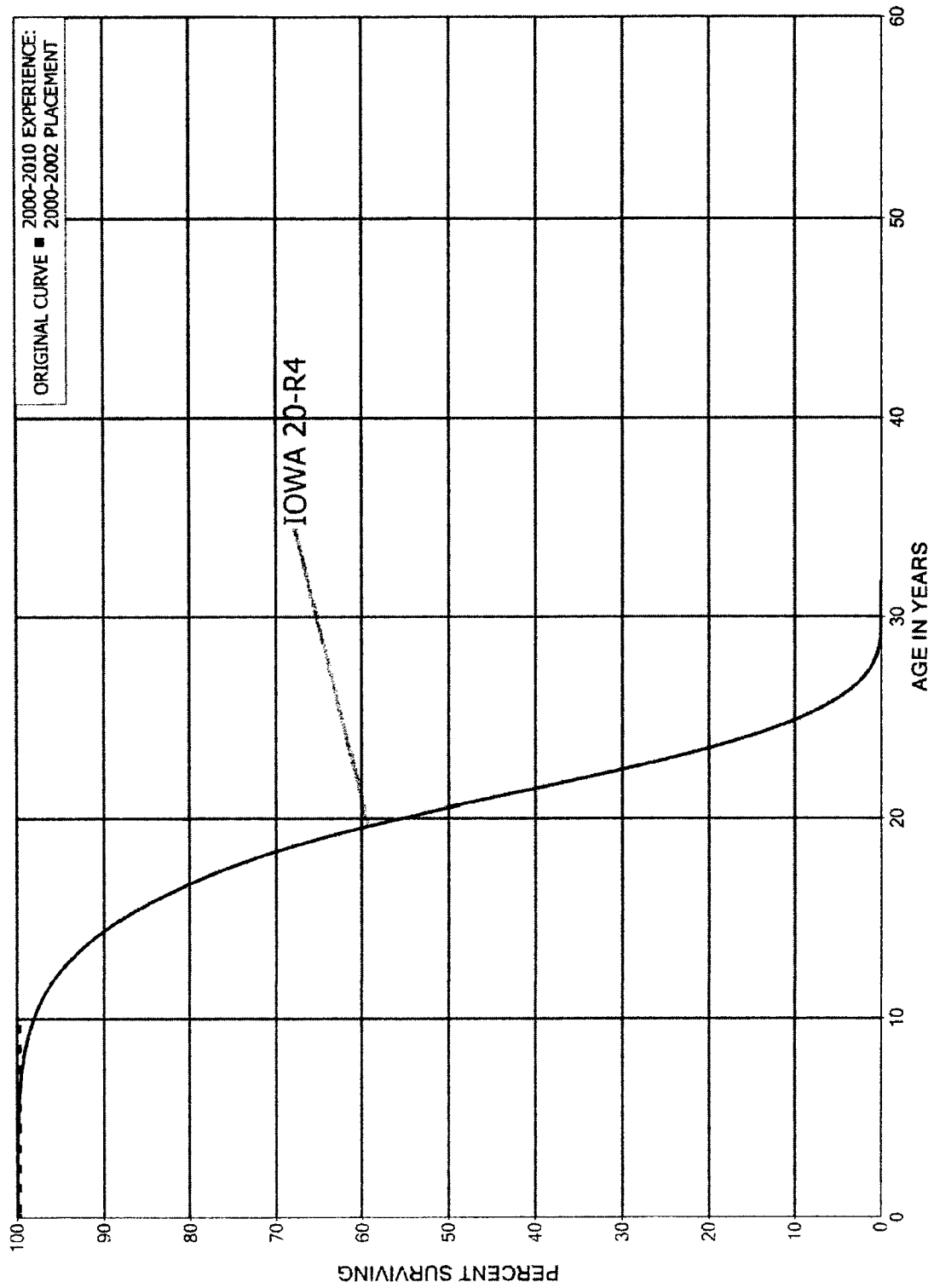


AQUA TEXAS, INC.
ACCOUNT 339.1 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLE
ORIGINAL AND SMOOTH SURVIVOR CURVES



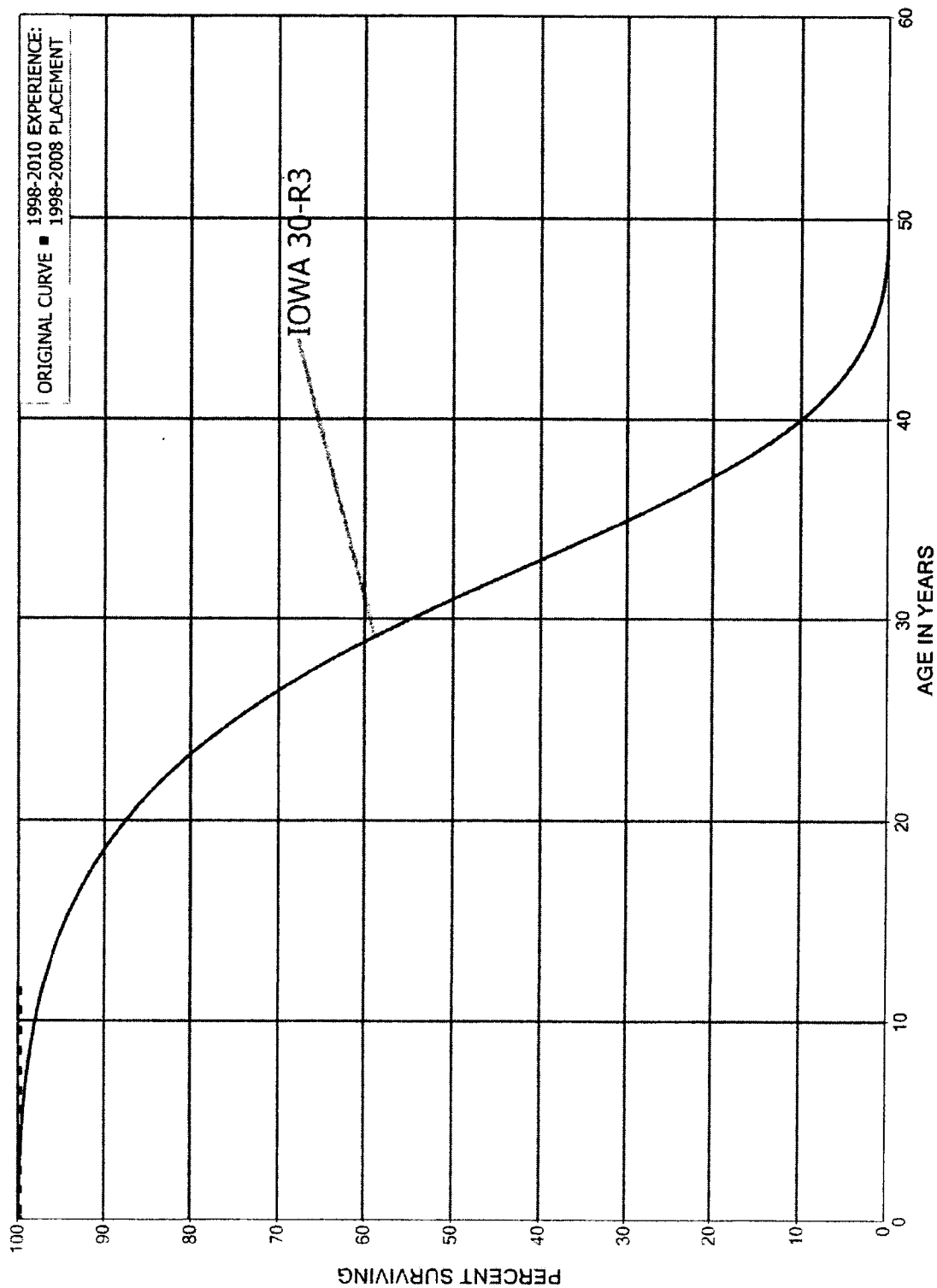
AQUA TEXAS, INC.

ACCOUNT 339.1 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLE

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2002			EXPERIENCE BAND 2000-2010		
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	52,275		0.0000	1.0000	100.00
0.5	52,275		0.0000	1.0000	100.00
1.5	52,275		0.0000	1.0000	100.00
2.5	52,275		0.0000	1.0000	100.00
3.5	52,275		0.0000	1.0000	100.00
4.5	52,275		0.0000	1.0000	100.00
5.5	52,275		0.0000	1.0000	100.00
6.5	52,275		0.0000	1.0000	100.00
7.5	52,275		0.0000	1.0000	100.00
8.5	49,606		0.0000	1.0000	100.00
9.5					100.00

AQUA TEXAS, INC.
ACCOUNT 339.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - SOURCE OF SUPPLY AND PUMPING
ORIGINAL AND SMOOTH SURVIVOR CURVES



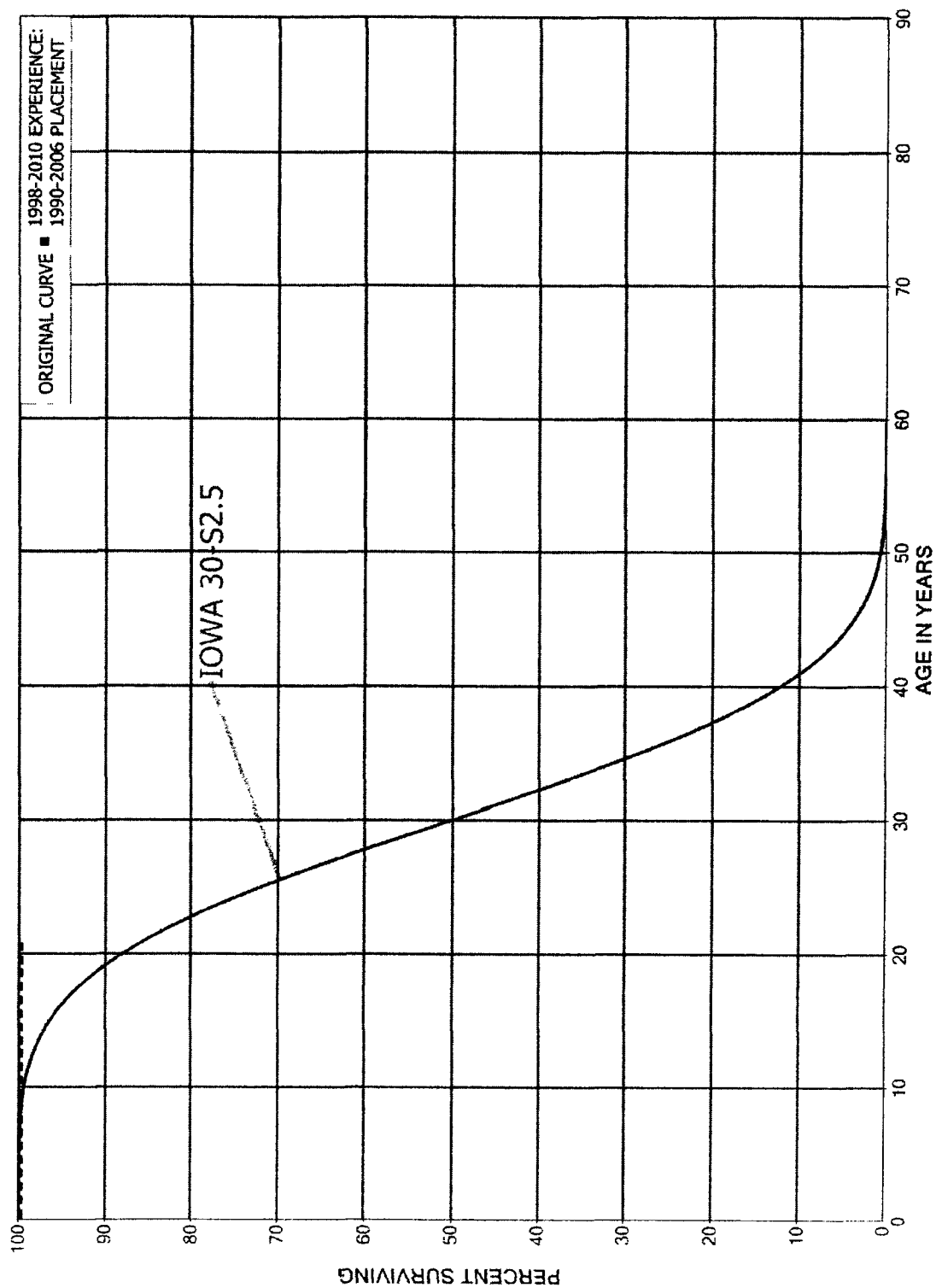
AQUA TEXAS, INC.

ACCOUNT 339.2 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - SOURCE OF SUPPLY AND
PUMPING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2008			EXPERIENCE BAND 1998-2010		
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	461,658		0.0000	1.0000	100.00
0.5	461,658		0.0000	1.0000	100.00
1.5	461,658		0.0000	1.0000	100.00
2.5	449,425		0.0000	1.0000	100.00
3.5	449,445		0.0000	1.0000	100.00
4.5	482,631		0.0000	1.0000	100.00
5.5	529,558		0.0000	1.0000	100.00
6.5	373,802		0.0000	1.0000	100.00
7.5	295,028		0.0000	1.0000	100.00
8.5	271,590		0.0000	1.0000	100.00
9.5	271,366		0.0000	1.0000	100.00
10.5	173,411		0.0000	1.0000	100.00
11.5					100.00

AQUA TEXAS, INC.
ACCOUNT 339.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - WATER TREATMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA TEXAS, INC.

ACCOUNT 339.3 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - WATER TREATMENT

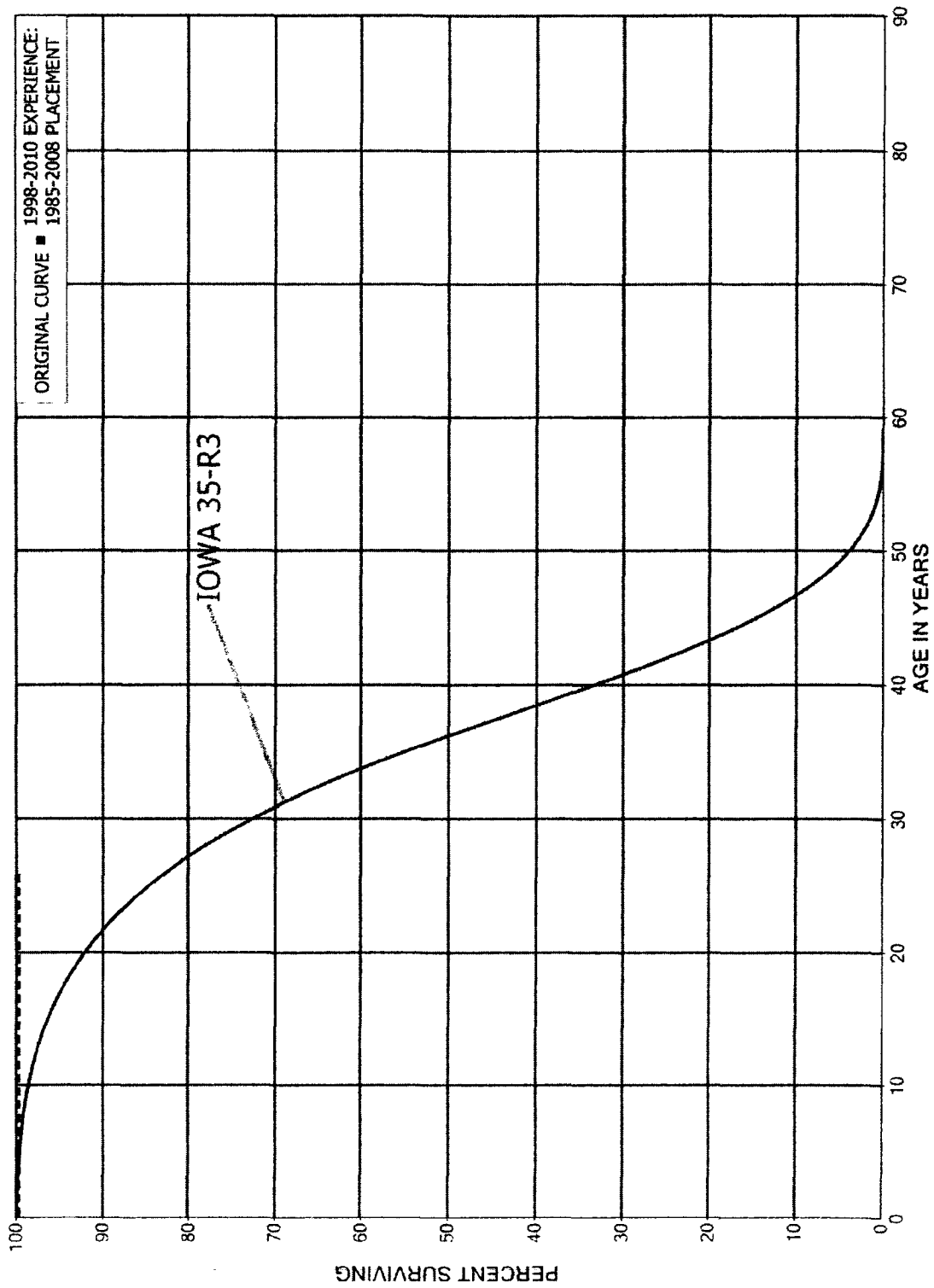
ORIGINAL LIFE TABLE

PLACEMENT BAND 1990-2006

EXPERIENCE BAND 1998-2010

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	311,592		0.0000	1.0000	100.00
0.5	311,592		0.0000	1.0000	100.00
1.5	311,592		0.0000	1.0000	100.00
2.5	311,592		0.0000	1.0000	100.00
3.5	311,592		0.0000	1.0000	100.00
4.5	303,092		0.0000	1.0000	100.00
5.5	303,092		0.0000	1.0000	100.00
6.5	112,098		0.0000	1.0000	100.00
7.5	125,365		0.0000	1.0000	100.00
8.5	125,365		0.0000	1.0000	100.00
9.5	38,148		0.0000	1.0000	100.00
10.5	13,268		0.0000	1.0000	100.00
11.5	13,268		0.0000	1.0000	100.00
12.5	13,268		0.0000	1.0000	100.00
13.5	13,268		0.0000	1.0000	100.00
14.5	13,268		0.0000	1.0000	100.00
15.5	13,268		0.0000	1.0000	100.00
16.5	13,268		0.0000	1.0000	100.00
17.5	13,268		0.0000	1.0000	100.00
18.5	13,268		0.0000	1.0000	100.00
19.5	13,268		0.0000	1.0000	100.00
20.5					100.00

ACCOUNT 339.4 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TRANSMISSION AND DISTRIBUTION
 AQUA TEXAS, INC.
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA TEXAS, INC.

ACCOUNT 339.4 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - TRANSMISSION AND
DISTRIBUTION

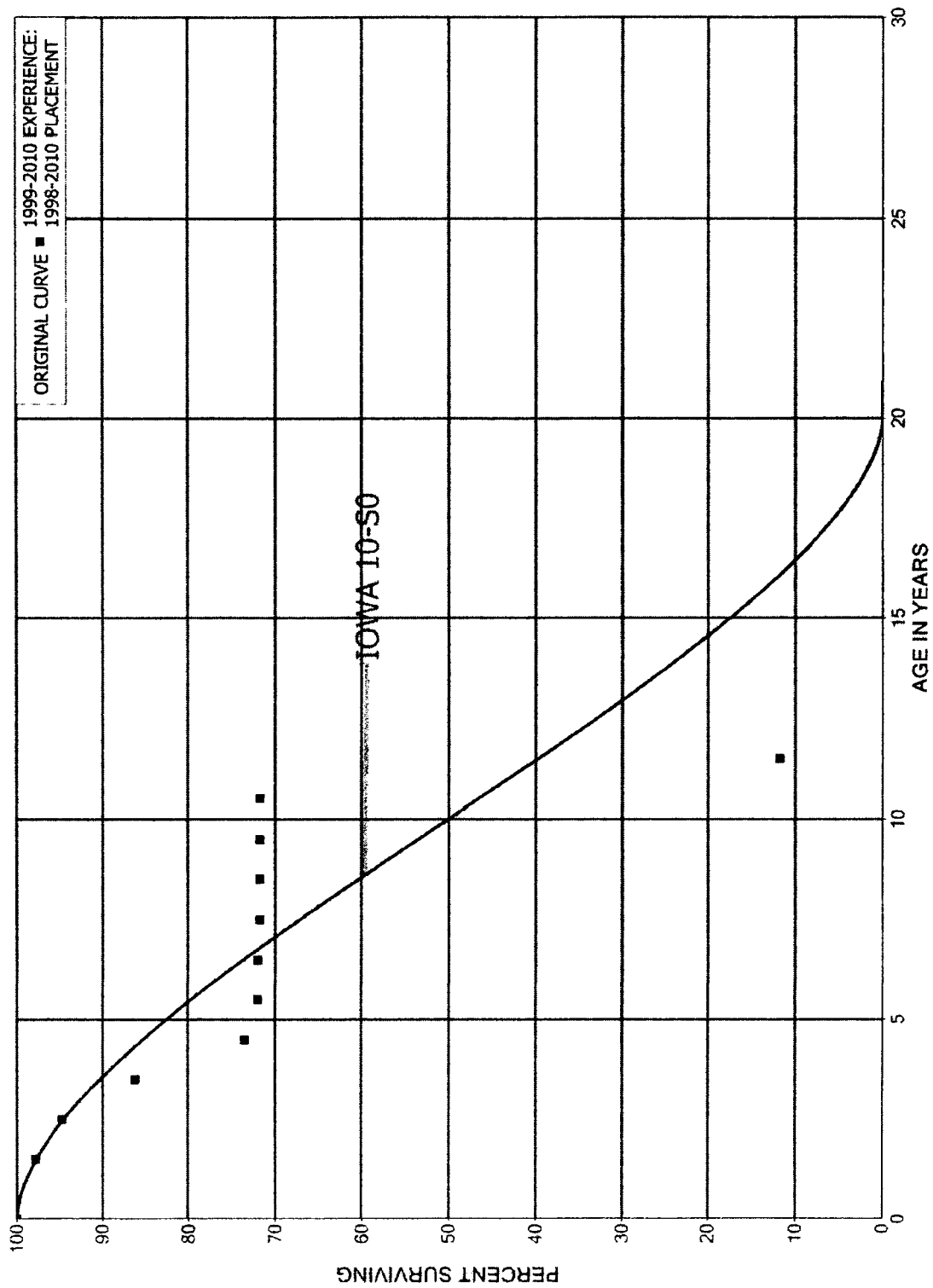
ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2008

EXPERIENCE BAND 1998-2010

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	762,581		0.0000	1.0000	100.00
0.5	762,581		0.0000	1.0000	100.00
1.5	762,581		0.0000	1.0000	100.00
2.5	792,677		0.0000	1.0000	100.00
3.5	792,703		0.0000	1.0000	100.00
4.5	788,627		0.0000	1.0000	100.00
5.5	731,947		0.0000	1.0000	100.00
6.5	651,863		0.0000	1.0000	100.00
7.5	410,336		0.0000	1.0000	100.00
8.5	36,599		0.0000	1.0000	100.00
9.5	31,800		0.0000	1.0000	100.00
10.5	31,800		0.0000	1.0000	100.00
11.5	31,800		0.0000	1.0000	100.00
12.5	43,420		0.0000	1.0000	100.00
13.5	43,420		0.0000	1.0000	100.00
14.5	11,620		0.0000	1.0000	100.00
15.5	11,620		0.0000	1.0000	100.00
16.5	11,620		0.0000	1.0000	100.00
17.5	11,620		0.0000	1.0000	100.00
18.5	11,620		0.0000	1.0000	100.00
19.5	11,620		0.0000	1.0000	100.00
20.5	11,620		0.0000	1.0000	100.00
21.5	11,620		0.0000	1.0000	100.00
22.5	11,620		0.0000	1.0000	100.00
23.5	11,620		0.0000	1.0000	100.00
24.5	11,620		0.0000	1.0000	100.00
25.5					100.00

AQUA TEXAS, INC.
 ACCOUNT 341.0 TRANSPORTATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



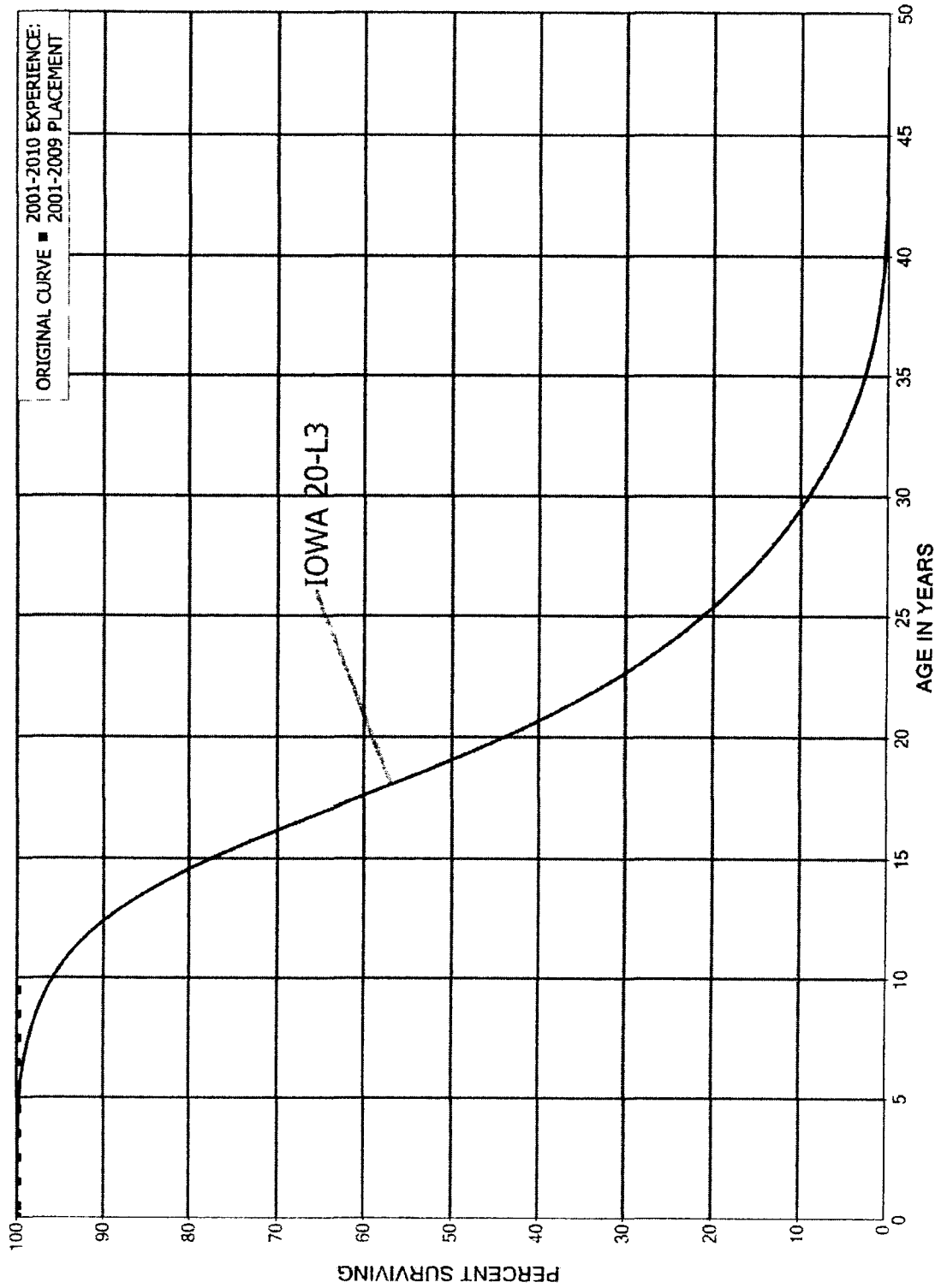
AQUA TEXAS, INC.

ACCOUNT 341.0 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2010			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	2,111,925		0.0000	1.0000	100.00
0.5	2,087,442	47,180	0.0226	0.9774	100.00
1.5	1,999,720	64,252	0.0321	0.9679	97.74
2.5	1,718,491	152,857	0.0889	0.9111	94.60
3.5	1,565,633	230,643	0.1473	0.8527	86.18
4.5	801,122	16,973	0.0212	0.9788	73.49
5.5	745,355		0.0000	1.0000	71.93
6.5	427,967	1,319	0.0031	0.9969	71.93
7.5	215,961		0.0000	1.0000	71.71
8.5	21,684		0.0000	1.0000	71.71
9.5	22,726		0.0000	1.0000	71.71
10.5	50,605	42,353	0.8369	0.1631	71.71
11.5					11.69

AQUA TEXAS, INC.
 ACCOUNT 345.0 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



AQUA TEXAS, INC.

ACCOUNT 345.0 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2001-2009			EXPERIENCE BAND 2001-2010		
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	253,446		0.0000	1.0000	100.00
0.5	253,446		0.0000	1.0000	100.00
1.5	204,226		0.0000	1.0000	100.00
2.5	204,226		0.0000	1.0000	100.00
3.5	204,226		0.0000	1.0000	100.00
4.5	204,226		0.0000	1.0000	100.00
5.5	201,292		0.0000	1.0000	100.00
6.5	92,671		0.0000	1.0000	100.00
7.5	13,068		0.0000	1.0000	100.00
8.5	13,068		0.0000	1.0000	100.00
9.5					100.00

III-70

NET SALVAGE STATISTICS

AQUA TEXAS, INC.

ACCOUNT 304.2 STRUCTURES AND IMPROVEMENTS - SOURCE OF SUPPLY AND PUMPING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	2,632		0		0		0
2007	10,465	317	3		0	317-	3-
2008							
2009							
2010							
TOTAL	13,097	317	2		0	317-	2-
THREE-YEAR MOVING AVERAGES							
06-08	4,366	106	2		0	106-	2-
07-09	3,488	106	3		0	106-	3-
08-10							
FIVE-YEAR AVERAGE							
06-10	2,619	63	2		0	63-	2-

AQUA TEXAS, INC.

ACCOUNT 304.3 STRUCTURES AND IMPROVEMENTS - WATER TREATMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	10,098		0		0		0
2006	23,644		0		0		0
2007	14,982	2,383	16		0	2,383-	16-
2008							
2009	119		0		0		0
2010	4,825		0		0		0
TOTAL	53,668	2,383	4		0	2,383-	4-
THREE-YEAR MOVING AVERAGES							
05-07	16,241	794	5		0	794-	5-
06-08	12,875	794	6		0	794-	6-
07-09	5,034	794	16		0	794-	16-
08-10	1,648		0		0		0
FIVE-YEAR AVERAGE							
06-10	8,714	477	5		0	477-	5-

AQUA TEXAS, INC.

ACCOUNT 304.4 STRUCTURES AND IMPROVEMENTS - TRANSMISSION AND DISTRIBUTION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	86,055		0		0		0
2006							
2007	3,548		0		0		0
2008							
2009							
2010	308		0		0		0
TOTAL	89,911		0		0		0
THREE-YEAR MOVING AVERAGES							
05-07	29,868		0		0		0
06-08	1,183		0		0		0
07-09	1,183		0		0		0
08-10	103		0		0		0
FIVE-YEAR AVERAGE							
06-10	771		0		0		0

AQUA TEXAS, INC.

ACCOUNT 304.5 STRUCTURES AND IMPROVEMENTS - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	5,935		0		0		0
2007	16,308		0		0		0
2008							
2009	5,957		0		0		0
2010	1,752		0		0		0
TOTAL	29,953		0		0		0
THREE-YEAR MOVING AVERAGES							
06-08	7,415		0		0		0
07-09	7,422		0		0		0
08-10	2,570		0		0		0
FIVE-YEAR AVERAGE							
06-10	5,991		0		0		0

AQUA TEXAS, INC.

ACCOUNT 307.0 WELLS AND SPRINGS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	181,404		0		0		0
2006	46,277		0		0		0
2007	49,817	1,790	4		0	1,790-	4-
2008	3,620		0		0		0
2009	7,486		0		0		0
2010	4,156	1,957	47		0	1,957-	47-
TOTAL	292,760	3,748	1		0	3,748-	1-

THREE-YEAR MOVING AVERAGES

05-07	92,499	597	1		0	597-	1-
06-08	33,238	597	2		0	597-	2-
07-09	20,308	597	3		0	597-	3-
08-10	5,087	652	13		0	652-	13-

FIVE-YEAR AVERAGE

06-10	22,271	750	3		0	750-	3-
-------	--------	-----	---	--	---	------	----

AQUA TEXAS, INC.

ACCOUNT 309.0 SUPPLY MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	10,659		0		0		0
2007		1,283				1,283-	
2008							
2009							
2010							
TOTAL	10,659	1,283	12		0	1,283-	12-
THREE-YEAR MOVING AVERAGES							
06-08	3,553	428	12		0	428-	12-
07-09		428				428-	
08-10							
FIVE-YEAR AVERAGE							
06-10	2,132	257	12		0	257-	12-

AQUA TEXAS, INC.

ACCOUNT 311.2 PUMPING EQUIPMENT - SOURCE OF SUPPLY AND PUMPING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	152,324		0		0		0
2006	211,409		0		0		0
2007	472,574	5,274	1		0	5,274-	1-
2008	148,392		0		0		0
2009	414,631		0		0		0
2010	165,409		0		0		0
TOTAL	1,564,739	5,274	0		0	5,274-	0
THREE-YEAR MOVING AVERAGES							
05-07	278,769	1,758	1		0	1,758-	1-
06-08	277,458	1,758	1		0	1,758-	1-
07-09	345,199	1,758	1		0	1,758-	1-
08-10	242,811		0		0		0
FIVE-YEAR AVERAGE							
06-10	282,483	1,055	0		0	1,055-	0

AQUA TEXAS, INC.

ACCOUNT 311.3 PUMPING EQUIPMENT - TREATMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	306		0		0		0
2007	2,246		0		0		0
2008							
2009	4,684		0		0		0
2010							
TOTAL	7,236		0		0		0
THREE-YEAR MOVING AVERAGES							
06-08	850		0		0		0
07-09	2,310		0		0		0
08-10	1,562		0		0		0
FIVE-YEAR AVERAGE							
06-10	1,447		0		0		0

AQUA TEXAS, INC.

ACCOUNT 311.4 PUMPING EQUIPMENT - TRANSMISSION AND DISTRIBUTION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	12,403		0		0		0
2006	2,179		0		0		0
2007	53,731		0		0		0
2008	33,832		0		0		0
2009	51,409		0		0		0
2010	80,241		0		0		0
TOTAL	233,795		0		0		0
THREE-YEAR MOVING AVERAGES							
05-07	22,771		0		0		0
06-08	29,914		0		0		0
07-09	46,324		0		0		0
08-10	55,161		0		0		0
FIVE-YEAR AVERAGE							
06-10	44,278		0		0		0

AQUA TEXAS, INC.

ACCOUNT 320.0 WATER TREATMENT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	4,608		0		0		0
2006	3,612		0		0		0
2007	15,800		0		0		0
2008	4,079		0		0		0
2009	15,853		0		0		0
2010	6,954		0		0		0
TOTAL	50,906		0		0		0
THREE-YEAR MOVING AVERAGES							
05-07	8,007		0		0		0
06-08	7,830		0		0		0
07-09	11,911		0		0		0
08-10	8,962		0		0		0
FIVE-YEAR AVERAGE							
06-10	9,260		0		0		0

AQUA TEXAS, INC.

ACCOUNT 330.0 DISTRIBUTION RESERVOIRS AND STANDPIPES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	365,036		0		0		0
2006	320,067		0		0		0
2007	181,349	36,234	20		0	36,234-	20-
2008	24,802		0		0		0
2009	15,276		0		0		0
2010	197,835		0		0		0
TOTAL	1,104,365	36,234	3		0	36,234-	3-
THREE-YEAR MOVING AVERAGES							
05-07	288,817	12,078	4		0	12,078-	4-
06-08	175,406	12,078	7		0	12,078-	7-
07-09	73,809	12,078	16		0	12,078-	16-
08-10	79,305		0		0		0
FIVE-YEAR AVERAGE							
06-10	147,866	7,247	5		0	7,247-	5-

AQUA TEXAS, INC.

ACCOUNT 331.0 TRANSMISSION AND DISTRIBUTION MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	34,578		0		0		0
2006	77,799		0		0		0
2007	80,335		0		0		0
2008	43,195		0		0		0
2009	35,558		0		0		0
2010	63,687		0		0		0
TOTAL	335,153		0		0		0
THREE-YEAR MOVING AVERAGES							
05-07	64,237		0		0		0
06-08	67,110		0		0		0
07-09	53,029		0		0		0
08-10	47,480		0		0		0
FIVE-YEAR AVERAGE							
06-10	60,115		0		0		0

AQUA TEXAS, INC.

ACCOUNT 333.0 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	262-		0		0		0
2006							
2007	29,875		0		0		0
2008	139,000		0		0		0
2009	400,082		0		0		0
2010							
TOTAL	568,695		0		0		0
THREE-YEAR MOVING AVERAGES							
05-07	9,871		0		0		0
06-08	56,292		0		0		0
07-09	189,652		0		0		0
08-10	179,694		0		0		0
FIVE-YEAR AVERAGE							
06-10	113,791		0		0		0

AQUA TEXAS, INC.

ACCOUNT 334.0 METERS AND METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	14,656		0		0		0
2006	68,893		0		0		0
2007							
2008	462		0		0		0
2009							
2010	87,395		0		0		0
TOTAL	171,406		0		0		0
THREE-YEAR MOVING AVERAGES							
05-07	27,850		0		0		0
06-08	23,119		0		0		0
07-09	154		0		0		0
08-10	29,286		0		0		0
FIVE-YEAR AVERAGE							
06-10	31,350		0		0		0

AQUA TEXAS, INC.

ACCOUNT 335.0 FIRE HYDRANTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	2,430		0		0		0
2006	1,244		0		0		0
2007	1,150		0		0		0
2008	1,965		0		0		0
2009	8,129		0		0		0
2010							
TOTAL	14,918		0		0		0
THREE-YEAR MOVING AVERAGES							
05-07	1,608		0		0		0
06-08	1,453		0		0		0
07-09	3,748		0		0		0
08-10	3,364		0		0		0
FIVE-YEAR AVERAGE							
06-10	2,497		0		0		0

AQUA TEXAS, INC.

ACCOUNT 341.0 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	47,180		0	7,051	15	7,051	15
2006	182,548		0		0		0
2007	179,167		0	4,926	3	4,926	3
2008	86,038		0		0		0
2009	60,644		0		0		0
2010							
TOTAL	555,578		0	11,977	2	11,977	2
THREE-YEAR MOVING AVERAGES							
05-07	136,298		0	3,992	3	3,992	3
06-08	149,251		0	1,642	1	1,642	1
07-09	108,617		0	1,642	2	1,642	2
08-10	48,894		0		0		0
FIVE-YEAR AVERAGE							
06-10	101,680		0	985	1	985	1

III-87

DEPRECIATION CALCULATIONS

AQUA TEXAS, INC.

ACCOUNT 304.2 STRUCTURES AND IMPROVEMENTS - SOURCE OF SUPPLY AND 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 45-R3						
NET SALVAGE PERCENT.. -5						
1955	77.85	72	82			
1968	1,125.00	910	1,181			
1973	1,817.18	1,349	1,908			
1975	3,852.00	2,745	4,045			
1978	4,671.00	3,105	4,905			
1979	3,475.00	2,252	3,649			
1980	3,123.00	1,972	3,279			
1981	3,862.00	2,372	4,055			
1984	39,109.51	21,920	38,144	2,921	20.98	139
1985	15,940.00	8,640	15,035	1,702	21.77	78
1986	3,064.00	1,604	2,791	426	22.57	19
1987	398.00	201	350	68	23.38	3
1993	7,864.00	3,029	5,271	2,986	28.49	105
1997	20,323.00	6,127	10,662	10,677	32.08	333
1998	29,472.56	8,252	14,360	16,586	33.00	503
1999	64,020.95	16,537	28,776	38,446	33.93	1,133
2000	125,063.40	29,590	51,490	79,827	34.86	2,290
2001	280,686.84	60,188	104,735	189,986	35.81	5,305
2002	252,056.15	48,520	84,431	180,228	36.75	4,904
2003	927,434.14	157,757	274,517	699,289	37.71	18,544
2004	173,144.62	25,574	44,502	137,300	38.67	3,551
2005	454,428.17	56,938	99,079	378,071	39.63	9,540
2006	393,772.25	40,428	70,350	343,111	40.60	8,451
2007	457,755.45	36,635	63,750	416,893	41.57	10,029
2008	217,112.27	12,411	21,596	206,372	42.55	4,850
2009	100,099.26	3,434	5,976	99,128	43.53	2,277
2010	7,344.42	84	146	7,566	44.51	170
	3,591,092.02	552,646	959,065	2,811,582		72,224

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.9 2.01

AQUA TEXAS, INC.

ACCOUNT 304.3 STRUCTURES AND IMPROVEMENTS - 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 55-R3						
NET SALVAGE PERCENT.. -5						
1954	74.39	63	78			
1956	546.69	456	574			
1960	259.79	206	273			
1963	3,210.78	2,446	3,371			
1964	1,183.00	887	1,242			
1965	4,134.09	3,053	4,341			
1967	4,224.33	3,015	4,436			
1968	16,348.05	11,463	17,165			
1969	2,935.38	2,021	3,082			
1970	13,319.28	8,994	13,985			
1971	56,401.52	37,331	59,222			
1972	12,514.11	8,113	13,140			
1973	46,897.14	29,751	49,242			
1974	28,081.86	17,424	29,486			
1975	15,339.31	9,298	16,018	88	23.25	4
1976	12,030.13	7,117	12,261	371	24.01	15
1977	23,178.47	13,377	23,045	1,292	24.77	52
1978	20,450.29	11,498	19,808	1,665	25.55	65
1979	69,983.88	38,291	65,964	7,519	26.34	285
1980	63,972.64	34,026	58,617	8,554	27.14	315
1981	73,800.68	38,125	65,678	11,813	27.94	423
1982	38,808.36	19,441	33,491	7,258	28.76	252
1983	98,371.47	47,720	82,208	21,082	29.59	712
1984	126,040.03	59,145	101,890	30,452	30.42	1,001
1985	129,999.05	58,918	101,499	35,000	31.26	1,120
1986	99,804.35	43,613	75,133	29,662	32.11	924
1987	45,258.04	19,035	32,792	14,729	32.97	447
1988	46,737.94	18,881	32,527	16,548	33.84	489
1989	43,777.82	16,949	29,198	16,769	34.72	483
1990	60,132.09	22,271	38,367	24,772	35.60	696
1991	24,419.17	8,629	14,865	10,775	36.49	295
1992	15,369.99	5,167	8,901	7,237	37.39	194
1993	46,117.63	14,895	25,660	23,394	38.30	611
1994	38,583.64	11,631	20,037	20,476	39.21	522
1995	42,788.88	12,147	20,926	24,002	40.13	598
1996	46,760.80	12,444	21,437	27,662	41.06	674
1997	91,789.04	22,798	39,274	57,104	41.99	1,360
1998	111,094.26	25,599	44,100	72,549	42.93	1,690
1999	69,539.67	14,776	25,455	47,562	43.87	1,084
2000	127,713.92	24,845	42,801	91,299	44.81	2,037
2001	254,582.63	44,860	77,281	190,031	45.77	4,152
2002	536,610.63	84,826	146,131	417,310	46.72	8,932

AQUA TEXAS, INC.

ACCOUNT 304.3 STRUCTURES AND IMPROVEMENTS - 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 55-R3						
NET SALVAGE PERCENT.. -5						
2003	257,802.15	35,978	61,980	208,712	47.69	4,376
2004	1,869,240.22	226,594	390,357	1,572,345	48.65	32,320
2005	24,718.23	2,539	4,374	21,580	49.62	435
2006	206,782.99	17,409	29,990	187,132	50.59	3,699
2007	105,627.03	6,916	11,914	98,994	51.57	1,920
2008	57,689.83	2,709	4,667	55,907	52.54	1,064
2009	25,159.04	711	1,225	25,192	53.52	471
2010	25,590.15	239	412	26,458	54.51	485
	5,136,394.86	1,158,640	1,979,920	3,413,295		74,202
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.0						1.44

AQUA TEXAS, INC.

ACCOUNT 304.4 STRUCTURES AND IMPROVEMENTS - 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 40-R2.5						
NET SALVAGE PERCENT.. -5						
1954	835.00	781	877			
1968	1,209.00	1,000	1,246	23	8.48	3
1970	1,741.00	1,402	1,747	81	9.33	9
1971	1,741.00	1,381	1,720	108	9.79	11
1973	2,262.00	1,736	2,163	212	10.77	20
1975	10,395.00	7,684	9,572	1,343	11.84	113
1976	5,316.00	3,850	4,796	786	12.41	63
1978	6,638.00	4,602	5,733	1,237	13.59	91
1979	664.00	450	561	136	14.21	10
1980	11,302.00	7,461	9,295	2,572	14.85	173
1981	1,202.00	773	963	299	15.50	19
1982	305.00	191	238	82	16.17	5
1984	17,492.50	10,304	12,836	5,531	17.56	315
1985	5,543.32	3,162	3,939	1,881	18.27	103
1987	10,778.81	5,732	7,141	4,177	19.74	212
1988	2,580.61	1,322	1,647	1,063	20.49	52
1989	2,958.62	1,456	1,814	1,293	21.25	61
1990	2,691.10	1,269	1,581	1,245	22.03	57
1992	656.00	282	351	338	23.62	14
1993	5,179.00	2,117	2,637	2,801	24.43	115
1997	5,602.00	1,798	2,240	3,642	27.77	131
1998	19,524.72	5,827	7,259	13,242	28.63	463
1999	86,090.51	23,729	29,561	60,834	29.50	2,062
2000	22,285.99	5,634	7,019	16,381	30.37	539
2001	214,003.60	49,098	61,165	163,539	31.26	5,232
2002	178,781.25	36,840	45,894	141,826	32.15	4,411
2003	94,772.68	17,290	21,539	77,972	33.05	2,359
2004	44,191.59	7,007	8,729	37,672	33.96	1,109
2005	201,521.34	27,137	33,806	177,791	34.87	5,099
2006	508,619.92	56,209	70,023	464,028	35.79	12,965
2007	214,810.11	18,495	23,041	202,510	36.72	5,515
2008	336,357.03	20,749	25,848	327,327	37.65	8,694
2009	68,146.32	2,522	3,142	68,412	38.59	1,773
2010	4,011.11	49	61	4,151	39.53	105
	2,090,208.13	329,339	410,184	1,784,535		51,903

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.4 2.48

AQUA TEXAS, INC.

ACCOUNT 304.5 STRUCTURES AND IMPROVEMENTS - GENERAL

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-R3						
NET SALVAGE PERCENT.. 0						
1955	143.68	127	144			
1968	1,194.00	920	1,194			
1969	1,400.00	1,062	1,394	6	10.85	1
1970	3,414.76	2,549	3,346	69	11.41	6
1971	1,142.00	838	1,100	42	11.98	4
1972	1,296.00	934	1,226	70	12.57	6
1974	42.00	29	38	4	13.82	
1975	769.00	522	685	84	14.46	6
1978	1,367.00	865	1,135	232	16.51	14
1979	321.00	198	260	61	17.22	4
1980	9,988.73	6,007	7,884	2,105	17.94	117
1981	475.10	278	365	110	18.68	6
1982	2,751.00	1,563	2,051	700	19.44	36
1983	1,529.00	843	1,106	423	20.20	21
1984	5,349.09	2,855	3,747	1,602	20.98	76
1985	334.00	172	226	108	21.77	5
1986	4,371.00	2,179	2,860	1,511	22.57	67
1987	12,182.38	5,853	7,682	4,500	23.38	192
1988	999.00	462	606	393	24.21	16
1989	8,665.00	3,843	5,044	3,621	25.04	145
1990	332.83	141	185	148	25.89	6
1991	379.00	154	202	177	26.74	7
1993	561.95	206	270	292	28.49	10
1997	4,606.00	1,322	1,735	2,871	32.08	89
1998	66,888.46	17,837	23,411	43,477	33.00	1,317
1999	208,895.99	51,388	67,446	141,450	33.93	4,169
2000	11,059.47	2,492	3,271	7,788	34.86	223
2001	368,898.98	75,337	98,879	270,020	35.81	7,540
2002	573,994.25	105,230	138,113	435,881	36.75	11,861
2003	188,242.23	30,495	40,024	148,218	37.71	3,930
2004	430,017.37	60,491	79,394	350,623	38.67	9,067
2005	464,183.57	55,391	72,700	391,484	39.63	9,878
2006	510,451.99	49,912	65,510	444,942	40.60	10,959
2007	69,729.94	5,315	6,976	62,754	41.57	1,510
2008	93,370.04	5,083	6,671	86,699	42.55	2,038
2009	67,087.31	2,192	2,877	64,210	43.53	1,475
2010	81,085.42	883	1,159	79,926	44.51	1,796
	3,197,518.54	495,968	650,916	2,546,603		66,597

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.2 2.08

AQUA TEXAS, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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 60-R2.5						
NET SALVAGE PERCENT.. 0						
2004	6,982.99	708	817	6,166	53.92	114
	6,982.99	708	817	6,166		114
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.1						1.63

AQUA TEXAS, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

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 60-S1.5						
NET SALVAGE PERCENT.. 0						
2004	4,793.86	515	808	3,986	53.56	74
2006	28,152.46	2,102	3,300	24,852	55.52	448
	32,946.32	2,617	4,108	28,838		522

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.2 1.58

AQUA TEXAS, INC.

ACCOUNT 307 WELLS AND SPRINGS

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-R3						
NET SALVAGE PERCENT.. -5						
1954	657.25	588	690			
1955	3,197.64	2,834	3,358			
1956	8,330.00	7,319	8,746			
1960	853.75	720	896			
1961	866.38	722	910			
1963	5,793.33	4,706	6,083			
1964	4,481.00	3,590	4,705			
1965	9,810.94	7,749	10,301			
1967	18,273.81	13,992	19,188			
1968	131,119.11	98,741	137,675			
1969	13,895.00	10,286	14,451	139	14.75	9
1970	94,057.65	68,362	96,043	2,718	15.39	177
1971	79,617.00	56,796	79,794	3,804	16.03	237
1972	122,329.86	85,545	120,184	8,262	16.70	495
1973	292,081.49	200,082	281,100	25,586	17.38	1,472
1974	170,155.80	114,095	160,295	18,369	18.07	1,017
1975	85,152.77	55,846	78,459	10,951	18.77	583
1976	189,520.04	121,427	170,596	28,400	19.49	1,457
1977	97,543.49	61,002	85,703	16,718	20.22	827
1978	93,752.31	57,154	80,297	18,143	20.97	865
1979	252,216.72	149,786	210,438	54,390	21.72	2,504
1980	209,736.14	121,167	170,230	49,993	22.49	2,223
1981	358,354.93	201,231	282,714	93,559	23.26	4,022
1982	246,144.12	134,136	188,451	70,000	24.05	2,911
1983	400,209.23	211,371	296,960	123,260	24.85	4,960
1984	702,938.09	359,300	504,789	233,296	25.66	9,092
1985	923,754.10	456,261	641,012	328,930	26.48	12,422
1986	587,146.40	279,769	393,054	223,450	27.31	8,182
1987	233,111.69	106,963	150,275	94,492	28.15	3,357
1988	177,979.76	78,489	110,271	76,608	29.00	2,642
1989	202,892.99	85,812	120,559	92,479	29.86	3,097
1990	230,836.74	93,413	131,238	111,141	30.73	3,617
1991	135,178.70	52,233	73,383	68,555	31.60	2,169
1992	55,268.22	20,323	28,552	29,480	32.49	907
1993	245,801.61	85,790	120,528	137,564	33.38	4,121
1994	164,414.44	54,276	76,254	96,381	34.28	2,812
1995	152,980.78	47,579	66,845	93,785	35.19	2,665
1996	308,042.66	89,853	126,237	197,208	36.11	5,461
1997	546,557.60	148,866	209,145	364,740	37.03	9,850
1998	1,169,614.53	295,725	415,471	812,624	37.96	21,407
1999	1,628,948.18	380,050	533,941	1,176,455	38.89	30,251
2000	1,332,355.70	284,271	399,379	999,594	39.84	25,090

AQUA TEXAS, INC.

ACCOUNT 307 WELLS AND SPRINGS

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-R3						
NET SALVAGE PERCENT.. -5						
2001	2,615,014.93	506,319	711,339	2,034,427	40.78	49,888
2002	3,150,557.65	546,496	767,785	2,540,301	41.74	60,860
2003	2,898,256.28	444,911	625,066	2,418,103	42.69	56,643
2004	3,100,152.56	412,754	579,888	2,675,272	43.66	61,275
2005	2,403,142.50	271,507	381,447	2,141,853	44.62	48,002
2006	2,150,365.97	199,145	279,783	1,978,101	45.59	43,389
2007	1,985,459.94	143,013	200,922	1,883,811	46.57	40,451
2008	2,791,361.87	144,202	202,593	2,728,337	47.54	57,390
2009	718,343.85	22,326	31,366	722,895	48.52	14,899
2010	223,140.37	2,296	3,226	231,071	49.51	4,667
	33,721,767.87	7,401,189	10,392,615	25,015,241		608,365
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.1						1.80

AQUA TEXAS, INC.

ACCOUNT 309 SUPPLY 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 60-S2.5						
NET SALVAGE PERCENT.. -10						
1963	873.95	653	961			
1971	1,240.00	815	1,259	105	24.15	4
1973	476.00	301	465	59	25.54	2
1975	520.00	315	487	85	27.00	3
1976	11,171.00	6,605	10,202	2,086	27.75	75
1981	114.00	59	91	34	31.75	1
1984	38,505.00	18,121	27,989	14,366	34.33	418
1985	166.00	75	116	67	35.21	2
1993	2,181.00	693	1,070	1,329	42.66	31
1999	102,027.44	21,455	33,138	79,092	48.53	1,630
2000	77,470.00	14,885	22,990	62,227	49.52	1,257
2001	468,390.08	81,494	125,871	389,358	50.51	7,709
2002	36,260.59	5,644	8,717	31,170	51.51	605
2003	174,891.82	24,048	37,143	155,238	52.50	2,957
2004	186,454.27	22,218	34,317	170,783	53.50	3,192
2005	272,823.94	27,511	42,492	257,614	54.50	4,727
2006	336,807.89	27,787	42,918	327,571	55.50	5,902
2007	193,087.37	12,389	19,135	193,261	56.50	3,421
2008	437,234.07	20,041	30,954	450,003	57.50	7,826
	2,340,694.42	285,109	440,315	2,134,449		39,762

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 53.7 1.70

AQUA TEXAS, INC.

ACCOUNT 310.2 POWER GENERATION 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 30-S2.5						
NET SALVAGE PERCENT.. 0						
2000	7,266.57	2,505	2,704	4,563	19.66	232
2001	67,167.79	21,024	22,693	44,475	20.61	2,158
2002	168,497.17	47,348	51,106	117,391	21.57	5,442
2003	147,234.75	36,613	39,519	107,716	22.54	4,779
2004	20,574.07	4,444	4,797	15,777	23.52	671
2005	73,341.20	13,421	14,486	58,855	24.51	2,401
2006	240,558.31	36,084	38,948	201,610	25.50	7,906
2007	95,024.23	11,086	11,966	83,058	26.50	3,134
2008	442,475.15	36,871	39,797	402,678	27.50	14,643
2009	8,550.00	428	462	8,088	28.50	284
2010	126,599.01	2,110	2,277	124,322	29.50	4,214
	1,397,288.25	211,934	228,755	1,168,533		45,864

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.5 3.28

AQUA TEXAS, INC.

ACCOUNT 311.2 PUMPING EQUIPMENT - SOURCE OF SUPPLY AND 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 36-R0.5						
NET SALVAGE PERCENT.. -5						
1954	1,721.65	1,466	1,808			
1956	1,743.55	1,445	1,831			
1959	719.95	571	756			
1960	474.55	371	498			
1961	268.21	207	282			
1963	6,031.45	4,500	6,333			
1964	3,024.00	2,219	3,175			
1965	4,954.98	3,575	5,203			
1967	5,389.39	3,754	5,659			
1968	21,601.75	14,768	22,682			
1969	9,320.04	6,252	9,786			
1970	24,743.27	16,274	25,980			
1971	20,494.46	13,210	21,519			
1972	16,917.97	10,678	17,764			
1973	52,314.52	32,302	54,930			
1974	42,289.13	25,532	44,404			
1975	16,842.01	9,933	17,684			
1976	31,803.44	18,302	33,394			
1977	41,865.72	23,493	43,959			
1978	39,672.38	21,684	41,656			
1979	42,826.18	22,771	44,967			
1980	63,716.17	32,930	66,902			
1981	124,685.96	62,551	130,920			
1982	81,681.21	39,738	85,765			
1983	97,079.25	45,728	101,933			
1984	168,697.41	76,806	177,132			
1985	244,823.02	107,610	257,064			
1986	63,938.39	27,078	67,135			
1987	96,507.90	39,323	101,333			
1988	56,301.29	22,021	59,116			
1989	53,631.03	20,100	56,313			
1990	51,929.70	18,599	54,526			
1991	53,139.59	18,134	55,797			
1992	57,364.59	18,622	59,523	710	24.87	29
1993	80,927.97	24,903	79,599	5,375	25.45	211
1994	112,070.99	32,557	104,064	13,611	26.04	523
1995	79,455.18	21,715	69,409	14,019	26.63	526
1996	117,554.49	30,104	96,224	27,208	27.22	1,000
1997	108,762.24	25,981	83,045	31,155	27.81	1,120
1998	332,403.08	73,682	235,515	113,508	28.40	3,997
1999	188,771.27	38,540	123,188	75,022	29.00	2,587
2000	422,598.10	78,886	252,149	191,579	29.60	6,472

AQUA TEXAS, INC.

ACCOUNT 311.2 PUMPING EQUIPMENT - SOURCE OF SUPPLY AND 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 36-R0.5						
NET SALVAGE PERCENT.. -5						
2001	908,184.57	153,633	491,069	462,525	30.20	15,315
2002	985,596.46	149,478	477,788	557,088	30.80	18,087
2003	697,437.27	93,574	299,098	433,211	31.40	13,797
2004	1,009,533.53	117,481	375,513	684,497	32.01	21,384
2005	298,599.70	29,437	94,092	219,438	32.62	6,727
2006	1,901,069.66	153,582	490,906	1,505,217	33.23	45,297
2007	845,541.55	53,269	170,268	717,551	33.84	21,204
2008	1,083,239.95	48,977	156,549	980,853	34.45	28,472
2009	499,665.48	13,552	43,317	481,332	35.07	13,725
2010	496,364.41	4,487	14,342	506,841	35.69	14,201
	11,766,290.01	1,906,385	5,333,864	7,020,741		214,674
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.7						1.82

AQUA TEXAS, INC.

ACCOUNT 311.3 PUMPING 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 35-R2.5						
NET SALVAGE PERCENT.. -5						
2000	39,628.49	11,377	17,336	24,274	25.43	955
2001	36,507.38	9,528	14,518	23,815	26.30	906
2002	49,208.08	11,544	17,590	34,078	27.18	1,254
2003	7,478.91	1,553	2,366	5,487	28.08	195
2004	96,528.48	17,433	26,563	74,792	28.98	2,581
2005	6,500.00	998	1,521	5,304	29.88	178
2006	62,064.76	7,820	11,915	53,253	30.80	1,729
2007	22,357.55	2,200	3,353	20,122	31.72	634
2008	1,681.26	119	181	1,584	32.65	49
	321,954.91	62,572	95,343	242,710		8,481

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.6 2.63

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