AQUA TEXAS, INC.

ACCOUNT 311.4 PUMPING EQUIPMENT - TRANSMISSION AND DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. -5						
1967	1,947.90	1,682	2,045			
1968	10,658.13	9,090	11,191			
1970	11,291.20	9,376	11,856			
1971	7,761.06	6,354	8,149			
1972	8,391.70	6,767	8,811			
1973	10,131.02	8,039	10,638			
1974	4,208.00	3,283	4,418			
1975	19,372.00	14,849	20,341			
1976	11,396.00	8,574	11,966			
1978	4,496.00	3,248	4,721			
1979	18,513.00	13,079	19,439			
1980	12,550.00	8,663	13,178			
1981	11,206.00	7,544	11,766			
1982	24,517.00	16,086	25,743			
1983	28,283.75	18,056	29,698			
1984	50,716.32	31,449	53,252			
1985	46,896.12	28,194	49,241			
1986	30,930.50	18,002	32,477			
1987	65,919.32	37,079	69,215			
1988	63,865.61	34,641	67,059			
1989	15,131.24	7,898	15,888			
1990	12,768.11	6,401	13,407			
1991	45,979.00	22,070	48,278			
1992	8,729.00	4,001	9,165			
1993	12,235.00	5,337	12,574	273	20.46	13
1995	3,735.00	1,461	3,442	480	21.96	22
1996	18,951.39	6,976	16,436	3,463	22.73	152
1997	53,497.00	18,441	43,448	12,724	23.51	541
1998	111,469.02	35,781	84,302	32,740	24.30	1,347
1999	301,497.59	89,454	210,758	105,814	25.11	4,214
2000	67,163.05	18,295	43,104	27,417	25.92	1,058
2001	776,140.34	192,328	453,134	361,813	26.74	13,531
2002	649,738.97	144,830	341,226	341,000	27.57	12,369
2003	270,565.29	53,410	125,837	158,257	28.42	5,569
2004	739,124.06	127,052	299,341	476,739	29.27	16,288
2005	268,587.71	39,240	92,451	189,566	30.13	6,292
2006	1,484,835.45	178,623	420,844	1,138,233	30.99	36,729
2007	132,375.05	12,430	29,286	109,708	31.87	3,442

AQUA TEXAS, INC.

ACCOUNT 311.4 PUMPING EQUIPMENT - TRANSMISSION AND DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. -5						
2008	338,253.91	22,731	53,555	301,612	32.76	9,207
2009	96,205.03	3,896	9,179	91,836	33.65	2,729
2010	54,446.34	735	1,732	55,437	34.55	1,605
	5,904,478.18	1,275,445	2,792,591	3,407,111		115,108

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.6 1.95

AQUA TEXAS, INC.

ACCOUNT 320 WATER TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -10						
1954	129.73	122	143			
1964	91.68	78	101			
1965	624.33	526	687			
1967	1,502.51	1,232	1,653			
1968	1,668.12	1,347	1,835			
1969	208.11	165	229			
1970	1,718.39	1,344	1,890			
1971	1,237.11	950	1,361			
1972	1,070.52	808	1,178			
1973	8,569.71	6,341	9,427			
1974	5,144.25	3,731	5,659			
1975	3,475.94	2,468	3,824			
1976	2,825.92	1,962	3,109			
1977	5,386.03	3,655	5,925			
1978	2,837.30	1,880	3,121			
1979	8,587.00	5,546	9,396	50	18.58	3
1980	9,466.21	5,954	10,087	326	19.27	17
1981	16,581.77	10,145	17,187	1,053	19.97	53
1982	3,924.09	2,332	3,951	365	20.69	18
1983	14,595.10	8,413	14,253	1,802	21.42	84
1984	24,394.84	13,620	23,075	3,759	22.16	170
1985	40,184.20	21,699	36,762	7,441	22.91	325
1986	10,658.79	5,557	9,414	2,311	23.67	98
1987	17,209.47	8,649	14,653	4,277	24.44	175
1988	7,633.64	3,691	6,253	2,144	25.22	85
1989	19,158.71	8,889	15,059	6,016	26.02	231
1990	4,794.67	2,131	3,610	1,664	26.82	62
1991	5,463.51	2,320	3,930	2,080	27.63	75
1992	2,586.48	1,046	1,772	1,073	28.45	38
1993	207,107.94	79,584	134,829	92,990	29.28	3,176
1994	38,814.40	14,118	23,918	18,778	30.12	623
1995	19,197.08	6,584	11,154	9,963	30.97	322
1996	16,286.67	5,243	8,883	9,032	31.83	284
1997	16,920.95	5,092	8,627	9,986	32.69	305
1998	47,788.08	13,352	22,621	29,946	33.57	892
1999	159,325.35	41,087	69,608	105,650	34.45	3,067
2000	176,449.87	41,709	70,662	123,433	35.33	3,494
2001	190,763.04	40,896	69,285	140,554	36.23	3,879
2002	368,746.16	70,939	120,183	285,438	37.13	7,688
2003	72,771.35	12,399	21,006	59,042	38.03	1,553
2004	385,361.65	56,989	96,549	327,349	38.95	8,404
2005	41,871.93	5,261	8,913	37,146	39.86	932

AQUA TEXAS, INC.

ACCOUNT 320 WATER TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -10						
2006	367,332.80	37,804	64,047	340,019	40.79	8,336
2007	120,203.51	9,667	16,378	115,846	41.71	2,777
2008	329,798.67	18,944	32,094	330,685	42.65	7,753
2009	187,620.20	6,466	10,955	195,427	43.59	4,483
2010	85,111.36	977	1,655	91,967	44.53	2,065
	3,053,199.14	593,712	1,000,911	2,357,608		61,467

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.4 2.01

AQUA TEXAS, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S1						
NET SALVAGE PERCENT.. -10						
1942	52,663.45	47,271	52,226	5,704	9.20	620
1954	46,789.30	37,613	41,555	9,913	13.46	736
1956	1,015.12	799	883	234	14.23	16
1960	537.73	404	446	146	15.84	9
1963	4,736.19	3,427	3,786	1,424	17.11	83
1964	1,843.16	1,316	1,454	573	17.55	33
1965	122,909.45	86,555	95,627	39,573	17.99	2,200
1966	58,522.00	40,633	44,892	19,482	18.44	1,057
1967	18,244.26	12,483	13,791	6,278	18.90	332
1968	29,793.78	20,083	22,188	10,585	19.36	547
1969	323.78	215	238	118	19.84	6
1970	69,411.76	45,323	50,074	26,279	20.32	1,293
1971	53,488.21	34,361	37,963	20,874	20.80	1,004
1972	104,463.46	65,958	72,871	42,039	21.30	1,974
1973	208,388.26	129,238	142,784	86,443	21.81	3,963
1974	90,755.72	55,267	61,060	38,771	22.32	1,737
1975	100,508.24	60,034	66,327	44,232	22.85	1,936
1976	266,885.45	156,299	172,682	120,892	23.38	5,171
1977	106,877.40	61,322	67,749	49,816	23.92	2,083
1978	218,227.26	122,522	135,364	104,686	24.48	4,276
1979	259,280.33	142,376	157,299	127,909	25.04	5,108
1980	238,685.41	128,021	141,440	121,114	25.62	4,727
1981	543,238.77	284,320	314,121	283,442	26.21	10,814
1982	284,971.75	145,387	160,626	152,843	26.81	5,701
1983	226,586.98	112,559	124,357	124,889	27.42	4,555
1984	433,488.73	209,427	231,378	245,460	28.04	8,754
1985	613,088.27	287,563	317,704	356,693	28.68	12,437
1986	441,798.34	200,903	221,961	264,017	29.33	9,002
1987	217,502.50	95,749	105,785	133,468	29.99	4,450
1988	159,570.39	67,859	74,972	100,555	30.67	3,279
1989	486,808.68	199,631	220,555	314,935	31.36	10,043
1990	187,272.67	73,872	81,615	124,385	32.07	3,879
1991	176,536.72	66,840	73,846	120,344	32.79	3,670
1992	117,181.77	42,460	46,910	81,990	33.53	2,445
1993	266,210.72	92,066	101,716	191,116	34.28	5,575
1994	491,972.37	161,810	178,770	362,400	35.05	10,340
1995	258,488.24	80,581	89,027	195,310	35.83	5,451
1996	200,678.45	58,983	65,165	155,581	36.64	4,246
1997	983,580.69	271,567	300,032	781,907	37.45	20,879
1998	1,083,297.82	279,079	308,331	883,297	38.29	23,069
1999	702,440.14	167,827	185,418	587,266	39.14	15,004
2000	436,675.45	95,973	106,032	374,311	40.01	9,355

AQUA TEXAS, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S1						
NET SALVAGE PERCENT.. -10						
2001	2,482,308.67	496,958	549,047	2,181,493	40.90	53,337
2002	2,398,676.76	432,721	478,077	2,160,467	41.80	51,686
2003	939,723.01	150,713	166,510	867,185	42.71	20,304
2004	1,957,074.80	273,403	302,060	1,850,722	43.65	42,399
2005	1,781,337.60	212,015	234,238	1,725,233	44.59	38,691
2006	1,637,236.24	159,925	176,688	1,624,272	45.56	35,651
2007	1,051,463.45	80,269	88,682	1,067,928	46.53	22,951
2008	1,017,357.31	55,731	61,573	1,057,520	47.51	22,259
2009	400,157.40	13,205	14,589	425,584	48.50	8,775
2010	341,912.84	3,761	4,155	371,949	49.50	7,514
	24,372,987.25	6,124,677	6,766,639	20,043,647		515,426

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.9 2.11

AQUA TEXAS, INC.

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -15						
1942	51,932.31	48,208	59,722			
1955	24,472.37	19,377	24,112	4,031	23.36	173
1956	38,362.69	29,935	37,250	6,867	24.11	285
1958	477.90	362	450	100	25.65	4
1959	8,849.97	6,590	8,200	1,977	26.44	75
1960	18,450.78	13,515	16,818	4,400	27.23	162
1961	127,897.13	92,092	114,596	32,486	28.04	1,159
1963	57,156.95	39,719	49,425	16,305	29.68	549
1965	29,315.52	19,621	24,416	9,297	31.35	297
1967	116,614.59	74,975	93,297	40,810	33.07	1,234
1968	432,286.79	272,164	338,672	158,458	33.94	4,669
1969	98,284.73	60,568	75,369	37,658	34.81	1,082
1970	818,104.08	492,990	613,461	327,359	35.70	9,170
1971	478,999.80	282,107	351,045	199,805	36.59	5,461
1972	608,933.34	350,228	435,813	264,460	37.49	7,054
1973	1,376,709.89	772,610	961,412	621,804	38.40	16,193
1974	527,424.34	288,548	359,060	247,478	39.32	6,294
1975	551,116.43	293,740	365,521	268,263	40.24	6,667
1976	960,698.59	498,487	620,302	484,501	41.16	11,771
1977	1,932,870.30	975,076	1,213,354	1,009,447	42.10	23,977
1978	839,587.76	411,440	511,983	453,543	43.04	10,538
1979	1,249,829.79	594,469	739,739	697,565	43.98	15,861
1980	1,009,658.76	465,523	579,282	581,826	44.93	12,950
1981	1,769,898.30	790,278	983,398	1,051,985	45.88	22,929
1982	1,488,631.59	642,777	799,852	912,074	46.84	19,472
1983	1,030,302.70	429,709	534,717	650,131	47.80	13,601
1984	1,686,549.73	678,313	844,072	1,095,460	48.77	22,462
1985	3,391,856.79	1,314,241	1,635,401	2,265,234	49.73	45,551
1986	1,154,901.33	430,144	535,258	792,879	50.71	15,636
1987	664,703.93	237,678	295,759	468,651	51.68	9,068
1988	684,386.64	234,437	291,726	495,319	52.66	9,406
1989	1,539,179.98	504,112	627,301	1,142,756	53.64	21,304
1990	740,642.03	231,443	288,001	563,737	54.62	10,321
1991	1,015,805.67	302,172	376,013	792,164	55.60	14,248
1992	326,492.71	92,166	114,689	260,778	56.59	4,608
1993	1,011,504.13	270,183	336,207	827,023	57.58	14,363
1994	919,606.53	231,677	288,292	769,256	58.57	13,134
1995	1,048,499.67	248,233	308,893	896,882	59.56	15,058
1996	317,311.25	70,307	87,488	277,420	60.55	4,582
1997	1,249,681.78	257,922	320,950	1,116,184	61.54	18,138
1998	1,944,914.94	371,888	462,766	1,773,886	62.53	28,369
1999	1,615,402.72	284,100	353,525	1,504,188	63.53	23,677

AQUA TEXAS, INC.

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -15						
2000	1,913,396.41	307,463	382,597	1,817,809	64.52	28,174
2001	3,322,266.91	482,925	600,937	3,219,670	65.52	49,140
2002	5,266,214.01	684,768	852,104	5,204,042	66.52	78,233
2003	2,978,783.84	342,115	425,718	2,999,883	67.51	44,436
2004	2,956,984.26	294,248	366,153	3,034,379	68.51	44,291
2005	1,530,235.27	128,815	160,293	1,599,478	69.51	23,011
2006	7,691,836.49	529,587	659,002	8,186,610	70.51	116,106
2007	1,635,880.30	87,799	109,255	1,772,007	71.50	24,783
2008	1,958,408.29	75,065	93,408	2,158,762	72.50	29,776
2009	583,292.63	13,416	16,695	654,092	73.50	8,899
2010	870,778.29	6,679	8,311	993,084	74.50	13,330
	65,666,383.93	16,677,004	20,752,080	54,764,262		921,731

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.4 1.40

AQUA TEXAS, INC.

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-S1.5						
NET SALVAGE PERCENT.. -25						
1973	19,950.00	20,984	2,837	22,100	4.28	5,164
1976	2,500.00	2,528	342	2,783	5.16	539
1983	4,545.17	4,091	553	5,128	7.56	678
1984	115,666.00	101,958	13,784	130,798	7.96	16,432
1992	47,518.77	33,395	4,515	54,883	11.82	4,643
1998	1,035.00	539	73	1,221	15.76	77
1999	716,077.77	347,763	47,015	848,082	16.51	51,368
2000	2,227.16	1,000	135	2,649	17.30	153
2001	71,894.56	29,590	4,000	85,868	18.11	4,741
2002	148,000.72	55,090	7,448	177,553	18.96	9,365
2003	20,788.59	6,901	933	25,053	19.83	1,263
2004	1,449,958.88	421,557	56,992	1,755,457	20.72	84,723
2005	1,243,170.55	308,493	41,706	1,512,257	21.64	69,882
2006	1,190,291.26	243,563	32,928	1,454,936	22.58	64,435
2007	1,339,680.81	214,600	29,013	1,645,588	23.54	69,906
2008	503,425.45	57,800	7,814	621,468	24.52	25,345
2009	400,202.39	27,794	3,758	496,495	25.50	19,470
2010	30,984.86	717	97	38,634	26.50	1,458
	7,307,917.94	1,878,363	253,943	8,880,954		429,642

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.7 5.88

AQUA TEXAS, INC.

ACCOUNT 334 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S1						
NET SALVAGE PERCENT.. 0						
1954	23.52	23	24			
1963	4,369.75	3,861	4,370			
1965	429.98	371	430			
1967	15.09	13	15			
1968	198.36	165	198			
1970	581.20	470	581			
1971	594.00	474	594			
1972	260.95	205	261			
1973	65,885.59	51,061	65,886			
1974	3,438.85	2,624	3,439			
1975	1,585.46	1,190	1,585			
1976	1,046.64	773	1,047			
1977	3,236.53	2,349	3,237			
1978	1,474.61	1,051	1,475			
1979	3,423.21	2,394	3,423			
1980	1,369.52	939	1,370			
1981	3,241.42	2,178	3,241			
1982	32,556.90	21,412	32,557			
1983	3,187.58	2,050	3,188			
1984	3,506.57	2,202	3,507			
1985	6,732.39	4,125	6,732			
1986	2,057.88	1,229	2,058			
1987	935.33	543	935			
1988	2,541.93	1,434	2,542			
1989	4,846.22	2,649	4,846			
1990	1,109.39	587	1,109			
1991	1,448.24	739	1,448			
1992	520.01	255	520			
1993	29,757.75	14,046	29,409	349	15.84	22
1994	3,523.73	1,592	3,333	191	16.45	12
1995	1,436.02	618	1,294	142	17.08	8
1996	2,699.99	1,104	2,311	389	17.73	22
1997	48,883.87	18,902	39,576	9,308	18.40	506
1998	59,578.29	21,647	45,323	14,255	19.10	746
1999	85,721.27	29,088	60,903	24,818	19.82	1,252
2000	1,508,201.60	474,073	992,589	515,613	20.57	25,066
2001	7,953,922.29	2,296,059	4,807,365	3,146,557	21.34	147,449
2002	179,447.60	47,015	98,438	81,010	22.14	3,659
2003	6,193.57	1,451	3,038	3,156	22.97	137
2004	467,573.92	96,166	201,347	266,227	23.83	11,172
2005	67,986.58	11,966	25,054	42,933	24.72	1,737
2006	512,895.60	74,714	156,432	356,464	25.63	13,908

AQUA TEXAS, INC.

ACCOUNT 334 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S1						
NET SALVAGE PERCENT.. 0						
2007	2,537,482.71	290,110	607,417	1,930,066	26.57	72,641
2008	1,238,512.96	101,967	213,493	1,025,020	27.53	37,233
2009	420,930.75	20,908	43,776	377,155	28.51	13,229
2010	218,366.75	3,640	7,621	210,746	29.50	7,144
	15,493,732.37	3,612,432	7,489,337	8,004,395		335,943

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.8 2.17

AQUA TEXAS, INC.

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -10						
1968	4,317.81	2,603	3,670	1,080	31.64	34
1969	3,757.69	2,219	3,128	1,005	32.42	31
1970	401.00	232	327	114	33.20	3
1971	2,574.41	1,457	2,054	778	33.99	23
1972	4,621.80	2,557	3,605	1,479	34.79	43
1973	12,158.70	6,573	9,266	4,109	35.60	115
1974	2,392.81	1,263	1,781	851	36.42	23
1975	1,033.26	532	750	387	37.24	10
1976	30,416.24	15,261	21,514	11,944	38.07	314
1977	62,148.99	30,363	42,804	25,560	38.91	657
1978	25,026.85	11,897	16,772	10,758	39.75	271
1979	22,047.50	10,186	14,360	9,892	40.60	244
1980	5,475.00	2,455	3,461	2,562	41.46	62
1981	825.88	359	506	402	42.32	9
1982	7,443.02	3,136	4,421	3,766	43.19	87
1983	20,432.44	8,326	11,738	10,738	44.07	244
1984	84,174.98	33,135	46,712	45,880	44.95	1,021
1985	26,479.94	10,053	14,172	14,956	45.84	326
1986	31,282.27	11,439	16,126	18,284	46.73	391
1987	5,475.57	1,925	2,714	3,309	47.63	69
1988	72,630.20	24,493	34,529	45,364	48.54	935
1989	12,006.24	3,877	5,466	7,741	49.45	157
1990	11,525.71	3,557	5,014	7,664	50.36	152
1991	13,024.95	3,830	5,399	8,928	51.29	174
1992	7,388.70	2,066	2,913	5,215	52.21	100
1993	5,282.06	1,399	1,972	3,838	53.14	72
1994	31,594.59	7,904	11,143	23,611	54.08	437
1995	40,714.23	9,584	13,511	31,275	55.02	568
1996	707.00	156	220	558	55.96	10
1997	107,544.02	22,122	31,186	87,112	56.91	1,531
1998	158,121.66	30,165	42,524	131,410	57.86	2,271
1999	8,212.31	1,444	2,036	6,998	58.81	119
2001	116,073.51	16,909	23,837	103,844	60.73	1,710
2002	175,793.80	22,928	32,322	161,051	61.70	2,610
2003	16,776.55	1,932	2,724	15,730	62.67	251
2004	13,310.17	1,330	1,875	12,766	63.64	201
2005	8,470.86	717	1,011	8,307	64.61	129
2006	52,843.57	3,662	5,162	52,966	65.59	808

AQUA TEXAS, INC.

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -10						
2007	3,880.27	210	296	3,972	66.56	60
2009	16,078.80	374	527	17,160	68.52	250
2010	22,118.51	170	240	24,090	69.51	347
	1,246,583.87	314,800	443,788	927,454		16,869

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.0 1.35

AQUA TEXAS, INC.

ACCOUNT 339.1 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R4						
NET SALVAGE PERCENT.. 0						
2002	1,109.47	464	1,109			
2003	1,559.80	578	1,560			
	2,669.27	1,042	2,669			

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

AQUA TEXAS, INC.

ACCOUNT 339.2 OTHER PLANT AND MISCELLANEOUS EQUIP.-SOURCE OF SUPPLY & PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
2000	3,715.35	1,235	3,253	462	20.03	23
2001	572.40	173	456	116	20.93	6
2002	23,438.17	6,367	16,769	6,669	21.85	305
2003	23,036.52	5,544	14,602	8,435	22.78	370
2004	159,216.45	33,383	87,922	71,294	23.71	3,007
2005	19.74	4	11	9	24.66	
2008	12,233.04	999	2,631	9,602	27.55	349
	222,231.67	47,705	125,644	96,588		4,060

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.8 1.83

AQUA TEXAS, INC.

ACCOUNT 339.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S2.5						
NET SALVAGE PERCENT.. 0						
1990	13,267.72	8,146	13,268			
2000	24,880.00	8,575	23,922	958	19.66	49
2001	3,974.74	1,244	3,470	505	20.61	25
2004	190,994.57	41,255	115,093	75,902	23.52	3,227
2006	8,500.00	1,275	3,557	4,943	25.50	194
	241,617.03	60,495	159,310	82,307		3,495

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.5 1.45

AQUA TEXAS, INC.

ACCOUNT 339.4 OTHER PLANT & MISCELLANEOUS EQUIP.-TRANSMISSION & DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. 0						
1985	11,619.82	7,410	11,620			
2001	4,799.21	1,252	3,536	1,263	25.87	49
2002	64,302.90	15,066	42,546	21,757	26.80	812
2003	36,170.84	7,503	21,189	14,982	27.74	540
2004	94,060.29	16,958	47,889	46,171	28.69	1,609
2005	26.40	4	11	15	29.65	1
2006	4,049.02	508	1,435	2,614	30.61	85
2008	1,704.80	119	336	1,369	32.55	42
	216,733.28	48,820	128,562	88,171		3,138

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.1 1.45

AQUA TEXAS, INC.

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	1,282.20	1,282	1,282			
2003	2,259.00	1,694	438	1,821	2.50	728
2004	1,402.08	911	235	1,167	3.50	333
2005	855,729.15	470,651	121,661	734,068	4.50	163,126
2006	2,917,187.90	1,312,735	339,336	2,577,852	5.50	468,700
2007	343,563.24	120,247	31,083	312,480	6.50	48,074
2008	728,670.78	182,168	47,090	681,581	7.50	90,877
2009	1,090,686.63	163,603	42,291	1,048,396	8.50	123,341
2010	89,068.30	4,453	1,151	87,917	9.50	9,254
	6,029,849.28	2,257,744	584,567	5,445,282		904,433

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0   15.00

AQUA TEXAS, INC.

ACCOUNT 341 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S0						
NET SALVAGE PERCENT.. +5						
2002	194,277.22	98,557	1,770	182,793	4.66	39,226
2003	171,606.41	79,068	1,420	161,606	5.15	31,380
2004	282,462.45	116,728	2,096	266,243	5.65	47,123
2005	6,375.98	2,314	42	6,015	6.18	973
2006	533,867.45	165,339	2,969	504,205	6.74	74,808
2008	174,423.91	33,141	595	165,108	8.00	20,638
2009	47,788.28	5,811	104	45,295	8.72	5,194
2010	24,483.19	1,093	20	23,239	9.53	2,439
	1,435,284.89	502,051	9,016	1,354,505		221,781

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1 15.45

AQUA TEXAS, INC.

ACCOUNT 343 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	87,534.82	37,202	9,926	77,609	11.50	6,749
2003	7,068.18	2,651	707	6,361	12.50	509
2004	14,748.38	4,793	1,279	13,469	13.50	998
2005	14,344.80	3,945	1,053	13,292	14.50	917
2006	32,850.83	7,391	1,972	30,879	15.50	1,992
2007	4,258.91	745	198	4,061	16.50	246
2008	1,725.44	216	58	1,667	17.50	95
2010	3,900.00	98	26	3,874	19.50	199
	166,431.36	57,041	15,219	151,212		11,705

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.9 7.03

AQUA TEXAS, INC.

ACCOUNT 344 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	1,362.70	409	140	1,223	10.50	116
	1,362.70	409	140	1,223		116

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 8.51

AQUA TEXAS, INC.

ACCOUNT 345 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
2001	13,068.00	5,920	3,179	9,889	10.94	904
2003	36,456.08	13,325	7,156	29,300	12.69	2,309
2004	102,669.25	32,803	17,615	85,054	13.61	6,249
2009	49,220.00	3,692	1,983	47,237	18.50	2,553
	201,413.33	55,740	29,933	171,480		12,015

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.3 5.97

AQUA TEXAS, INC.

ACCOUNT 346 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	6,657.97	4,217	2,169	4,489	5.50	816
2002	64,655.60	36,638	18,845	45,811	6.50	7,048
2004	28,905.46	12,526	6,443	22,462	8.50	2,643
2005	32,199.94	11,807	6,073	26,127	9.50	2,750
2006	70,534.14	21,160	10,883	59,651	10.50	5,681
2007	13,093.69	3,055	1,571	11,523	11.50	1,002
2008	24,538.38	4,090	2,104	22,434	12.50	1,795
2009	11,312.66	1,131	582	10,731	13.50	795
	251,897.84	94,624	48,670	203,228		22,530

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0 8.94

AQUA TEXAS, INC.

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	12,190.14	7,720	3,099	9,091	5.50	1,653
2002	9,312.51	5,277	2,119	7,194	6.50	1,107
2003	6,056.00	3,028	1,216	4,840	7.50	645
2004	6,784.65	2,940	1,180	5,605	8.50	659
2006	38,259.00	11,478	4,608	33,651	10.50	3,205
2007	7,001.40	1,634	656	6,345	11.50	552
2008	68,482.84	11,414	4,582	63,901	12.50	5,112
2009	119,039.42	11,904	4,779	114,260	13.50	8,464
	267,125.96	55,395	22,239	244,887		21,397

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 8.01

AQUA TEXAS, INC.

ACCOUNT 348 OTHER TANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	437,500.00	317,188	190,739	246,761	5.50	44,866
1998	226,508.20	141,568	85,131	141,377	7.50	18,850
1999	301,942.43	173,617	104,404	197,538	8.50	23,240
2000	5,954.87	3,126	1,880	4,075	9.50	429
2001	28,333.07	13,458	8,093	20,240	10.50	1,928
2002	41,457.57	17,619	10,595	30,863	11.50	2,684
2003	82,863.78	31,074	18,686	64,178	12.50	5,134
2004	334,033.48	108,561	65,282	268,751	13.50	19,907
2005	1,015.76	279	168	848	14.50	58
2006	35,037.96	7,884	4,741	30,297	15.50	1,955
2009	8,335.82	625	376	7,960	18.50	430
	1,502,982.94	814,999	490,095	1,012,888		119,481

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.5 7.95