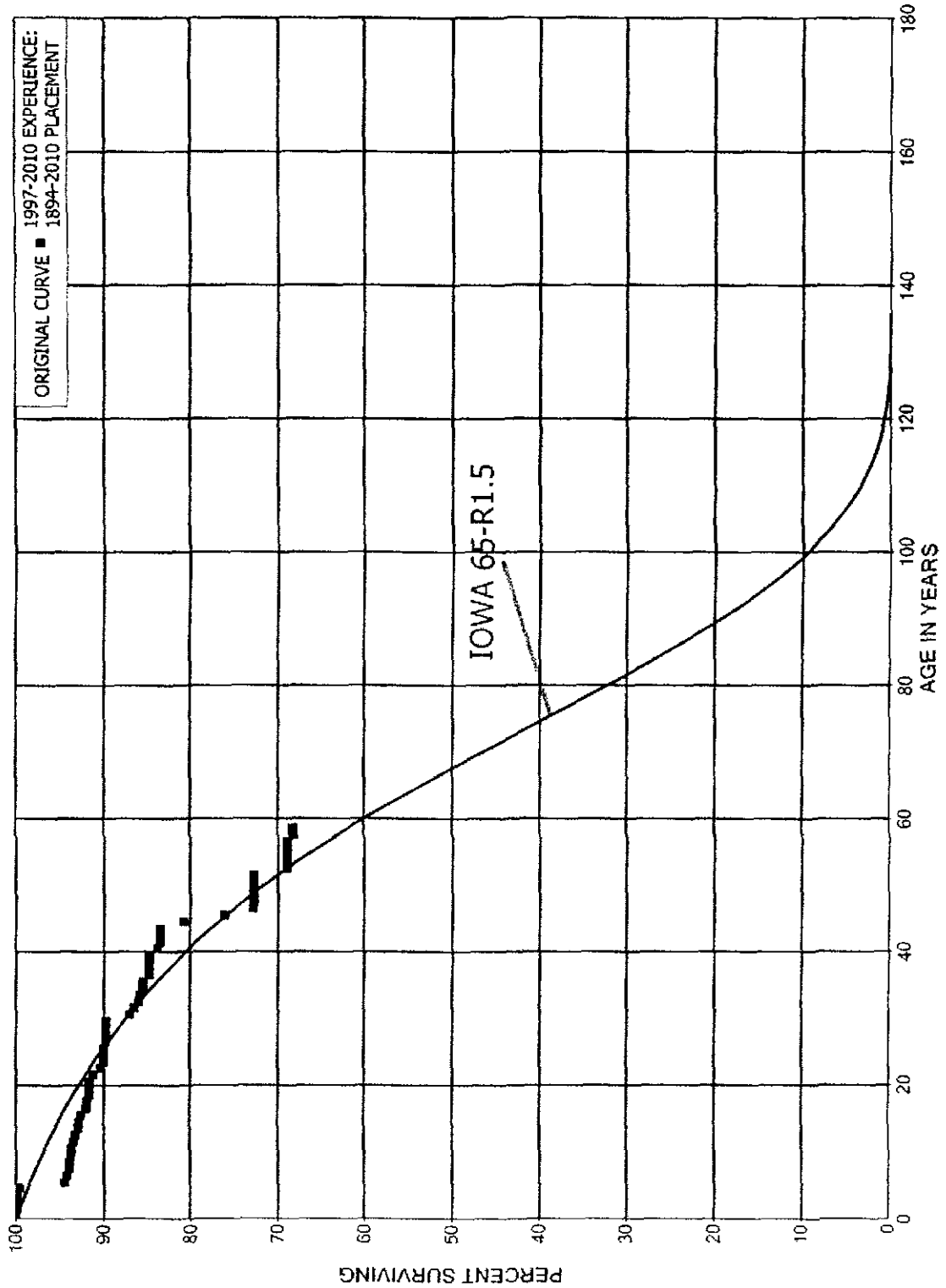
PLACEMENT BAND 1953-2001			EXPERIENCE BAND 1997-2001		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,280		0.0000	1.0000	100.00
0.5	3,784		0.0000	1.0000	100.00
1.5	3,784		0.0000	1.0000	100.00
2.5	3,784		0.0000	1.0000	100.00
3.5					100.00
4.5	4,009		0.0000		
5.5	4,009		0.0000		
6.5	4,009		0.0000		
7.5	7,529		0.0000		
8.5	7,529		0.0000		
9.5	3,520		0.0000		
10.5	3,520		0.0000		
11.5	3,520		0.0000		
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5	23,655		0.0000		
23.5	23,655	4,998	0.2113		
24.5	18,656		0.0000		
25.5	18,830		0.0000		
26.5	18,830		0.0000		
27.5	174		0.0000		
28.5	174		0.0000		
29.5	174		0.0000		
30.5					
31.5					
32.5					
33.5					
34.5					
35.5	32		0.0000		
36.5	32		0.0000		
37.5	32		0.0000		
38.5	1,932		0.0000		

OHIO-AMERICAN WATER COMPANY
ACCOUNT 311.3 DIESEL PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2001			EXPERIENCE BAND 1997-2001		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,932		0.0000		
40.5	1,900		0.0000		
41.5	1,900		0.0000		
42.5	1,900		0.0000		
43.5	13,444		0.0000		
44.5	13,444	2,720	0.2023		
45.5	10,725		0.0000		
46.5	10,725		0.0000		
47.5	10,725		0.0000		
48.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 320.1 WATER TREATMENT EQUIPMENT - NON-MEDIA
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 320.1 WATER TREATMENT EQUIPMENT - NON-MEDIA

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2010

EXPERIENCE BAND 1997-2010

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	9,259,404		0.0000	1.0000	100.00
0.5	8,940,389	18,565	0.0021	0.9979	100.00
1.5	11,064,658	650	0.0001	0.9999	99.79
2.5	11,436,012		0.0000	1.0000	99.79
3.5	10,854,731	12,841	0.0012	0.9988	99.79
4.5	10,930,505	580,313	0.0531	0.9469	99.67
5.5	10,112,200	25,107	0.0025	0.9975	94.38
6.5	10,448,594	29,342	0.0028	0.9972	94.14
7.5	10,469,921	8,056	0.0008	0.9992	93.88
8.5	9,740,222	11,949	0.0012	0.9988	93.81
9.5	9,727,364	11,465	0.0012	0.9988	93.69
10.5	9,691,411	17,946	0.0019	0.9981	93.58
11.5	6,820,497	19,835	0.0029	0.9971	93.41
12.5	6,764,575	25,780	0.0038	0.9962	93.14
13.5	5,475,324	5,971	0.0011	0.9989	92.78
14.5	5,304,727	10,205	0.0019	0.9981	92.68
15.5	1,759,878	10,514	0.0060	0.9940	92.50
16.5	1,138,966	1,627	0.0014	0.9986	91.95
17.5	1,055,049	2,059	0.0020	0.9980	91.82
18.5	955,452		0.0000	1.0000	91.64
19.5	883,154	182	0.0002	0.9998	91.64
20.5	396,335	1,980	0.0050	0.9950	91.62
21.5	335,664	3,140	0.0094	0.9906	91.16
22.5	370,104	1,264	0.0034	0.9966	90.31
23.5	584,554	596	0.0010	0.9990	90.00
24.5	532,723		0.0000	1.0000	89.91
25.5	614,712	977	0.0016	0.9984	89.91
26.5	576,658		0.0000	1.0000	89.77
27.5	538,659		0.0000	1.0000	89.77
28.5	504,373		0.0000	1.0000	89.77
29.5	607,517	18,250	0.0300	0.9700	89.77
30.5	658,211	3,887	0.0059	0.9941	87.07
31.5	718,341	4,993	0.0070	0.9930	86.55
32.5	657,487	1,284	0.0020	0.9980	85.95
33.5	652,429	2,465	0.0038	0.9962	85.79
34.5	560,417		0.0000	1.0000	85.46
35.5	570,675	4,535	0.0079	0.9921	85.46
36.5	617,927		0.0000	1.0000	84.78
37.5	520,507		0.0000	1.0000	84.78
38.5	792,967		0.0000	1.0000	84.78

OHIO-AMERICAN WATER COMPANY

ACCOUNT 320.1 WATER TREATMENT EQUIPMENT - NON-MEDIA

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	778,547	8,432	0.0108	0.9892	84.78
40.5	769,979	2,929	0.0038	0.9962	83.86
41.5	754,492	213	0.0003	0.9997	83.54
42.5	753,295		0.0000	1.0000	83.52
43.5	1,187,102	37,886	0.0319	0.9681	83.52
44.5	1,154,549	68,071	0.0590	0.9410	80.86
45.5	1,046,308	44,682	0.0427	0.9573	76.09
46.5	926,583	837	0.0009	0.9991	72.84
47.5	910,823		0.0000	1.0000	72.77
48.5	883,045	127	0.0001	0.9999	72.77
49.5	869,963	682	0.0008	0.9992	72.76
50.5	776,237		0.0000	1.0000	72.71
51.5	773,864	39,339	0.0508	0.9492	72.71
52.5	404,233		0.0000	1.0000	69.01
53.5	404,106		0.0000	1.0000	69.01
54.5	399,056		0.0000	1.0000	69.01
55.5	384,653		0.0000	1.0000	69.01
56.5	384,653	4,350	0.0113	0.9887	69.01
57.5	53,036		0.0000	1.0000	68.23
58.5	30,529		0.0000	1.0000	68.23
59.5	906		0.0000	1.0000	68.23
60.5	906		0.0000	1.0000	68.23
61.5	86,126		0.0000	1.0000	68.23
62.5	85,254		0.0000	1.0000	68.23
63.5	85,254		0.0000	1.0000	68.23
64.5	85,254		0.0000	1.0000	68.23
65.5	85,254		0.0000	1.0000	68.23
66.5	109,939		0.0000	1.0000	68.23
67.5	109,939		0.0000	1.0000	68.23
68.5	109,939		0.0000	1.0000	68.23
69.5	109,939		0.0000	1.0000	68.23
70.5	109,939		0.0000	1.0000	68.23
71.5	109,904		0.0000	1.0000	68.23
72.5	109,904		0.0000	1.0000	68.23
73.5	130,409		0.0000	1.0000	68.23
74.5	130,409		0.0000	1.0000	68.23
75.5	45,190		0.0000	1.0000	68.23
76.5	45,190		0.0000	1.0000	68.23
77.5	45,190	533	0.0118	0.9882	68.23
78.5	45,665		0.0000	1.0000	67.42

OHIO-AMERICAN WATER COMPANY

ACCOUNT 320.1 WATER TREATMENT EQUIPMENT - NON-MEDIA

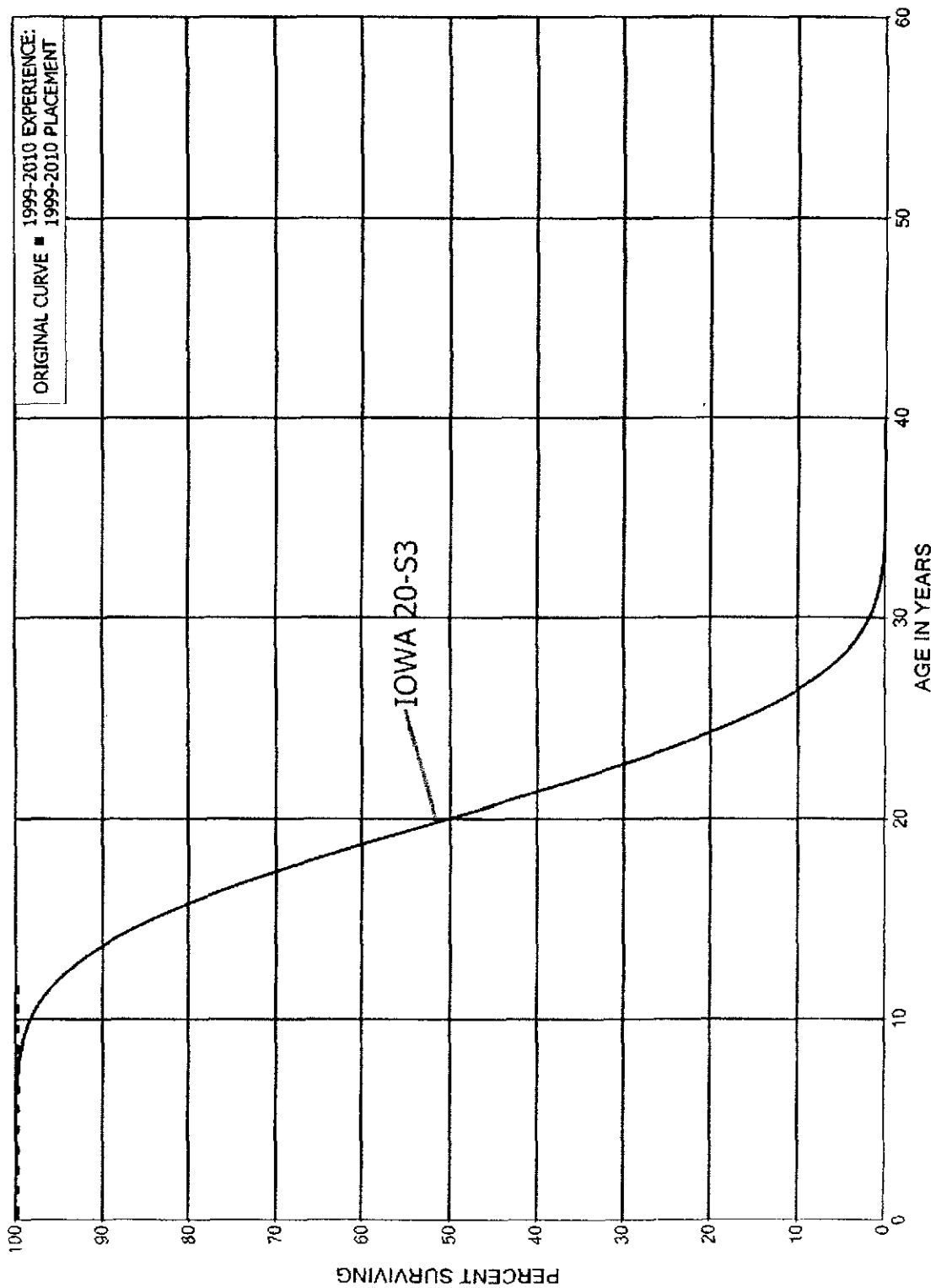
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	45,665	509	0.0111	0.9889	67.42
80.5	20,980		0.0000	1.0000	66.67
81.5	20,980		0.0000	1.0000	66.67
82.5	20,980		0.0000	1.0000	66.67
83.5	20,980		0.0000	1.0000	66.67
84.5	20,980		0.0000	1.0000	66.67
85.5	27,083		0.0000	1.0000	66.67
86.5	27,083		0.0000	1.0000	66.67
87.5	7,111		0.0000	1.0000	66.67
88.5	122,611		0.0000	1.0000	66.67
89.5	122,611		0.0000	1.0000	66.67
90.5	122,611		0.0000	1.0000	66.67
91.5	122,611		0.0000	1.0000	66.67
92.5	121,603	1,497	0.0123	0.9877	66.67
93.5	120,106	1,449	0.0121	0.9879	65.85
94.5	118,657		0.0000	1.0000	65.06
95.5	118,657	173	0.0015	0.9985	65.06
96.5	118,483		0.0000	1.0000	64.96
97.5	118,483		0.0000	1.0000	64.96
98.5	118,483		0.0000	1.0000	64.96
99.5	112,554		0.0000	1.0000	64.96
100.5	112,554		0.0000	1.0000	64.96
101.5	112,554		0.0000	1.0000	64.96
102.5	9,105		0.0000	1.0000	64.96
103.5	9,105		0.0000	1.0000	64.96
104.5	9,105		0.0000	1.0000	64.96
105.5	9,105		0.0000	1.0000	64.96
106.5	9,105		0.0000	1.0000	64.96
107.5	9,105		0.0000	1.0000	64.96
108.5	9,105		0.0000	1.0000	64.96
109.5	9,105		0.0000	1.0000	64.96
110.5	9,105		0.0000	1.0000	64.96
111.5	9,105		0.0000	1.0000	64.96
112.5	9,105		0.0000	1.0000	64.96
113.5	9,105		0.0000	1.0000	64.96
114.5	9,105		0.0000	1.0000	64.96
115.5	9,105		0.0000	1.0000	64.96
116.5					64.96

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 320.2 WATER TREATMENT EQUIPMENT - FILTER MEDIA
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 320.2 WATER TREATMENT EQUIPMENT - FILTER MEDIA

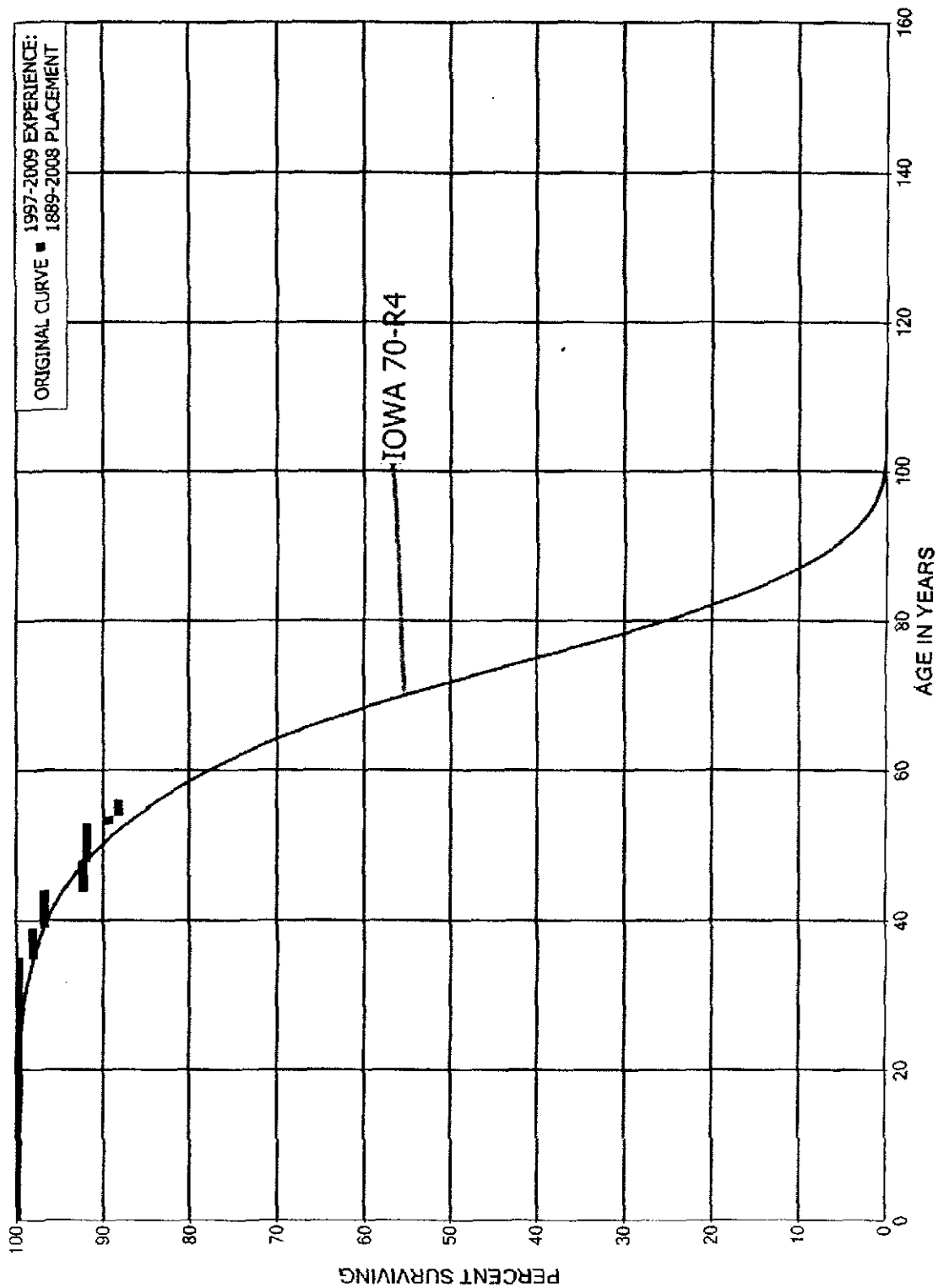
ORIGINAL LIFE TABLE

PLACEMENT BAND 1999-2010

EXPERIENCE BAND 1999-2010

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	2,194,592		0.0000	1.0000	100.00
0.5	314,782		0.0000	1.0000	100.00
1.5	35,708		0.0000	1.0000	100.00
2.5	26,684		0.0000	1.0000	100.00
3.5	14,554		0.0000	1.0000	100.00
4.5	2,061		0.0000	1.0000	100.00
5.5	2,061		0.0000	1.0000	100.00
6.5	2,061		0.0000	1.0000	100.00
7.5	2,061		0.0000	1.0000	100.00
8.5	2,061		0.0000	1.0000	100.00
9.5	2,061		0.0000	1.0000	100.00
10.5	2,061		0.0000	1.0000	100.00
11.5					100.00

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2008

EXPERIENCE BAND 1997-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,901,333		0.0000	1.0000	100.00
0.5	3,901,333		0.0000	1.0000	100.00
1.5	2,603,397		0.0000	1.0000	100.00
2.5	2,338,465		0.0000	1.0000	100.00
3.5	2,380,675	1,247	0.0005	0.9995	100.00
4.5	2,524,641		0.0000	1.0000	99.95
5.5	2,527,949	400	0.0002	0.9998	99.95
6.5	3,402,701		0.0000	1.0000	99.93
7.5	3,399,078		0.0000	1.0000	99.93
8.5	3,399,786		0.0000	1.0000	99.93
9.5	3,394,398	4,857	0.0014	0.9986	99.93
10.5	3,327,828		0.0000	1.0000	99.79
11.5	3,331,072	3,625	0.0011	0.9989	99.79
12.5	1,157,885		0.0000	1.0000	99.68
13.5	1,160,390		0.0000	1.0000	99.68
14.5	1,123,616		0.0000	1.0000	99.68
15.5	1,116,966		0.0000	1.0000	99.68
16.5	1,025,061		0.0000	1.0000	99.68
17.5	873,944		0.0000	1.0000	99.68
18.5	870,534		0.0000	1.0000	99.68
19.5	7,800		0.0000	1.0000	99.68
20.5	26,398		0.0000	1.0000	99.68
21.5	26,490		0.0000	1.0000	99.68
22.5	29,012		0.0000	1.0000	99.68
23.5	29,851		0.0000	1.0000	99.68
24.5	25,418		0.0000	1.0000	99.68
25.5	25,953		0.0000	1.0000	99.68
26.5	227,792		0.0000	1.0000	99.68
27.5	262,358		0.0000	1.0000	99.68
28.5	652,359		0.0000	1.0000	99.68
29.5	652,841		0.0000	1.0000	99.68
30.5	654,136		0.0000	1.0000	99.68
31.5	652,871		0.0000	1.0000	99.68
32.5	702,221		0.0000	1.0000	99.68
33.5	722,942		0.0000	1.0000	99.68
34.5	525,515	8,257	0.0157	0.9843	99.68
35.5	482,905		0.0000	1.0000	98.11
36.5	157,984		0.0000	1.0000	98.11
37.5	217,566		0.0000	1.0000	98.11
38.5	270,715	3,900	0.0144	0.9856	98.11

OHIO-AMERICAN WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2008

EXPERIENCE BAND 1997-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	264,730		0.0000	1.0000	96.70
40.5	257,582		0.0000	1.0000	96.70
41.5	215,927		0.0000	1.0000	96.70
42.5	363,494		0.0000	1.0000	96.70
43.5	359,600	16,590	0.0461	0.9539	96.70
44.5	345,823		0.0000	1.0000	92.24
45.5	290,288		0.0000	1.0000	92.24
46.5	215,752		0.0000	1.0000	92.24
47.5	212,732	960	0.0045	0.9955	92.24
48.5	169,433		0.0000	1.0000	91.82
49.5	169,433		0.0000	1.0000	91.82
50.5	200,648		0.0000	1.0000	91.82
51.5	202,328		0.0000	1.0000	91.82
52.5	203,057	5,678	0.0280	0.9720	91.82
53.5	197,379	2,321	0.0118	0.9882	89.26
54.5	224,621		0.0000	1.0000	88.21
55.5	99,081		0.0000	1.0000	88.21
56.5	99,081		0.0000	1.0000	88.21
57.5	95,516		0.0000	1.0000	88.21
58.5	106,816		0.0000	1.0000	88.21
59.5	106,567		0.0000	1.0000	88.21
60.5	125,200		0.0000	1.0000	88.21
61.5	125,200		0.0000	1.0000	88.21
62.5	125,200		0.0000	1.0000	88.21
63.5	93,986		0.0000	1.0000	88.21
64.5	92,305		0.0000	1.0000	88.21
65.5	91,577		0.0000	1.0000	88.21
66.5	91,577		0.0000	1.0000	88.21
67.5	33,980		0.0000	1.0000	88.21
68.5	33,980		0.0000	1.0000	88.21
69.5	33,980		0.0000	1.0000	88.21
70.5	33,980		0.0000	1.0000	88.21
71.5	18,633		0.0000	1.0000	88.21
72.5	18,633		0.0000	1.0000	88.21
73.5					88.21
74.5					
75.5					
76.5	689		0.0000		
77.5	689		0.0000		
78.5	689		0.0000		

OHIO-AMERICAN WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

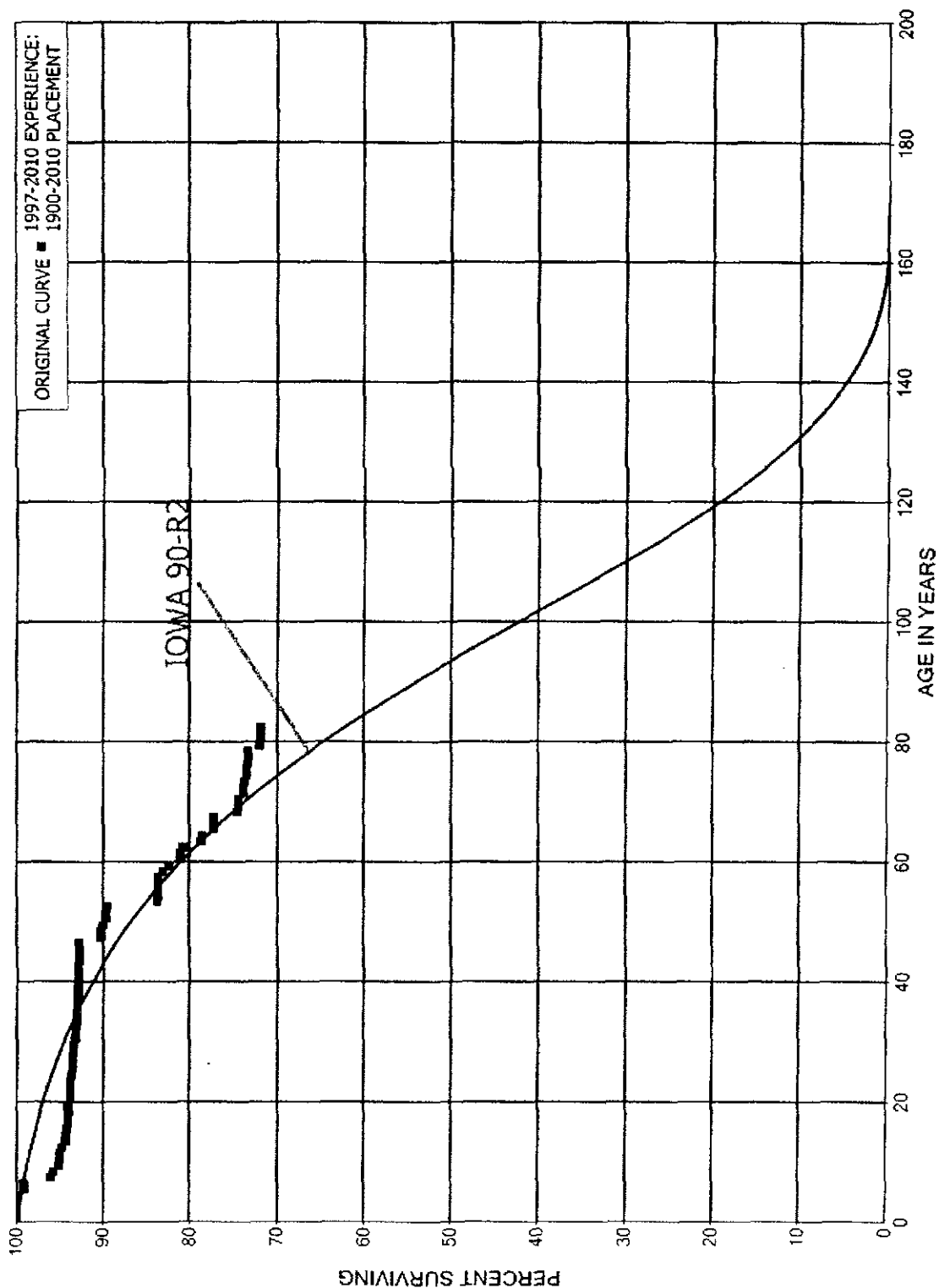
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2008

EXPERIENCE BAND 1997-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	689		0.0000		
80.5	689		0.0000		
81.5	30,283		0.0000		
82.5	30,283		0.0000		
83.5	30,283		0.0000		
84.5	30,283		0.0000		
85.5	30,283		0.0000		
86.5	30,283		0.0000		
87.5	30,283		0.0000		
88.5	30,891		0.0000		
89.5	30,201		0.0000		
90.5	30,201		0.0000		
91.5	30,201		0.0000		
92.5	30,201		0.0000		
93.5	30,201		0.0000		
94.5	608		0.0000		
95.5	608		0.0000		
96.5	608		0.0000		
97.5	608		0.0000		
98.5	608		0.0000		
99.5	608		0.0000		
100.5	608		0.0000		
101.5					
102.5					
103.5					
104.5					
105.5					
106.5					
107.5	228		0.0000		
108.5	228		0.0000		
109.5	228		0.0000		
110.5	228		0.0000		
111.5	228		0.0000		
112.5	228		0.0000		
113.5	228		0.0000		
114.5	228		0.0000		
115.5	228		0.0000		
116.5	228		0.0000		
117.5	228		0.0000		
118.5	228		0.0000		
119.5	228		0.0000		
120.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 331.1 MAINS - 4" AND LESS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 331.1 MAINS - 4" AND LESS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2010

EXPERIENCE BAND 1997-2010

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	1,800,558		0.0000	1.0000	100.00
0.5	1,605,833		0.0000	1.0000	100.00
1.5	1,598,150		0.0000	1.0000	100.00
2.5	1,113,941		0.0000	1.0000	100.00
3.5	1,240,644	981	0.0008	0.9992	100.00
4.5	1,163,176	8,908	0.0077	0.9923	99.92
5.5	915,028	166	0.0002	0.9998	99.16
6.5	887,935	28,229	0.0318	0.9682	99.14
7.5	832,918	2,369	0.0028	0.9972	95.99
8.5	779,404	5,307	0.0068	0.9932	95.71
9.5	754,595	508	0.0007	0.9993	95.06
10.5	609,496	525	0.0009	0.9991	95.00
11.5	466,870	764	0.0016	0.9984	94.92
12.5	516,262	2,334	0.0045	0.9955	94.76
13.5	528,404	500	0.0009	0.9991	94.33
14.5	479,566	270	0.0006	0.9994	94.24
15.5	457,206	530	0.0012	0.9988	94.19
16.5	419,667	124	0.0003	0.9997	94.08
17.5	334,776	251	0.0007	0.9993	94.05
18.5	286,733	267	0.0009	0.9991	93.98
19.5	298,715	493	0.0017	0.9983	93.89
20.5	281,990	87	0.0003	0.9997	93.74
21.5	270,234	69	0.0003	0.9997	93.71
22.5	274,764		0.0000	1.0000	93.69
23.5	269,867	107	0.0004	0.9996	93.69
24.5	235,077	273	0.0012	0.9988	93.65
25.5	236,341		0.0000	1.0000	93.54
26.5	160,086	129	0.0008	0.9992	93.54
27.5	131,844	38	0.0003	0.9997	93.47
28.5	151,304	38	0.0002	0.9998	93.44
29.5	164,225	407	0.0025	0.9975	93.41
30.5	173,107	283	0.0016	0.9984	93.18
31.5	171,574		0.0000	1.0000	93.03
32.5	192,249	119	0.0006	0.9994	93.03
33.5	235,259	105	0.0004	0.9996	92.97
34.5	267,210		0.0000	1.0000	92.93
35.5	271,641	18	0.0001	0.9999	92.93
36.5	348,869	159	0.0005	0.9995	92.93
37.5	661,797	30	0.0000	1.0000	92.88
38.5	761,907	88	0.0001	0.9999	92.88

OHIO-AMERICAN WATER COMPANY

ACCOUNT 331.1 MAINS - 4" AND LESS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	783,277	50	0.0001	0.9999	92.87
40.5	778,639	108	0.0001	0.9999	92.86
41.5	770,230	442	0.0006	0.9994	92.85
42.5	723,812	144	0.0002	0.9998	92.80
43.5	730,279	34	0.0000	1.0000	92.78
44.5	744,478	223	0.0003	0.9997	92.77
45.5	654,212	72	0.0001	0.9999	92.75
46.5	646,437	17,735	0.0274	0.9726	92.73
47.5	538,241	193	0.0004	0.9996	90.19
48.5	512,884	1,288	0.0025	0.9975	90.16
49.5	513,160	1,510	0.0029	0.9971	89.93
50.5	505,158	47	0.0001	0.9999	89.67
51.5	202,866	463	0.0023	0.9977	89.66
52.5	200,352	12,865	0.0642	0.9358	89.45
53.5	181,068	108	0.0006	0.9994	83.71
54.5	182,277		0.0000	1.0000	83.66
55.5	181,398		0.0000	1.0000	83.66
56.5	182,411	17	0.0001	0.9999	83.66
57.5	174,672	1,288	0.0074	0.9926	83.65
58.5	144,432	1,210	0.0084	0.9916	83.04
59.5	143,780	2,209	0.0154	0.9846	82.34
60.5	127,071	24	0.0002	0.9998	81.08
61.5	161,428	706	0.0044	0.9956	81.06
62.5	125,095	3,094	0.0247	0.9753	80.71
63.5	113,361	215	0.0019	0.9981	78.71
64.5	107,596	1,766	0.0164	0.9836	78.56
65.5	100,599	70	0.0007	0.9993	77.27
66.5	98,927	67	0.0007	0.9993	77.22
67.5	98,670	3,427	0.0347	0.9653	77.16
68.5	94,115	43	0.0005	0.9995	74.48
69.5	196,891	12	0.0001	0.9999	74.45
70.5	189,984	1,626	0.0086	0.9914	74.45
71.5	183,345	8	0.0000	1.0000	73.81
72.5	182,555	149	0.0008	0.9992	73.81
73.5	172,190	444	0.0026	0.9974	73.74
74.5	171,687	171	0.0010	0.9990	73.55
75.5	124,411	152	0.0012	0.9988	73.48
76.5	124,259	111	0.0009	0.9991	73.39
77.5	124,132	103	0.0008	0.9992	73.33
78.5	124,027	2,321	0.0187	0.9813	73.26

OHIO-AMERICAN WATER COMPANY

ACCOUNT 331.1 MAINS - 4" AND LESS

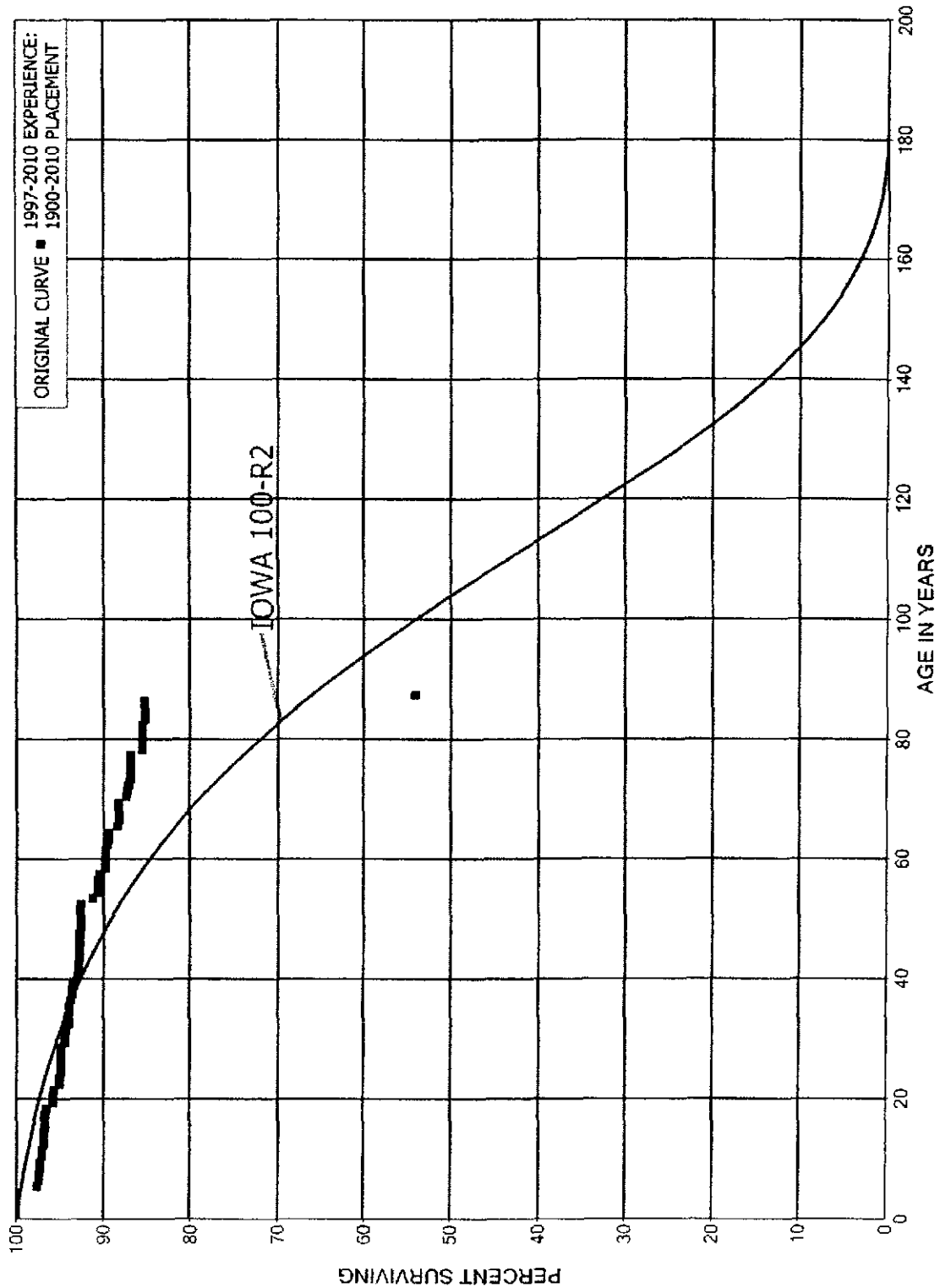
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	121,696	10	0.0001	0.9999	71.89
80.5	120,626		0.0000	1.0000	71.89
81.5	120,468	20	0.0002	0.9998	71.89
82.5	119,197		0.0000	1.0000	71.88
83.5	1,768		0.0000	1.0000	71.88
84.5	1,768		0.0000	1.0000	71.88
85.5	1,768		0.0000	1.0000	71.88
86.5	106		0.0000	1.0000	71.88
87.5	106	106	1.0000		71.88
88.5	17		0.0000	1.0000	
89.5	17		0.0000	1.0000	
90.5	17		0.0000	1.0000	
91.5	179		0.0000	1.0000	
92.5	179	17	0.0963	0.9037	
93.5	161	27	0.1651	0.8349	
94.5	135	66	0.4870	0.5130	
95.5	69	53	0.7708	0.2292	
96.5	834		0.0000	1.0000	
97.5	834	6	0.0071	0.9929	
98.5	828	16	0.0191	0.9809	
99.5	812		0.0000	1.0000	
100.5	812	46	0.0565	0.9435	
101.5	766		0.0000	1.0000	
102.5	766		0.0000	1.0000	
103.5	766		0.0000	1.0000	
104.5	766		0.0000	1.0000	
105.5	766		0.0000	1.0000	
106.5	766	265	0.3464	0.6536	
107.5	501	377	0.7536	0.2464	
108.5	123		0.0000	1.0000	
109.5	123	56	0.4508	0.5492	
110.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 331.2 MAINS - 6" TO 8"
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 331.2 MAINS - 6" TO 8"

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2010

EXPERIENCE BAND 1997-2010

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	15,648,506		0.0000	1.0000	100.00
0.5	14,145,885	267	0.0000	1.0000	100.00
1.5	13,071,588	1,038	0.0001	0.9999	100.00
2.5	11,725,869		0.0000	1.0000	99.99
3.5	10,197,912	7,397	0.0007	0.9993	99.99
4.5	8,818,960	204,081	0.0231	0.9769	99.92
5.5	8,104,660	20,308	0.0025	0.9975	97.61
6.5	7,737,375	751	0.0001	0.9999	97.36
7.5	7,814,432	4,467	0.0006	0.9994	97.35
8.5	7,392,852	2,467	0.0003	0.9997	97.30
9.5	6,898,428	13,885	0.0020	0.9980	97.26
10.5	6,354,122		0.0000	1.0000	97.07
11.5	4,047,672	11,911	0.0029	0.9971	97.07
12.5	3,272,977		0.0000	1.0000	96.78
13.5	3,150,011		0.0000	1.0000	96.78
14.5	2,953,820	887	0.0003	0.9997	96.78
15.5	2,620,973	1,135	0.0004	0.9996	96.75
16.5	2,401,646	2,518	0.0010	0.9990	96.71
17.5	2,069,312	1,290	0.0006	0.9994	96.61
18.5	1,838,554	15,214	0.0083	0.9917	96.55
19.5	1,646,445	670	0.0004	0.9996	95.75
20.5	1,675,766	2,563	0.0015	0.9985	95.71
21.5	1,699,457	11,307	0.0067	0.9933	95.57
22.5	1,929,915	685	0.0004	0.9996	94.93
23.5	1,858,381	249	0.0001	0.9999	94.90
24.5	1,879,025	161	0.0001	0.9999	94.88
25.5	2,116,748		0.0000	1.0000	94.87
26.5	2,192,874		0.0000	1.0000	94.87
27.5	2,183,478	107	0.0000	1.0000	94.87
28.5	2,448,628	11,913	0.0049	0.9951	94.87
29.5	2,577,575	1,068	0.0004	0.9996	94.41
30.5	2,702,287	3,553	0.0013	0.9987	94.37
31.5	2,578,142	8,077	0.0031	0.9969	94.25
32.5	2,648,694	607	0.0002	0.9998	93.95
33.5	2,690,060	2,553	0.0009	0.9991	93.93
34.5	2,714,183	1,077	0.0004	0.9996	93.84
35.5	2,823,013	2,248	0.0008	0.9992	93.80
36.5	2,764,621	6,540	0.0024	0.9976	93.73
37.5	2,663,123	1,004	0.0004	0.9996	93.51
38.5	2,795,584	1,999	0.0007	0.9993	93.47

OHIO-AMERICAN WATER COMPANY

ACCOUNT 331.2 MAINS - 6" TO 8"

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,839,507	12,981	0.0046	0.9954	93.40
40.5	2,945,027	2,789	0.0009	0.9991	92.98
41.5	2,903,395	2,734	0.0009	0.9991	92.89
42.5	2,736,084	1,172	0.0004	0.9996	92.80
43.5	2,625,005	796	0.0003	0.9997	92.76
44.5	2,421,794	144	0.0001	0.9999	92.73
45.5	2,343,222	302	0.0001	0.9999	92.73
46.5	2,135,433	167	0.0001	0.9999	92.72
47.5	1,872,541	1,152	0.0006	0.9994	92.71
48.5	1,616,140	103	0.0001	0.9999	92.65
49.5	1,385,908	680	0.0005	0.9995	92.65
50.5	1,316,923	256	0.0002	0.9998	92.60
51.5	1,233,297	1,106	0.0009	0.9991	92.58
52.5	1,160,991	16,541	0.0142	0.9858	92.50
53.5	1,023,936	6,684	0.0065	0.9935	91.18
54.5	866,103	77	0.0001	0.9999	90.59
55.5	632,291	79	0.0001	0.9999	90.58
56.5	539,500	1,089	0.0020	0.9980	90.57
57.5	433,066	3,117	0.0072	0.9928	90.38
58.5	367,748	27	0.0001	0.9999	89.73
59.5	289,648	28	0.0001	0.9999	89.73
60.5	239,375	36	0.0001	0.9999	89.72
61.5	670,490	1,224	0.0018	0.9982	89.70
62.5	620,074	807	0.0013	0.9987	89.54
63.5	584,590	243	0.0004	0.9996	89.42
64.5	584,353	6,320	0.0108	0.9892	89.39
65.5	542,816	1,318	0.0024	0.9976	88.42
66.5	542,528		0.0000	1.0000	88.21
67.5	577,968	33	0.0001	0.9999	88.21
68.5	638,246	91	0.0001	0.9999	88.20
69.5	1,137,263	11,019	0.0097	0.9903	88.19
70.5	1,116,039	2,170	0.0019	0.9981	87.33
71.5	1,103,139	835	0.0008	0.9992	87.16
72.5	1,097,931	3,658	0.0033	0.9967	87.10
73.5	1,068,290	166	0.0002	0.9998	86.81
74.5	1,056,233	74	0.0001	0.9999	86.79
75.5	614,724	12	0.0000	1.0000	86.79
76.5	614,712	18	0.0000	1.0000	86.79
77.5	612,028	8,908	0.0146	0.9854	86.78
78.5	602,944		0.0000	1.0000	85.52

OHIO-AMERICAN WATER COMPANY

ACCOUNT 331.2 MAINS - 6" TO 8"

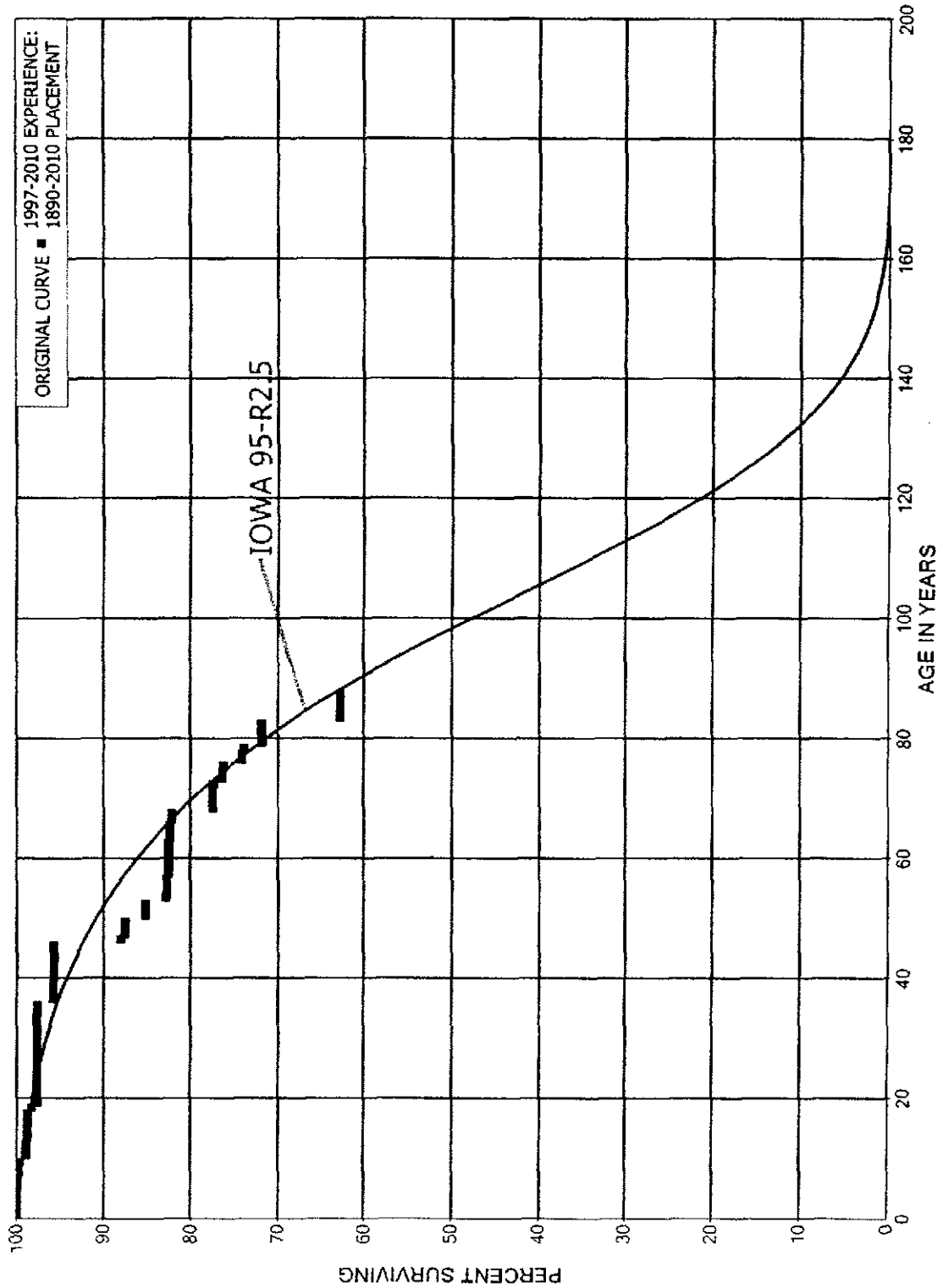
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	601,228	36	0.0001	0.9999	85.52
80.5	591,142	31	0.0001	0.9999	85.52
81.5	552,224	291	0.0005	0.9995	85.51
82.5	487,788	1,645	0.0034	0.9966	85.47
83.5	470		0.0000	1.0000	85.18
84.5	470		0.0000	1.0000	85.18
85.5	470		0.0000	1.0000	85.18
86.5	470	172	0.3661	0.6339	85.18
87.5	298		0.0000	1.0000	53.99
88.5	483		0.0000	1.0000	53.99
89.5	483		0.0000	1.0000	53.99
90.5	483	185	0.3836	0.6164	53.99
91.5	298		0.0000	1.0000	33.28
92.5	298	298	1.0000		33.28
93.5					
94.5					
95.5					
96.5	27,777		0.0000		
97.5	27,777		0.0000		
98.5	27,777		0.0000		
99.5	27,777	5	0.0002		
100.5	27,772		0.0000		
101.5	27,772		0.0000		
102.5	27,772		0.0000		
103.5	27,772		0.0000		
104.5	27,772		0.0000		
105.5	27,772		0.0000		
106.5	27,772	15,803	0.5690		
107.5	11,969	4,794	0.4006		
108.5	7,175	900	0.1255		
109.5	6,275	6,275	1.0000		
110.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 331.3 MAINS - 10" TO 16"
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 331.3 MAINS - 10" TO 16"

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2010

EXPERIENCE BAND 1997-2010

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	11,718,339		0.0000	1.0000	100.00
0.5	11,541,589		0.0000	1.0000	100.00
1.5	10,762,729	4,318	0.0004	0.9996	100.00
2.5	10,009,039		0.0000	1.0000	99.96
3.5	10,402,484	229	0.0000	1.0000	99.96
4.5	10,112,867	710	0.0001	0.9999	99.96
5.5	10,590,793	6,077	0.0006	0.9994	99.95
6.5	9,159,112	6,804	0.0007	0.9993	99.89
7.5	8,620,297		0.0000	1.0000	99.82
8.5	7,977,105	10,421	0.0013	0.9987	99.82
9.5	8,128,783	71,089	0.0087	0.9913	99.69
10.5	7,297,181		0.0000	1.0000	98.82
11.5	4,825,909	667	0.0001	0.9999	98.82
12.5	4,777,144	1,218	0.0003	0.9997	98.80
13.5	4,468,350		0.0000	1.0000	98.78
14.5	4,134,759	80	0.0000	1.0000	98.78
15.5	3,453,371		0.0000	1.0000	98.78
16.5	2,897,169		0.0000	1.0000	98.78
17.5	2,127,004	10,426	0.0049	0.9951	98.78
18.5	1,480,470	10,426	0.0070	0.9930	98.29
19.5	1,070,232	114	0.0001	0.9999	97.60
20.5	1,090,811	13	0.0000	1.0000	97.59
21.5	1,047,736		0.0000	1.0000	97.59
22.5	1,144,957		0.0000	1.0000	97.59
23.5	939,499		0.0000	1.0000	97.59
24.5	954,159		0.0000	1.0000	97.59
25.5	908,767		0.0000	1.0000	97.59
26.5	952,041	71	0.0001	0.9999	97.59
27.5	1,228,239		0.0000	1.0000	97.58
28.5	1,268,240		0.0000	1.0000	97.58
29.5	1,385,112		0.0000	1.0000	97.58
30.5	1,552,296		0.0000	1.0000	97.58
31.5	1,554,141		0.0000	1.0000	97.58
32.5	1,305,253		0.0000	1.0000	97.58
33.5	1,239,498	540	0.0004	0.9996	97.58
34.5	1,253,943		0.0000	1.0000	97.54
35.5	1,280,795	23,948	0.0187	0.9813	97.54
36.5	1,215,526		0.0000	1.0000	95.71
37.5	1,569,335		0.0000	1.0000	95.71
38.5	1,743,635	520	0.0003	0.9997	95.71

OHIO-AMERICAN WATER COMPANY

ACCOUNT 331.3 MAINS - 10" TO 16"

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,748,831		0.0000	1.0000	95.69
40.5	1,775,934		0.0000	1.0000	95.69
41.5	1,487,336		0.0000	1.0000	95.69
42.5	1,453,099	790	0.0005	0.9995	95.69
43.5	1,347,427		0.0000	1.0000	95.63
44.5	1,191,526	263	0.0002	0.9998	95.63
45.5	1,176,106	93,767	0.0797	0.9203	95.61
46.5	1,136,490	6,890	0.0061	0.9939	87.99
47.5	1,113,554		0.0000	1.0000	87.46
48.5	1,057,764		0.0000	1.0000	87.46
49.5	1,028,332	26,748	0.0260	0.9740	87.46
50.5	929,185		0.0000	1.0000	85.18
51.5	599,274		0.0000	1.0000	85.18
52.5	420,971	11,563	0.0275	0.9725	85.18
53.5	364,890	444	0.0012	0.9988	82.84
54.5	275,291		0.0000	1.0000	82.74
55.5	261,924		0.0000	1.0000	82.74
56.5	268,038	682	0.0025	0.9975	82.74
57.5	215,286	122	0.0006	0.9994	82.53
58.5	158,645	40	0.0003	0.9997	82.48
59.5	129,719		0.0000	1.0000	82.46
60.5	66,077		0.0000	1.0000	82.46
61.5	267,819		0.0000	1.0000	82.46
62.5	264,027	46	0.0002	0.9998	82.46
63.5	263,621		0.0000	1.0000	82.45
64.5	263,621	348	0.0013	0.9987	82.45
65.5	263,273	475	0.0018	0.9982	82.34
66.5	329,965		0.0000	1.0000	82.19
67.5	330,023	18,730	0.0568	0.9432	82.19
68.5	284,649		0.0000	1.0000	77.53
69.5	545,117	46	0.0001	0.9999	77.53
70.5	536,515	323	0.0006	0.9994	77.52
71.5	531,855	412	0.0008	0.9992	77.47
72.5	531,524	6,780	0.0128	0.9872	77.41
73.5	524,280	32	0.0001	0.9999	76.43
74.5	523,557	590	0.0011	0.9989	76.42
75.5	328,563	9,317	0.0284	0.9716	76.34
76.5	319,245	81	0.0003	0.9997	74.17
77.5	319,165	720	0.0023	0.9977	74.15
78.5	318,445	9,248	0.0290	0.9710	73.98

OHIO-AMERICAN WATER COMPANY

ACCOUNT 331.3 MAINS - 10" TO 16"

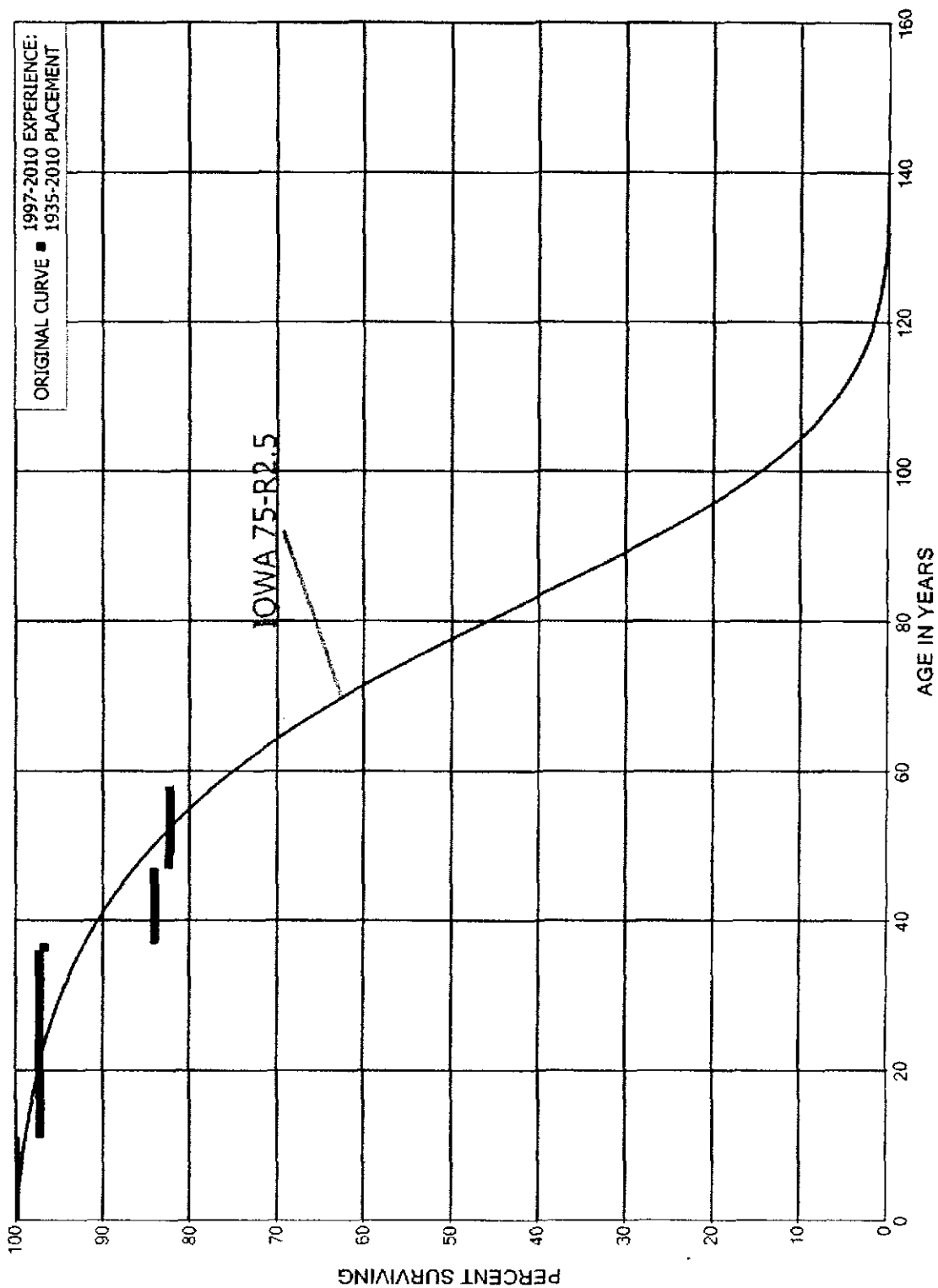
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	309,197	47	0.0002	0.9998	71.84
80.5	260,486		0.0000	1.0000	71.83
81.5	264,023		0.0000	1.0000	71.83
82.5	262,929	33,260	0.1265	0.8735	71.83
83.5	3,596		0.0000	1.0000	62.74
84.5	3,596		0.0000	1.0000	62.74
85.5	3,596		0.0000	1.0000	62.74
86.5	3,596		0.0000	1.0000	62.74
87.5	3,596	3,596	1.0000		62.74
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5	7		0.0000		
97.5	7		0.0000		
98.5	7		0.0000		
99.5	7		0.0000		
100.5	7		0.0000		
101.5	7		0.0000		
102.5	7		0.0000		
103.5	7		0.0000		
104.5	2,193		0.0000		
105.5	2,193		0.0000		
106.5	10,591		0.0000		
107.5	10,591		0.0000		
108.5	10,591	7	0.0006		
109.5	10,584		0.0000		
110.5	10,584		0.0000		
111.5	10,584		0.0000		
112.5	10,584	7,934	0.7496		
113.5	2,650	464	0.1751		
114.5	2,186		0.0000		
115.5	2,186		0.0000		
116.5	2,186		0.0000		
117.5	2,186		0.0000		
118.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 331.4 MAINS - 18" AND GREATER
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 331.4 MAINS - 18" AND GREATER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-2010

EXPERIENCE BAND 1997-2010

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	1,837,419		0.0000	1.0000	100.00
0.5	1,674,180		0.0000	1.0000	100.00
1.5	1,545,811		0.0000	1.0000	100.00
2.5	1,483,780		0.0000	1.0000	100.00
3.5	1,485,152		0.0000	1.0000	100.00
4.5	1,485,152		0.0000	1.0000	100.00
5.5	1,433,842		0.0000	1.0000	100.00
6.5	1,404,515		0.0000	1.0000	100.00
7.5	102,305		0.0000	1.0000	100.00
8.5	102,305		0.0000	1.0000	100.00
9.5	107,647		0.0000	1.0000	100.00
10.5	55,693	1,593	0.0286	0.9714	100.00
11.5	52,869		0.0000	1.0000	97.14
12.5	49,388		0.0000	1.0000	97.14
13.5	49,388		0.0000	1.0000	97.14
14.5	30,683		0.0000	1.0000	97.14
15.5	30,683		0.0000	1.0000	97.14
16.5	30,683		0.0000	1.0000	97.14
17.5	30,754		0.0000	1.0000	97.14
18.5	30,754		0.0000	1.0000	97.14
19.5	18,314		0.0000	1.0000	97.14
20.5	22,464		0.0000	1.0000	97.14
21.5	22,464		0.0000	1.0000	97.14
22.5	22,464		0.0000	1.0000	97.14
23.5	7,118		0.0000	1.0000	97.14
24.5	7,118		0.0000	1.0000	97.14
25.5	7,115		0.0000	1.0000	97.14
26.5	10,162		0.0000	1.0000	97.14
27.5	51,224		0.0000	1.0000	97.14
28.5	52,180		0.0000	1.0000	97.14
29.5	52,180		0.0000	1.0000	97.14
30.5	53,192		0.0000	1.0000	97.14
31.5	51,748		0.0000	1.0000	97.14
32.5	51,946		0.0000	1.0000	97.14
33.5	51,946		0.0000	1.0000	97.14
34.5	49,992		0.0000	1.0000	97.14
35.5	59,264	317	0.0053	0.9947	97.14
36.5	62,105	8,068	0.1299	0.8701	96.62
37.5	167,848		0.0000	1.0000	84.07
38.5	174,632		0.0000	1.0000	84.07

OHIO-AMERICAN WATER COMPANY

ACCOUNT 331.4 MAINS - 18" AND GREATER

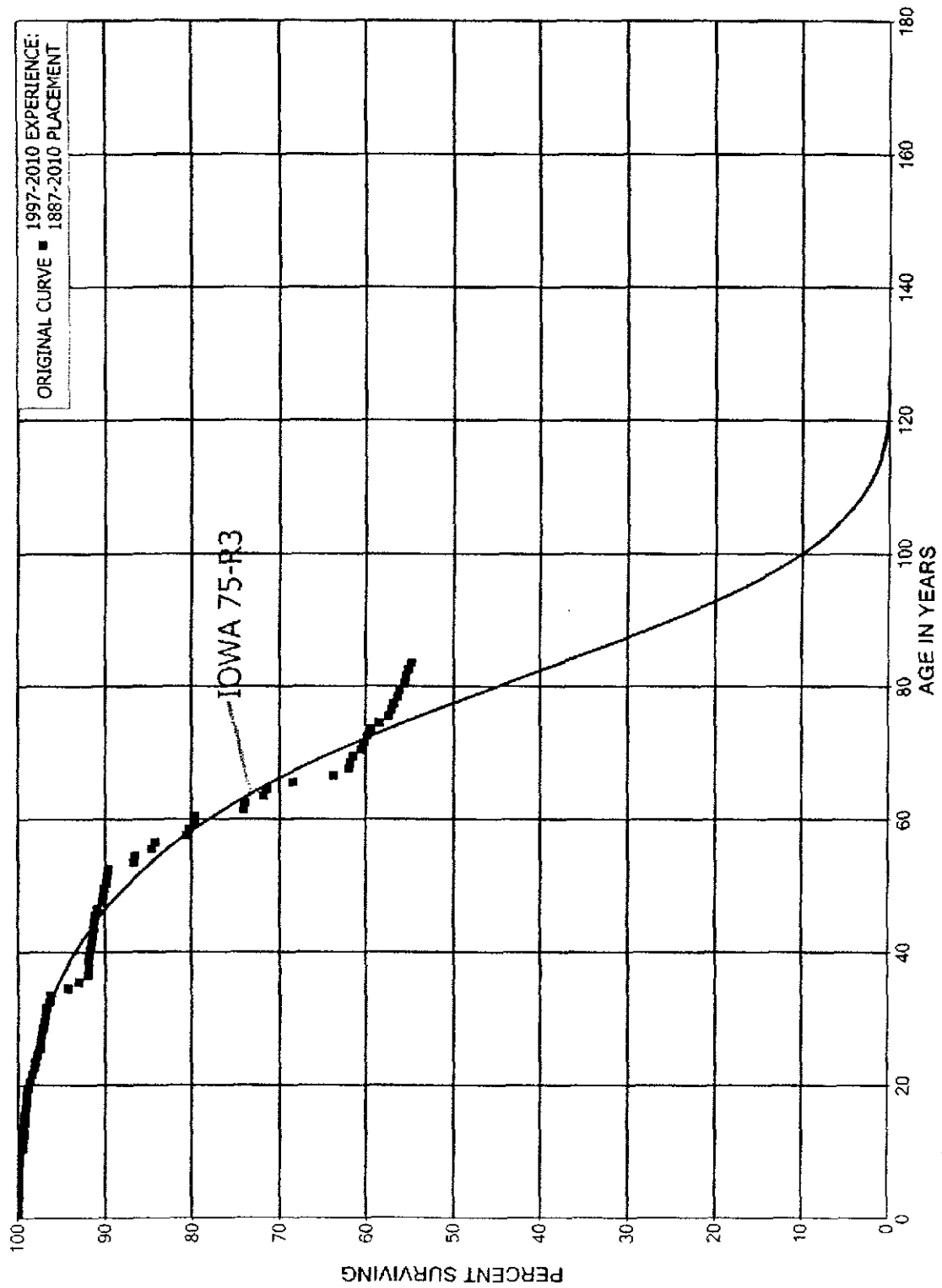
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	175,561		0.0000	1.0000	84.07
40.5	174,695		0.0000	1.0000	84.07
41.5	184,503		0.0000	1.0000	84.07
42.5	187,675		0.0000	1.0000	84.07
43.5	454,895		0.0000	1.0000	84.07
44.5	488,644		0.0000	1.0000	84.07
45.5	488,644		0.0000	1.0000	84.07
46.5	488,447	9,424	0.0193	0.9807	84.07
47.5	479,022		0.0000	1.0000	82.45
48.5	477,143	936	0.0020	0.9980	82.45
49.5	475,004		0.0000	1.0000	82.29
50.5	471,846		0.0000	1.0000	82.29
51.5	356,514		0.0000	1.0000	82.29
52.5	349,730		0.0000	1.0000	82.29
53.5	348,799		0.0000	1.0000	82.29
54.5	346,619		0.0000	1.0000	82.29
55.5	295,748		0.0000	1.0000	82.29
56.5	291,622		0.0000	1.0000	82.29
57.5	33,826		0.0000	1.0000	82.29
58.5					82.29
59.5					
60.5					
61.5	120,580		0.0000		
62.5	120,580		0.0000		
63.5	120,580		0.0000		
64.5	120,580		0.0000		
65.5	120,580		0.0000		
66.5	120,580		0.0000		
67.5	120,580		0.0000		
68.5	120,580		0.0000		
69.5	120,580		0.0000		
70.5	120,580	234	0.0019		
71.5	120,346		0.0000		
72.5	120,346		0.0000		
73.5	120,346		0.0000		
74.5	120,346		0.0000		
75.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 333 SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2010

EXPERIENCE BAND 1997-2010

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	5,285,982	594	0.0001	0.9999	100.00
0.5	4,796,106	2,957	0.0006	0.9994	99.99
1.5	4,366,658	717	0.0002	0.9998	99.93
2.5	4,145,780	1,262	0.0003	0.9997	99.91
3.5	3,963,037	1,569	0.0004	0.9996	99.88
4.5	4,110,248	1,648	0.0004	0.9996	99.84
5.5	4,191,734	339	0.0001	0.9999	99.80
6.5	4,279,875	443	0.0001	0.9999	99.79
7.5	4,431,080	2,083	0.0005	0.9995	99.78
8.5	4,522,469	1,492	0.0003	0.9997	99.74
9.5	2,813,220	7,206	0.0026	0.9974	99.70
10.5	2,560,542	1,728	0.0007	0.9993	99.45
11.5	2,104,241	905	0.0004	0.9996	99.38
12.5	1,979,341	898	0.0005	0.9995	99.34
13.5	1,898,970	1,588	0.0008	0.9992	99.29
14.5	1,845,298	1,067	0.0006	0.9994	99.21
15.5	1,780,437	694	0.0004	0.9996	99.15
16.5	1,703,646	2,261	0.0013	0.9987	99.11
17.5	1,686,618	1,492	0.0009	0.9991	98.98
18.5	1,631,920	747	0.0005	0.9995	98.89
19.5	1,583,868	3,949	0.0025	0.9975	98.85
20.5	1,532,521	3,339	0.0022	0.9978	98.60
21.5	1,484,766	3,471	0.0023	0.9977	98.39
22.5	1,481,189	3,337	0.0023	0.9977	98.16
23.5	1,496,144	3,339	0.0022	0.9978	97.94
24.5	1,489,389	4,821	0.0032	0.9968	97.72
25.5	1,520,718	681	0.0004	0.9996	97.40
26.5	1,492,803	1,380	0.0009	0.9991	97.36
27.5	1,441,040	2,384	0.0017	0.9983	97.27
28.5	1,453,498	2,238	0.0015	0.9985	97.11
29.5	1,406,892	2,393	0.0017	0.9983	96.96
30.5	1,361,087	1,468	0.0011	0.9989	96.79
31.5	1,265,917	3,294	0.0026	0.9974	96.69
32.5	1,230,138	1,893	0.0015	0.9985	96.44
33.5	1,246,161	27,137	0.0218	0.9782	96.29
34.5	1,225,182	15,907	0.0130	0.9870	94.19
35.5	1,210,623	12,961	0.0107	0.9893	92.97
36.5	1,230,171	1,130	0.0009	0.9991	91.97
37.5	1,176,633	1,089	0.0009	0.9991	91.89
38.5	1,203,190	1,027	0.0009	0.9991	91.80

OHIO-AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,190,660	1,311	0.0011	0.9989	91.73
40.5	1,242,193	1,456	0.0012	0.9988	91.62
41.5	1,248,730	1,309	0.0010	0.9990	91.52
42.5	1,195,500	1,631	0.0014	0.9986	91.42
43.5	1,156,468	1,415	0.0012	0.9988	91.30
44.5	1,106,015	1,698	0.0015	0.9985	91.18
45.5	1,018,620	2,733	0.0027	0.9973	91.04
46.5	952,630	5,187	0.0054	0.9946	90.80
47.5	855,479	992	0.0012	0.9988	90.31
48.5	770,921	1,137	0.0015	0.9985	90.20
49.5	665,197	1,575	0.0024	0.9976	90.07
50.5	622,061	619	0.0010	0.9990	89.85
51.5	554,334	1,047	0.0019	0.9981	89.77
52.5	500,916	16,046	0.0320	0.9680	89.60
53.5	429,738	1,294	0.0030	0.9970	86.73
54.5	359,836	7,906	0.0220	0.9780	86.46
55.5	280,761	1,348	0.0048	0.9952	84.57
56.5	243,131	10,112	0.0416	0.9584	84.16
57.5	210,651	973	0.0046	0.9954	80.66
58.5	180,207	1,247	0.0069	0.9931	80.29
59.5	173,118	32	0.0002	0.9998	79.73
60.5	151,532	10,725	0.0708	0.9292	79.72
61.5	120,305	266	0.0022	0.9978	74.07
62.5	95,059	2,675	0.0281	0.9719	73.91
63.5	79,090	475	0.0060	0.9940	71.83
64.5	68,637	2,928	0.0427	0.9573	71.40
65.5	63,866	4,330	0.0678	0.9322	68.35
66.5	67,075	1,810	0.0270	0.9730	63.72
67.5	72,916	172	0.0024	0.9976	62.00
68.5	78,302	418	0.0053	0.9947	61.85
69.5	124,692	1,801	0.0144	0.9856	61.52
70.5	124,651	617	0.0049	0.9951	60.64
71.5	124,629	788	0.0063	0.9937	60.34
72.5	125,375	873	0.0070	0.9930	59.95
73.5	240,338	4,144	0.0172	0.9828	59.54
74.5	232,964	4,225	0.0181	0.9819	58.51
75.5	226,303	1,332	0.0059	0.9941	57.45
76.5	222,495	900	0.0040	0.9960	57.11
77.5	220,099	1,726	0.0078	0.9922	56.88
78.5	215,333	934	0.0043	0.9957	56.43

OHIO-AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

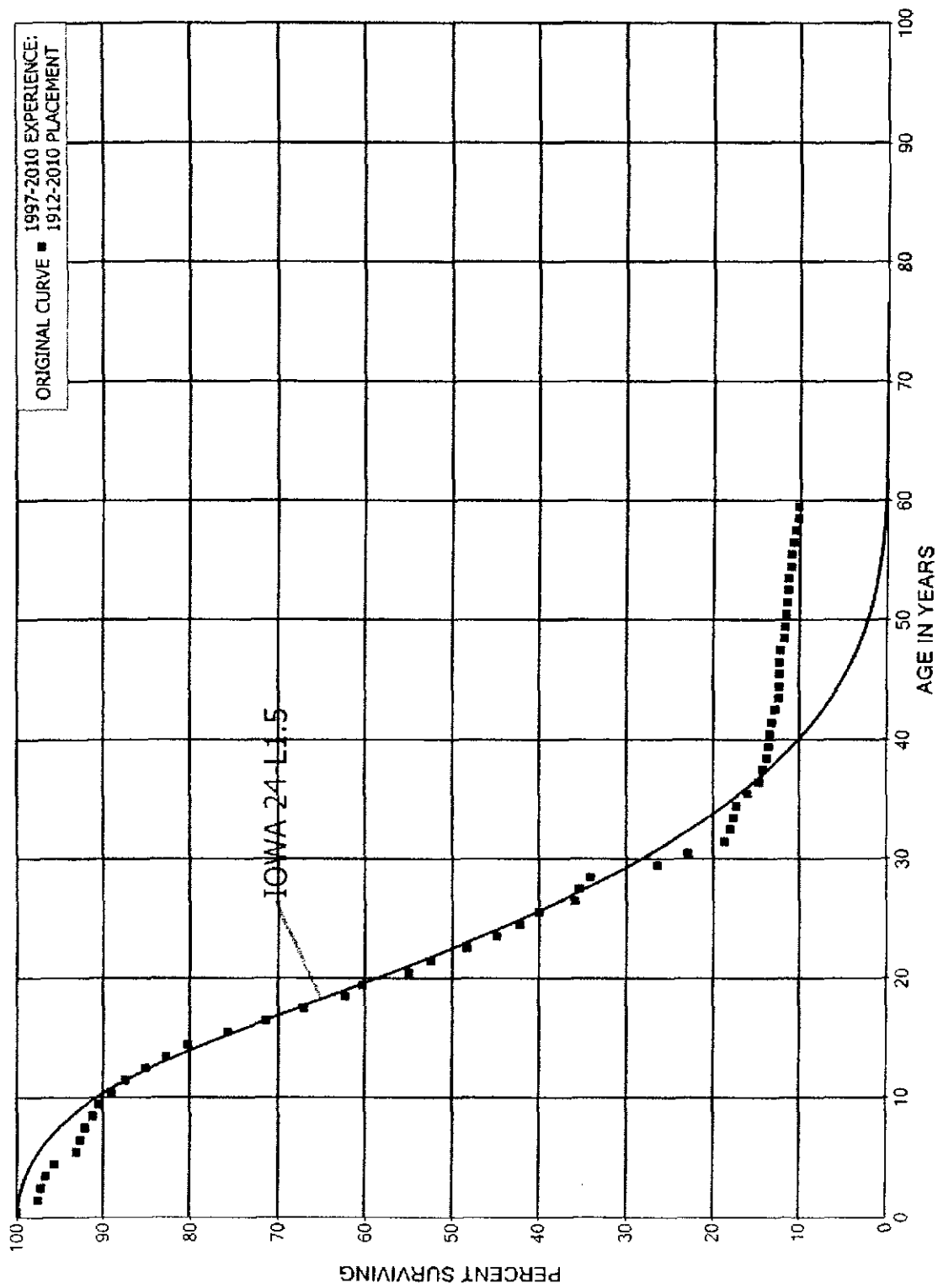
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	210,333	2,335	0.0111	0.9889	56.19
80.5	202,646	34	0.0002	0.9998	55.56
81.5	193,685	1,220	0.0063	0.9937	55.56
82.5	185,182	1,298	0.0070	0.9930	55.21
83.5	133,347		0.0000	1.0000	54.82
84.5	127,774		0.0000	1.0000	54.82
85.5	123,728	60	0.0005	0.9995	54.82
86.5	120,547	60	0.0005	0.9995	54.79
87.5	176	8	0.0454	0.9546	54.76
88.5	168		0.0000	1.0000	52.28
89.5	198		0.0000	1.0000	52.28
90.5	237	60	0.2545	0.7455	52.28
91.5	195		0.0000	1.0000	38.98
92.5	195		0.0000	1.0000	38.98
93.5	195	38	0.1947	0.8053	38.98
94.5	165		0.0000	1.0000	31.39
95.5	195	30	0.1536	0.8464	31.39
96.5	72,549	50	0.0007	0.9993	26.56
97.5	72,529		0.0000	1.0000	26.55
98.5	72,529	30	0.0004	0.9996	26.55
99.5	72,499	39	0.0005	0.9995	26.53
100.5	72,461	8	0.0001	0.9999	26.52
101.5	72,453		0.0000	1.0000	26.52
102.5	72,453	8	0.0001	0.9999	26.52
103.5	72,445		0.0000	1.0000	26.51
104.5	72,445	30	0.0004	0.9996	26.51
105.5	72,415	210	0.0029	0.9971	26.50
106.5	72,213	30	0.0004	0.9996	26.43
107.5	72,191	12,188	0.1688	0.8312	26.42
108.5	60,003	1,722	0.0287	0.9713	21.96
109.5	58,289	55	0.0010	0.9990	21.33
110.5	25		0.0000	1.0000	21.31
111.5	25		0.0000	1.0000	21.31
112.5	25		0.0000	1.0000	21.31
113.5	25		0.0000	1.0000	21.31
114.5	25	17	0.6735	0.3265	21.31
115.5	8		0.0000	1.0000	6.96
116.5	8		0.0000	1.0000	6.96
117.5	8	8	1.0000		6.96
118.5					

OHIO-AMERICAN WATER COMPANY
ACCOUNT 334 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 334 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2010

EXPERIENCE BAND 1997-2010

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	3,969,291	171	0.0000	1.0000	100.00
0.5	3,547,232	87,782	0.0247	0.9753	100.00
1.5	3,405,816	12,878	0.0038	0.9962	97.52
2.5	3,315,046	16,560	0.0050	0.9950	97.15
3.5	3,398,323	37,431	0.0110	0.9890	96.67
4.5	3,416,882	91,224	0.0267	0.9733	95.60
5.5	3,589,121	18,595	0.0052	0.9948	93.05
6.5	3,810,610	19,599	0.0051	0.9949	92.57
7.5	3,930,755	37,773	0.0096	0.9904	92.09
8.5	4,002,212	37,175	0.0093	0.9907	91.21
9.5	2,741,089	44,074	0.0161	0.9839	90.36
10.5	2,640,808	44,343	0.0168	0.9832	88.91
11.5	2,435,447	66,339	0.0272	0.9728	87.41
12.5	2,354,158	65,359	0.0278	0.9722	85.03
13.5	2,018,260	58,758	0.0291	0.9709	82.67
14.5	1,559,506	87,368	0.0560	0.9440	80.27
15.5	1,208,059	69,647	0.0577	0.9423	75.77
16.5	930,486	56,321	0.0605	0.9395	71.40
17.5	660,753	47,555	0.0720	0.9280	67.08
18.5	470,198	14,607	0.0311	0.9689	62.25
19.5	386,060	34,354	0.0890	0.9110	60.32
20.5	290,189	13,549	0.0467	0.9533	54.95
21.5	246,824	19,083	0.0773	0.9227	52.38
22.5	218,389	15,594	0.0714	0.9286	48.33
23.5	161,149	9,684	0.0601	0.9399	44.88
24.5	119,731	6,312	0.0527	0.9473	42.19
25.5	97,993	10,114	0.1032	0.8968	39.96
26.5	89,177	1,470	0.0165	0.9835	35.84
27.5	97,391	3,390	0.0348	0.9652	35.25
28.5	91,827	20,623	0.2246	0.7754	34.02
29.5	75,158	10,246	0.1363	0.8637	26.38
30.5	63,293	11,655	0.1841	0.8159	22.78
31.5	59,528	1,945	0.0327	0.9673	18.59
32.5	50,865	900	0.0177	0.9823	17.98
33.5	44,024	871	0.0198	0.9802	17.66
34.5	42,123	3,454	0.0820	0.9180	17.31
35.5	39,286	3,145	0.0801	0.9199	15.89
36.5	35,265	981	0.0278	0.9722	14.62
37.5	61,810	1,992	0.0322	0.9678	14.21
38.5	60,069	999	0.0166	0.9834	13.76

OHIO-AMERICAN WATER COMPANY

ACCOUNT 334 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	58,467	642	0.0110	0.9890	13.53
40.5	50,791	957	0.0188	0.9812	13.38
41.5	49,576	1,239	0.0250	0.9750	13.13
42.5	46,446	1,280	0.0276	0.9724	12.80
43.5	44,353	386	0.0087	0.9913	12.45
44.5	42,808	112	0.0026	0.9974	12.34
45.5	85,934		0.0000	1.0000	12.31
46.5	54,416	397	0.0073	0.9927	12.31
47.5	58,283	2,251	0.0386	0.9614	12.22
48.5	55,636	449	0.0081	0.9919	11.74
49.5	54,030	504	0.0093	0.9907	11.65
50.5	53,679	835	0.0156	0.9844	11.54
51.5	52,084	195	0.0037	0.9963	11.36
52.5	51,547	176	0.0034	0.9966	11.32
53.5	51,171	1,353	0.0264	0.9736	11.28
54.5	49,142		0.0000	1.0000	10.98
55.5	48,826	1,051	0.0215	0.9785	10.98
56.5	47,458	895	0.0189	0.9811	10.74
57.5	46,369	1,577	0.0340	0.9660	10.54
58.5	44,686	137	0.0031	0.9969	10.18
59.5	3,236	223	0.0688	0.9312	10.15
60.5	2,765	276	0.0997	0.9003	9.45
61.5	4,792	473	0.0986	0.9014	8.51
62.5	4,133	31	0.0074	0.9926	7.67
63.5	3,927		0.0000	1.0000	7.61
64.5	3,847	59	0.0153	0.9847	7.61
65.5	3,716	2	0.0005	0.9995	7.50
66.5	3,717	135	0.0363	0.9637	7.49
67.5	3,558		0.0000	1.0000	7.22
68.5	3,549	30	0.0085	0.9915	7.22
69.5	3,536	233	0.0658	0.9342	7.16
70.5	3,338	264	0.0791	0.9209	6.69
71.5	3,037		0.0000	1.0000	6.16
72.5	3,037	2,771	0.9123	0.0877	6.16
73.5	433		0.0000	1.0000	0.54
74.5	433		0.0000	1.0000	0.54
75.5	232		0.0000	1.0000	0.54
76.5	302		0.0000	1.0000	0.54
77.5	302		0.0000	1.0000	0.54
78.5	302	8	0.0272	0.9728	0.54

OHIO-AMERICAN WATER COMPANY

ACCOUNT 334 METERS

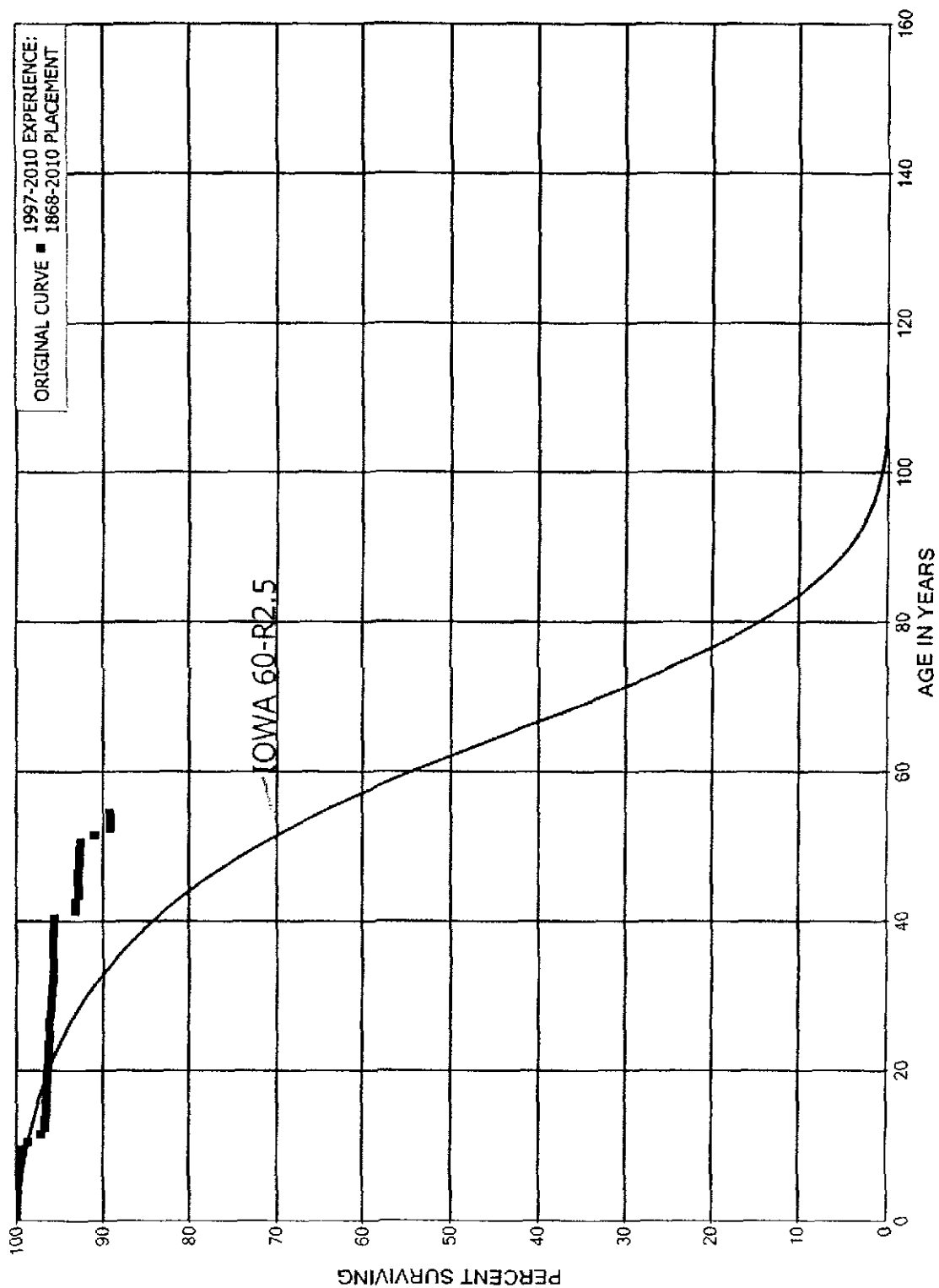
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	293		0.0000	1.0000	0.53
80.5	465	16	0.0353	0.9647	0.53
81.5	449	35	0.0779	0.9221	0.51
82.5	414		0.0000	1.0000	0.47
83.5	414		0.0000	1.0000	0.47
84.5	449	169	0.3766	0.6234	0.47
85.5	280		0.0000	1.0000	0.29
86.5	280		0.0000	1.0000	0.29
87.5	280	70	0.2500	0.7500	0.29
88.5	210		0.0000	1.0000	0.22
89.5	210	35	0.1667	0.8333	0.22
90.5	175		0.0000	1.0000	0.18
91.5	175	140	0.8000	0.2000	0.18
92.5	35		0.0000	1.0000	0.04
93.5	35		0.0000	1.0000	0.04
94.5	35		0.0000	1.0000	0.04
95.5	35	35	1.0000		0.04
96.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 334.2 METER INSTALLATIONS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 334.2 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1868-2010

EXPERIENCE BAND 1997-2010

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	1,415,427		0.0000	1.0000	100.00
0.5	1,311,257		0.0000	1.0000	100.00
1.5	1,306,961		0.0000	1.0000	100.00
2.5	1,274,386	899	0.0007	0.9993	100.00
3.5	1,286,952	1,875	0.0015	0.9985	99.93
4.5	1,330,248	128	0.0001	0.9999	99.78
5.5	1,166,391	52	0.0000	1.0000	99.77
6.5	1,196,362	861	0.0007	0.9993	99.77
7.5	1,209,165	3,927	0.0032	0.9968	99.70
8.5	1,213,690	1,462	0.0012	0.9988	99.37
9.5	711,603	4,731	0.0066	0.9934	99.25
10.5	653,228	10,287	0.0157	0.9843	98.59
11.5	508,977	2,020	0.0040	0.9960	97.04
12.5	441,679	348	0.0008	0.9992	96.66
13.5	416,602	269	0.0006	0.9994	96.58
14.5	389,583		0.0000	1.0000	96.52
15.5	308,751	311	0.0010	0.9990	96.52
16.5	301,861	254	0.0008	0.9992	96.42
17.5	263,260		0.0000	1.0000	96.34
18.5	264,355		0.0000	1.0000	96.34
19.5	278,064	278	0.0010	0.9990	96.34
20.5	289,351	102	0.0004	0.9996	96.24
21.5	301,908		0.0000	1.0000	96.21
22.5	295,358	154	0.0005	0.9995	96.21
23.5	273,412	215	0.0008	0.9992	96.16
24.5	270,948	102	0.0004	0.9996	96.08
25.5	272,518	97	0.0004	0.9996	96.05
26.5	271,972	245	0.0009	0.9991	96.01
27.5	254,968	211	0.0008	0.9992	95.93
28.5	252,647	59	0.0002	0.9998	95.85
29.5	245,196	128	0.0005	0.9995	95.83
30.5	236,622		0.0000	1.0000	95.78
31.5	225,438		0.0000	1.0000	95.78
32.5	186,857		0.0000	1.0000	95.78
33.5	155,599	51	0.0003	0.9997	95.78
34.5	118,279		0.0000	1.0000	95.74
35.5	93,455	46	0.0005	0.9995	95.74
36.5	87,225		0.0000	1.0000	95.70
37.5	90,133	51	0.0006	0.9994	95.70
38.5	82,800	94	0.0011	0.9989	95.64

OHIO-AMERICAN WATER COMPANY

ACCOUNT 334.2 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1868-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	78,519	24	0.0003	0.9997	95.53
40.5	74,298	1,904	0.0256	0.9744	95.50
41.5	82,510		0.0000	1.0000	93.06
42.5	79,748	309	0.0039	0.9961	93.06
43.5	81,203		0.0000	1.0000	92.70
44.5	81,399		0.0000	1.0000	92.70
45.5	80,883		0.0000	1.0000	92.70
46.5	82,768	51	0.0006	0.9994	92.70
47.5	80,714	36	0.0004	0.9996	92.64
48.5	79,598		0.0000	1.0000	92.60
49.5	82,636	51	0.0006	0.9994	92.60
50.5	82,943	1,456	0.0176	0.9824	92.54
51.5	67,342	1,263	0.0187	0.9813	90.92
52.5	64,294		0.0000	1.0000	89.21
53.5	56,948		0.0000	1.0000	89.21
54.5	49,201	14	0.0003	0.9997	89.21
55.5	32,494	51	0.0016	0.9984	89.19
56.5	29,877	14	0.0005	0.9995	89.05
57.5	26,729		0.0000	1.0000	89.01
58.5	24,968	147	0.0059	0.9941	89.01
59.5	23,286		0.0000	1.0000	88.48
60.5	19,462	51	0.0026	0.9974	88.48
61.5	23,770	51	0.0021	0.9979	88.25
62.5	21,246		0.0000	1.0000	88.06
63.5	15,778		0.0000	1.0000	88.06
64.5	13,433		0.0000	1.0000	88.06
65.5	12,880	7	0.0005	0.9995	88.06
66.5	14,231	51	0.0036	0.9964	88.01
67.5	14,502		0.0000	1.0000	87.70
68.5	14,151	12	0.0008	0.9992	87.70
69.5	13,239		0.0000	1.0000	87.62
70.5	12,301		0.0000	1.0000	87.62
71.5	11,355	53	0.0047	0.9953	87.62
72.5	10,517	58	0.0055	0.9945	87.21
73.5	9,521	4	0.0004	0.9996	86.73
74.5	8,820		0.0000	1.0000	86.69
75.5	3,513		0.0000	1.0000	86.69
76.5	3,470	29	0.0084	0.9916	86.69
77.5	3,396		0.0000	1.0000	85.97
78.5	3,094	136	0.0438	0.9562	85.97

OHIO-AMERICAN WATER COMPANY

ACCOUNT 334.2 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1868-2010

EXPERIENCE BAND 1997-2010

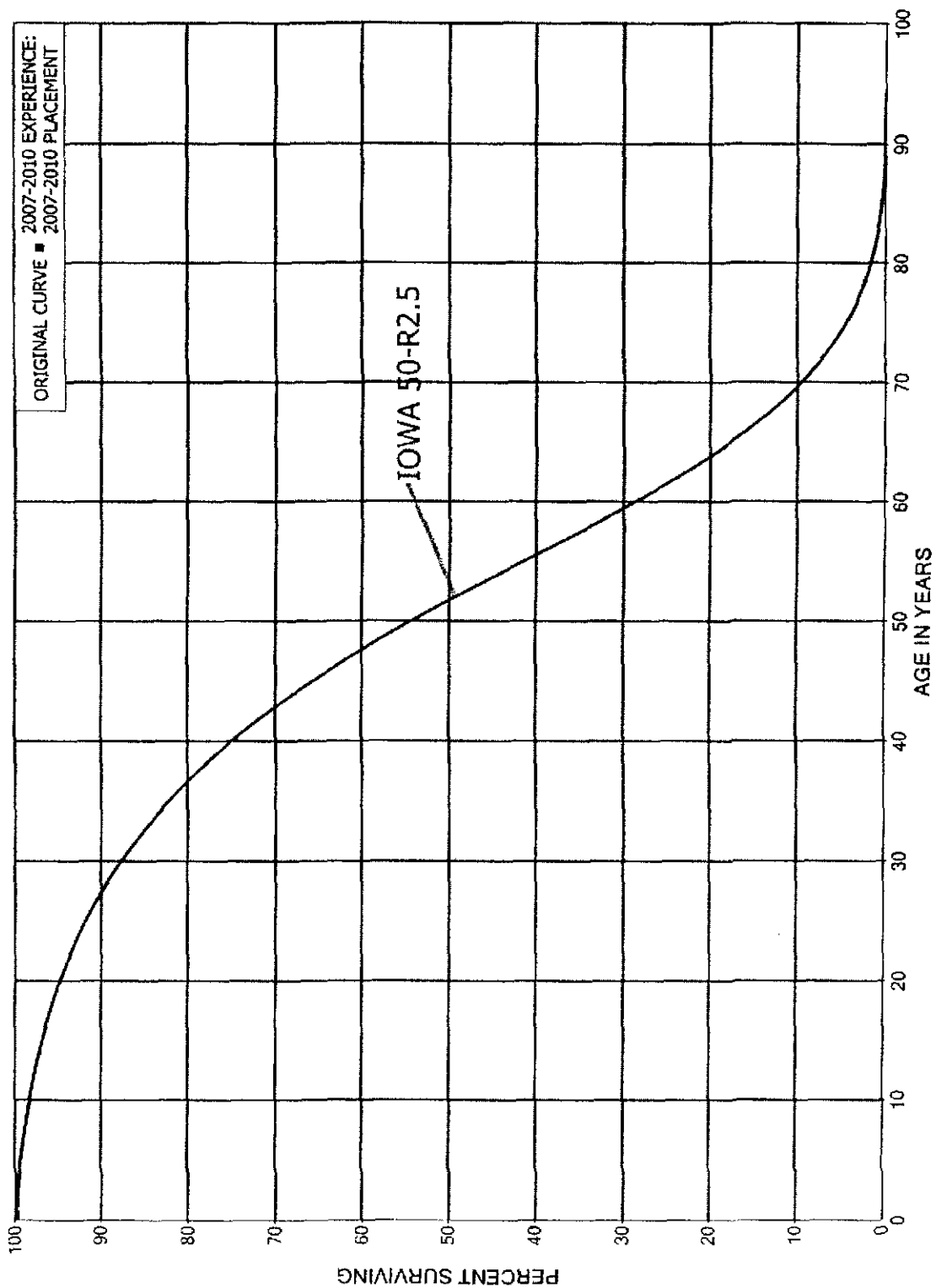
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,487	23	0.0091	0.9909	82.20
80.5	1,299		0.0000	1.0000	81.45
81.5	639		0.0000	1.0000	81.45
82.5	637	1	0.0018	0.9982	81.45
83.5	501		0.0000	1.0000	81.31
84.5	721		0.0000	1.0000	81.31
85.5	922		0.0000	1.0000	81.31
86.5	1,233		0.0000	1.0000	81.31
87.5	1,545		0.0000	1.0000	81.31
88.5	1,995	5	0.0025	0.9975	81.31
89.5	2,075		0.0000	1.0000	81.10
90.5	2,075		0.0000	1.0000	81.10
91.5	2,075		0.0000	1.0000	81.10
92.5	2,075		0.0000	1.0000	81.10
93.5	2,075		0.0000	1.0000	81.10
94.5	1,593		0.0000	1.0000	81.10
95.5	1,593		0.0000	1.0000	81.10
96.5	1,593		0.0000	1.0000	81.10
97.5	1,593		0.0000	1.0000	81.10
98.5	1,374		0.0000	1.0000	81.10
99.5	1,158		0.0000	1.0000	81.10
100.5	847	3	0.0037	0.9963	81.10
101.5	535		0.0000	1.0000	80.80
102.5	85		0.0000	1.0000	80.80
103.5					80.80
104.5					
105.5					
106.5					
107.5					
108.5					
109.5					
110.5					
111.5					
112.5					
113.5					
114.5					
115.5					
116.5					
117.5					
118.5					

OHIO-AMERICAN WATER COMPANY
ACCOUNT 334.2 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1868-2010			EXPERIENCE BAND 1997-2010		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5					
120.5					
121.5					
122.5					
123.5					
124.5					
125.5					
126.5					
127.5					
128.5	37		0.0000		
129.5	37		0.0000		
130.5	37		0.0000		
131.5	37		0.0000		
132.5	37		0.0000		
133.5	37		0.0000		
134.5	37		0.0000		
135.5	37		0.0000		
136.5	37		0.0000		
137.5	37		0.0000		
138.5	37		0.0000		
139.5	37	25	0.6666		
140.5	12	12	1.0000		
141.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 334.3 METER VAULTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



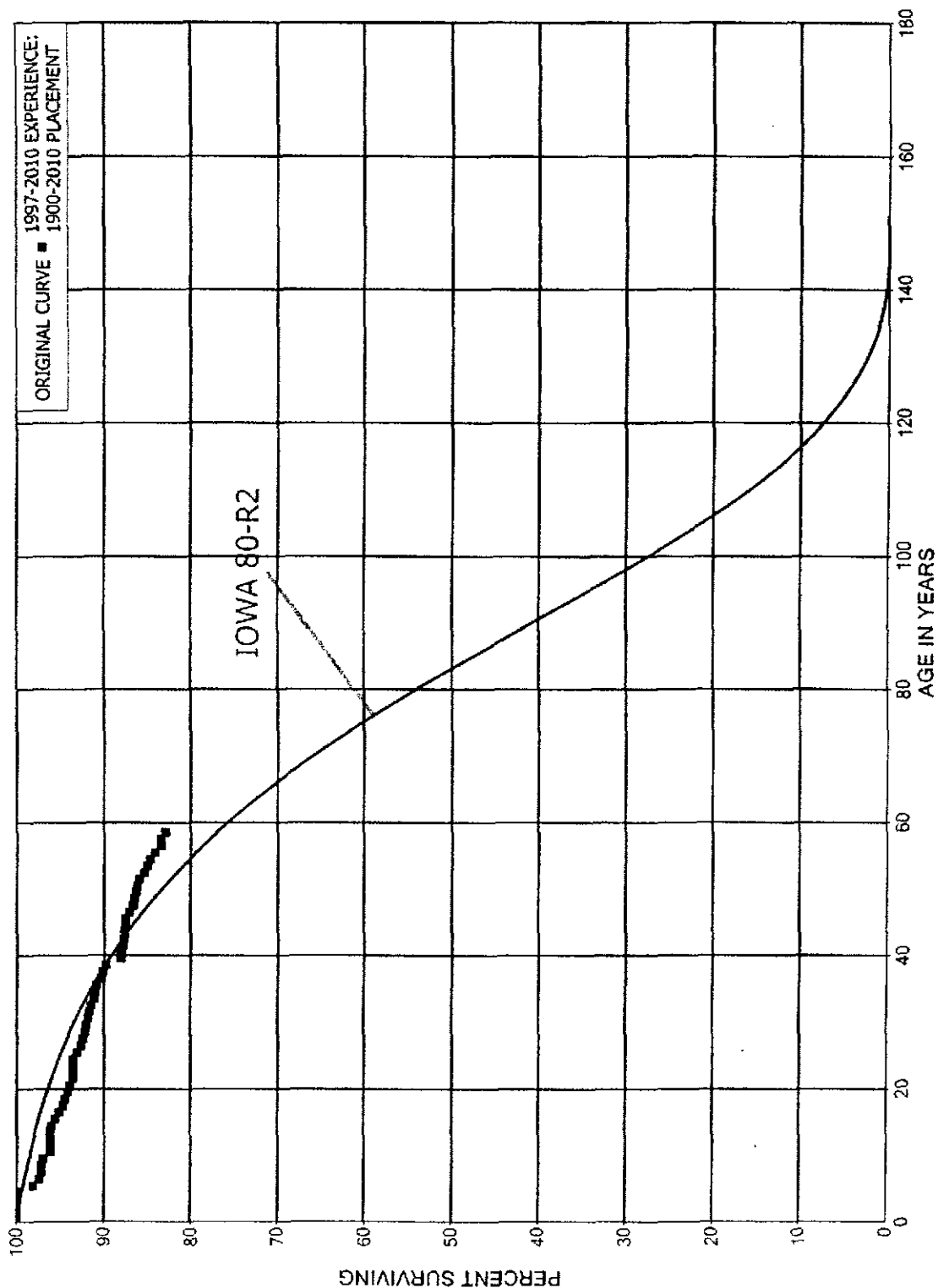
OHIO-AMERICAN WATER COMPANY

ACCOUNT 334.3 METER VAULTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2010			EXPERIENCE BAND 2007-2010		
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	457,427		0.0000	1.0000	100.00
0.5	377,456		0.0000	1.0000	100.00
1.5	103,144		0.0000	1.0000	100.00
2.5	14,231		0.0000	1.0000	100.00
3.5					100.00

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 335 FIRE HYDRANTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2010

EXPERIENCE BAND 1997-2010

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	1,799,758		0.0000	1.0000	100.00
0.5	1,701,901		0.0000	1.0000	100.00
1.5	1,678,313		0.0000	1.0000	100.00
2.5	1,540,066	2,566	0.0017	0.9983	100.00
3.5	1,396,458	87	0.0001	0.9999	99.83
4.5	1,154,605	20,561	0.0178	0.9822	99.83
5.5	1,145,000	8,257	0.0072	0.9928	98.05
6.5	1,176,206	1,601	0.0014	0.9986	97.34
7.5	1,176,208	700	0.0006	0.9994	97.21
8.5	1,095,422	2,109	0.0019	0.9981	97.15
9.5	1,112,698	9,658	0.0087	0.9913	96.97
10.5	1,044,095		0.0000	1.0000	96.12
11.5	932,555		0.0000	1.0000	96.12
12.5	885,756	570	0.0006	0.9994	96.12
13.5	835,010	590	0.0007	0.9993	96.06
14.5	803,762	3,778	0.0047	0.9953	95.99
15.5	734,457	3,683	0.0050	0.9950	95.54
16.5	691,478	3,198	0.0046	0.9954	95.06
17.5	658,511	1,306	0.0020	0.9980	94.62
18.5	636,800	2,345	0.0037	0.9963	94.44
19.5	594,132	1,317	0.0022	0.9978	94.09
20.5	570,694	2,580	0.0045	0.9955	93.88
21.5	562,031	29	0.0001	0.9999	93.46
22.5	598,701		0.0000	1.0000	93.45
23.5	588,517		0.0000	1.0000	93.45
24.5	566,639	2,660	0.0047	0.9953	93.45
25.5	556,835	2,472	0.0044	0.9956	93.01
26.5	555,803	1,536	0.0028	0.9972	92.60
27.5	528,752	1,632	0.0031	0.9969	92.34
28.5	548,166	994	0.0018	0.9982	92.06
29.5	526,794	1,166	0.0022	0.9978	91.89
30.5	507,951	366	0.0007	0.9993	91.69
31.5	467,333	934	0.0020	0.9980	91.62
32.5	461,600	1,699	0.0037	0.9963	91.44
33.5	477,278	1,015	0.0021	0.9979	91.10
34.5	481,057	624	0.0013	0.9987	90.91
35.5	474,153	2,552	0.0054	0.9946	90.79
36.5	460,028	1,476	0.0032	0.9968	90.30
37.5	460,995	1,645	0.0036	0.9964	90.01
38.5	464,754	8,432	0.0181	0.9819	89.69

OHIO-AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	419,677	193	0.0005	0.9995	88.06
40.5	434,350	921	0.0021	0.9979	88.02
41.5	410,443	593	0.0014	0.9986	87.84
42.5	387,752	324	0.0008	0.9992	87.71
43.5	360,342	359	0.0010	0.9990	87.64
44.5	342,781	236	0.0007	0.9993	87.55
45.5	323,093	1,364	0.0042	0.9958	87.49
46.5	297,728	1,714	0.0058	0.9942	87.12
47.5	252,530	437	0.0017	0.9983	86.62
48.5	225,763	482	0.0021	0.9979	86.47
49.5	181,362	247	0.0014	0.9986	86.28
50.5	164,222	446	0.0027	0.9973	86.17
51.5	114,816	719	0.0063	0.9937	85.93
52.5	96,571	406	0.0042	0.9958	85.39
53.5	91,250	343	0.0038	0.9962	85.03
54.5	69,466	412	0.0059	0.9941	84.71
55.5	55,308	458	0.0083	0.9917	84.21
56.5	41,560		0.0000	1.0000	83.51
57.5	35,323	214	0.0061	0.9939	83.51
58.5	27,145	531	0.0196	0.9804	83.01
59.5	20,541	105	0.0051	0.9949	81.38
60.5	19,894	413	0.0207	0.9793	80.97
61.5	20,660	49	0.0024	0.9976	79.29
62.5	18,561	36	0.0019	0.9981	79.10
63.5	17,996	262	0.0145	0.9855	78.94
64.5	17,315	134	0.0077	0.9923	77.80
65.5	16,105	256	0.0159	0.9841	77.20
66.5	16,138	411	0.0255	0.9745	75.97
67.5	17,725	7	0.0004	0.9996	74.04
68.5	17,289	46	0.0027	0.9973	74.01
69.5	30,065		0.0000	1.0000	73.81
70.5	28,988	134	0.0046	0.9954	73.81
71.5	28,545	446	0.0156	0.9844	73.47
72.5	27,827	951	0.0342	0.9658	72.32
73.5	25,837		0.0000	1.0000	69.85
74.5	20,439	130	0.0063	0.9937	69.85
75.5	14,813		0.0000	1.0000	69.40
76.5	14,813	80	0.0054	0.9946	69.40
77.5	14,734	580	0.0394	0.9606	69.03
78.5	14,154	334	0.0236	0.9764	66.31

OHIO-AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

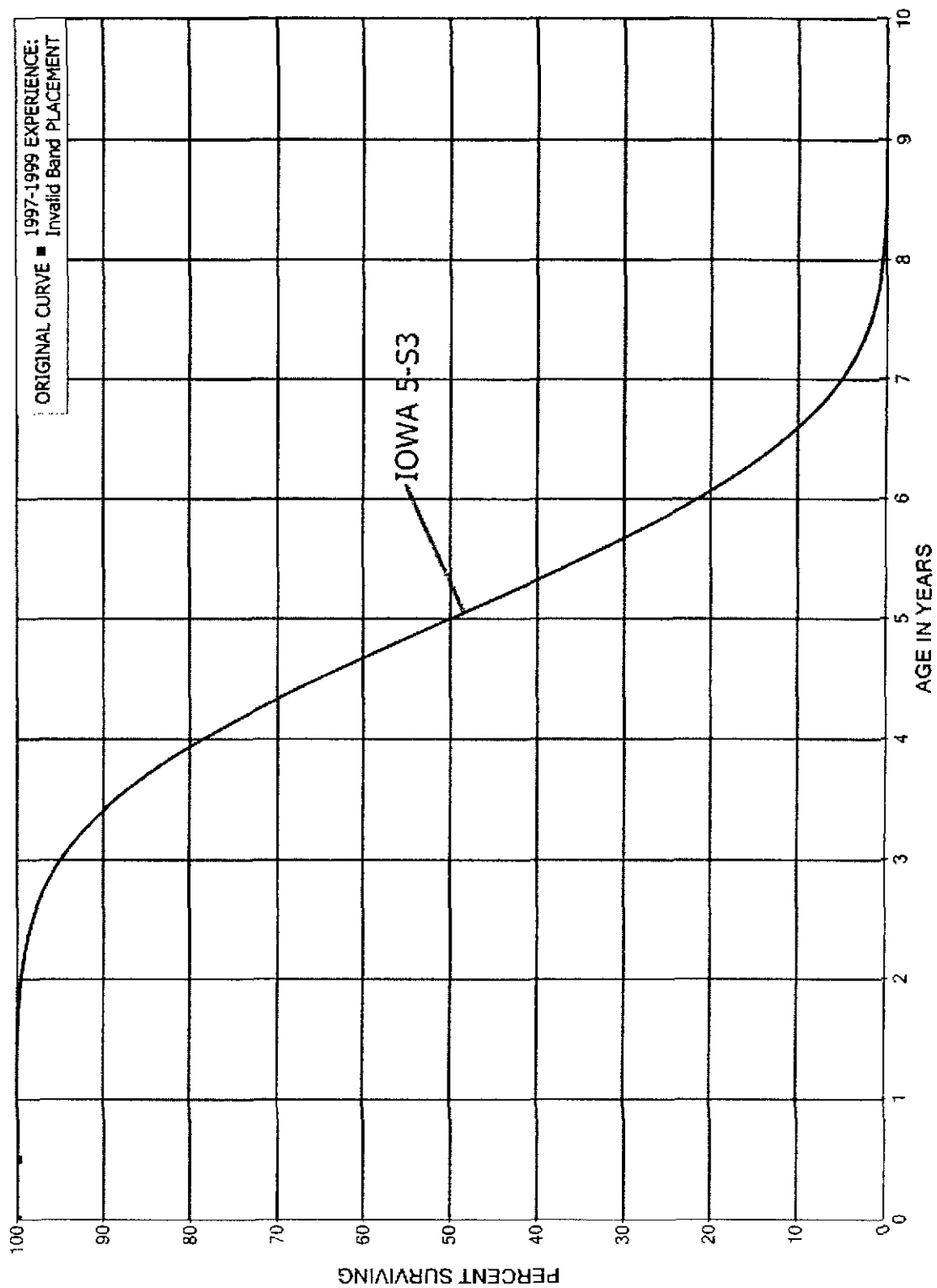
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2010

EXPERIENCE BAND 1997-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	13,797	154	0.0112	0.9888	64.75
80.5	13,069	77	0.0059	0.9941	64.03
81.5	11,250	840	0.0746	0.9254	63.65
82.5	10,367	311	0.0300	0.9700	58.90
83.5					57.13
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5	6,063		0.0000		
97.5	6,063	2,143	0.3534		
98.5	3,920	582	0.1485		
99.5	3,338	27	0.0082		
100.5	3,311		0.0000		
101.5	3,311		0.0000		
102.5	3,311		0.0000		
103.5	3,311		0.0000		
104.5	3,311		0.0000		
105.5	3,311		0.0000		
106.5	3,311	159	0.0481		
107.5	3,152	102	0.0324		
108.5	3,049	307	0.1005		
109.5	2,743	612	0.2231		
110.5					

OHIO-AMERICAN WATER COMPANY
ACCOUNT 339.1 MISCELLANEOUS PLANT - INTANGIBLE
ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 339.1 MISCELLANEOUS PLANT - INTANGIBLE

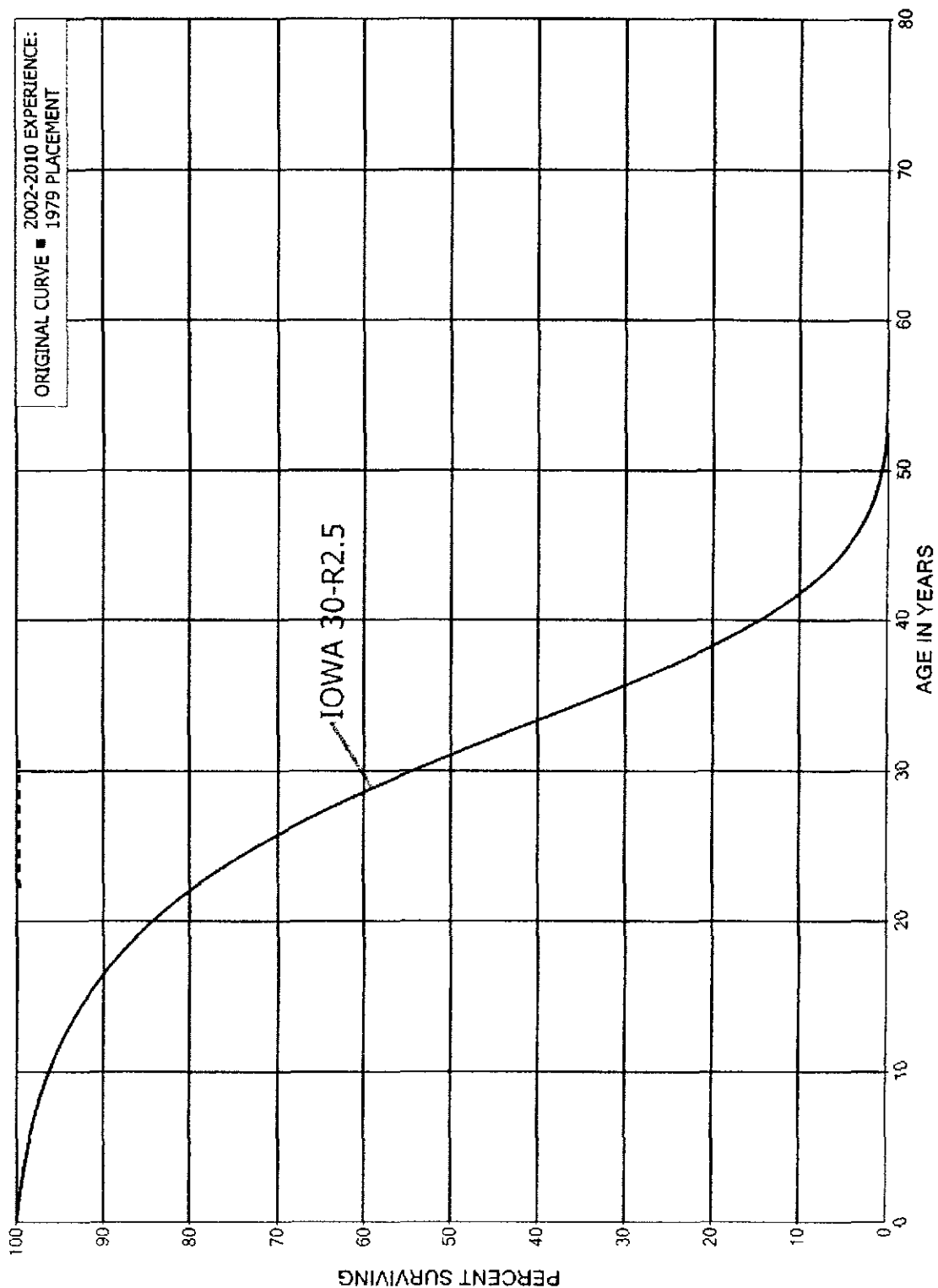
ORIGINAL LIFE TABLE

PLACEMENT BAND 1977-1977

EXPERIENCE BAND 1997-1999

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	15,500		0.0000	1.0000	100.00
0.5					100.00
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5	32,976		0.0000		
20.5	32,976		0.0000		
21.5	32,976		0.0000		
22.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 339.5 MISCELLANEOUS PLANT - TRANSMISSION AND DISTRIBUTION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 339.5 MISCELLANEOUS PLANT - TRANSMISSION AND DISTRIBUTION

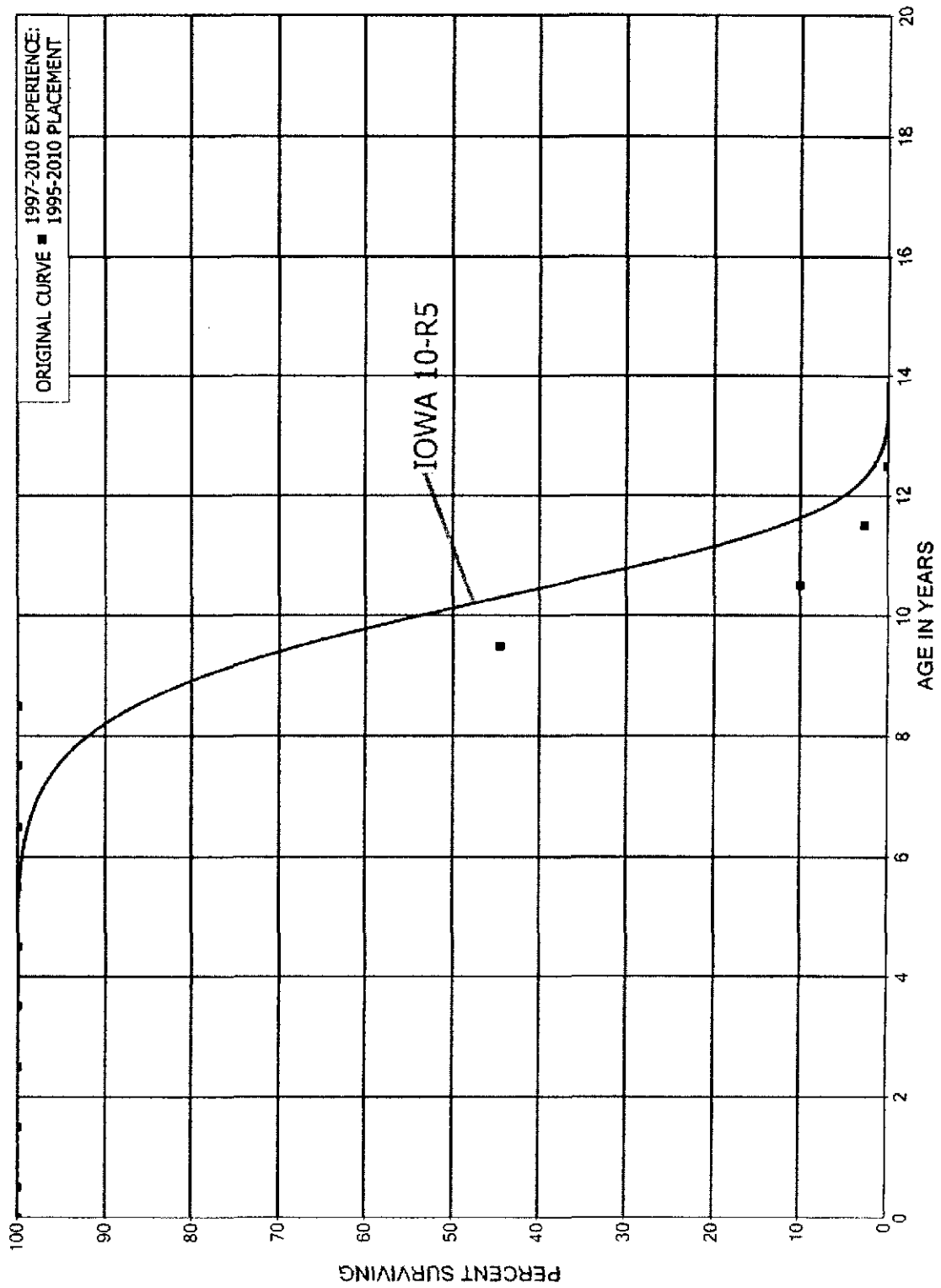
ORIGINAL LIFE TABLE

PLACEMENT BAND 1979-1979

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					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5	1,674		0.0000	1.0000	100.00
23.5	1,674		0.0000	1.0000	100.00
24.5	1,674		0.0000	1.0000	100.00
25.5	1,674		0.0000	1.0000	100.00
26.5	1,674		0.0000	1.0000	100.00
27.5	1,674		0.0000	1.0000	100.00
28.5	1,674		0.0000	1.0000	100.00
29.5	1,674		0.0000	1.0000	100.00
30.5	1,674		0.0000	1.0000	100.00
31.5					100.00

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 339.6 MISCELLANEOUS PLANT - CPS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 339.6 MISCELLANEOUS PLANT - CPS

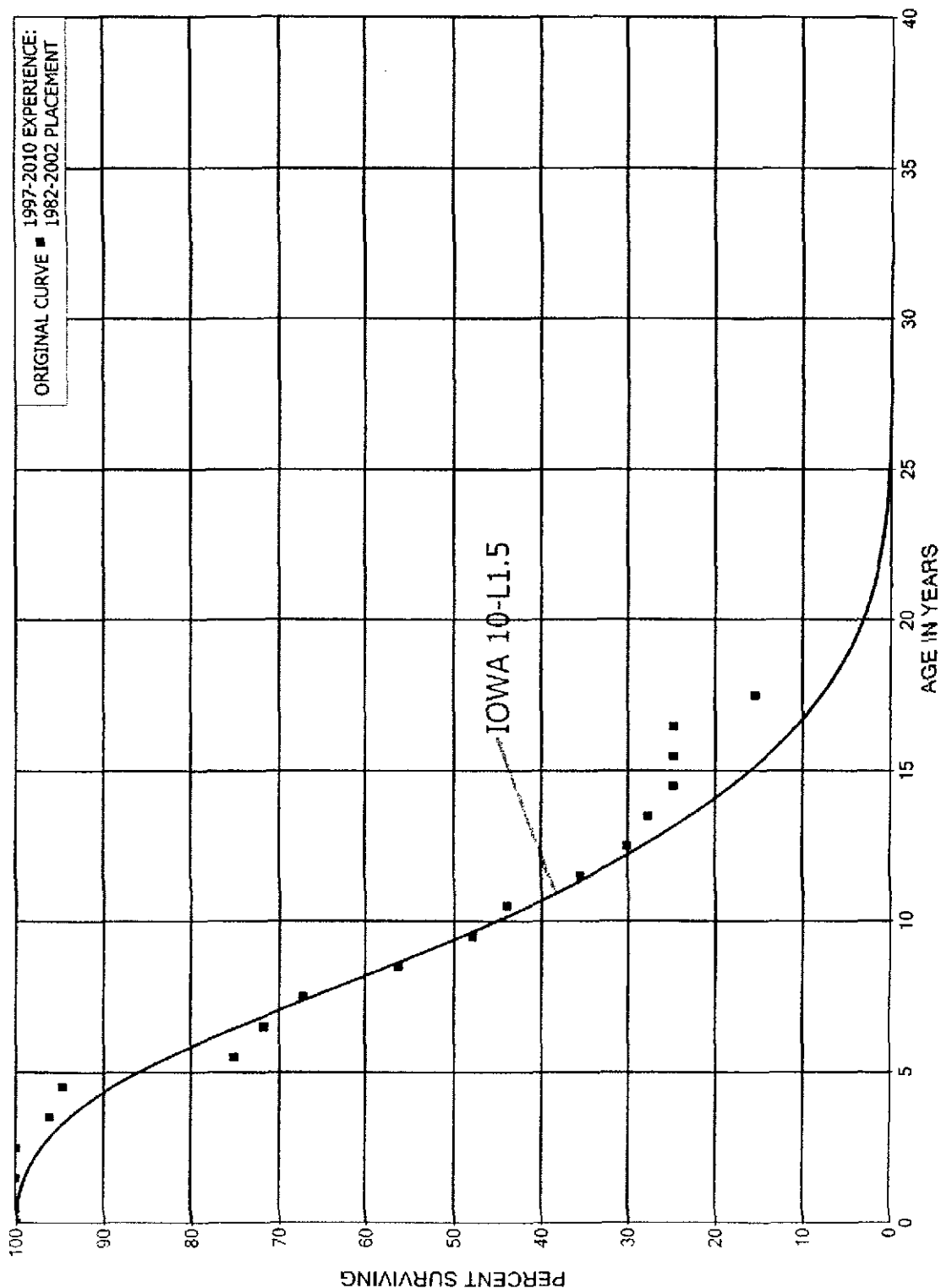
ORIGINAL LIFE TABLE

PLACEMENT BAND 1995-2010

EXPERIENCE BAND 1997-2010

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	769,556		0.0000	1.0000	100.00
0.5	674,177		0.0000	1.0000	100.00
1.5	297,772		0.0000	1.0000	100.00
2.5	275,663		0.0000	1.0000	100.00
3.5	275,663		0.0000	1.0000	100.00
4.5	275,663		0.0000	1.0000	100.00
5.5	275,663		0.0000	1.0000	100.00
6.5	275,663		0.0000	1.0000	100.00
7.5	275,663		0.0000	1.0000	100.00
8.5	275,663	152,935	0.5548	0.4452	100.00
9.5	122,728	95,165	0.7754	0.2246	44.52
10.5	27,564	20,368	0.7389	0.2611	10.00
11.5	7,196	7,196	1.0000		2.61
12.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 341.1 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 341.1 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

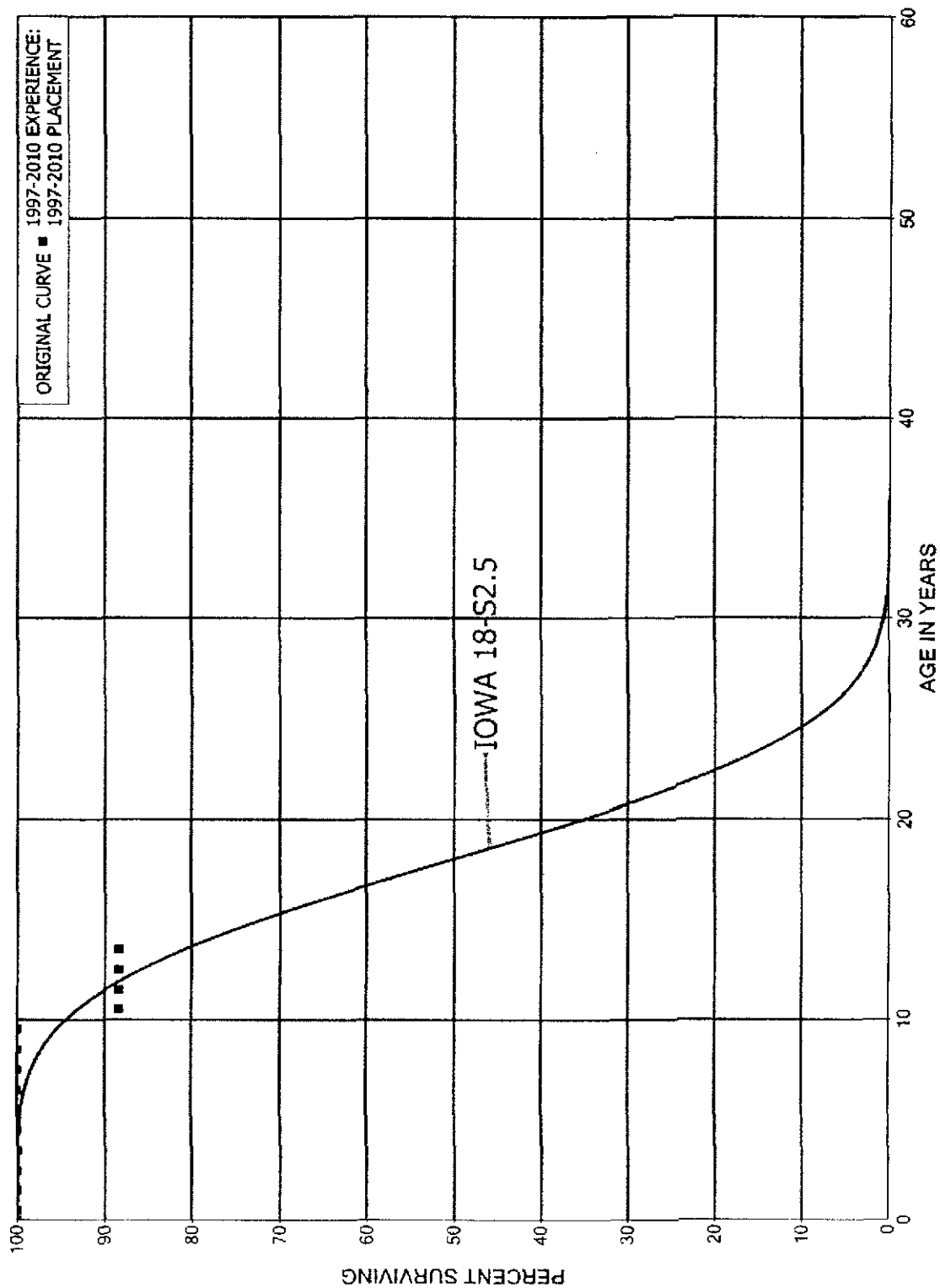
ORIGINAL LIFE TABLE

PLACEMENT BAND 1982-2002

EXPERIENCE BAND 1997-2010

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	915,066		0.0000	1.0000	100.00
0.5	1,249,576		0.0000	1.0000	100.00
1.5	1,570,343		0.0000	1.0000	100.00
2.5	1,731,109	67,748	0.0391	0.9609	100.00
3.5	1,765,228	26,989	0.0153	0.9847	96.09
4.5	1,786,533	367,816	0.2059	0.7941	94.62
5.5	1,469,008	67,345	0.0458	0.9542	75.14
6.5	1,431,199	89,408	0.0625	0.9375	71.69
7.5	1,374,172	223,222	0.1624	0.8376	67.21
8.5	1,097,811	165,682	0.1509	0.8491	56.30
9.5	879,873	69,933	0.0795	0.9205	47.80
10.5	607,013	119,336	0.1966	0.8034	44.00
11.5	456,452	67,641	0.1482	0.8518	35.35
12.5	372,643	31,372	0.0842	0.9158	30.11
13.5	214,293	22,365	0.1044	0.8956	27.58
14.5	103,560		0.0000	1.0000	24.70
15.5	71,001		0.0000	1.0000	24.70
16.5	57,433	21,737	0.3785	0.6215	24.70
17.5	25,786		0.0000	1.0000	15.35
18.5	15,053		0.0000	1.0000	15.35
19.5	16,847		0.0000	1.0000	15.35
20.5	4,021	383	0.0952	0.9048	15.35
21.5	3,638	103	0.0284	0.9716	13.89
22.5	3,535	1,741	0.4925	0.5075	13.49
23.5	1,794		0.0000	1.0000	6.85
24.5	1,794		0.0000	1.0000	6.85
25.5	1,794		0.0000	1.0000	6.85
26.5	1,794		0.0000	1.0000	6.85
27.5	1,794	1,794	1.0000		6.85
28.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 341.2 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 341.2 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

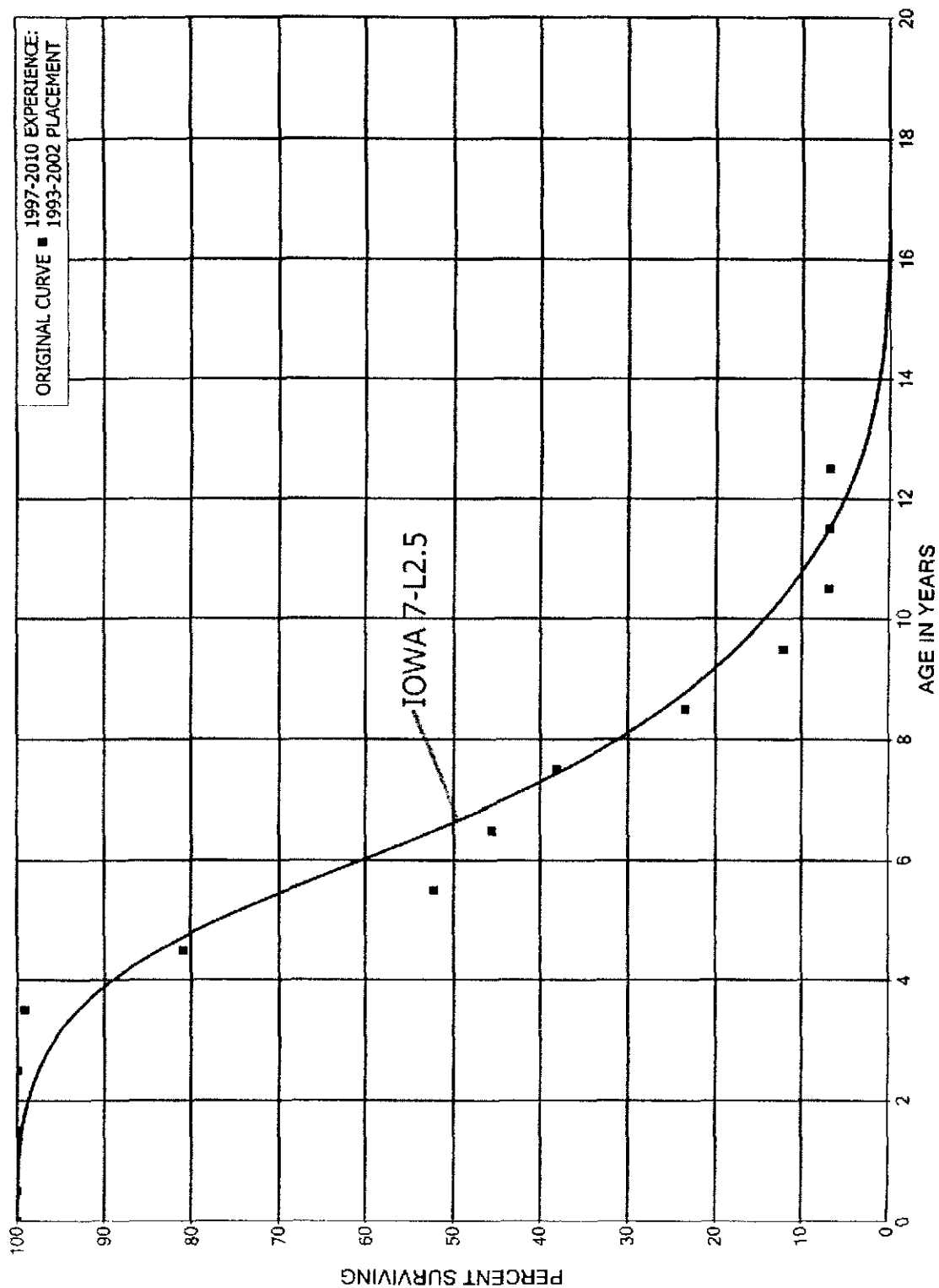
ORIGINAL LIFE TABLE

PLACEMENT BAND 1997-2010

EXPERIENCE BAND 1997-2010

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	384,081		0.0000	1.0000	100.00
0.5	247,325		0.0000	1.0000	100.00
1.5	247,325		0.0000	1.0000	100.00
2.5	247,325		0.0000	1.0000	100.00
3.5	247,325		0.0000	1.0000	100.00
4.5	247,325		0.0000	1.0000	100.00
5.5	247,325		0.0000	1.0000	100.00
6.5	247,325		0.0000	1.0000	100.00
7.5	247,325		0.0000	1.0000	100.00
8.5	247,325		0.0000	1.0000	100.00
9.5	157,614	18,291	0.1160	0.8840	100.00
10.5	139,323		0.0000	1.0000	88.40
11.5	139,323		0.0000	1.0000	88.40
12.5	47,298		0.0000	1.0000	88.40
13.5					88.40

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 341.3 TRANSPORTATION EQUIPMENT - AUTOS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 341.3 TRANSPORTATION EQUIPMENT - AUTOS

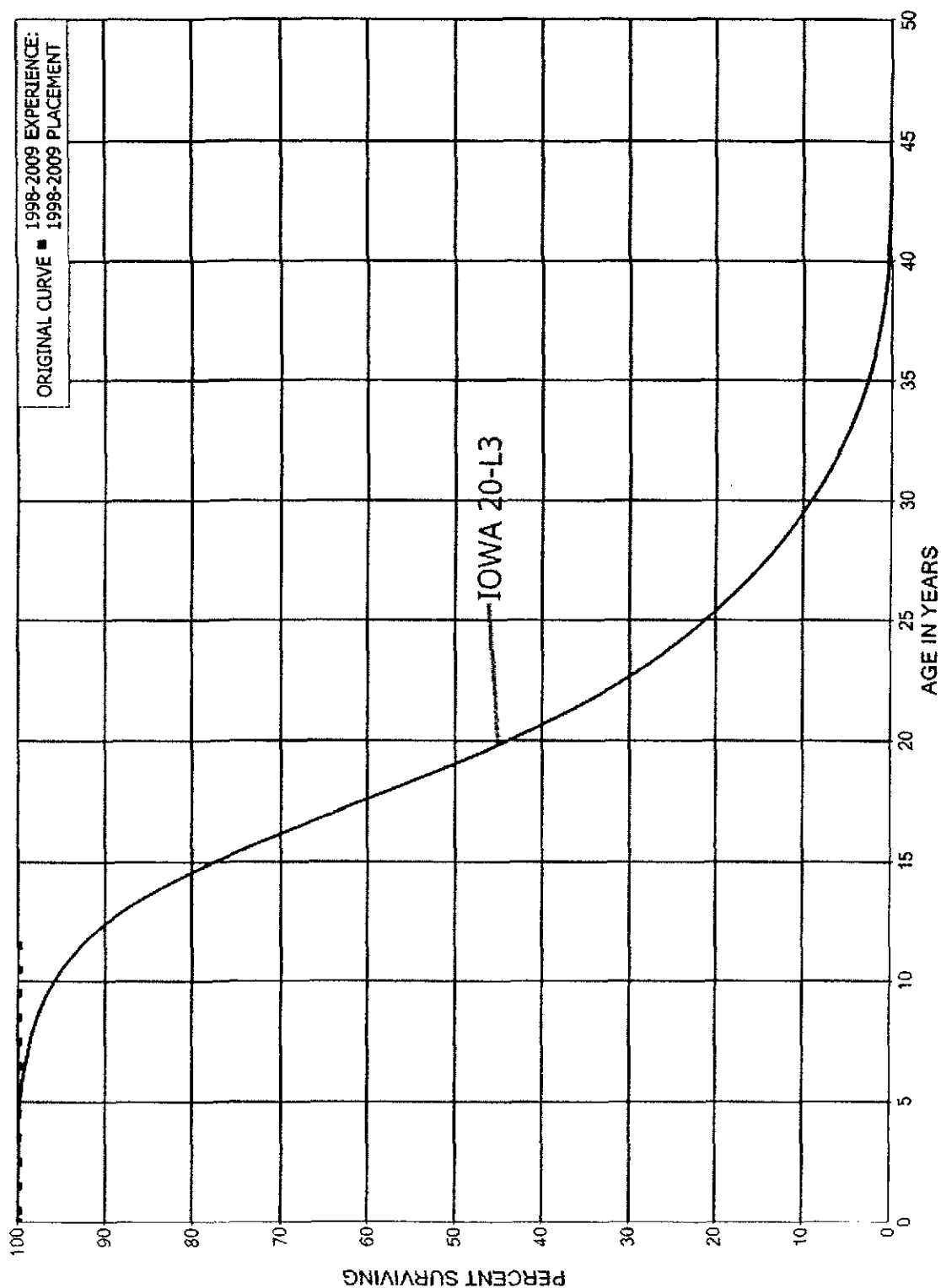
ORIGINAL LIFE TABLE

PLACEMENT BAND 1993-2002

EXPERIENCE BAND 1997-2010

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	283,816		0.0000	1.0000	100.00
0.5	350,526		0.0000	1.0000	100.00
1.5	397,698		0.0000	1.0000	100.00
2.5	411,885	3,873	0.0094	0.9906	100.00
3.5	437,161	79,985	0.1830	0.8170	99.06
4.5	357,176	126,975	0.3555	0.6445	80.94
5.5	230,201	29,149	0.1266	0.8734	52.16
6.5	201,052	32,924	0.1638	0.8362	45.56
7.5	168,128	64,996	0.3866	0.6134	38.10
8.5	86,875	41,476	0.4774	0.5226	23.37
9.5	45,399	20,163	0.4441	0.5559	12.21
10.5	1,100		0.0000	1.0000	6.79
11.5	1,100		0.0000	1.0000	6.79
12.5					6.79

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 341.4 TRANSPORTATION EQUIPMENT - OTHER
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 341.4 TRANSPORTATION EQUIPMENT - OTHER

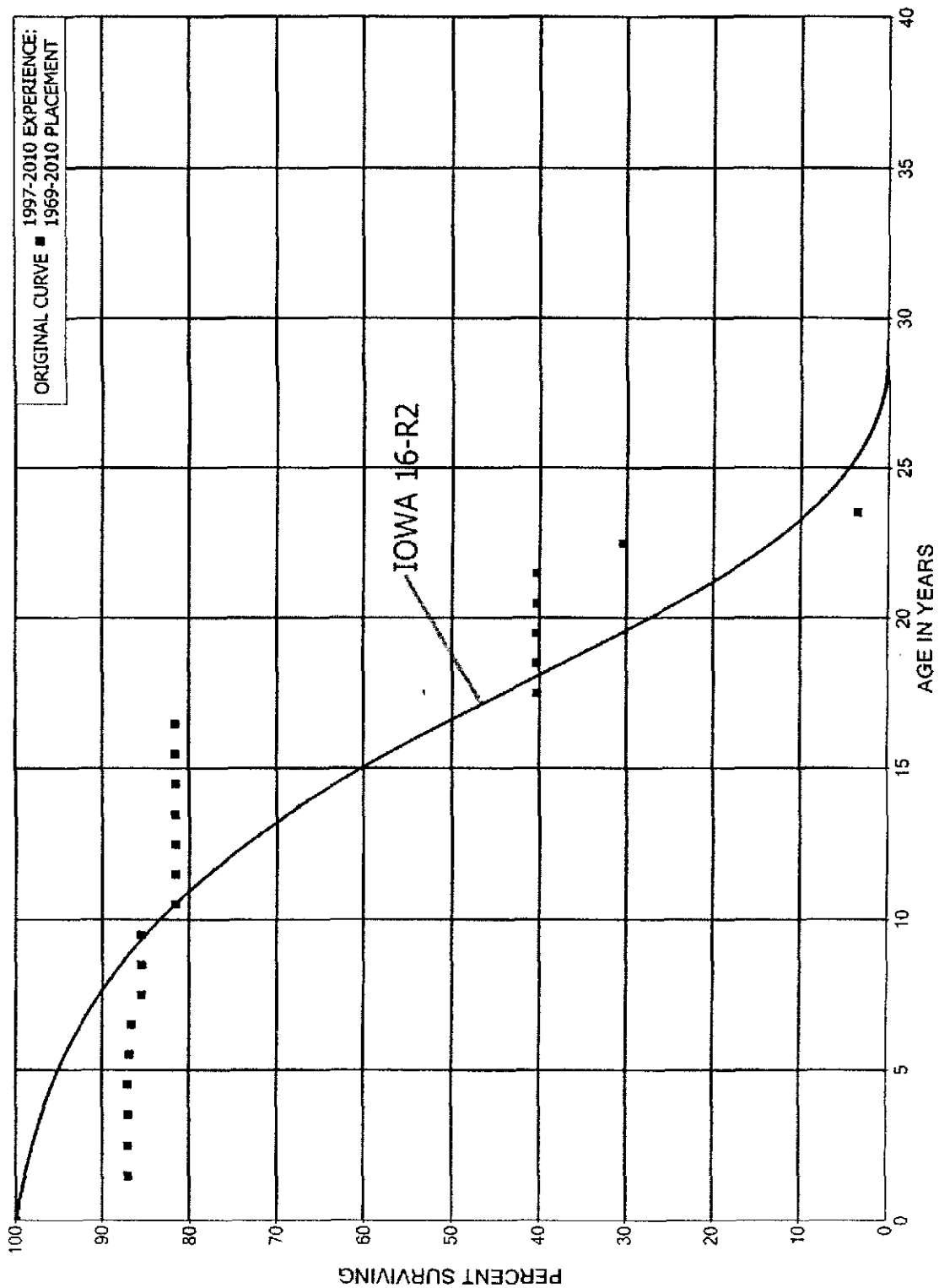
ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2009

EXPERIENCE BAND 1998-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	63,530		0.0000	1.0000	100.00
0.5	60,872		0.0000	1.0000	100.00
1.5	16,254		0.0000	1.0000	100.00
2.5	10,437		0.0000	1.0000	100.00
3.5	9,194		0.0000	1.0000	100.00
4.5	9,194		0.0000	1.0000	100.00
5.5	9,194		0.0000	1.0000	100.00
6.5	9,194		0.0000	1.0000	100.00
7.5	9,194		0.0000	1.0000	100.00
8.5	4,585		0.0000	1.0000	100.00
9.5	4,585		0.0000	1.0000	100.00
10.5	4,585		0.0000	1.0000	100.00
11.5					100.00

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 345 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 345 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2010

EXPERIENCE BAND 1997-2010

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	559,300		0.0000	1.0000	100.00
0.5	568,229	73,781	0.1298	0.8702	100.00
1.5	493,877		0.0000	1.0000	87.02
2.5	499,135		0.0000	1.0000	87.02
3.5	496,936		0.0000	1.0000	87.02
4.5	447,773	883	0.0020	0.9980	87.02
5.5	364,210	883	0.0024	0.9976	86.84
6.5	345,912	4,375	0.0126	0.9874	86.63
7.5	342,187		0.0000	1.0000	85.54
8.5	337,420		0.0000	1.0000	85.54
9.5	295,813	13,500	0.0456	0.9544	85.54
10.5	258,002		0.0000	1.0000	81.63
11.5	188,295		0.0000	1.0000	81.63
12.5	126,431		0.0000	1.0000	81.63
13.5	52,556		0.0000	1.0000	81.63
14.5	29,909		0.0000	1.0000	81.63
15.5	14,938		0.0000	1.0000	81.63
16.5	14,938	7,573	0.5070	0.4930	81.63
17.5	14,214		0.0000	1.0000	40.25
18.5	14,214		0.0000	1.0000	40.25
19.5	13,075		0.0000	1.0000	40.25
20.5	13,075		0.0000	1.0000	40.25
21.5	11,832	2,923	0.2471	0.7529	40.25
22.5	8,908	7,865	0.8829	0.1171	30.31
23.5					3.55
24.5					
25.5					
26.5					
27.5	508		0.0000		
28.5	508	508	1.0000		
29.5					
30.5					
31.5					
32.5	564		0.0000		
33.5	564		0.0000		
34.5	564		0.0000		
35.5	564		0.0000		
36.5	564		0.0000		
37.5	564		0.0000		
38.5	564		0.0000		

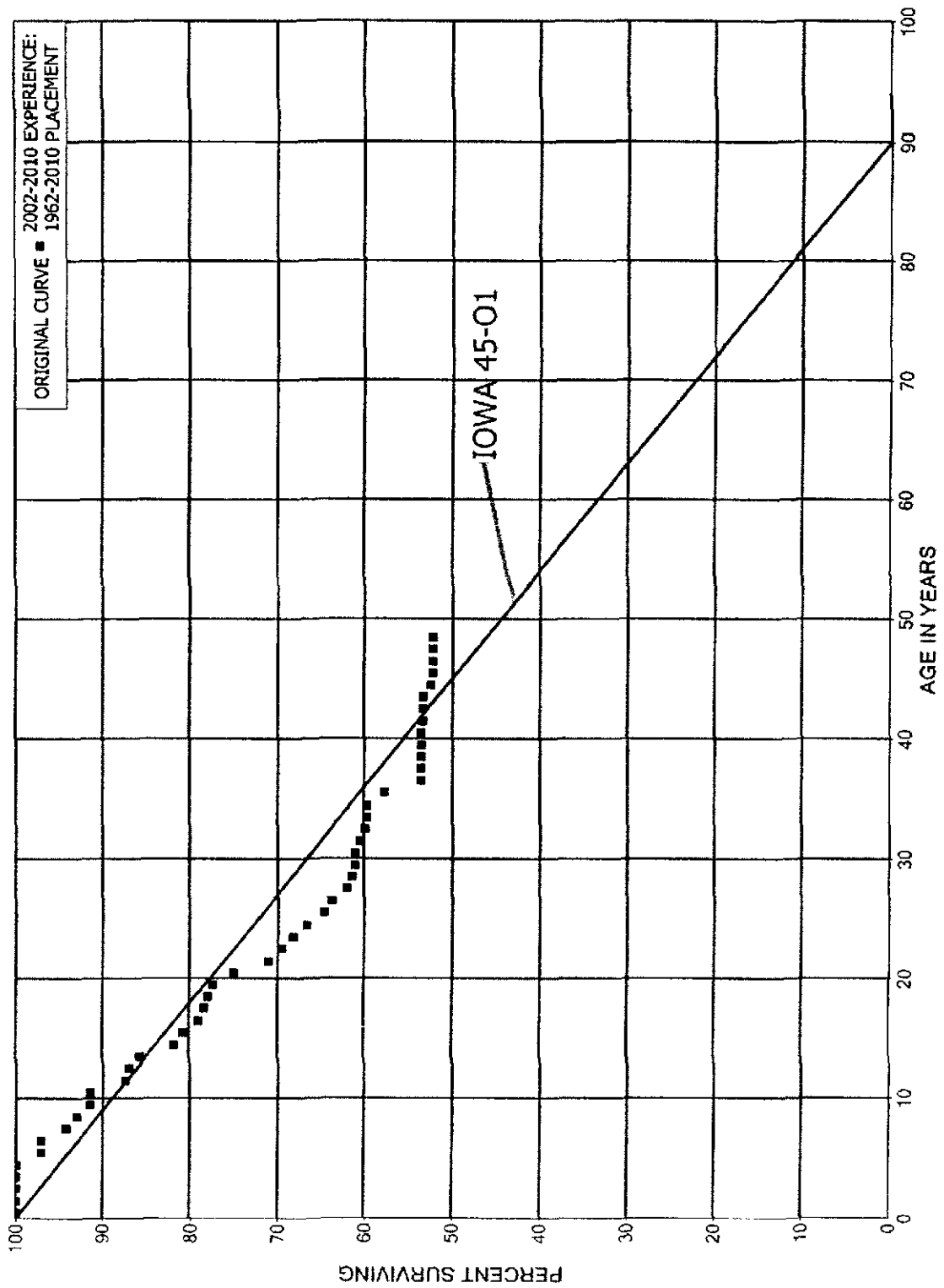
OHIO-AMERICAN WATER COMPANY

ACCOUNT 345 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1969-2010			EXPERIENCE BAND 1997-2010		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	564		0.0000		
40.5	564		0.0000		
41.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNTS 354.2 THROUGH 354.4 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNTS 354.2 THROUGH 354.4 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2010

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	897,178		0.0000	1.0000	100.00
0.5	856,309		0.0000	1.0000	100.00
1.5	592,119		0.0000	1.0000	100.00
2.5	552,362		0.0000	1.0000	100.00
3.5	375,384		0.0000	1.0000	100.00
4.5	581,345	17,250	0.0297	0.9703	100.00
5.5	433,361		0.0000	1.0000	97.03
6.5	470,909	13,904	0.0295	0.9705	97.03
7.5	658,007	8,344	0.0127	0.9873	94.17
8.5	655,335	11,221	0.0171	0.9829	92.97
9.5	734,423	322	0.0004	0.9996	91.38
10.5	742,037	32,490	0.0438	0.9562	91.34
11.5	688,848	2,958	0.0043	0.9957	87.34
12.5	658,183	10,397	0.0158	0.9842	86.97
13.5	440,948	20,029	0.0454	0.9546	85.59
14.5	442,651	5,575	0.0126	0.9874	81.71
15.5	416,119	8,120	0.0195	0.9805	80.68
16.5	263,253	2,356	0.0089	0.9911	79.10
17.5	246,719	1,381	0.0056	0.9944	78.39
18.5	175,065	1,253	0.0072	0.9928	77.96
19.5	173,835	5,150	0.0296	0.9704	77.40
20.5	162,658	8,805	0.0541	0.9459	75.10
21.5	155,937	3,445	0.0221	0.9779	71.04
22.5	131,064	2,532	0.0193	0.9807	69.47
23.5	90,813	1,957	0.0215	0.9785	68.13
24.5	87,974	2,720	0.0309	0.9691	66.66
25.5	65,938	922	0.0140	0.9860	64.60
26.5	70,086	1,911	0.0273	0.9727	63.70
27.5	63,812	598	0.0094	0.9906	61.96
28.5	62,967	323	0.0051	0.9949	61.38
29.5	282,504		0.0000	1.0000	61.06
30.5	265,536	2,450	0.0092	0.9908	61.06
31.5	284,775	2,311	0.0081	0.9919	60.50
32.5	282,819	1,346	0.0048	0.9952	60.01
33.5	281,599		0.0000	1.0000	59.72
34.5	271,077	8,938	0.0330	0.9670	59.72
35.5	262,540	19,419	0.0740	0.9260	57.75
36.5	266,362		0.0000	1.0000	53.48
37.5	284,271		0.0000	1.0000	53.48
38.5	263,698		0.0000	1.0000	53.48

OHIO-AMERICAN WATER COMPANY

ACCOUNTS 354.2 THROUGH 354.4 STRUCTURES AND IMPROVEMENTS

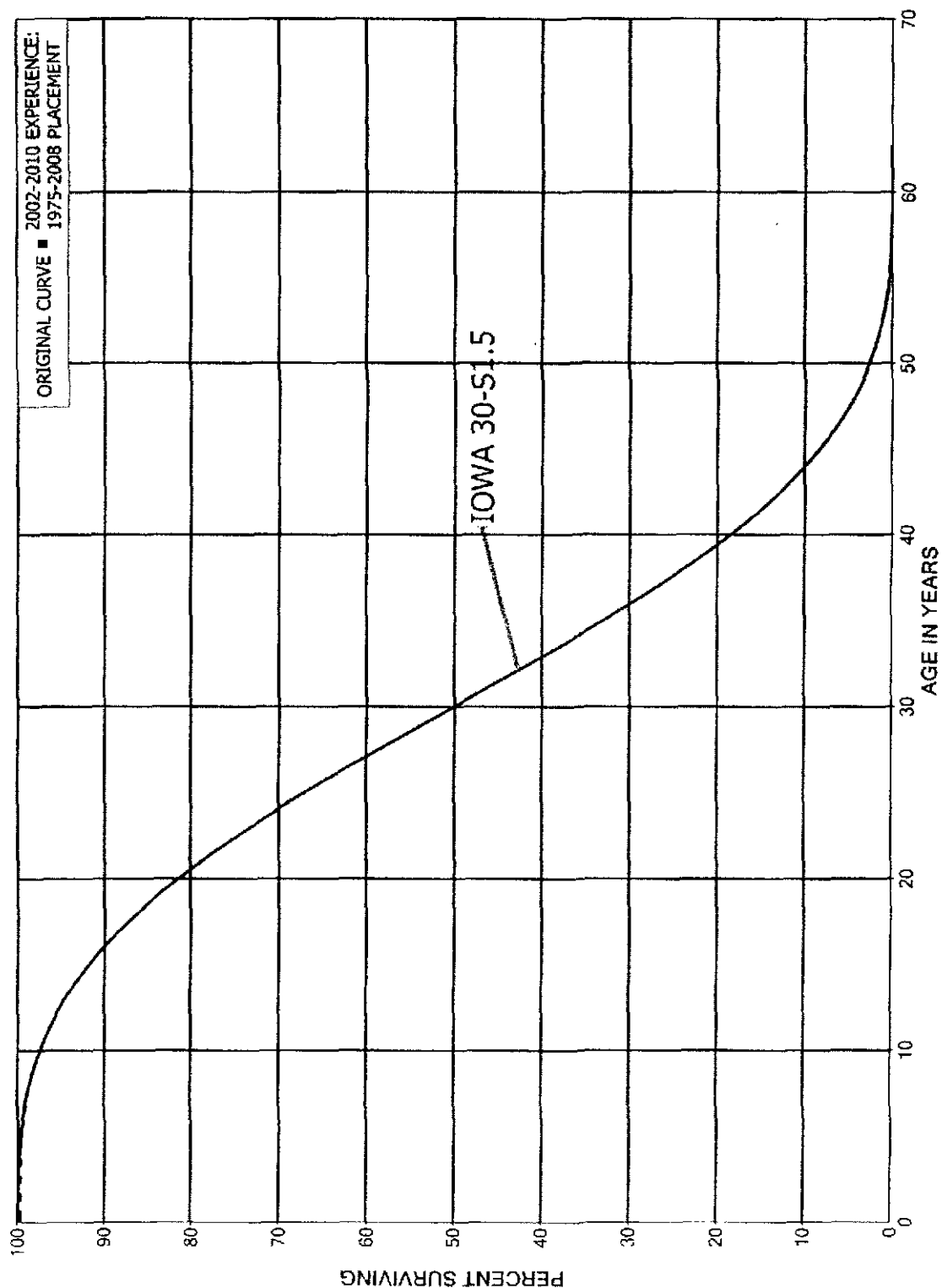
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2010

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
39.5	309,827		0.0000	1.0000	53.48
40.5	288,000	1,014	0.0035	0.9965	53.48
41.5	283,523		0.0000	1.0000	53.29
42.5	283,397	112	0.0004	0.9996	53.29
43.5	283,285	4,691	0.0166	0.9834	53.27
44.5	278,193	1,019	0.0037	0.9963	52.39
45.5	239,908		0.0000	1.0000	52.20
46.5	223,314		0.0000	1.0000	52.20
47.5	45,182		0.0000	1.0000	52.20
48.5					52.20

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - GENERAL
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 354.5 STRUCTURES AND IMPROVEMENTS - GENERAL

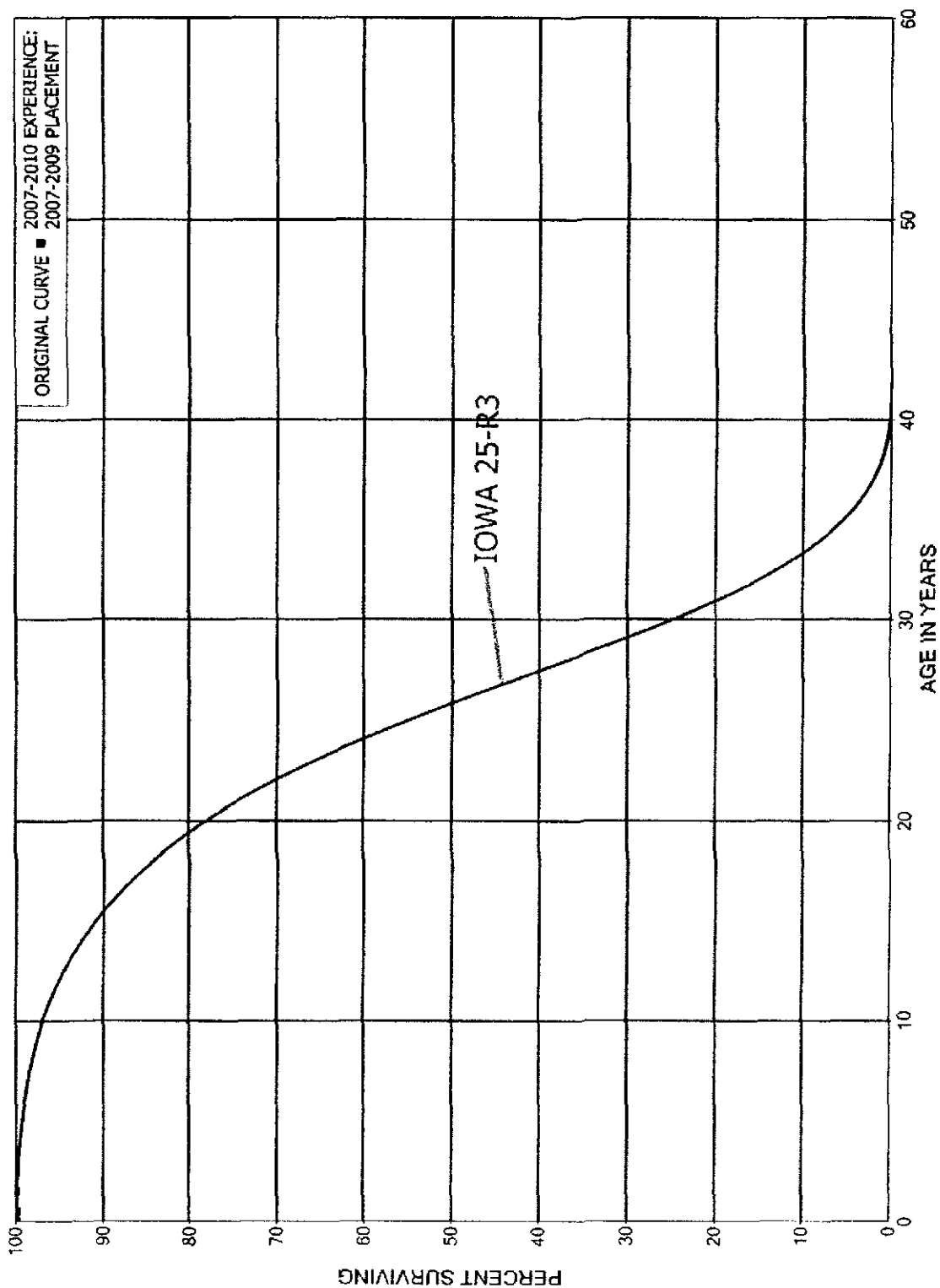
ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2008

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	20,381		0.0000	1.0000	100.00
0.5	20,381		0.0000	1.0000	100.00
1.5	20,381		0.0000	1.0000	100.00
2.5	13,452		0.0000	1.0000	100.00
3.5	13,452		0.0000	1.0000	100.00
4.5					100.00
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5	37,437		0.0000		
27.5	37,437		0.0000		
28.5	37,437		0.0000		
29.5	37,437		0.0000		
30.5	37,437		0.0000		
31.5	37,437		0.0000		
32.5	37,437	1,549	0.0414		
33.5	35,888		0.0000		
34.5	35,888		0.0000		
35.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 355 POWER GENERATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 355 POWER GENERATION EQUIPMENT

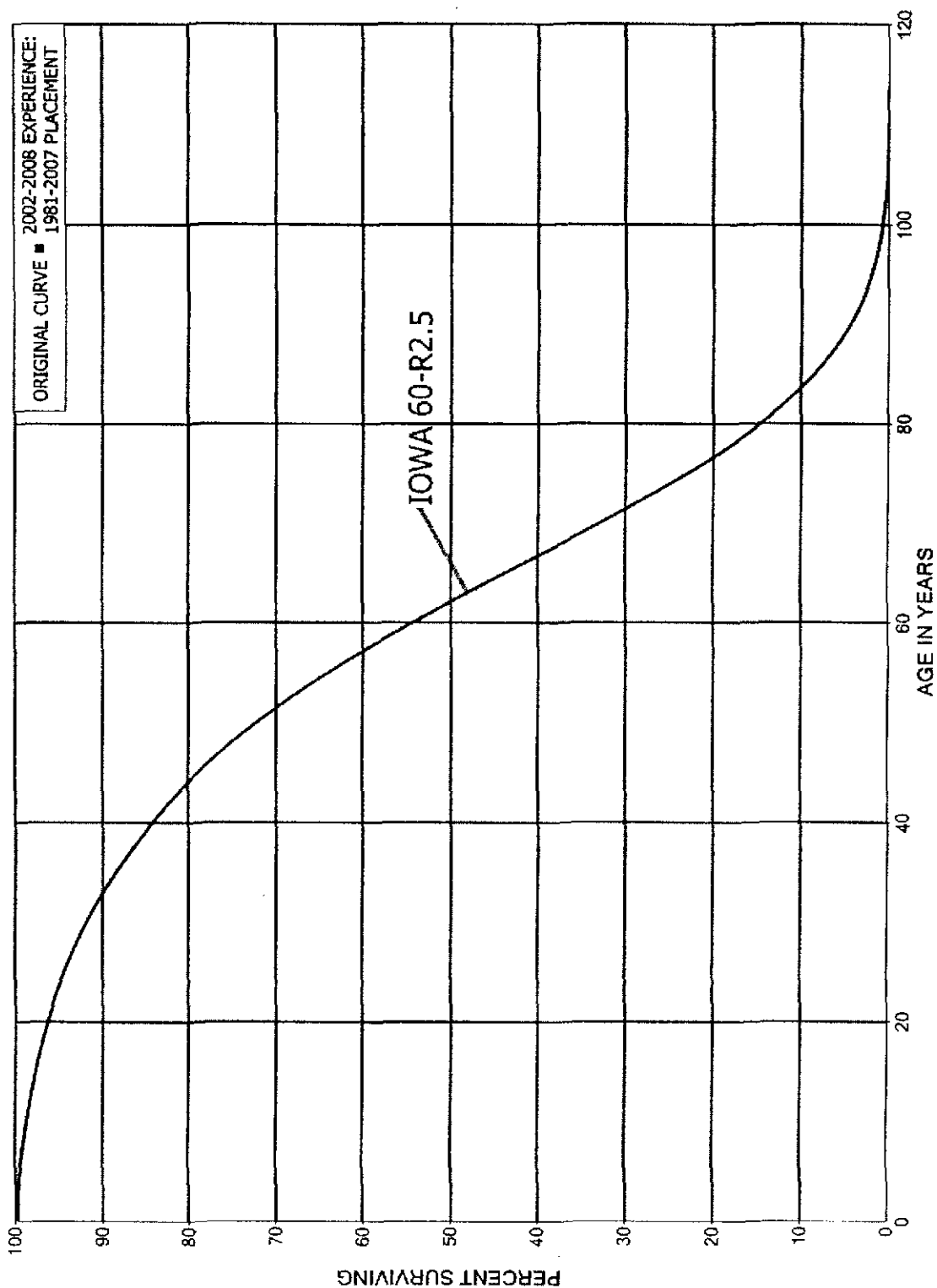
ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2009

EXPERIENCE BAND 2007-2010

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	128,953		0.0000	1.0000	100.00
0.5	128,953		0.0000	1.0000	100.00
1.5	90,628		0.0000	1.0000	100.00
2.5	90,628		0.0000	1.0000	100.00
3.5					100.00

OHIO-AMERICAN WATER COMEANY
ACCOUNT 360 COLLECTION SEWERS - FORCE
ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 360 COLLECTION SEWERS - FORCE

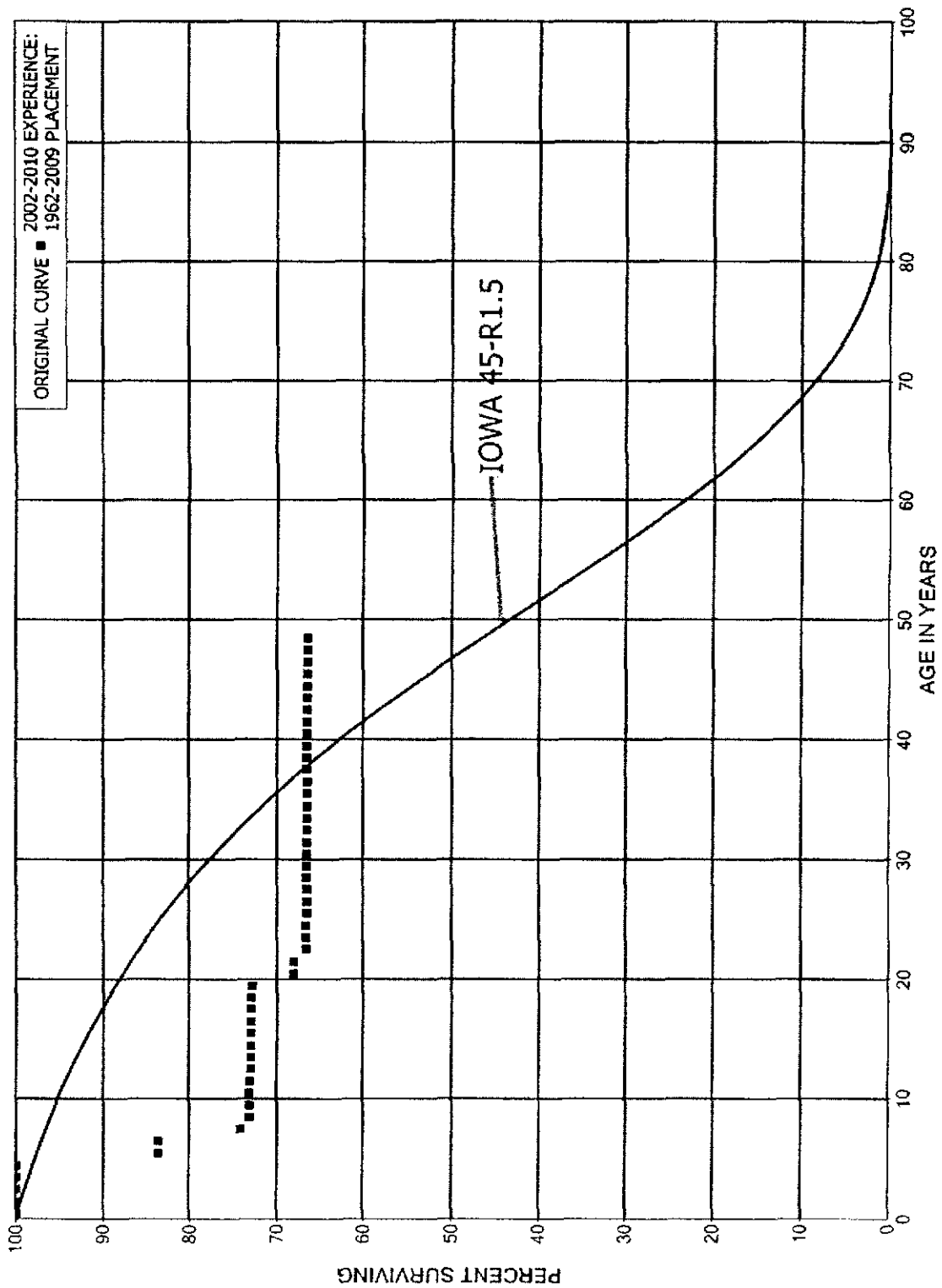
ORIGINAL LIFE TABLE

PLACEMENT BAND 1981-2007

EXPERIENCE BAND 2002-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,169		0.0000	1.0000	100.00
0.5	7,169		0.0000	1.0000	100.00
1.5					100.00
2.5	17,412		0.0000		
3.5	17,412		0.0000		
4.5	21,888		0.0000		
5.5	21,888		0.0000		
6.5	69,142		0.0000		
7.5	69,142		0.0000		
8.5	69,142		0.0000		
9.5	51,730	47,254	0.9135		
10.5	4,476		0.0000		
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5	1,886		0.0000		
18.5	1,886		0.0000		
19.5	1,886		0.0000		
20.5	15,853		0.0000		
21.5	15,853		0.0000		
22.5	15,853		0.0000		
23.5	15,853		0.0000		
24.5	13,967		0.0000		
25.5	13,967		0.0000		
26.5	13,967		0.0000		
27.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 361.1 COLLECTING MAINS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 361.1 COLLECTING MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2009

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	44,327		0.0000	1.0000	100.00
0.5	44,327		0.0000	1.0000	100.00
1.5	481,769		0.0000	1.0000	100.00
2.5	495,196		0.0000	1.0000	100.00
3.5	571,281		0.0000	1.0000	100.00
4.5	578,543	94,804	0.1639	0.8361	100.00
5.5	531,271		0.0000	1.0000	83.61
6.5	546,670	61,799	0.1130	0.8870	83.61
7.5	985,929	13,543	0.0137	0.9863	74.16
8.5	974,222		0.0000	1.0000	73.14
9.5	974,222		0.0000	1.0000	73.14
10.5	644,688	451	0.0007	0.9993	73.14
11.5	599,263	921	0.0015	0.9985	73.09
12.5	584,139		0.0000	1.0000	72.98
13.5	582,628		0.0000	1.0000	72.98
14.5	535,745	349	0.0007	0.9993	72.98
15.5	532,533		0.0000	1.0000	72.93
16.5	33,018		0.0000	1.0000	72.93
17.5	68,296		0.0000	1.0000	72.93
18.5	79,737	181	0.0023	0.9977	72.93
19.5	65,680	4,268	0.0650	0.9350	72.77
20.5	59,316		0.0000	1.0000	68.04
21.5	59,298	1,252	0.0211	0.9789	68.04
22.5	273,793		0.0000	1.0000	66.60
23.5	369,542		0.0000	1.0000	66.60
24.5	361,725	339	0.0009	0.9991	66.60
25.5	390,608	53	0.0001	0.9999	66.54
26.5	354,987		0.0000	1.0000	66.53
27.5	344,424		0.0000	1.0000	66.53
28.5	908,488		0.0000	1.0000	66.53
29.5	1,237,638		0.0000	1.0000	66.53
30.5	1,239,890		0.0000	1.0000	66.53
31.5	1,142,057		0.0000	1.0000	66.53
32.5	1,160,019		0.0000	1.0000	66.53
33.5	1,367,776		0.0000	1.0000	66.53
34.5	1,354,210		0.0000	1.0000	66.53
35.5	1,387,028		0.0000	1.0000	66.53
36.5	1,773,725		0.0000	1.0000	66.53
37.5	1,507,909		0.0000	1.0000	66.53
38.5	1,861,345		0.0000	1.0000	66.53

OHIO-AMERICAN WATER COMPANY

ACCOUNT 361.1 COLLECTING MAINS

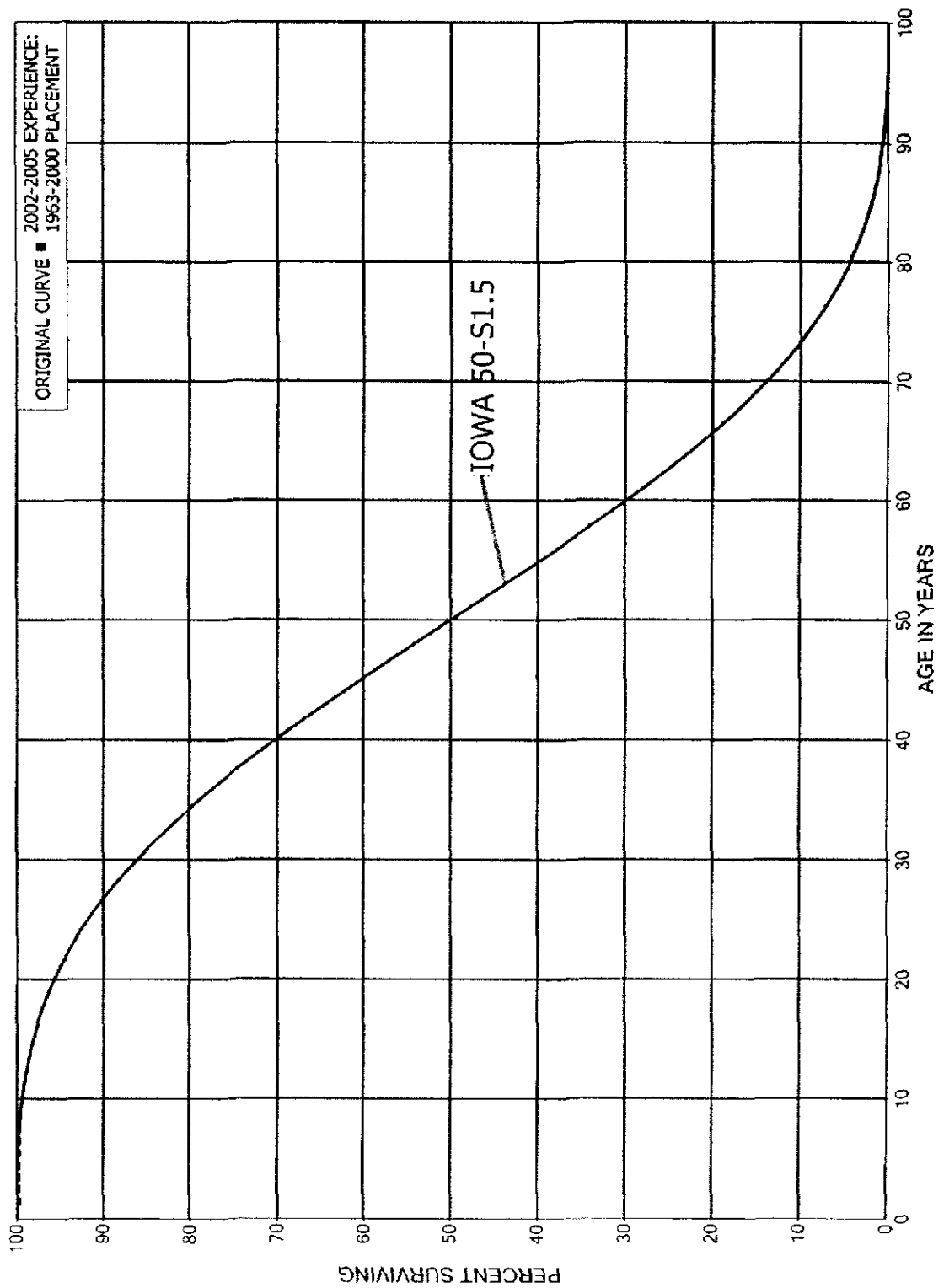
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2009

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
39.5	2,041,703		0.0000	1.0000	66.53
40.5	1,923,417		0.0000	1.0000	66.53
41.5	1,809,237		0.0000	1.0000	66.53
42.5	1,601,480		0.0000	1.0000	66.53
43.5	1,585,203		0.0000	1.0000	66.53
44.5	1,552,091	7	0.0000	1.0000	66.53
45.5	1,164,510	1,412	0.0012	0.9988	66.53
46.5	864,849		0.0000	1.0000	66.45
47.5	182,622		0.0000	1.0000	66.45
48.5					66.45

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 363 SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 363 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2000

EXPERIENCE BAND 2002-2005

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	18,301		0.0000	1.0000	100.00
2.5	47,305		0.0000	1.0000	100.00
3.5	80,052		0.0000	1.0000	100.00
4.5	78,617		0.0000	1.0000	100.00
5.5	48,188		0.0000	1.0000	100.00
6.5	19,269		0.0000	1.0000	100.00
7.5					100.00
8.5					
9.5					
10.5	129		0.0000		
11.5	152		0.0000		
12.5	432		0.0000		
13.5	5,381		0.0000		
14.5	5,493		0.0000		
15.5	6,016		0.0000		
16.5	6,089		0.0000		
17.5	9,634		0.0000		
18.5	9,393		0.0000		
19.5	8,847		0.0000		
20.5	8,494		0.0000		
21.5					
22.5	77,860		0.0000		
23.5	102,270		0.0000		
24.5	102,270		0.0000		
25.5	106,246		0.0000		
26.5	29,533		0.0000		
27.5	5,123		0.0000		
28.5	19,935		0.0000		
29.5	36,186		0.0000		
30.5	35,342		0.0000		
31.5	41,234		0.0000		
32.5	81,442		0.0000		
33.5	68,698		0.0000		
34.5	68,554		0.0000		
35.5	64,227		0.0000		
36.5	40,866		0.0000		
37.5	36,348		0.0000		
38.5	53,953		0.0000		

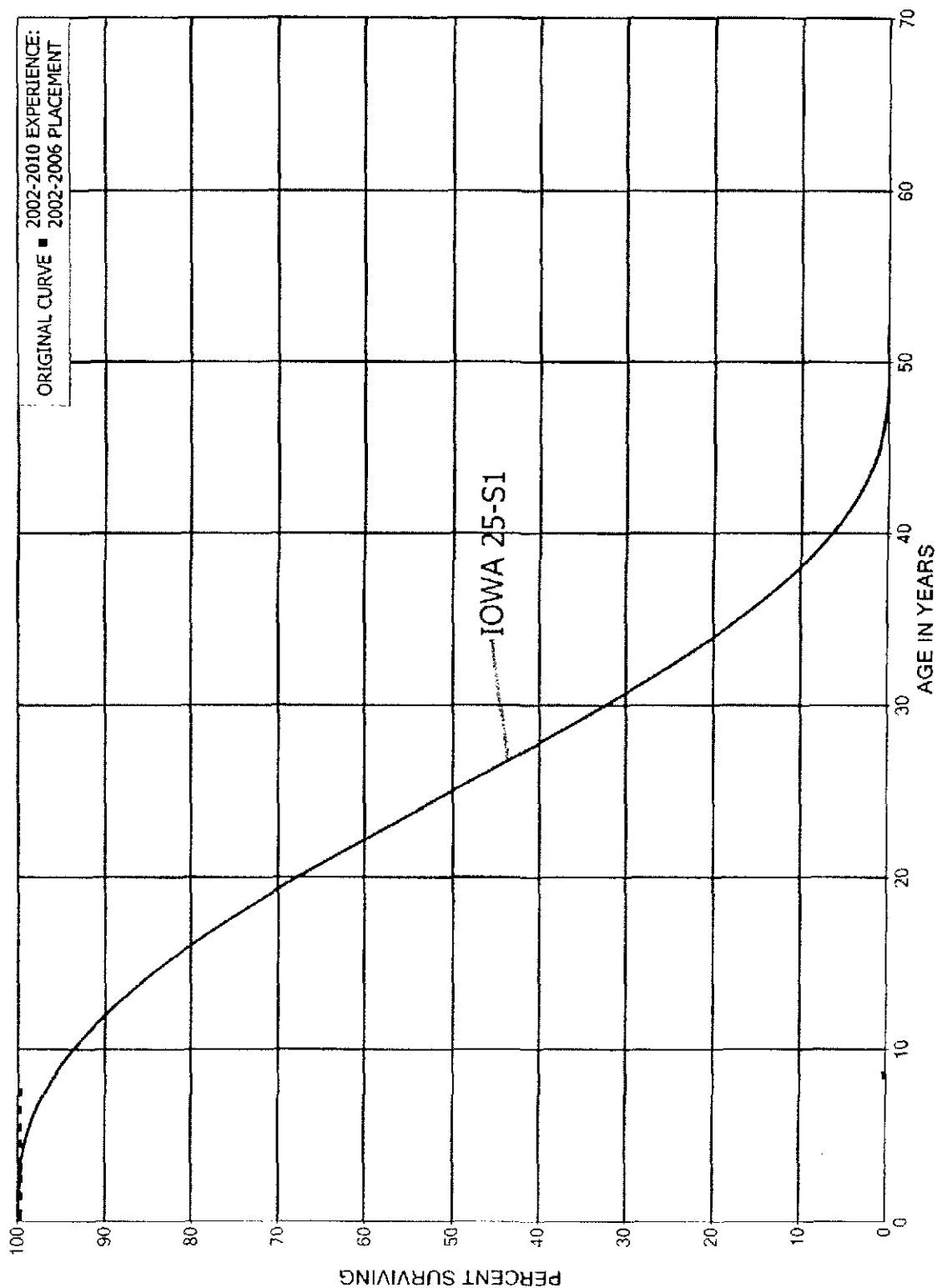
OHIO-AMERICAN WATER COMPANY

ACCOUNT 363 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2000			EXPERIENCE BAND 2002-2005		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	52,388		0.0000		
40.5	20,729		0.0000		
41.5	17,764		0.0000		
42.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 364 FLOW MEASURING DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 364 FLOW MEASURING DEVICES

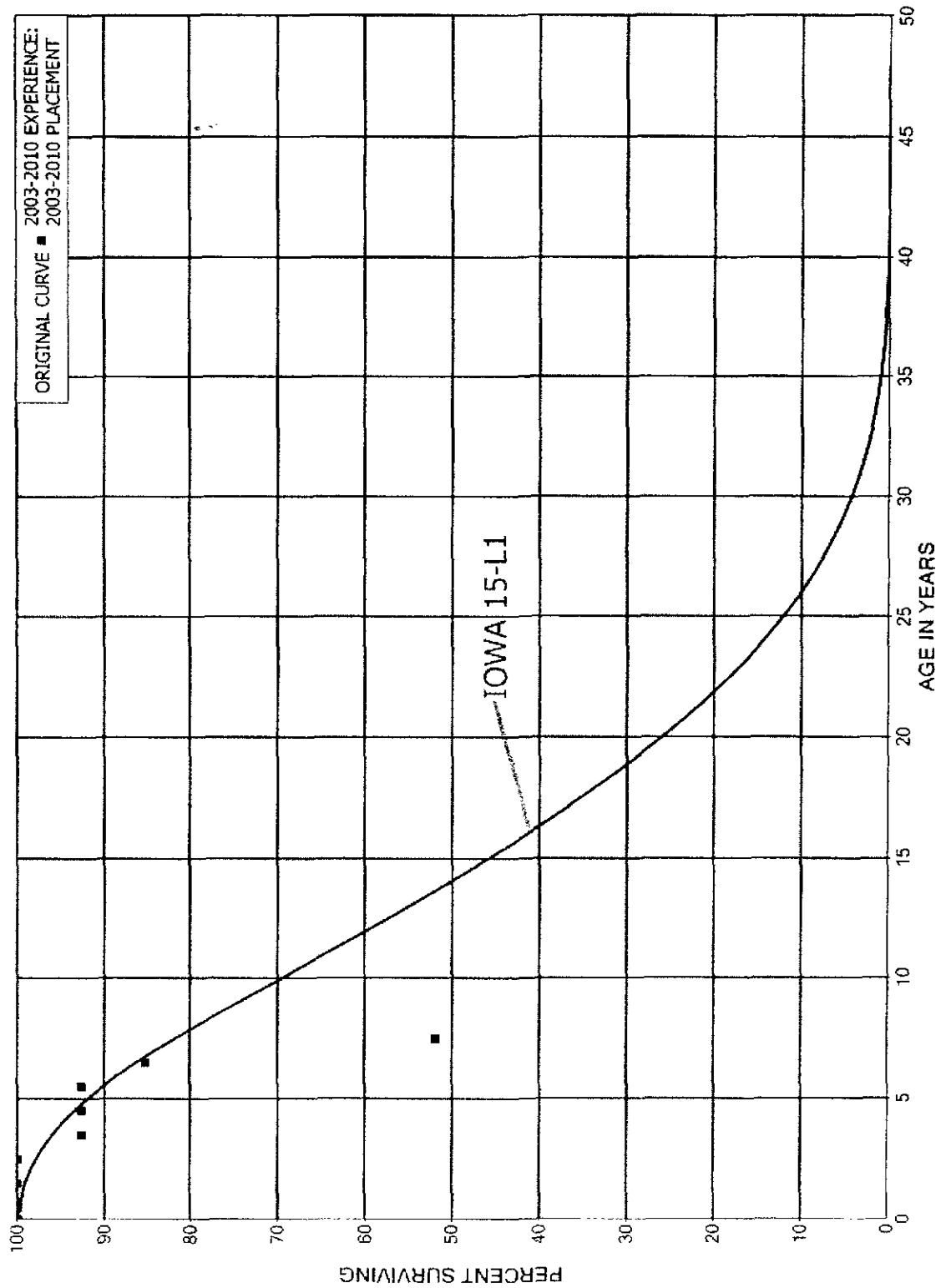
ORIGINAL LIFE TABLE

PLACEMENT BAND 2002-2006

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	18,901		0.0000	1.0000	100.00
0.5	18,901		0.0000	1.0000	100.00
1.5	18,901		0.0000	1.0000	100.00
2.5	18,901		0.0000	1.0000	100.00
3.5	18,901		0.0000	1.0000	100.00
4.5	7,490		0.0000	1.0000	100.00
5.5	2,218		0.0000	1.0000	100.00
6.5	2,218		0.0000	1.0000	100.00
7.5	2,218	2,218	1.0000		100.00
8.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 371.1 ELECTRIC PUMPING EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 371.1 ELECTRIC PUMPING EQUIPMENT

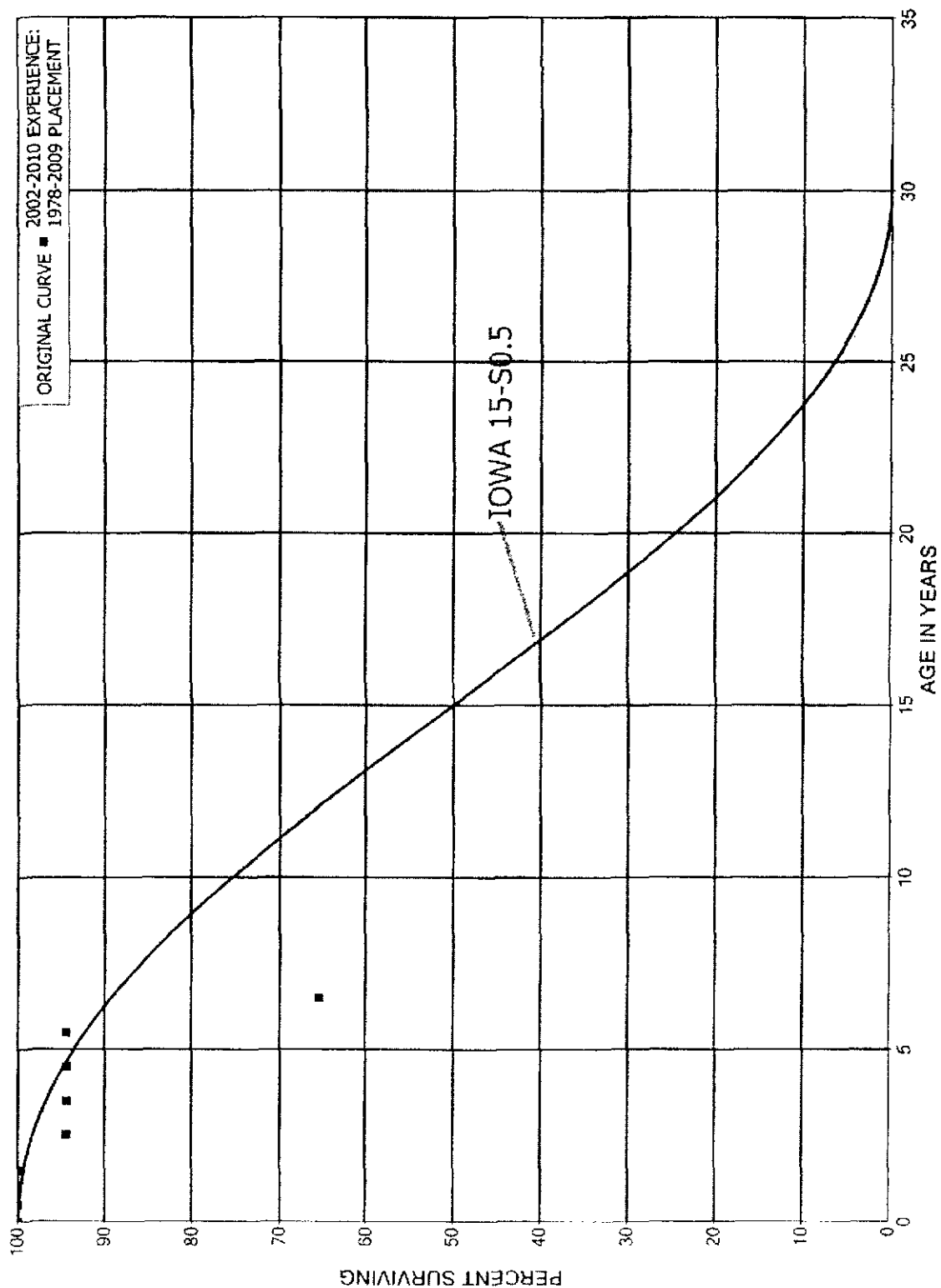
ORIGINAL LIFE TABLE

PLACEMENT BAND 2003-2010

EXPERIENCE BAND 2003-2010

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	299,586		0.0000	1.0000	100.00
0.5	277,572		0.0000	1.0000	100.00
1.5	97,776		0.0000	1.0000	100.00
2.5	85,964	6,354	0.0739	0.9261	100.00
3.5	44,066		0.0000	1.0000	92.61
4.5	6,842		0.0000	1.0000	92.61
5.5	6,842	552	0.0807	0.9193	92.61
6.5	3,564	1,393	0.3908	0.6092	85.13
7.5					51.86

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 371.2 OTHER PUMPING EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 371.2 OTHER PUMPING EQUIPMENT

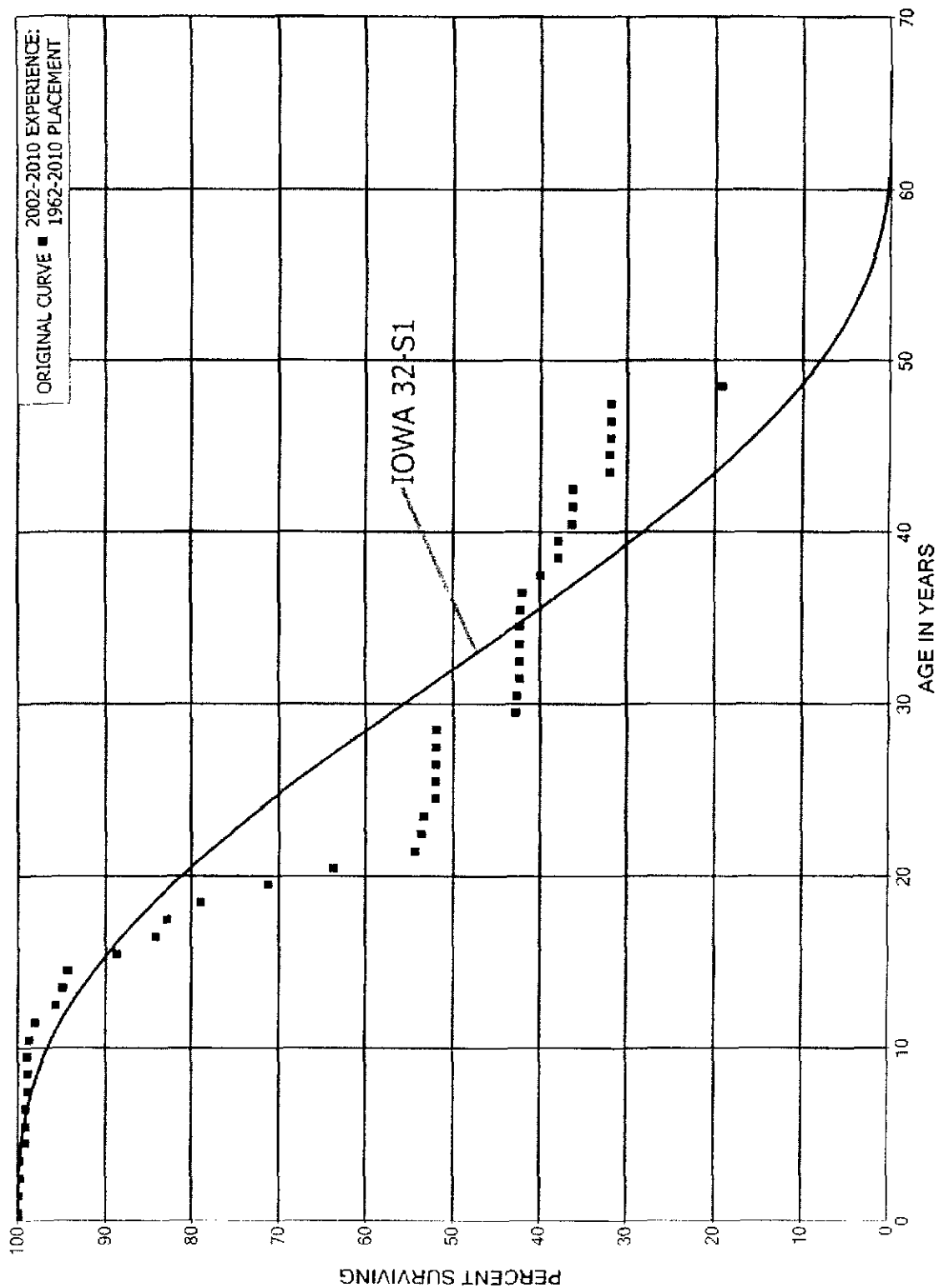
ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2009

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	34,972		0.0000	1.0000	100.00
0.5	34,972		0.0000	1.0000	100.00
1.5	29,647	1,688	0.0569	0.9431	100.00
2.5	17,572		0.0000	1.0000	94.31
3.5	10,297		0.0000	1.0000	94.31
4.5	3,201		0.0000	1.0000	94.31
5.5	3,201	981	0.3066	0.6934	94.31
6.5					65.39
7.5					
8.5	447		0.0000		
9.5	7,350		0.0000		
10.5	7,350		0.0000		
11.5	13,762		0.0000		
12.5	13,762		0.0000		
13.5	13,762		0.0000		
14.5	13,762		0.0000		
15.5	13,762		0.0000		
16.5	13,762		0.0000		
17.5	13,315		0.0000		
18.5	6,412		0.0000		
19.5	6,412		0.0000		
20.5					
21.5					
22.5					
23.5	674		0.0000		
24.5	674		0.0000		
25.5	674		0.0000		
26.5	674		0.0000		
27.5	674		0.0000		
28.5	674		0.0000		
29.5	674		0.0000		
30.5	674		0.0000		
31.5	674		0.0000		
32.5					

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 380 CHEMICAL TREATMENT AND DISPOSAL EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



OHIO-AMERICAN WATER COMPANY

ACCOUNT 380 CHEMICAL TREATMENT AND DISPOSAL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2010

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	2,699,460		0.0000	1.0000	100.00
0.5	2,699,536		0.0000	1.0000	100.00
1.5	1,657,682	4,786	0.0029	0.9971	100.00
2.5	1,003,201		0.0000	1.0000	99.71
3.5	920,232	5,490	0.0060	0.9940	99.71
4.5	2,061,084	318	0.0002	0.9998	99.12
5.5	2,029,372		0.0000	1.0000	99.10
6.5	2,364,023	5,542	0.0023	0.9977	99.10
7.5	3,903,348		0.0000	1.0000	98.87
8.5	4,118,408	3,369	0.0008	0.9992	98.87
9.5	4,956,682	6,379	0.0013	0.9987	98.79
10.5	5,020,972	37,630	0.0075	0.9925	98.66
11.5	5,060,343	120,465	0.0238	0.9762	97.92
12.5	5,032,163	42,280	0.0084	0.9916	95.59
13.5	3,353,439	19,527	0.0058	0.9942	94.79
14.5	3,349,125	197,503	0.0590	0.9410	94.24
15.5	2,886,992	145,635	0.0504	0.9496	88.68
16.5	1,473,210	24,160	0.0164	0.9836	84.20
17.5	1,254,392	58,100	0.0463	0.9537	82.82
18.5	411,211	40,456	0.0984	0.9016	78.99
19.5	319,324	33,403	0.1046	0.8954	71.22
20.5	262,068	38,594	0.1473	0.8527	63.77
21.5	125,969	1,825	0.0145	0.9855	54.38
22.5	80,316	451	0.0056	0.9944	53.59
23.5	59,941	1,532	0.0256	0.9744	53.29
24.5	39,620		0.0000	1.0000	51.93
25.5	38,604		0.0000	1.0000	51.93
26.5	38,604		0.0000	1.0000	51.93
27.5	69,946		0.0000	1.0000	51.93
28.5	58,840	10,446	0.1775	0.8225	51.93
29.5	784,196	863	0.0011	0.9989	42.71
30.5	797,377	7,485	0.0094	0.9906	42.66
31.5	798,796		0.0000	1.0000	42.26
32.5	799,339		0.0000	1.0000	42.26
33.5	799,339		0.0000	1.0000	42.26
34.5	799,182		0.0000	1.0000	42.26
35.5	799,182	5,441	0.0068	0.9932	42.26
36.5	775,371	40,221	0.0519	0.9481	41.97
37.5	809,211	39,807	0.0492	0.9508	39.80
38.5	171,533		0.0000	1.0000	37.84

OHIO-AMERICAN WATER COMPANY

ACCOUNT 380 CHEMICAL TREATMENT AND DISPOSAL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2010

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
39.5	243,548	10,086	0.0414	0.9586	37.84
40.5	232,961	543	0.0023	0.9977	36.27
41.5	232,418		0.0000	1.0000	36.19
42.5	232,418	27,509	0.1184	0.8816	36.19
43.5	204,909		0.0000	1.0000	31.90
44.5	204,909	129	0.0006	0.9994	31.90
45.5	190,682		0.0000	1.0000	31.88
46.5	144,130		0.0000	1.0000	31.88
47.5	91,718	36,354	0.3964	0.6036	31.88
48.5					19.25

OHIO-AMERICAN WATER COMPANY
 ACCOUNT 381 PLANT SEWERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES

