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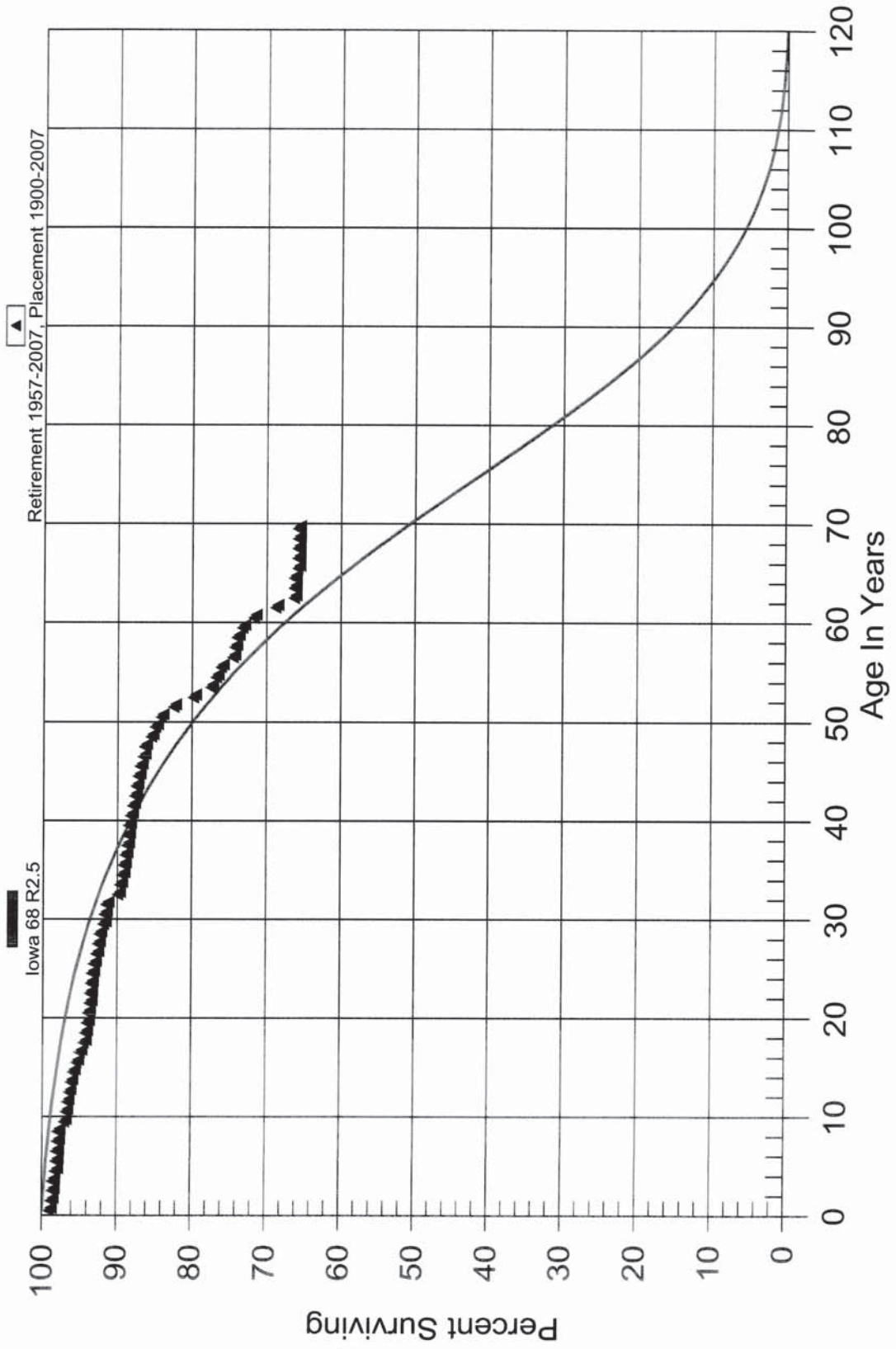
Executive Secretary
April 30, 2009
IOWA UTILITIES BOARD

Iowa-American Water Company

All Divisions
345.00 SERVICES
Original And Smooth Survivor Curves



Iowa-American Water Company
All Divisions
345.00 SERVICES

Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1900 TO 2007

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$2,879,101.64	$26,222.92	0.00911	100.00
0.5 - 1.5	$2,642,189.15	$7,583.98	0.00287	99.09
1.5 - 2.5	$2,655,971.70	$3,865.52	0.00146	98.80
2.5 - 3.5	$2,663,543.65	$579.80	0.00022	98.66
3.5 - 4.5	$2,679,124.87	$10,912.04	0.00407	98.64
4.5 - 5.5	$2,683,184.08	$1,612.28	0.00060	98.24
5.5 - 6.5	$2,670,446.23	$1,197.20	0.00045	98.18
6.5 - 7.5	$2,654,346.04	$2,987.95	0.00113	98.13
7.5 - 8.5	$2,616,852.02	$1,642.07	0.00063	98.02
8.5 - 9.5	$1,529,306.45	$13,386.56	0.00875	97.96
9.5 - 10.5	$1,441,141.33	$3,387.01	0.00235	97.11
10.5 - 11.5	$1,329,757.23	$2,163.17	0.00163	96.88
11.5 - 12.5	$1,254,098.94	$3,110.77	0.00248	96.72
12.5 - 13.5	$1,187,313.76	$2,623.18	0.00221	96.48
13.5 - 14.5	$1,122,202.30	$3,212.86	0.00286	96.27
14.5 - 15.5	$1,075,936.74	$5,764.87	0.00536	95.99
15.5 - 16.5	$1,000,401.49	$4,698.00	0.00470	95.48
16.5 - 17.5	$944,300.37	$5,171.90	0.00548	95.03
17.5 - 18.5	$960,281.61	$1,661.36	0.00173	94.51
18.5 - 19.5	$917,953.34	$2,197.77	0.00239	94.34
19.5 - 20.5	$896,795.00	$1,610.87	0.00180	94.12
20.5 - 21.5	$864,856.80	$1,766.14	0.00204	93.95
21.5 - 22.5	$839,875.82	$376.68	0.00045	93.76
22.5 - 23.5	$817,666.02	$1,119.99	0.00137	93.72
23.5 - 24.5	$801,947.30	$1,464.53	0.00183	93.59
24.5 - 25.5	$773,519.16	$1,989.16	0.00257	93.42
25.5 - 26.5	$750,286.27	$2,507.78	0.00334	93.18
26.5 - 27.5	$737,335.80	$1,609.15	0.00218	92.86
27.5 - 28.5	$715,901.07	$1,425.68	0.00199	92.66
28.5 - 29.5	$677,426.59	$4,100.42	0.00605	92.48
29.5 - 30.5	$641,975.66	$1,074.84	0.00167	91.92
30.5 - 31.5	$617,594.64	$1,427.44	0.00231	91.76
31.5 - 32.5	$597,780.62	$10,063.57	0.01683	91.55
32.5 - 33.5	$572,965.45	$1,787.85	0.00312	90.01
33.5 - 34.5	$558,548.44	$2,013.34	0.00360	89.73
34.5 - 35.5	$525,777.40	$1,015.03	0.00193	89.41
35.5 - 36.5	$503,064.24	$1,245.52	0.00248	89.23

Iowa-American Water Company
All Divisions
345.00 SERVICES

Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1900 TO 2007

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$473,600.96	$1,142.08	0.00241	89.01
37.5 - 38.5	$451,958.23	$648.03	0.00143	88.80
38.5 - 39.5	$430,852.36	$647.35	0.00150	88.67
39.5 - 40.5	$406,920.34	$993.59	0.00244	88.54
40.5 - 41.5	$392,846.99	$1,377.93	0.00351	88.32
41.5 - 42.5	$379,864.37	$1,047.41	0.00276	88.01
42.5 - 43.5	$364,815.81	$838.07	0.00230	87.77
43.5 - 44.5	$353,404.18	$1,030.62	0.00292	87.57
44.5 - 45.5	$343,269.23	$1,185.15	0.00345	87.31
45.5 - 46.5	$331,517.80	$1,522.41	0.00459	87.01
46.5 - 47.5	$317,831.99	$629.98	0.00198	86.61
47.5 - 48.5	$300,735.23	$3,132.91	0.01042	86.44
48.5 - 49.5	$278,794.18	$1,816.88	0.00652	85.54
49.5 - 50.5	$258,095.55	$2,276.69	0.00882	84.98
50.5 - 51.5	$230,924.12	$4,695.35	0.02033	84.23
51.5 - 52.5	$212,065.13	$6,819.43	0.03216	82.52
52.5 - 53.5	$185,725.01	$5,332.75	0.02871	79.86
53.5 - 54.5	$166,368.57	$1,630.05	0.00980	77.57
54.5 - 55.5	$150,950.88	$1,304.87	0.00864	76.81
55.5 - 56.5	$136,644.75	$2,800.98	0.02050	76.15
56.5 - 57.5	$199,739.10	$661.46	0.00331	74.59
57.5 - 58.5	$190,023.04	$841.76	0.00443	74.34
58.5 - 59.5	$176,501.89	$1,686.28	0.00955	74.01
59.5 - 60.5	$165,086.08	$3,442.29	0.02085	73.30
60.5 - 61.5	$151,840.51	$6,271.61	0.04130	71.77
61.5 - 62.5	$136,672.59	$4,864.74	0.03559	68.81
62.5 - 63.5	$129,408.22	$0.00	0.00000	66.36
63.5 - 64.5	$127,360.08	$0.00	0.00000	66.36
64.5 - 65.5	$124,933.15	$874.47	0.00700	66.36
65.5 - 66.5	$124,029.55	$0.00	0.00000	65.90
66.5 - 67.5	$121,741.53	$0.00	0.00000	65.90
67.5 - 68.5	$120,573.79	$90.00	0.00075	65.90
68.5 - 69.5	$75,522.30	$0.00	0.00000	65.85
69.5 - 70.5	$75,522.30	$0.00	0.00000	65.85
70.5 - 71.5	$75,522.30	$0.00	0.00000	65.85
71.5 - 72.5	$75,522.30	$0.00	0.00000	65.85
72.5 - 73.5	$75,522.30	$0.00	0.00000	65.85

Iowa-American Water Company
All Divisions
345.00 SERVICES

Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1900 TO 2007

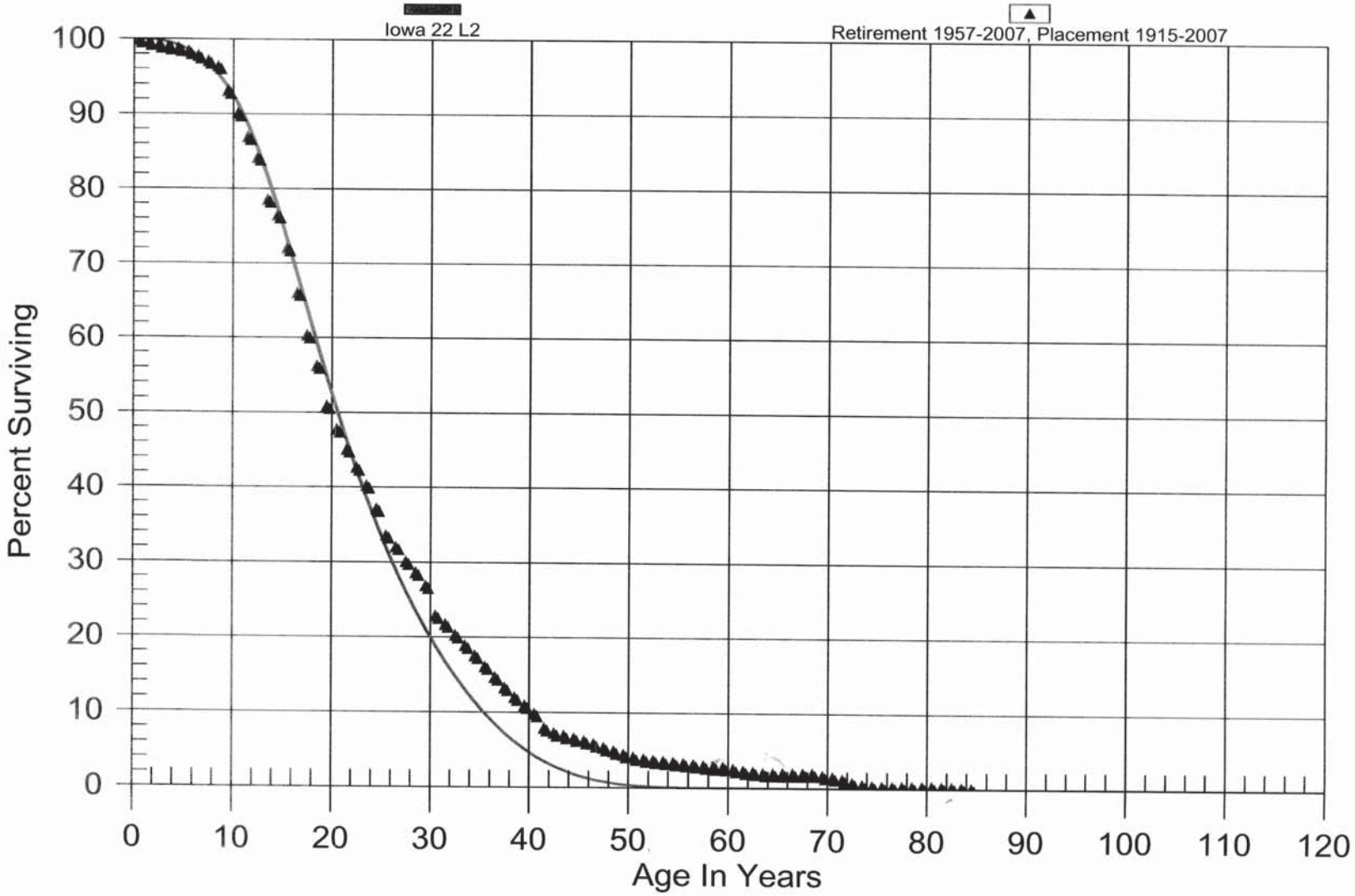
Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
73.5 - 74.5	$75,522.30	$0.00	0.00000	65.85
74.5 - 75.5	$75,522.30	$0.00	0.00000	65.85
75.5 - 76.5	$75,522.30	$0.00	0.00000	65.85
76.5 - 77.5	$75,522.30	$0.00	0.00000	65.85
77.5 - 78.5	$75,522.30	$0.00	0.00000	65.85
78.5 - 79.5	$75,522.30	$0.00	0.00000	65.85
79.5 - 80.5	$75,522.30	$0.00	0.00000	65.85
80.5 - 81.5	$75,522.30	$0.00	0.00000	65.85
81.5 - 82.5	$75,522.30	$0.00	0.00000	65.85
82.5 - 83.5	$75,522.30	$0.00	0.00000	65.85
83.5 - 84.5	$75,522.30	$0.00	0.00000	65.85
84.5 - 85.5	$75,522.30	$0.00	0.00000	65.85
85.5 - 86.5	$75,522.30	$0.00	0.00000	65.85
86.5 - 87.5	$75,522.30	$0.00	0.00000	65.85
87.5 - 88.5	$75,522.30	$0.00	0.00000	65.85
88.5 - 89.5	$75,522.30	$0.00	0.00000	65.85
89.5 - 90.5	$75,522.30	$0.00	0.00000	65.85
90.5 - 91.5	$75,522.30	$0.00	0.00000	65.85
91.5 - 92.5	$75,522.30	$0.00	0.00000	65.85
92.5 - 93.5	$75,522.30	$15.00	0.00020	65.85
93.5 - 94.5	$75,507.30	$0.00	0.00000	65.83
94.5 - 95.5	$75,507.30	$0.00	0.00000	65.83
95.5 - 96.5	$75,507.30	$0.00	0.00000	65.83
96.5 - 97.5	$75,507.30	$0.00	0.00000	65.83
97.5 - 98.5	$75,507.30	$0.00	0.00000	65.83
98.5 - 99.5	$75,507.30	$0.00	0.00000	65.83
99.5 - 100.5	$75,507.30	$0.00	0.00000	65.83
100.5 - 101.5	$75,507.30	$0.00	0.00000	65.83
101.5 - 102.5	$75,507.30	$0.00	0.00000	65.83
102.5 - 103.5	$75,507.30	$0.00	0.00000	65.83
103.5 - 104.5	$75,507.30	$0.00	0.00000	65.83
104.5 - 105.5	$75,507.30	$0.00	0.00000	65.83
105.5 - 106.5	$75,507.30	$0.00	0.00000	65.83
106.5 - 107.5	$75,507.30	$0.00	0.00000	65.83

Iowa-American Water Company

All Divisions

346.01 METERS - BRONZE

Original And Smooth Survivor Curves



Iowa-American Water Company
All Divisions
346.01 METERS - BRONZE

Observed Life Table

Retirement Expr. 1957 TO 2007
Placement Years 1915 TO 2007

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$4,547,058.58	$5,534.36	0.00122	100.00
0.5 - 1.5	$3,908,564.41	$12,695.79	0.00325	99.88
1.5 - 2.5	$3,914,869.13	$13,194.16	0.00337	99.55
2.5 - 3.5	$3,917,156.25	$9,316.51	0.00238	99.22
3.5 - 4.5	$3,923,557.94	$8,616.61	0.00220	98.98
4.5 - 5.5	$3,840,219.24	$15,113.09	0.00394	98.76
5.5 - 6.5	$3,841,199.12	$21,994.15	0.00573	98.38
6.5 - 7.5	$3,831,835.44	$27,174.54	0.00709	97.81
7.5 - 8.5	$3,811,092.61	$28,849.67	0.00757	97.12
8.5 - 9.5	$2,659,577.71	$89,745.68	0.03374	96.38
9.5 - 10.5	$2,458,145.88	$80,263.91	0.03265	93.13
10.5 - 11.5	$2,268,375.58	$78,737.50	0.03471	90.09
11.5 - 12.5	$2,059,895.59	$65,877.84	0.03198	86.96
12.5 - 13.5	$1,773,032.85	$118,506.21	0.06684	84.18
13.5 - 14.5	$1,468,401.01	$39,123.30	0.02664	78.56
14.5 - 15.5	$1,244,884.02	$71,795.95	0.05767	76.46
15.5 - 16.5	$1,047,438.07	$87,383.15	0.08343	72.05
16.5 - 17.5	$947,563.25	$81,843.00	0.08637	66.04
17.5 - 18.5	$884,344.11	$59,975.13	0.06782	60.34
18.5 - 19.5	$822,168.81	$78,141.12	0.09504	56.25
19.5 - 20.5	$745,171.40	$46,038.97	0.06178	50.90
20.5 - 21.5	$699,656.93	$39,180.67	0.05600	47.76
21.5 - 22.5	$650,761.24	$35,129.68	0.05398	45.08
22.5 - 23.5	$617,542.74	$35,005.02	0.05668	42.65
23.5 - 24.5	$583,213.54	$44,705.18	0.07665	40.23
24.5 - 25.5	$539,106.09	$51,311.38	0.09518	37.15
25.5 - 26.5	$490,128.55	$22,862.95	0.04665	33.61
26.5 - 27.5	$470,334.42	$28,823.59	0.06128	32.04
27.5 - 28.5	$445,709.80	$21,654.90	0.04859	30.08
28.5 - 29.5	$426,031.22	$26,232.36	0.06157	28.62
29.5 - 30.5	$402,072.02	$59,846.99	0.14885	26.86
30.5 - 31.5	$343,215.86	$17,577.01	0.05121	22.86
31.5 - 32.5	$325,730.30	$21,614.29	0.06636	21.69
32.5 - 33.5	$304,189.61	$20,733.12	0.06816	20.25
33.5 - 34.5	$283,465.16	$20,113.34	0.07096	18.87
34.5 - 35.5	$263,239.28	$21,542.58	0.08184	17.53
35.5 - 36.5	$241,696.70	$21,429.52	0.08866	16.10

Iowa-American Water Company

All Divisions

346.01 METERS - BRONZE

Observed Life Table

Retirement Expr. 1957 TO 2007
Placement Years 1915 TO 2007

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$220,267.18	$21,083.92	0.09572	14.67
37.5 - 38.5	$199,183.26	$19,059.02	0.09569	13.26
38.5 - 39.5	$180,124.24	$16,450.83	0.09133	11.99
39.5 - 40.5	$163,673.41	$15,883.76	0.09705	10.90
40.5 - 41.5	$147,789.65	$28,459.78	0.19257	9.84
41.5 - 42.5	$156,047.10	$12,844.95	0.08231	7.95
42.5 - 43.5	$143,176.18	$6,975.60	0.04872	7.29
43.5 - 44.5	$136,122.67	$6,114.95	0.04492	6.94
44.5 - 45.5	$130,007.72	$7,180.38	0.05523	6.63
45.5 - 46.5	$122,827.34	$7,647.46	0.06226	6.26
46.5 - 47.5	$115,179.88	$9,958.70	0.08646	5.87
47.5 - 48.5	$105,221.18	$9,018.90	0.08571	5.36
48.5 - 49.5	$96,202.28	$8,803.18	0.09151	4.90
49.5 - 50.5	$87,399.10	$6,814.73	0.07797	4.45
50.5 - 51.5	$80,584.37	$4,483.37	0.05564	4.11
51.5 - 52.5	$76,101.00	$2,671.63	0.03511	3.88
52.5 - 53.5	$73,429.37	$3,190.76	0.04345	3.74
53.5 - 54.5	$70,238.61	$2,728.39	0.03884	3.58
54.5 - 55.5	$67,510.22	$2,223.46	0.03294	3.44
55.5 - 56.5	$65,286.76	$2,788.30	0.04271	3.33
56.5 - 57.5	$62,498.46	$3,213.52	0.05142	3.19
57.5 - 58.5	$59,284.94	$2,175.13	0.03669	3.02
58.5 - 59.5	$57,109.81	$1,300.05	0.02276	2.91
59.5 - 60.5	$55,809.76	$5,328.67	0.09548	2.84
60.5 - 61.5	$50,481.09	$4,502.54	0.08919	2.57
61.5 - 62.5	$45,978.55	$2,218.05	0.04824	2.34
62.5 - 63.5	$43,760.50	$3,310.98	0.07566	2.23
63.5 - 64.5	$40,449.52	$317.61	0.00785	2.06
64.5 - 65.5	$40,131.91	$212.66	0.00530	2.05
65.5 - 66.5	$39,919.25	$262.08	0.00657	2.03
66.5 - 67.5	$39,657.17	$43.00	0.00108	2.02
67.5 - 68.5	$39,614.17	$11.14	0.00028	2.02
68.5 - 69.5	$39,603.03	$5,225.14	0.13194	2.02
69.5 - 70.5	$34,377.89	$4,034.19	0.11735	1.75
70.5 - 71.5	$30,343.70	$5,267.44	0.17359	1.55
71.5 - 72.5	$25,076.26	$8,993.57	0.35865	1.28
72.5 - 73.5	$16,082.69	$5,760.33	0.35817	0.82

Iowa-American Water Company

All Divisions

346.01 METERS - BRONZE

Observed Life Table

Retirement Expr. 1957 TO 2007
Placement Years 1915 TO 2007

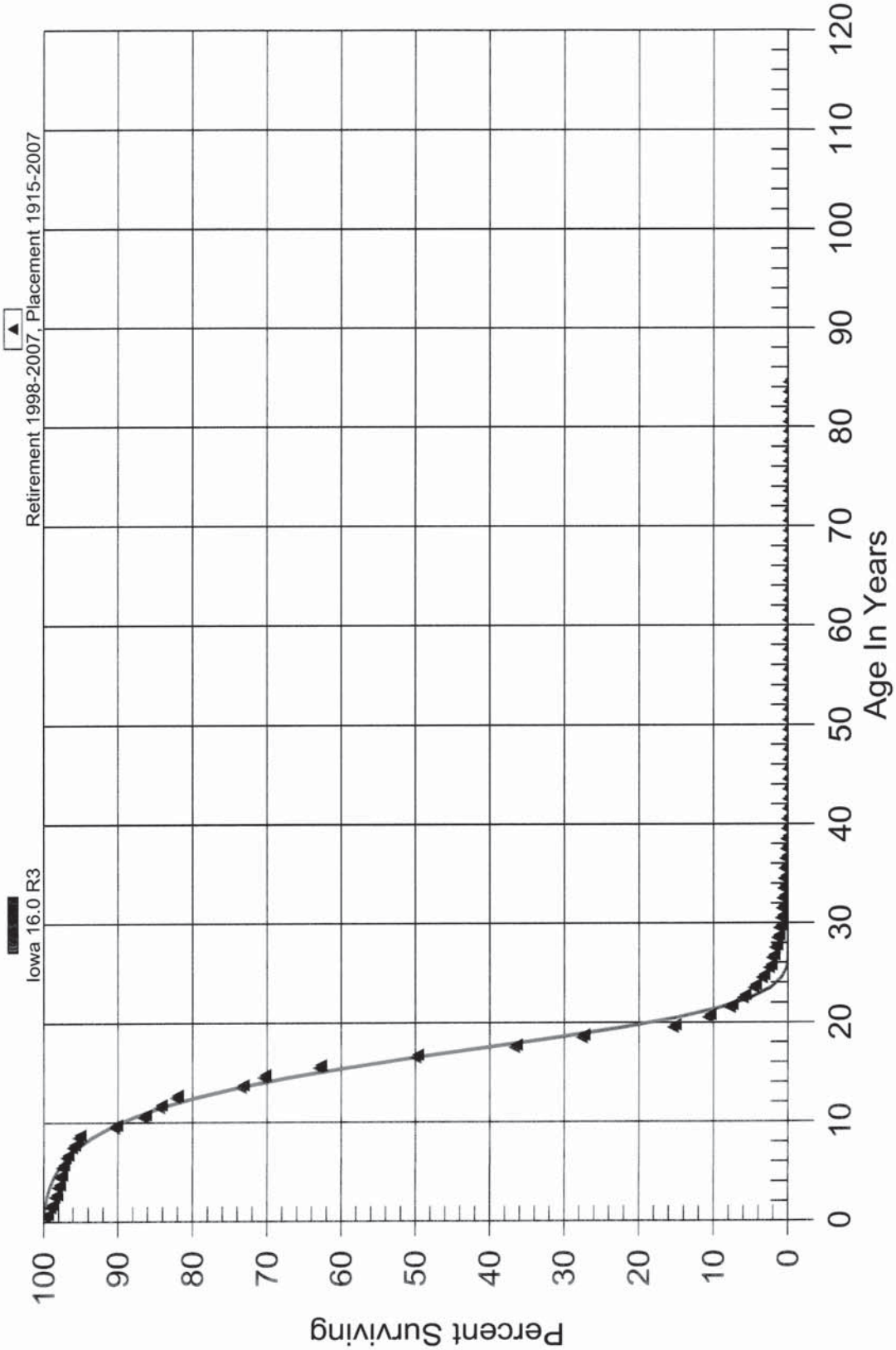
Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
73.5 - 74.5	$10,322.36	$2,406.48	0.23313	0.53
74.5 - 75.5	$7,915.88	$1,292.88	0.16333	0.40
75.5 - 76.5	$6,623.00	$0.00	0.00000	0.34
76.5 - 77.5	$6,623.00	$29.69	0.00448	0.34
77.5 - 78.5	$6,593.31	$72.31	0.01097	0.34
78.5 - 79.5	$6,521.00	$135.68	0.02081	0.33
79.5 - 80.5	$6,385.32	$159.36	0.02496	0.33
80.5 - 81.5	$6,225.96	$481.10	0.07727	0.32
81.5 - 82.5	$5,051.58	$173.73	0.03439	0.29
82.5 - 83.5	$4,877.85	$1,224.65	0.25106	0.28
83.5 - 84.5	$3,653.20	$1,971.21	0.53958	0.21

Iowa-American Water Company

All Divisions

346.01 METERS - BRONZE

Original And Smooth Survivor Curves



Iowa-American Water Company
All Divisions
346.01 METERS - BRONZE

Observed Life Table

Retirement Expr. 1998 TO 2007
Placement Years 1915 TO 2007

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$2,139,468.64	$5,242.41	0.00245	100.00
0.5 - 1.5	$1,664,486.00	$11,059.69	0.00664	99.75
1.5 - 2.5	$1,796,499.43	$10,387.62	0.00578	99.09
2.5 - 3.5	$2,017,559.28	$7,945.41	0.00394	98.52
3.5 - 4.5	$2,282,186.88	$7,350.19	0.00322	98.13
4.5 - 5.5	$2,390,140.17	$6,350.53	0.00266	97.82
5.5 - 6.5	$2,523,001.92	$13,834.99	0.00548	97.56
6.5 - 7.5	$2,580,042.98	$22,784.76	0.00883	97.02
7.5 - 8.5	$2,633,653.10	$21,780.70	0.00827	96.16
8.5 - 9.5	$1,580,318.21	$80,966.45	0.05123	95.37
9.5 - 10.5	$1,417,838.21	$61,189.03	0.04316	90.48
10.5 - 11.5	$1,348,789.14	$32,934.26	0.02442	86.58
11.5 - 12.5	$1,255,958.38	$32,111.19	0.02557	84.46
12.5 - 13.5	$1,043,758.90	$111,502.85	0.10683	82.30
13.5 - 14.5	$752,775.67	$30,207.38	0.04013	73.51
14.5 - 15.5	$546,863.84	$58,087.02	0.10622	70.56
15.5 - 16.5	$359,709.76	$74,690.10	0.20764	63.07
16.5 - 17.5	$261,301.41	$69,330.44	0.26533	49.97
17.5 - 18.5	$184,085.91	$45,422.77	0.24675	36.71
18.5 - 19.5	$142,469.16	$62,969.63	0.44199	27.65
19.5 - 20.5	$85,508.68	$25,987.51	0.30392	15.43
20.5 - 21.5	$67,258.36	$18,408.25	0.27369	10.74
21.5 - 22.5	$41,772.44	$9,273.49	0.22200	7.80
22.5 - 23.5	$39,059.11	$9,056.02	0.23185	6.07
23.5 - 24.5	$32,325.03	$7,777.68	0.24061	4.66
24.5 - 25.5	$29,828.17	$8,025.23	0.26905	3.54
25.5 - 26.5	$26,343.86	$4,002.06	0.15192	2.59
26.5 - 27.5	$27,311.60	$4,939.23	0.18085	2.19
27.5 - 28.5	$26,331.59	$4,314.91	0.16387	1.80
28.5 - 29.5	$33,715.47	$6,129.23	0.18179	1.50
29.5 - 30.5	$37,589.58	$6,772.96	0.18018	1.23
30.5 - 31.5	$43,814.35	$5,262.57	0.12011	1.01
31.5 - 32.5	$55,456.93	$7,044.70	0.12703	0.89
32.5 - 33.5	$54,632.05	$6,329.03	0.11585	0.77
33.5 - 34.5	$53,150.87	$6,281.23	0.11818	0.68
34.5 - 35.5	$48,332.16	$6,594.25	0.13644	0.60
35.5 - 36.5	$41,970.25	$7,400.40	0.17632	0.52

Iowa-American Water Company
All Divisions
346.01 METERS - BRONZE

Observed Life Table

Retirement Expr. 1998 TO 2007
Placement Years 1915 TO 2007

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$36,849.27	$7,735.96	0.20994	0.43
37.5 - 38.5	$34,778.56	$7,676.92	0.22074	0.34
38.5 - 39.5	$28,955.75	$7,601.11	0.26251	0.26
39.5 - 40.5	$40,309.54	$7,751.08	0.19229	0.20
40.5 - 41.5	$33,724.69	$21,916.81	0.64987	0.16
41.5 - 42.5	$13,838.10	$7,196.97	0.52008	0.06
42.5 - 43.5	$6,991.63	$2,926.24	0.41853	0.03
43.5 - 44.5	$4,430.40	$934.36	0.21090	0.02
44.5 - 45.5	$3,698.73	$625.41	0.16909	0.01
45.5 - 46.5	$3,348.23	$819.01	0.24461	0.01
46.5 - 47.5	$4,198.58	$1,225.43	0.29187	0.01
47.5 - 48.5	$4,016.04	$751.84	0.18721	0.01
48.5 - 49.5	$4,209.44	$740.46	0.17590	0.00
49.5 - 50.5	$4,638.18	$1,613.17	0.34780	0.00
50.5 - 51.5	$3,592.09	$2,113.21	0.58830	0.00
51.5 - 52.5	$2,699.96	$718.89	0.26626	0.00
52.5 - 53.5	$2,017.92	$492.56	0.24409	0.00
53.5 - 54.5	$1,542.70	$627.80	0.40695	0.00
54.5 - 55.5	$960.43	$132.16	0.13761	0.00
55.5 - 56.5	$1,931.15	$437.84	0.22673	0.00
56.5 - 57.5	$1,638.40	$945.37	0.57701	0.00
57.5 - 58.5	$7,334.81	$425.16	0.05796	0.00
58.5 - 59.5	$11,222.16	$141.40	0.01260	0.00
59.5 - 60.5	$11,227.46	$3,553.52	0.31650	0.00
60.5 - 61.5	$7,754.04	$2,958.82	0.38158	0.00
61.5 - 62.5	$4,795.22	$994.89	0.20748	0.00
62.5 - 63.5	$3,856.52	$3,249.82	0.84268	0.00
63.5 - 64.5	$632.71	$267.91	0.42343	0.00
64.5 - 65.5	$364.80	$146.51	0.40162	0.00
65.5 - 66.5	$278.84	$218.15	0.78235	0.00
66.5 - 67.5	$112.36	$43.00	0.38270	0.00
67.5 - 68.5	$1,083.29	$0.00	0.00000	0.00
68.5 - 69.5	$1,083.29	$1,031.27	0.95198	0.00
69.5 - 70.5	$52.02	$0.00	0.00000	0.00
70.5 - 71.5	$620.31	$49.60	0.07996	0.00
71.5 - 72.5	$1,561.54	$496.70	0.31808	0.00
72.5 - 73.5	$1,156.29	$8.67	0.00750	0.00

Iowa-American Water Company
All Divisions
346.01 METERS - BRONZE

Observed Life Table

Retirement Expr. 1998 TO 2007
Placement Years 1915 TO 2007

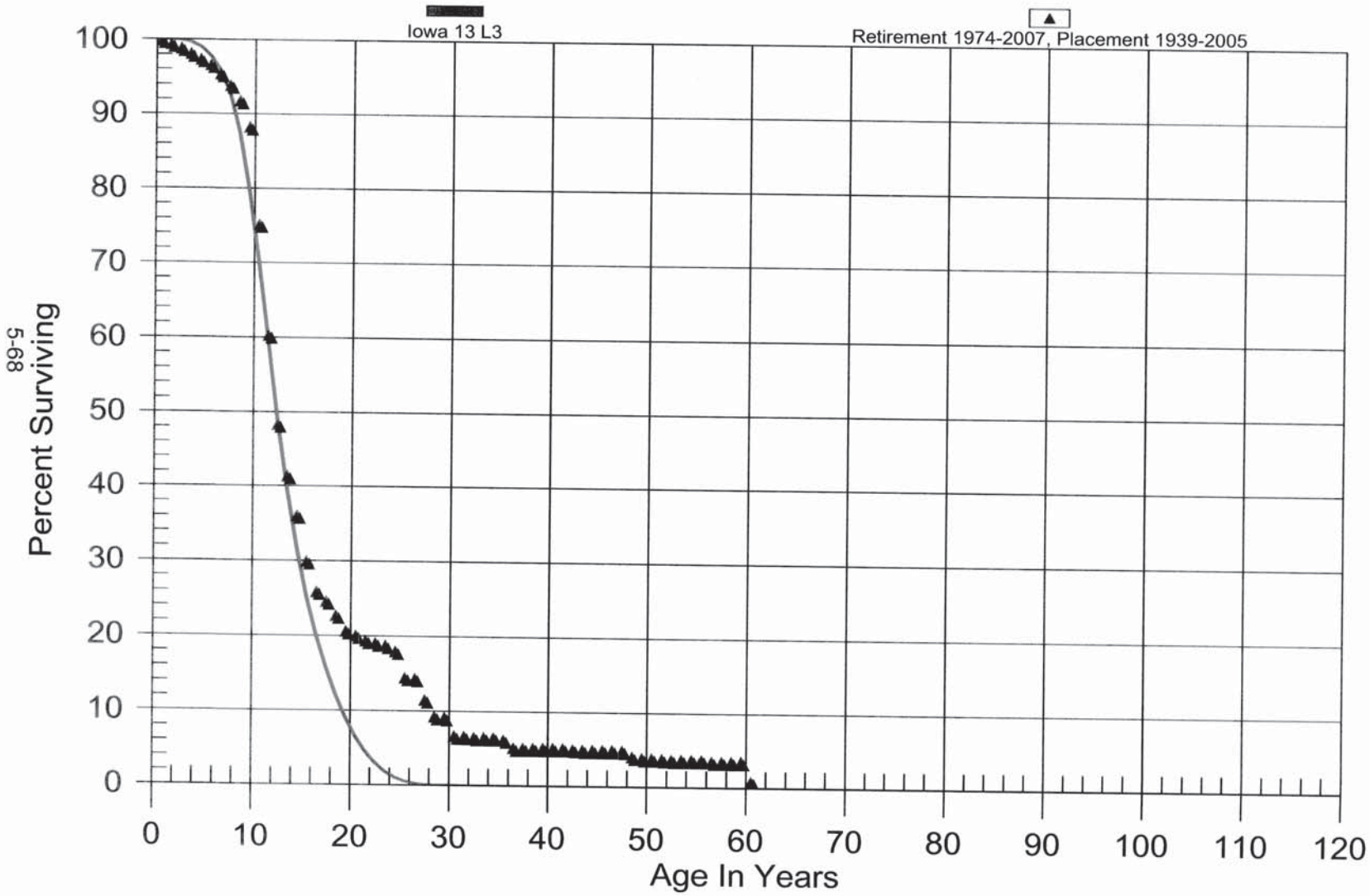
Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
73.5 - 74.5	$1,221.22	$58.27	0.04771	0.00
74.5 - 75.5	$1,171.62	$8.67	0.00740	0.00
75.5 - 76.5	$1,162.95	$0.00	0.00000	0.00
76.5 - 77.5	$1,162.95	$0.00	0.00000	0.00
77.5 - 78.5	$1,162.95	$30.66	0.02636	0.00
78.5 - 79.5	$1,132.29	$17.34	0.01531	0.00
79.5 - 80.5	$1,114.95	$44.19	0.03963	0.00
80.5 - 81.5	$1,070.76	$360.14	0.33634	0.00
81.5 - 82.5	$17.34	$8.67	0.50000	0.00
82.5 - 83.5	$4,877.85	$1,224.65	0.25106	0.00
83.5 - 84.5	$3,653.20	$1,971.21	0.53958	0.00

Iowa-American Water Company

All Divisions

346.02 METERS- PLASTIC

Original And Smooth Survivor Curves



Iowa-American Water Company
All Divisions
346.02 METERS- PLASTIC
Observed Life Table
Retirement Expr. 1974 TO 2007
Placement Years 1939 TO 2005

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$1,047,445.63	$1,825.52	0.00174	100.00
0.5 - 1.5	$1,015,759.27	$4,838.13	0.00476	99.83
1.5 - 2.5	$907,550.73	$5,278.02	0.00582	99.35
2.5 - 3.5	$823,495.49	$5,911.90	0.00718	98.77
3.5 - 4.5	$766,021.50	$6,033.62	0.00788	98.06
4.5 - 5.5	$716,446.33	$5,580.51	0.00779	97.29
5.5 - 6.5	$710,983.94	$8,703.50	0.01224	96.53
6.5 - 7.5	$702,280.44	$11,356.32	0.01617	95.35
7.5 - 8.5	$690,924.12	$15,337.33	0.02220	93.81
8.5 - 9.5	$487,499.84	$18,556.23	0.03806	91.73
9.5 - 10.5	$438,151.70	$64,981.00	0.14831	88.24
10.5 - 11.5	$373,170.70	$73,790.74	0.19774	75.15
11.5 - 12.5	$299,379.96	$59,475.17	0.19866	60.29
12.5 - 13.5	$239,904.79	$34,692.87	0.14461	48.31
13.5 - 14.5	$205,211.92	$26,456.98	0.12893	41.33
14.5 - 15.5	$178,754.94	$30,448.99	0.17034	36.00
15.5 - 16.5	$148,496.32	$20,029.35	0.13488	29.87
16.5 - 17.5	$128,591.32	$6,481.11	0.05040	25.84
17.5 - 18.5	$122,110.21	$9,284.45	0.07603	24.54
18.5 - 19.5	$112,825.76	$10,367.17	0.09189	22.67
19.5 - 20.5	$102,458.59	$2,835.97	0.02768	20.59
20.5 - 21.5	$79,121.90	$2,655.01	0.03356	20.02
21.5 - 22.5	$75,335.89	$1,306.43	0.01734	19.35
22.5 - 23.5	$74,295.94	$1,237.33	0.01665	19.01
23.5 - 24.5	$73,058.61	$2,897.07	0.03965	18.69
24.5 - 25.5	$63,466.66	$12,419.19	0.19568	17.95
25.5 - 26.5	$47,614.89	$430.76	0.00905	14.44
26.5 - 27.5	$42,510.68	$8,411.85	0.19788	14.31
27.5 - 28.5	$30,462.20	$5,923.51	0.19445	11.48
28.5 - 29.5	$24,204.79	$304.87	0.01260	9.25
29.5 - 30.5	$19,370.59	$5,219.73	0.26947	9.13
30.5 - 31.5	$11,326.44	$28.81	0.00254	6.67
31.5 - 32.5	$5,114.39	$146.93	0.02873	6.65
32.5 - 33.5	$4,823.44	$0.00	0.00000	6.46
33.5 - 34.5	$8,319.44	$0.00	0.00000	6.46
34.5 - 35.5	$9,647.06	$425.14	0.04407	6.46
35.5 - 36.5	$9,221.92	$1,519.00	0.16472	6.18

Iowa-American Water Company

All Divisions

346.02 METERS- PLASTIC

Observed Life Table

Retirement Expr. 1974 TO 2007
Placement Years 1939 TO 2005

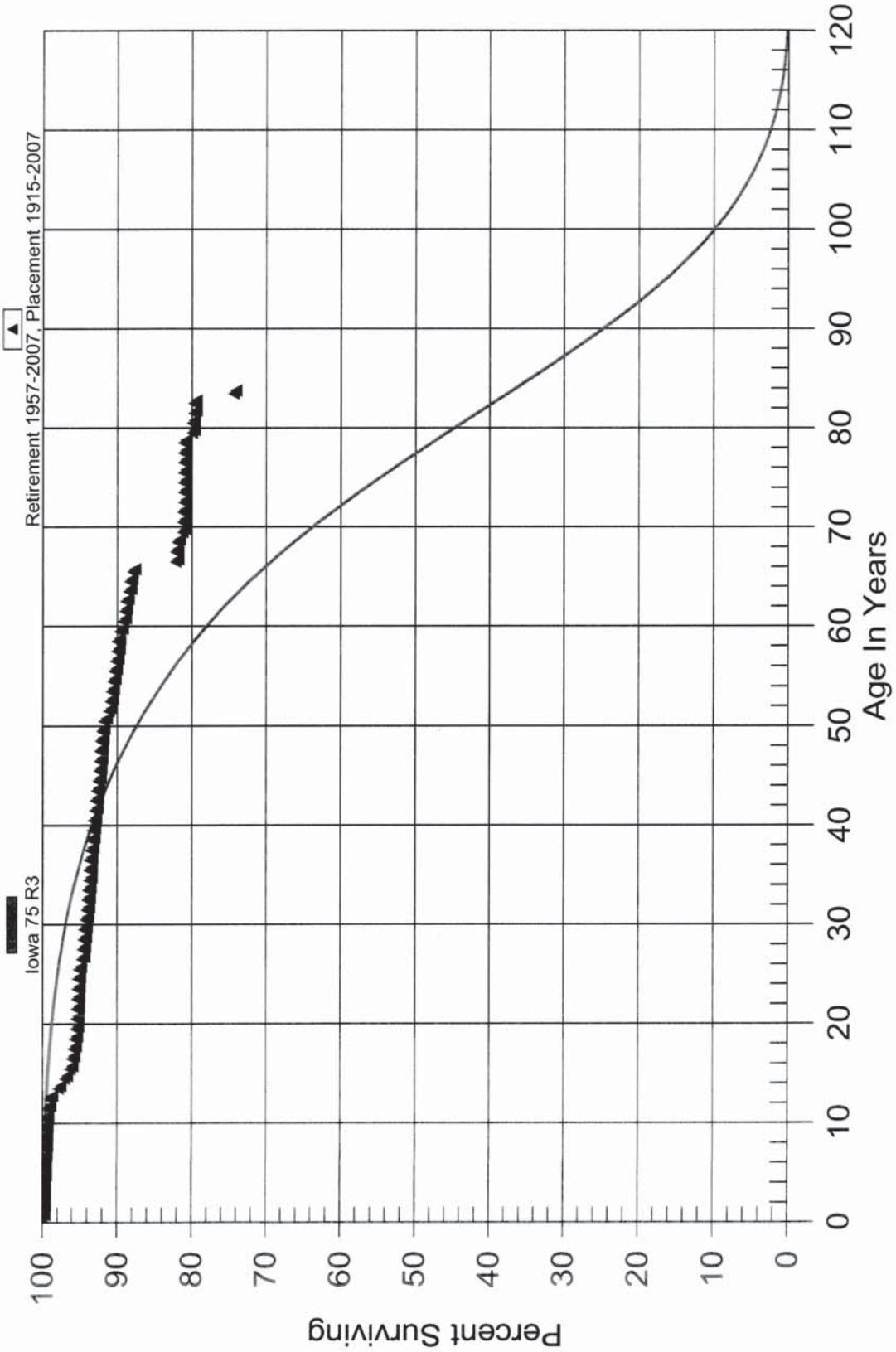
Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$7,702.92	$0.00	0.00000	5.16
37.5 - 38.5	$7,702.92	$0.00	0.00000	5.16
38.5 - 39.5	$7,702.92	$0.00	0.00000	5.16
39.5 - 40.5	$7,702.92	$0.00	0.00000	5.16
40.5 - 41.5	$7,702.92	$0.00	0.00000	5.16
41.5 - 42.5	$7,702.92	$190.37	0.02471	5.16
42.5 - 43.5	$7,512.55	$124.35	0.01655	5.03
43.5 - 44.5	$7,388.20	$0.00	0.00000	4.95
44.5 - 45.5	$7,388.20	$0.00	0.00000	4.95
45.5 - 46.5	$7,388.20	$0.00	0.00000	4.95
46.5 - 47.5	$7,388.20	$74.61	0.01010	4.95
47.5 - 48.5	$7,313.59	$1,207.96	0.16517	4.90
48.5 - 49.5	$6,105.63	$294.63	0.04826	4.09
49.5 - 50.5	$5,811.00	$0.00	0.00000	3.89
50.5 - 51.5	$5,811.00	$113.44	0.01952	3.89
51.5 - 52.5	$5,697.56	$92.24	0.01619	3.82
52.5 - 53.5	$5,605.32	$0.00	0.00000	3.75
53.5 - 54.5	$5,605.32	$0.00	0.00000	3.75
54.5 - 55.5	$5,605.32	$0.00	0.00000	3.75
55.5 - 56.5	$5,605.32	$276.43	0.04932	3.75
56.5 - 57.5	$5,328.89	$0.00	0.00000	3.57
57.5 - 58.5	$5,328.89	$34.56	0.00649	3.57
58.5 - 59.5	$5,294.33	$0.00	0.00000	3.55
59.5 - 60.5	$5,294.33	$3,966.71	0.74924	3.55

Iowa-American Water Company

All Divisions

347.00 METER INSTALLATIONS

Original And Smooth Survivor Curves



Iowa-American Water Company
All Divisions
347.00 METER INSTALLATIONS
Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1915 TO 2007

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$3,317,601.02	$120.84	0.00004	100.00
0.5 - 1.5	$3,319,352.79	$857.46	0.00026	100.00
1.5 - 2.5	$3,319,983.30	$187.74	0.00006	99.97
2.5 - 3.5	$3,321,510.10	$345.06	0.00010	99.96
3.5 - 4.5	$3,323,828.03	$4,475.93	0.00135	99.95
4.5 - 5.5	$3,321,537.52	$516.09	0.00016	99.82
5.5 - 6.5	$3,322,791.64	$1,506.81	0.00045	99.80
6.5 - 7.5	$3,295,518.33	$1,565.97	0.00048	99.76
7.5 - 8.5	$3,295,191.05	$1,078.40	0.00033	99.71
8.5 - 9.5	$1,199,193.01	$572.86	0.00048	99.68
9.5 - 10.5	$1,066,342.26	$895.92	0.00084	99.63
10.5 - 11.5	$954,026.76	$2,254.01	0.00236	99.55
11.5 - 12.5	$881,495.51	$2,468.01	0.00280	99.31
12.5 - 13.5	$799,716.74	$9,250.81	0.01157	99.03
13.5 - 14.5	$755,451.52	$6,680.32	0.00884	97.89
14.5 - 15.5	$712,305.33	$5,058.69	0.00710	97.02
15.5 - 16.5	$691,859.98	$2,003.84	0.00290	96.33
16.5 - 17.5	$668,516.16	$1,535.55	0.00230	96.06
17.5 - 18.5	$637,602.83	$1,090.99	0.00171	95.83
18.5 - 19.5	$610,981.48	$896.16	0.00147	95.67
19.5 - 20.5	$566,817.31	$475.73	0.00084	95.53
20.5 - 21.5	$533,400.41	$341.40	0.00064	95.45
21.5 - 22.5	$514,394.44	$149.02	0.00029	95.39
22.5 - 23.5	$480,390.10	$209.00	0.00044	95.36
23.5 - 24.5	$440,889.41	$296.24	0.00067	95.32
24.5 - 25.5	$398,385.14	$421.95	0.00106	95.26
25.5 - 26.5	$377,398.55	$1,592.54	0.00422	95.15
26.5 - 27.5	$354,334.62	$368.79	0.00104	94.75
27.5 - 28.5	$330,828.86	$415.10	0.00125	94.65
28.5 - 29.5	$297,053.25	$227.85	0.00077	94.54
29.5 - 30.5	$272,521.76	$652.83	0.00240	94.46
30.5 - 31.5	$240,462.94	$340.36	0.00142	94.24
31.5 - 32.5	$203,561.14	$201.74	0.00099	94.10
32.5 - 33.5	$173,749.43	$181.19	0.00104	94.01
33.5 - 34.5	$167,137.48	$265.34	0.00159	93.91
34.5 - 35.5	$161,349.98	$71.45	0.00044	93.76
35.5 - 36.5	$156,216.80	$96.86	0.00062	93.72

Iowa-American Water Company
All Divisions
347.00 METER INSTALLATIONS
Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1915 TO 2007

Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	$151,350.52	$252.44	0.00167	93.66
37.5 - 38.5	$146,399.56	$241.31	0.00165	93.51
38.5 - 39.5	$140,379.28	$140.11	0.00100	93.35
39.5 - 40.5	$134,221.23	$155.87	0.00116	93.26
40.5 - 41.5	$82,011.43	$139.16	0.00170	93.15
41.5 - 42.5	$66,101.32	$58.07	0.00088	92.99
42.5 - 43.5	$61,533.39	$97.12	0.00158	92.91
43.5 - 44.5	$57,596.64	$124.52	0.00216	92.77
44.5 - 45.5	$54,385.24	$59.88	0.00110	92.57
45.5 - 46.5	$51,751.75	$61.04	0.00118	92.46
46.5 - 47.5	$49,001.55	$23.24	0.00047	92.35
47.5 - 48.5	$46,917.17	$37.79	0.00081	92.31
48.5 - 49.5	$40,920.60	$73.86	0.00180	92.24
49.5 - 50.5	$37,399.05	$138.53	0.00370	92.07
50.5 - 51.5	$35,531.44	$225.91	0.00636	91.73
51.5 - 52.5	$33,536.78	$62.90	0.00188	91.15
52.5 - 53.5	$32,010.85	$50.05	0.00156	90.97
53.5 - 54.5	$30,309.13	$63.99	0.00211	90.83
54.5 - 55.5	$27,666.70	$57.24	0.00207	90.64
55.5 - 56.5	$25,477.28	$59.83	0.00235	90.45
56.5 - 57.5	$23,649.18	$43.03	0.00182	90.24
57.5 - 58.5	$21,786.74	$15.96	0.00073	90.08
58.5 - 59.5	$20,558.11	$81.94	0.00399	90.01
59.5 - 60.5	$18,957.53	$86.46	0.00456	89.65
60.5 - 61.5	$17,656.73	$36.79	0.00208	89.24
61.5 - 62.5	$16,907.07	$30.33	0.00179	89.06
62.5 - 63.5	$16,539.81	$69.79	0.00422	88.90
63.5 - 64.5	$16,268.65	$21.85	0.00134	88.52
64.5 - 65.5	$15,538.11	$69.74	0.00449	88.40
65.5 - 66.5	$15,221.79	$1,002.52	0.06586	88.01
66.5 - 67.5	$13,006.33	$0.00	0.00000	82.21
67.5 - 68.5	$11,140.52	$31.80	0.00285	82.21
68.5 - 69.5	$5,599.89	$47.70	0.00852	81.98
69.5 - 70.5	$5,397.85	$0.00	0.00000	81.28
70.5 - 71.5	$5,239.71	$0.00	0.00000	81.28
71.5 - 72.5	$5,072.87	$8.68	0.00171	81.28
72.5 - 73.5	$4,875.28	$0.00	0.00000	81.14

Iowa-American Water Company

All Divisions

347.00 METER INSTALLATIONS

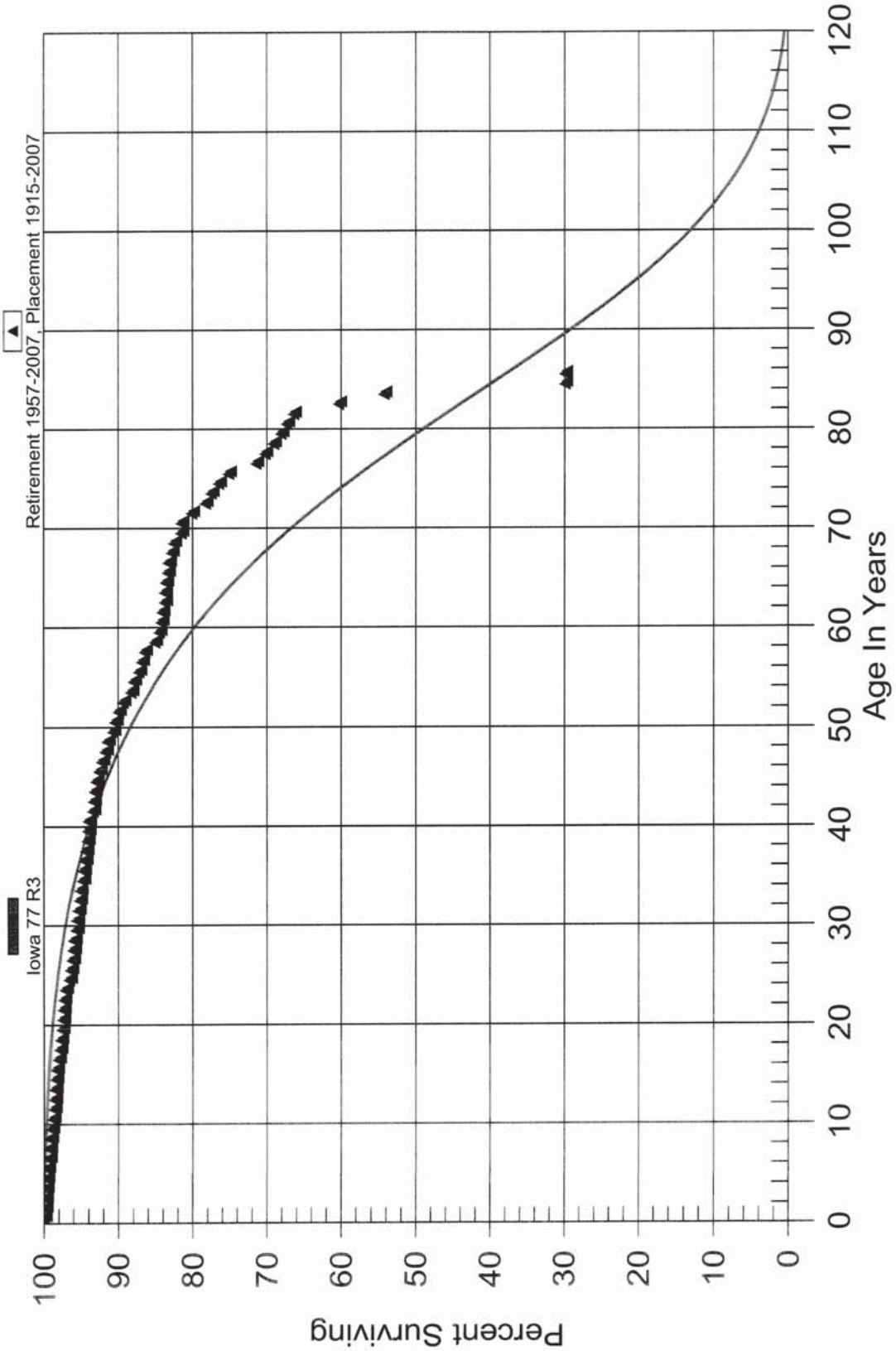
Observed Life Table

Retirement Expr. 1957 TO 2007
Placement Years 1915 TO 2007

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
73.5 - 74.5	$4,466.97	$0.00	0.00000	81.14
74.5 - 75.5	$4,280.32	$0.00	0.00000	81.14
75.5 - 76.5	$4,101.05	$0.00	0.00000	81.14
76.5 - 77.5	$3,544.05	$0.00	0.00000	81.14
77.5 - 78.5	$3,338.71	$0.00	0.00000	81.14
78.5 - 79.5	$3,338.71	$48.12	0.01441	81.14
79.5 - 80.5	$3,290.59	$0.00	0.00000	79.97
80.5 - 81.5	$3,290.59	$8.68	0.00264	79.97
81.5 - 82.5	$585.37	$0.00	0.00000	79.76
82.5 - 83.5	$585.37	$39.39	0.06729	79.76

Iowa-American Water Company

All Divisions
348.00 HYDRANTS
Original And Smooth Survivor Curves



Iowa-American Water Company
All Divisions
348.00 HYDRANTS

Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1915 TO 2007

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$6,213,996.05	$1,691.38	0.00027	100.00
0.5 - 1.5	$5,989,108.47	$5,636.18	0.00094	99.97
1.5 - 2.5	$5,762,250.56	$3,260.35	0.00057	99.88
2.5 - 3.5	$5,489,345.16	$4,657.65	0.00085	99.82
3.5 - 4.5	$5,240,244.67	$4,483.77	0.00086	99.74
4.5 - 5.5	$4,692,739.35	$4,056.67	0.00086	99.65
5.5 - 6.5	$4,552,348.10	$9,264.04	0.00204	99.57
6.5 - 7.5	$4,397,502.78	$4,358.17	0.00099	99.36
7.5 - 8.5	$4,223,707.18	$5,034.81	0.00119	99.26
8.5 - 9.5	$4,017,224.90	$5,971.26	0.00149	99.15
9.5 - 10.5	$3,804,425.19	$7,115.70	0.00187	99.00
10.5 - 11.5	$3,600,496.74	$5,185.01	0.00144	98.81
11.5 - 12.5	$3,410,199.39	$2,796.80	0.00082	98.67
12.5 - 13.5	$3,256,650.65	$1,932.62	0.00059	98.59
13.5 - 14.5	$3,095,884.37	$3,186.12	0.00103	98.53
14.5 - 15.5	$2,973,584.06	$2,874.93	0.00097	98.43
15.5 - 16.5	$2,833,228.83	$7,264.74	0.00256	98.34
16.5 - 17.5	$2,676,241.19	$5,989.73	0.00224	98.08
17.5 - 18.5	$2,551,888.66	$3,419.98	0.00134	97.86
18.5 - 19.5	$2,437,662.00	$4,032.57	0.00165	97.73
19.5 - 20.5	$2,324,412.36	$2,196.10	0.00094	97.57
20.5 - 21.5	$2,220,604.97	$1,357.63	0.00061	97.48
21.5 - 22.5	$2,103,526.91	$2,658.46	0.00126	97.42
22.5 - 23.5	$2,023,234.72	$3,621.58	0.00179	97.30
23.5 - 24.5	$1,920,242.51	$10,271.26	0.00535	97.12
24.5 - 25.5	$1,839,145.22	$3,609.63	0.00196	96.60
25.5 - 26.5	$1,777,788.93	$4,124.01	0.00232	96.41
26.5 - 27.5	$1,723,856.91	$2,027.38	0.00118	96.19
27.5 - 28.5	$1,645,651.81	$2,144.73	0.00130	96.08
28.5 - 29.5	$1,494,213.95	$4,813.99	0.00322	95.95
29.5 - 30.5	$1,370,541.35	$1,020.09	0.00074	95.64
30.5 - 31.5	$1,304,534.70	$2,719.38	0.00208	95.57
31.5 - 32.5	$1,233,811.98	$2,128.39	0.00173	95.37
32.5 - 33.5	$1,157,295.25	$1,096.83	0.00095	95.21
33.5 - 34.5	$1,109,129.34	$3,730.20	0.00336	95.12
34.5 - 35.5	$1,039,879.42	$801.70	0.00077	94.80
35.5 - 36.5	$985,645.96	$2,146.00	0.00218	94.72

Iowa-American Water Company
All Divisions
348.00 HYDRANTS

Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1915 TO 2007

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$905,563.76	$1,368.53	0.00151	94.52
37.5 - 38.5	$834,268.95	$1,556.86	0.00187	94.37
38.5 - 39.5	$756,509.73	$904.98	0.00120	94.20
39.5 - 40.5	$695,586.93	$600.34	0.00086	94.09
40.5 - 41.5	$651,219.14	$4,198.26	0.00645	94.00
41.5 - 42.5	$595,010.50	$512.53	0.00086	93.40
42.5 - 43.5	$541,185.58	$611.80	0.00113	93.32
43.5 - 44.5	$483,949.45	$1,050.06	0.00217	93.21
44.5 - 45.5	$449,320.87	$1,997.98	0.00445	93.01
45.5 - 46.5	$417,726.41	$1,694.63	0.00406	92.60
46.5 - 47.5	$391,662.25	$2,094.09	0.00535	92.22
47.5 - 48.5	$359,749.10	$952.79	0.00265	91.73
48.5 - 49.5	$334,944.73	$2,609.28	0.00779	91.49
49.5 - 50.5	$317,060.14	$1,110.19	0.00350	90.77
50.5 - 51.5	$283,740.37	$1,357.48	0.00478	90.45
51.5 - 52.5	$246,079.44	$1,656.20	0.00673	90.02
52.5 - 53.5	$215,970.38	$2,622.21	0.01214	89.42
53.5 - 54.5	$195,955.34	$780.57	0.00398	88.33
54.5 - 55.5	$178,346.19	$1,424.66	0.00799	87.98
55.5 - 56.5	$161,617.91	$678.21	0.00420	87.28
56.5 - 57.5	$152,917.78	$732.02	0.00479	86.91
57.5 - 58.5	$139,854.11	$2,212.48	0.01582	86.49
58.5 - 59.5	$133,373.83	$908.35	0.00681	85.13
59.5 - 60.5	$114,989.27	$358.55	0.00312	84.55
60.5 - 61.5	$112,349.84	$216.05	0.00192	84.28
61.5 - 62.5	$110,644.88	$430.12	0.00389	84.12
62.5 - 63.5	$109,606.41	$0.00	0.00000	83.79
63.5 - 64.5	$108,493.34	$196.96	0.00182	83.79
64.5 - 65.5	$107,299.71	$278.11	0.00259	83.64
65.5 - 66.5	$102,979.97	$152.99	0.00149	83.42
66.5 - 67.5	$100,326.42	$480.60	0.00479	83.30
67.5 - 68.5	$94,631.88	$379.00	0.00400	82.90
68.5 - 69.5	$81,152.57	$962.06	0.01185	82.57
69.5 - 70.5	$79,231.58	$28.61	0.00036	81.59
70.5 - 71.5	$78,887.04	$1,348.03	0.01709	81.56
71.5 - 72.5	$76,872.70	$1,791.91	0.02331	80.17
72.5 - 73.5	$74,942.66	$745.98	0.00995	78.30

Iowa-American Water Company

All Divisions

348.00 HYDRANTS

Observed Life Table

Retirement Expr. 1957 TO 2007
Placement Years 1915 TO 2007

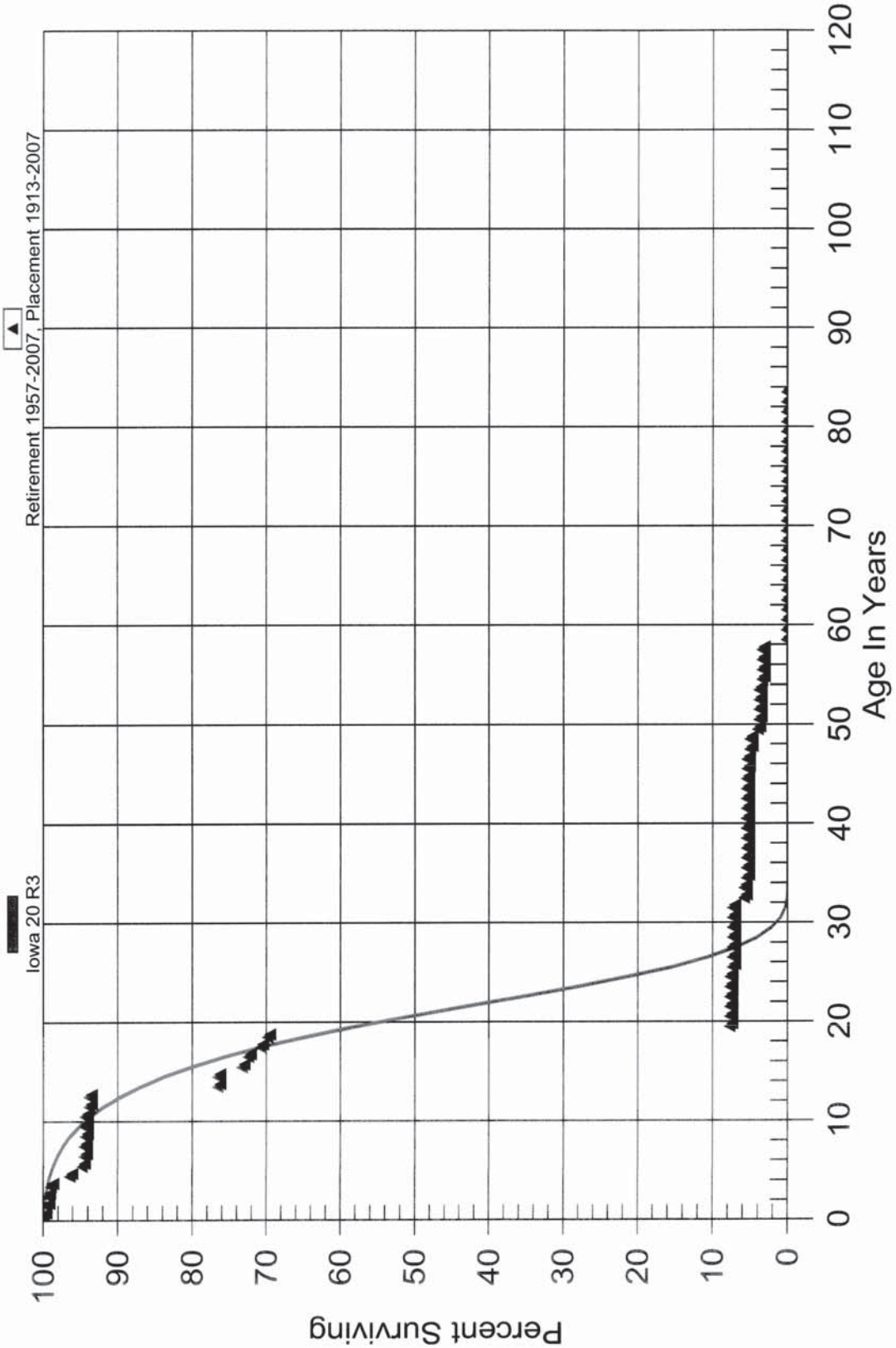
Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
73.5 - 74.5	$74,093.03	$954.68	0.01288	77.52
74.5 - 75.5	$73,138.35	$1,278.70	0.01748	76.52
75.5 - 76.5	$71,781.19	$3,515.03	0.04897	75.18
76.5 - 77.5	$67,537.27	$1,150.49	0.01703	71.50
77.5 - 78.5	$65,567.63	$1,089.40	0.01661	70.28
78.5 - 79.5	$64,168.17	$923.32	0.01439	69.11
79.5 - 80.5	$63,244.85	$703.68	0.01113	68.12
80.5 - 81.5	$62,224.00	$865.59	0.01391	67.36
81.5 - 82.5	$4,958.89	$451.72	0.09109	66.43
82.5 - 83.5	$4,507.17	$453.12	0.10053	60.37
83.5 - 84.5	$4,054.05	$1,817.38	0.44829	54.30
84.5 - 85.5	$744.82	$0.00	0.00000	29.96

Iowa-American Water Company

All Divisions

390.00 STRUCTURES & IMPROVEMENTS

Original And Smooth Survivor Curves



Iowa-American Water Company
All Divisions
390.00 STRUCTURES & IMPROVEMENTS
Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1913 TO 2007

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$524,596.89	$650.00	0.00124	100.00
0.5 - 1.5	$509,516.80	$1,937.00	0.00380	99.88
1.5 - 2.5	$1,238,043.94	$995.00	0.00080	99.50
2.5 - 3.5	$1,220,873.30	$5,436.52	0.00445	99.42
3.5 - 4.5	$480,932.74	$12,441.47	0.02587	98.97
4.5 - 5.5	$468,491.27	$8,053.16	0.01719	96.41
5.5 - 6.5	$450,938.11	$1,200.00	0.00266	94.76
6.5 - 7.5	$323,957.07	$0.00	0.00000	94.50
7.5 - 8.5	$305,981.87	$486.00	0.00159	94.50
8.5 - 9.5	$305,495.87	$0.00	0.00000	94.35
9.5 - 10.5	$305,495.87	$0.00	0.00000	94.35
10.5 - 11.5	$305,495.87	$1,719.00	0.00563	94.35
11.5 - 12.5	$304,976.87	$0.00	0.00000	93.82
12.5 - 13.5	$304,976.87	$56,048.92	0.18378	93.82
13.5 - 14.5	$248,927.95	$0.00	0.00000	76.58
14.5 - 15.5	$258,927.95	$11,117.60	0.04294	76.58
15.5 - 16.5	$247,810.35	$2,898.11	0.01169	73.29
16.5 - 17.5	$245,181.36	$5,550.64	0.02264	72.43
17.5 - 18.5	$239,630.72	$3,291.68	0.01374	70.79
18.5 - 19.5	$236,339.04	$210,262.08	0.88966	69.82
19.5 - 20.5	$26,076.96	$0.00	0.00000	7.70
20.5 - 21.5	$26,076.96	$0.00	0.00000	7.70
21.5 - 22.5	$26,076.96	$0.00	0.00000	7.70
22.5 - 23.5	$26,076.96	$0.00	0.00000	7.70
23.5 - 24.5	$26,076.96	$87.72	0.00336	7.70
24.5 - 25.5	$22,880.46	$1,043.59	0.04561	7.68
25.5 - 26.5	$21,836.87	$0.00	0.00000	7.33
26.5 - 27.5	$21,836.87	$0.00	0.00000	7.33
27.5 - 28.5	$21,836.87	$0.00	0.00000	7.33
28.5 - 29.5	$21,836.87	$0.00	0.00000	7.33
29.5 - 30.5	$21,836.87	$0.00	0.00000	7.33
30.5 - 31.5	$21,836.87	$0.00	0.00000	7.33
31.5 - 32.5	$21,836.87	$4,567.00	0.20914	7.33
32.5 - 33.5	$17,269.87	$0.00	0.00000	5.80
33.5 - 34.5	$17,269.87	$900.00	0.05211	5.80
34.5 - 35.5	$16,369.87	$0.00	0.00000	5.49
35.5 - 36.5	$16,369.87	$0.00	0.00000	5.49

Iowa-American Water Company
All Divisions
390.00 STRUCTURES & IMPROVEMENTS
Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1913 TO 2007

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$16,369.87	$0.00	0.00000	5.49
37.5 - 38.5	$16,369.87	$0.00	0.00000	5.49
38.5 - 39.5	$16,369.87	$0.00	0.00000	5.49
39.5 - 40.5	$16,369.87	$0.00	0.00000	5.49
40.5 - 41.5	$16,369.87	$0.00	0.00000	5.49
41.5 - 42.5	$16,369.87	$0.00	0.00000	5.49
42.5 - 43.5	$16,369.87	$0.00	0.00000	5.49
43.5 - 44.5	$16,852.87	$0.00	0.00000	5.49
44.5 - 45.5	$16,852.87	$269.12	0.01597	5.49
45.5 - 46.5	$16,583.75	$0.00	0.00000	5.41
46.5 - 47.5	$16,583.75	$1,157.36	0.06979	5.41
47.5 - 48.5	$15,426.39	$0.00	0.00000	5.03
48.5 - 49.5	$15,426.39	$3,143.39	0.20377	5.03
49.5 - 50.5	$12,283.00	$600.00	0.04885	4.00
50.5 - 51.5	$11,683.00	$0.00	0.00000	3.81
51.5 - 52.5	$11,683.00	$0.00	0.00000	3.81
52.5 - 53.5	$11,683.00	$0.00	0.00000	3.81
53.5 - 54.5	$11,683.00	$1,200.00	0.10271	3.81
54.5 - 55.5	$10,483.00	$0.00	0.00000	3.42
55.5 - 56.5	$10,483.00	$0.00	0.00000	3.42
56.5 - 57.5	$10,483.00	$0.00	0.00000	3.42
57.5 - 58.5	$10,483.00	$10,000.00	0.95393	3.42
58.5 - 59.5	$483.00	$0.00	0.00000	0.16
59.5 - 60.5	$483.00	$0.00	0.00000	0.16
60.5 - 61.5	$483.00	$0.00	0.00000	0.16
61.5 - 62.5	$483.00	$0.00	0.00000	0.16
62.5 - 63.5	$483.00	$0.00	0.00000	0.16
63.5 - 64.5	$483.00	$0.00	0.00000	0.16
64.5 - 65.5	$483.00	$0.00	0.00000	0.16
65.5 - 66.5	$483.00	$0.00	0.00000	0.16
66.5 - 67.5	$483.00	$0.00	0.00000	0.16
67.5 - 68.5	$483.00	$0.00	0.00000	0.16
68.5 - 69.5	$483.00	$0.00	0.00000	0.16
69.5 - 70.5	$483.00	$0.00	0.00000	0.16
70.5 - 71.5	$483.00	$0.00	0.00000	0.16
71.5 - 72.5	$483.00	$0.00	0.00000	0.16
72.5 - 73.5	$483.00	$0.00	0.00000	0.16

Iowa-American Water Company
All Divisions
390.00 STRUCTURES & IMPROVEMENTS
Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1913 TO 2007

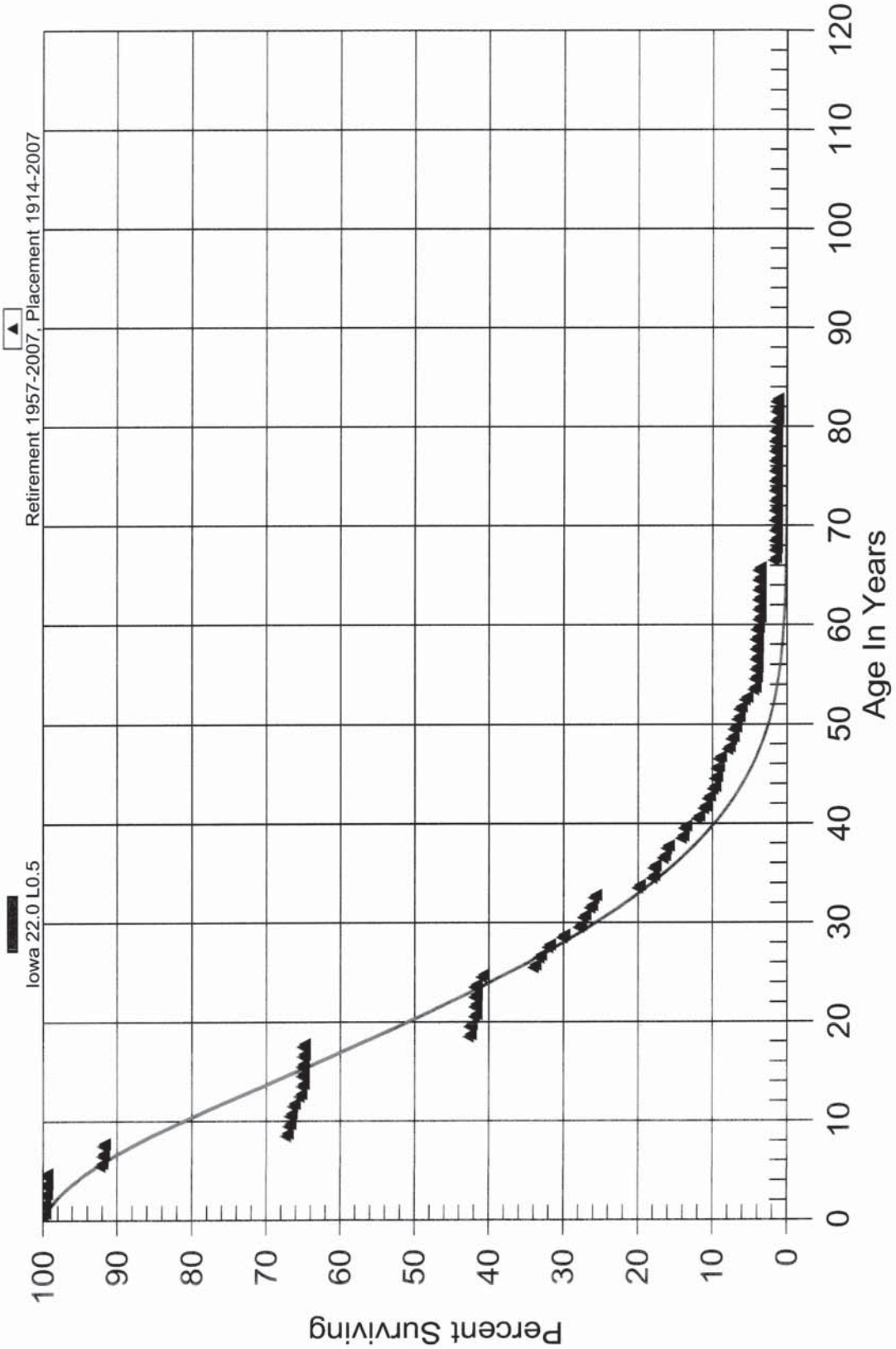
Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
73.5 - 74.5	$483.00	$0.00	0.00000	0.16
74.5 - 75.5	$483.00	$0.00	0.00000	0.16
75.5 - 76.5	$483.00	$0.00	0.00000	0.16
76.5 - 77.5	$483.00	$0.00	0.00000	0.16
77.5 - 78.5	$483.00	$0.00	0.00000	0.16
78.5 - 79.5	$483.00	$0.00	0.00000	0.16
79.5 - 80.5	$483.00	$0.00	0.00000	0.16
80.5 - 81.5	$483.00	$0.00	0.00000	0.16
81.5 - 82.5	$483.00	$0.00	0.00000	0.16
82.5 - 83.5	$483.00	$0.00	0.00000	0.16

Iowa-American Water Company

All Divisions

391.01 OFFICE FURNITURE

Original And Smooth Survivor Curves



Iowa-American Water Company
All Divisions
391.01 OFFICE FURNITURE

Observed Life Table

Retirement Expr. 1957 TO 2007
Placement Years 1914 TO 2007

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$1,567,980.09	$0.00	0.00000	100.00
0.5 - 1.5	$1,564,911.75	$0.00	0.00000	100.00
1.5 - 2.5	$825,915.34	$1,867.38	0.00226	100.00
2.5 - 3.5	$809,660.52	$359.89	0.00044	99.77
3.5 - 4.5	$541,854.25	$0.00	0.00000	99.73
4.5 - 5.5	$542,096.99	$40,198.31	0.07415	99.73
5.5 - 6.5	$351,222.99	$850.50	0.00242	92.33
6.5 - 7.5	$350,372.49	$395.20	0.00113	92.11
7.5 - 8.5	$349,977.29	$93,428.77	0.26696	92.01
8.5 - 9.5	$251,705.24	$1,375.00	0.00546	67.44
9.5 - 10.5	$246,168.20	$562.20	0.00228	67.08
10.5 - 11.5	$240,319.58	$1,540.00	0.00641	66.92
11.5 - 12.5	$222,687.41	$2,966.49	0.01332	66.49
12.5 - 13.5	$206,694.89	$988.65	0.00478	65.61
13.5 - 14.5	$202,857.98	$0.00	0.00000	65.29
14.5 - 15.5	$201,071.16	$0.00	0.00000	65.29
15.5 - 16.5	$200,616.51	$370.70	0.00185	65.29
16.5 - 17.5	$199,627.50	$50.52	0.00025	65.17
17.5 - 18.5	$198,804.32	$68,207.81	0.34309	65.16
18.5 - 19.5	$129,938.79	$335.66	0.00258	42.80
19.5 - 20.5	$121,578.27	$1,931.27	0.01588	42.69
20.5 - 21.5	$60,816.27	$0.00	0.00000	42.01
21.5 - 22.5	$44,373.59	$35.00	0.00079	42.01
22.5 - 23.5	$42,699.68	$0.00	0.00000	41.98
23.5 - 24.5	$38,156.46	$867.13	0.02273	41.98
24.5 - 25.5	$36,467.43	$6,150.39	0.16865	41.03
25.5 - 26.5	$30,317.04	$679.52	0.02241	34.11
26.5 - 27.5	$29,637.52	$1,028.11	0.03469	33.34
27.5 - 28.5	$28,609.41	$1,735.47	0.06066	32.19
28.5 - 29.5	$26,642.19	$1,976.38	0.07418	30.23
29.5 - 30.5	$27,252.84	$571.42	0.02097	27.99
30.5 - 31.5	$26,681.42	$887.91	0.03328	27.40
31.5 - 32.5	$25,793.51	$518.89	0.02012	26.49
32.5 - 33.5	$25,274.62	$5,711.74	0.22599	25.96
33.5 - 34.5	$19,562.88	$1,879.87	0.09609	20.09
34.5 - 35.5	$17,683.01	$159.53	0.00902	18.16
35.5 - 36.5	$17,523.48	$1,266.42	0.07227	18.00

Iowa-American Water Company
All Divisions
391.01 OFFICE FURNITURE
Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1914 TO 2007

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$16,257.06	$460.73	0.02834	16.70
37.5 - 38.5	$15,796.33	$1,930.28	0.12220	16.22
38.5 - 39.5	$13,866.05	$380.43	0.02744	14.24
39.5 - 40.5	$13,485.62	$1,693.20	0.12556	13.85
40.5 - 41.5	$11,700.62	$828.20	0.07078	12.11
41.5 - 42.5	$10,872.42	$545.70	0.05019	11.25
42.5 - 43.5	$12,102.46	$793.54	0.06557	10.69
43.5 - 44.5	$11,308.92	$302.80	0.02678	9.99
44.5 - 45.5	$11,006.12	$282.29	0.02565	9.72
45.5 - 46.5	$10,723.83	$285.32	0.02661	9.47
46.5 - 47.5	$10,438.51	$1,354.62	0.12977	9.22
47.5 - 48.5	$9,083.89	$592.13	0.06518	8.02
48.5 - 49.5	$8,491.76	$353.77	0.04166	7.50
49.5 - 50.5	$8,137.99	$506.62	0.06225	7.19
50.5 - 51.5	$7,631.37	$320.86	0.04204	6.74
51.5 - 52.5	$7,310.51	$853.34	0.11673	6.46
52.5 - 53.5	$6,457.17	$1,284.94	0.19899	5.70
53.5 - 54.5	$5,172.23	$196.86	0.03806	4.57
54.5 - 55.5	$4,975.37	$83.21	0.01672	4.39
55.5 - 56.5	$4,892.16	$0.00	0.00000	4.32
56.5 - 57.5	$4,892.16	$35.83	0.00732	4.32
57.5 - 58.5	$4,856.33	$0.00	0.00000	4.29
58.5 - 59.5	$4,856.33	$175.70	0.03618	4.29
59.5 - 60.5	$4,680.63	$216.00	0.04615	4.13
60.5 - 61.5	$4,464.63	$0.00	0.00000	3.94
61.5 - 62.5	$4,464.63	$0.00	0.00000	3.94
62.5 - 63.5	$4,464.63	$0.00	0.00000	3.94
63.5 - 64.5	$4,464.63	$0.00	0.00000	3.94
64.5 - 65.5	$4,464.63	$0.00	0.00000	3.94
65.5 - 66.5	$4,464.63	$2,359.56	0.52850	3.94
66.5 - 67.5	$2,105.07	$137.69	0.06541	1.86
67.5 - 68.5	$1,967.38	$0.00	0.00000	1.74
68.5 - 69.5	$1,967.38	$0.00	0.00000	1.74
69.5 - 70.5	$1,967.38	$0.00	0.00000	1.74
70.5 - 71.5	$1,967.38	$0.00	0.00000	1.74
71.5 - 72.5	$1,967.38	$0.00	0.00000	1.74
72.5 - 73.5	$1,967.38	$0.00	0.00000	1.74

Iowa-American Water Company
All Divisions
391.01 OFFICE FURNITURE
Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1914 TO 2007

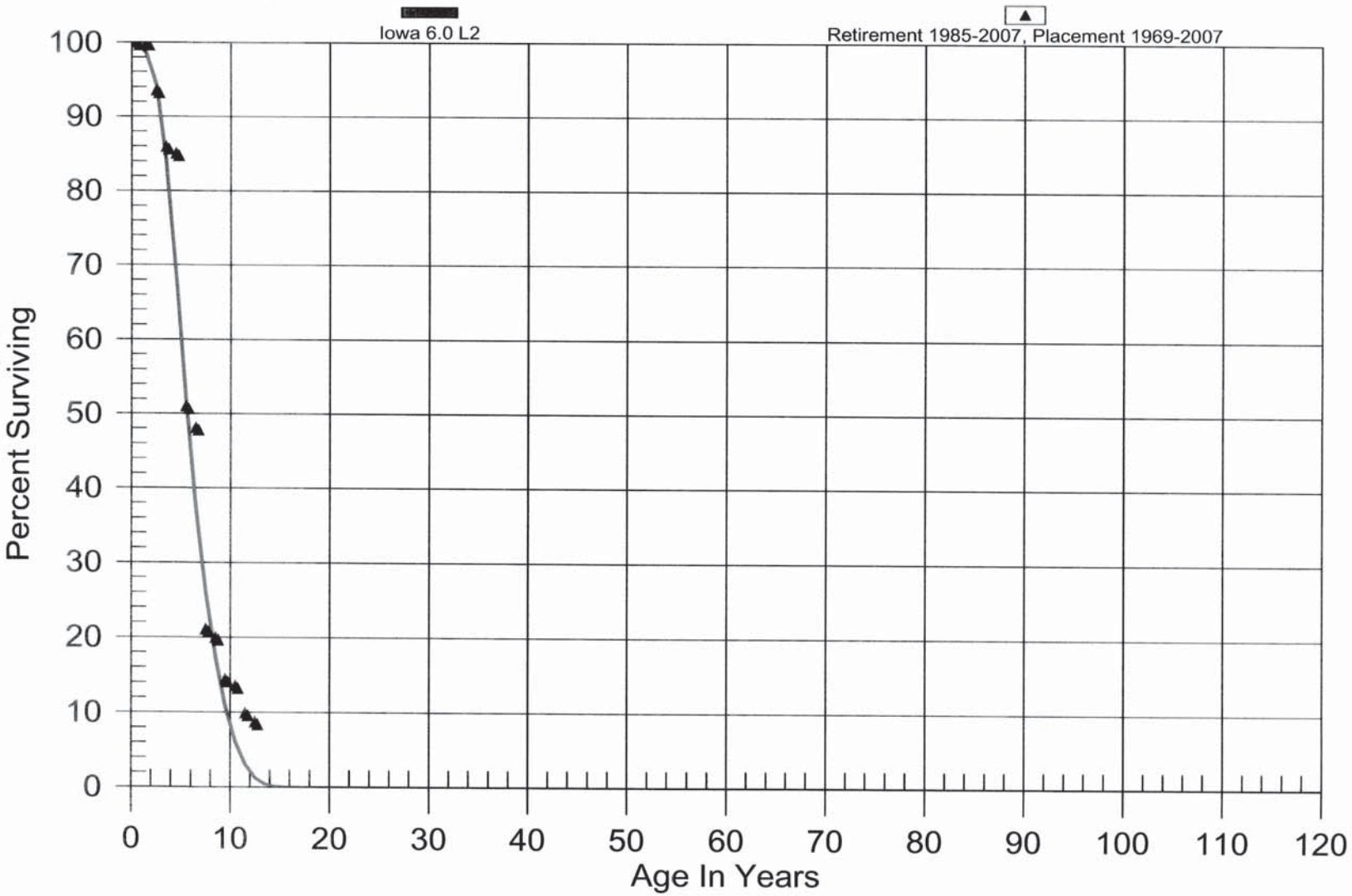
Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
73.5 - 74.5	$1,967.38	$0.00	0.00000	1.74
74.5 - 75.5	$1,967.38	$0.00	0.00000	1.74
75.5 - 76.5	$1,967.38	$0.00	0.00000	1.74
76.5 - 77.5	$1,967.38	$0.00	0.00000	1.74
77.5 - 78.5	$1,967.38	$0.00	0.00000	1.74
78.5 - 79.5	$1,967.38	$0.00	0.00000	1.74
79.5 - 80.5	$1,967.38	$191.64	0.09741	1.74
80.5 - 81.5	$1,775.74	$0.00	0.00000	1.57
81.5 - 82.5	$1,775.74	$0.00	0.00000	1.57

Iowa-American Water Company

All Divisions

391.21 COMPUTERS & PERIPHALS

Original And Smooth Survivor Curves



Iowa-American Water Company

All Divisions

391.21 COMPUTERS & PERIPHALS

Observed Life Table

Retirement Expr. 1985 TO 2007
Placement Years 1969 TO 2007

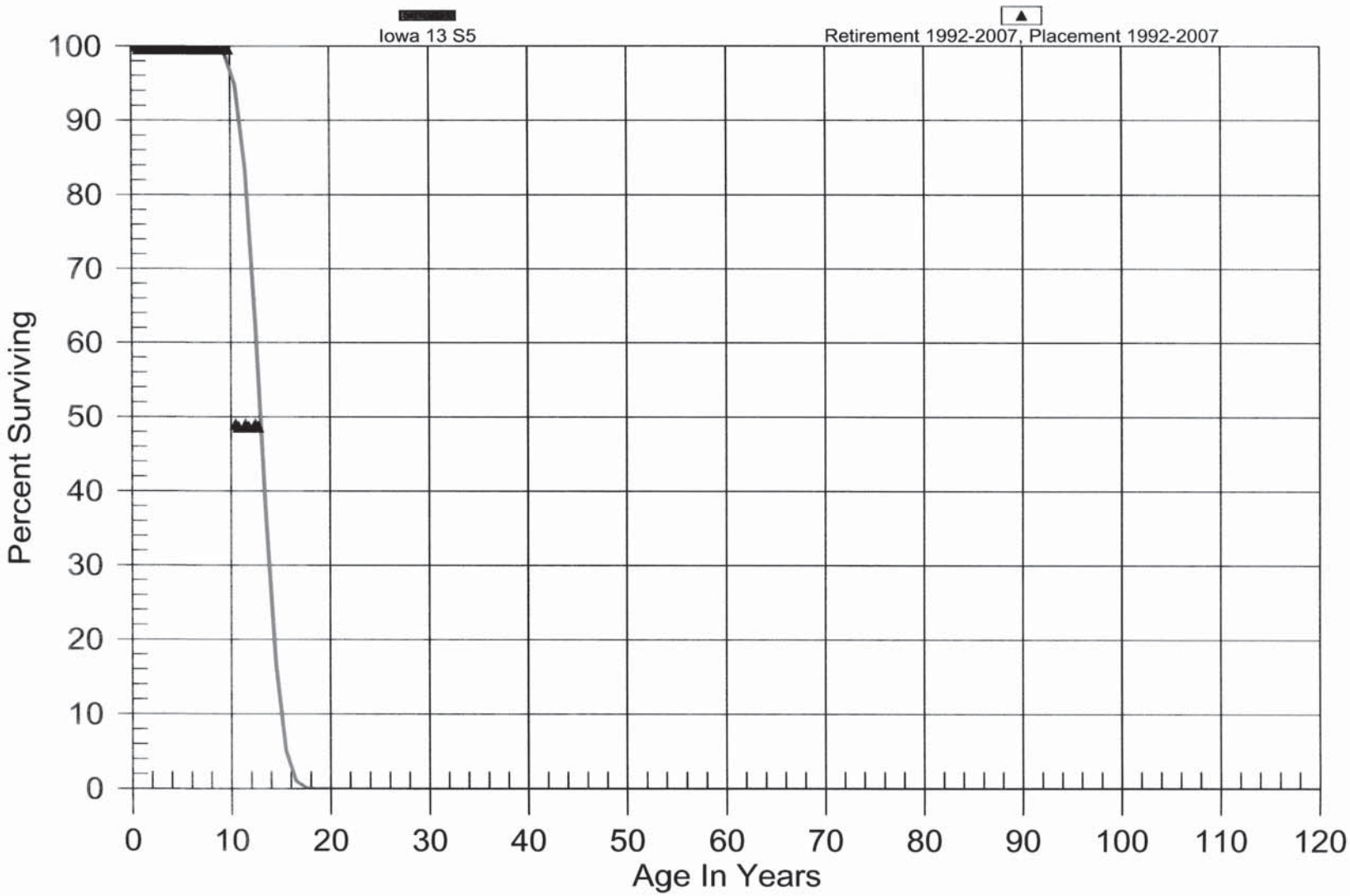
Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$1,113,026.96	$0.00	0.00000	100.00
0.5 - 1.5	$946,948.44	$413.61	0.00044	100.00
1.5 - 2.5	$857,356.25	$54,963.88	0.06411	99.96
2.5 - 3.5	$763,292.27	$61,757.29	0.08091	93.55
3.5 - 4.5	$600,880.71	$6,361.62	0.01059	85.98
4.5 - 5.5	$534,138.69	$213,814.44	0.40030	85.07
5.5 - 6.5	$320,324.25	$17,892.19	0.05586	51.02
6.5 - 7.5	$296,419.72	$166,643.49	0.56219	48.17
7.5 - 8.5	$98,458.85	$5,141.00	0.05221	21.09
8.5 - 9.5	$81,286.75	$22,656.68	0.27873	19.99
9.5 - 10.5	$8,652.92	$518.96	0.05998	14.42
10.5 - 11.5	$8,133.96	$2,169.56	0.26673	13.55
11.5 - 12.5	$5,964.40	$706.16	0.11840	9.94

Iowa-American Water Company

All Divisions

391.25 MAINFRAME SOFTWARE

Original And Smooth Survivor Curves



Iowa-American Water Company

All Divisions

391.25 MAINFRAME SOFTWARE

Observed Life Table

Retirement Expr. 1992 TO 2007
Placement Years 1992 TO 2007

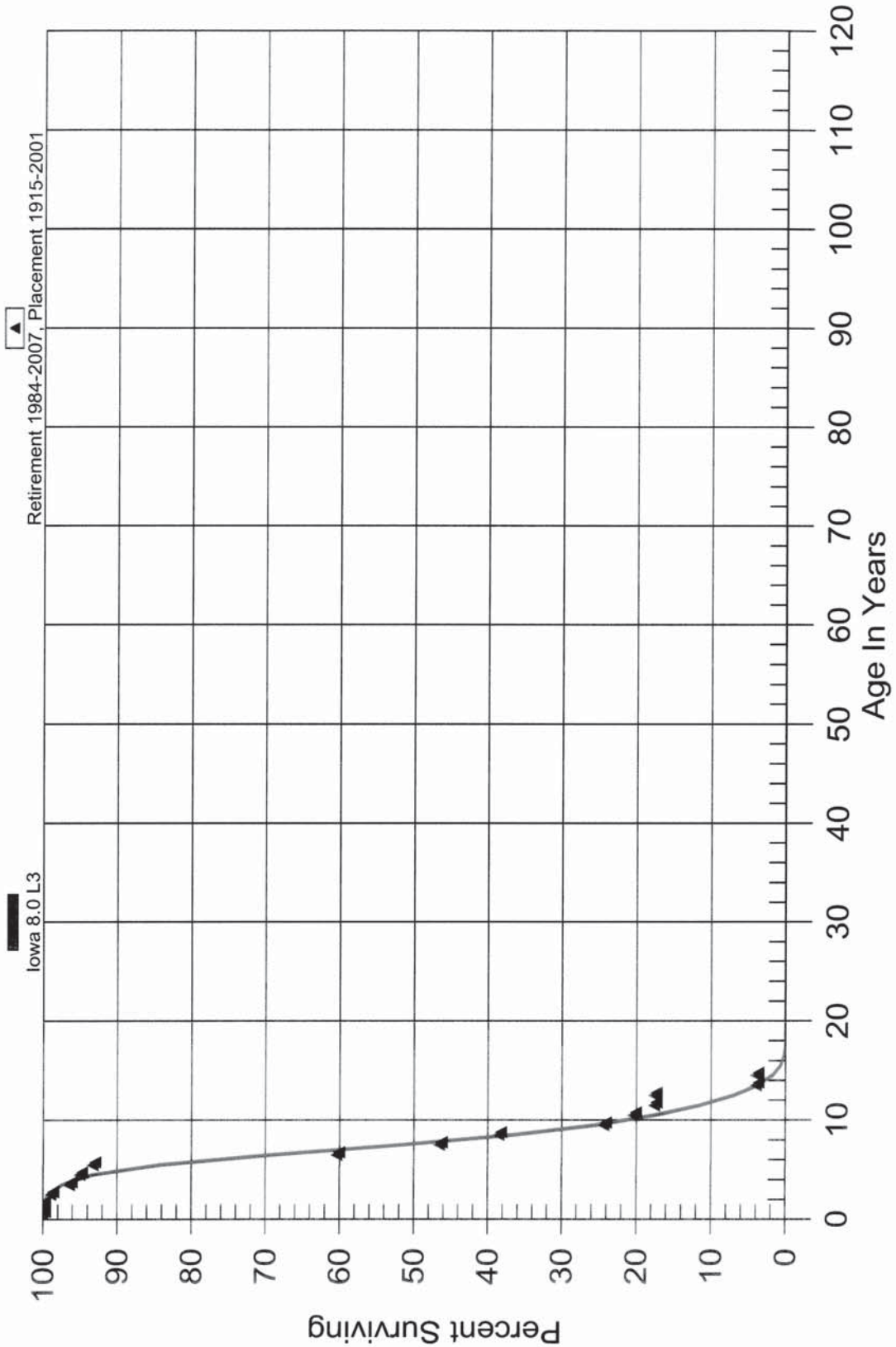
Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	$2,547,147.00	$0.00	0.00000	100.00
0.5 - 1.5	$2,546,878.08	$0.00	0.00000	100.00
1.5 - 2.5	$2,546,878.08	$0.00	0.00000	100.00
2.5 - 3.5	$2,293,356.42	$0.00	0.00000	100.00
3.5 - 4.5	$2,293,625.34	$0.00	0.00000	100.00
4.5 - 5.5	$582,864.25	$0.00	0.00000	100.00
5.5 - 6.5	$580,864.25	$0.00	0.00000	100.00
6.5 - 7.5	$580,864.25	$0.00	0.00000	100.00
7.5 - 8.5	$565,520.79	$0.00	0.00000	100.00
8.5 - 9.5	$565,520.79	$0.00	0.00000	100.00
9.5 - 10.5	$179,438.76	$91,549.13	0.51020	100.00
10.5 - 11.5	$87,889.63	$0.00	0.00000	48.98
11.5 - 12.5	$87,889.63	$0.00	0.00000	48.98

Iowa-American Water Company

All Divisions

391.26 PC COMPUTER SOFTWARE

Original And Smooth Survivor Curves



Iowa-American Water Company
All Divisions
391.26 PC COMPUTER SOFTWARE
Observed Life Table
Retirement Expr. 1984 TO 2007
Placement Years 1915 TO 2001

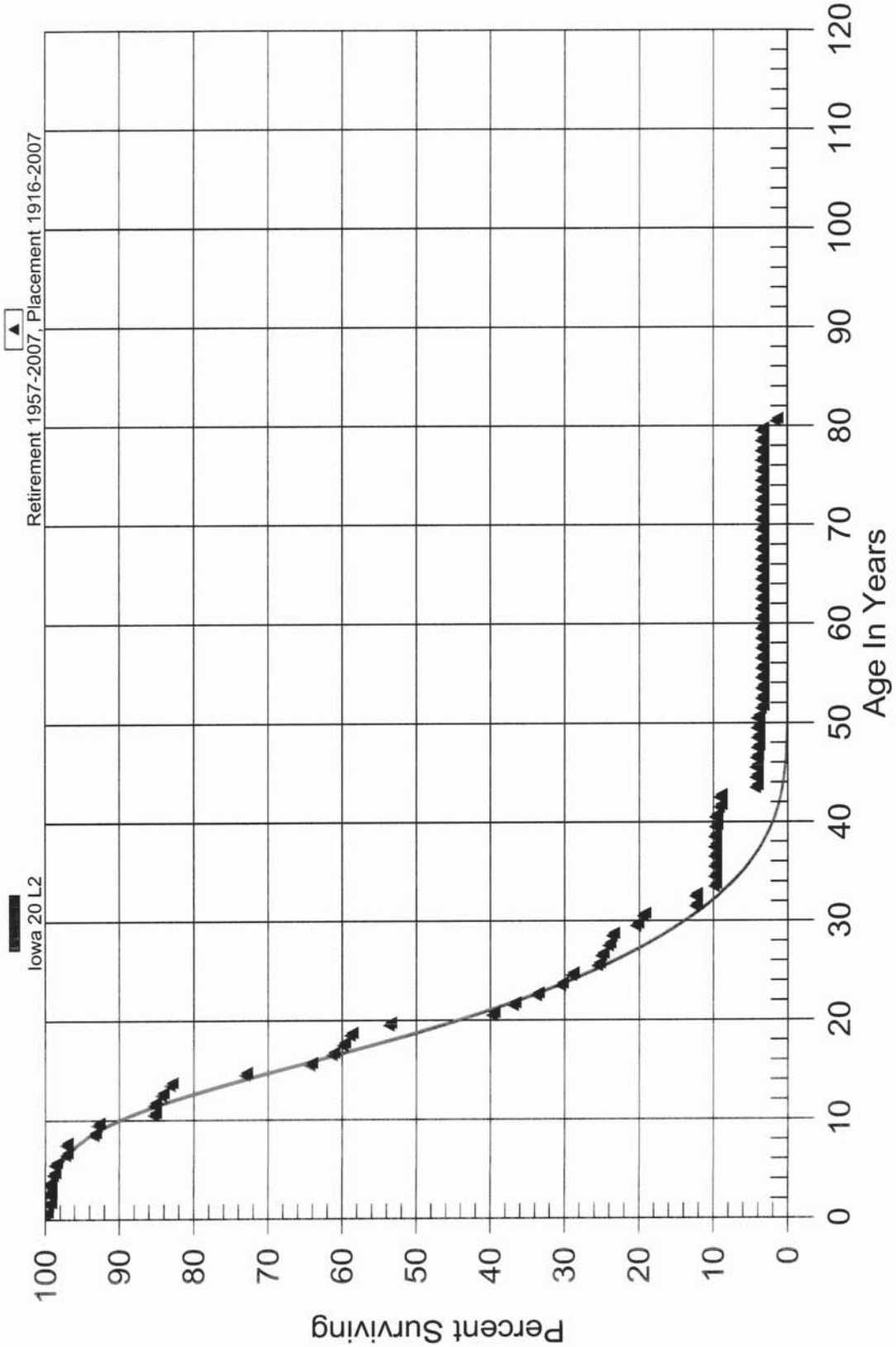
Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	$121,329.01	$0.00	0.00000	100.00
0.5 - 1.5	$121,329.01	$0.00	0.00000	100.00
1.5 - 2.5	$121,329.01	$1,263.93	0.01042	100.00
2.5 - 3.5	$120,065.08	$3,071.00	0.02558	98.96
3.5 - 4.5	$116,994.08	$1,699.69	0.01453	96.43
4.5 - 5.5	$115,294.39	$2,101.98	0.01823	95.03
5.5 - 6.5	$113,192.41	$39,910.50	0.35259	93.29
6.5 - 7.5	$58,608.94	$13,440.64	0.22933	60.40
7.5 - 8.5	$14,822.57	$2,541.62	0.17147	46.55
8.5 - 9.5	$2,894.96	$1,064.00	0.36754	38.57
9.5 - 10.5	$1,830.96	$300.40	0.16407	24.39
10.5 - 11.5	$1,530.56	$208.00	0.13590	20.39
11.5 - 12.5	$1,322.56	$0.00	0.00000	17.62
12.5 - 13.5	$1,322.56	$1,022.16	0.77286	17.62
13.5 - 14.5	$300.40	$0.00	0.00000	4.00

Iowa-American Water Company

All Divisions

391.30 OTHER OFFICE MACHINERY & EQUIP.

Original And Smooth Survivor Curves



Iowa-American Water Company
All Divisions
391.30 OTHER OFFICE MACHINERY & EQUIP.
Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1916 TO 2007

Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	$370,051.40	$0.00	0.00000	100.00
0.5 - 1.5	$370,051.40	$1,658.28	0.00448	100.00
1.5 - 2.5	$275,444.97	$50.59	0.00018	99.55
2.5 - 3.5	$275,166.75	$0.00	0.00000	99.53
3.5 - 4.5	$227,069.93	$1,234.78	0.00544	99.53
4.5 - 5.5	$66,715.26	$144.18	0.00216	98.99
5.5 - 6.5	$66,162.38	$982.80	0.01485	98.78
6.5 - 7.5	$65,179.58	$0.00	0.00000	97.31
7.5 - 8.5	$63,960.58	$2,503.73	0.03914	97.31
8.5 - 9.5	$55,875.35	$277.17	0.00496	93.50
9.5 - 10.5	$38,204.23	$3,109.65	0.08140	93.04
10.5 - 11.5	$34,817.12	$1.06	0.00003	85.47
11.5 - 12.5	$34,816.06	$425.55	0.01222	85.46
12.5 - 13.5	$33,979.53	$471.43	0.01387	84.42
13.5 - 14.5	$32,998.10	$3,982.86	0.12070	83.25
14.5 - 15.5	$28,594.56	$3,437.27	0.12021	73.20
15.5 - 16.5	$23,692.95	$1,096.89	0.04630	64.40
16.5 - 17.5	$22,596.06	$535.60	0.02370	61.42
17.5 - 18.5	$20,019.63	$329.09	0.01644	59.96
18.5 - 19.5	$19,690.54	$1,744.87	0.08861	58.98
19.5 - 20.5	$16,651.33	$4,328.37	0.25994	53.75
20.5 - 21.5	$12,322.96	$882.96	0.07165	39.78
21.5 - 22.5	$11,440.00	$956.88	0.08364	36.93
22.5 - 23.5	$10,483.12	$1,011.08	0.09645	33.84
23.5 - 24.5	$9,472.04	$459.40	0.04850	30.58
24.5 - 25.5	$9,012.64	$1,066.05	0.11828	29.09
25.5 - 26.5	$7,946.59	$159.92	0.02012	25.65
26.5 - 27.5	$7,786.67	$285.60	0.03668	25.14
27.5 - 28.5	$7,501.07	$153.99	0.02053	24.21
28.5 - 29.5	$7,347.08	$1,002.77	0.13649	23.72
29.5 - 30.5	$6,344.31	$291.06	0.04588	20.48
30.5 - 31.5	$6,053.25	$2,176.98	0.35964	19.54
31.5 - 32.5	$3,876.27	$0.00	0.00000	12.51
32.5 - 33.5	$3,876.27	$793.10	0.20460	12.51
33.5 - 34.5	$3,083.17	$0.00	0.00000	9.95
34.5 - 35.5	$3,083.17	$0.00	0.00000	9.95
35.5 - 36.5	$3,083.17	$0.00	0.00000	9.95

Iowa-American Water Company
All Divisions
391.30 OTHER OFFICE MACHINERY & EQUIP.
Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1916 TO 2007

Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	$3,083.17	$0.00	0.00000	9.95
37.5 - 38.5	$3,083.17	$0.00	0.00000	9.95
38.5 - 39.5	$3,083.17	$40.17	0.01303	9.95
39.5 - 40.5	$4,009.00	$0.00	0.00000	9.82
40.5 - 41.5	$4,835.80	$285.50	0.05904	9.82
41.5 - 42.5	$4,550.30	$0.00	0.00000	9.24
42.5 - 43.5	$4,550.30	$2,385.00	0.52414	9.24
43.5 - 44.5	$2,165.30	$0.00	0.00000	4.40
44.5 - 45.5	$2,165.30	$0.00	0.00000	4.40
45.5 - 46.5	$2,165.30	$30.00	0.01385	4.40
46.5 - 47.5	$2,135.30	$75.00	0.03512	4.34
47.5 - 48.5	$2,060.30	$0.00	0.00000	4.19
48.5 - 49.5	$2,060.30	$0.00	0.00000	4.19
49.5 - 50.5	$2,060.30	$0.00	0.00000	4.19
50.5 - 51.5	$2,060.30	$267.50	0.12984	4.19
51.5 - 52.5	$1,792.80	$0.00	0.00000	3.64
52.5 - 53.5	$1,792.80	$0.00	0.00000	3.64
53.5 - 54.5	$1,792.80	$0.00	0.00000	3.64
54.5 - 55.5	$1,792.80	$0.00	0.00000	3.64
55.5 - 56.5	$1,792.80	$0.00	0.00000	3.64
56.5 - 57.5	$1,792.80	$0.00	0.00000	3.64
57.5 - 58.5	$1,792.80	$0.00	0.00000	3.64
58.5 - 59.5	$1,792.80	$0.00	0.00000	3.64
59.5 - 60.5	$1,792.80	$0.00	0.00000	3.64
60.5 - 61.5	$1,792.80	$0.00	0.00000	3.64
61.5 - 62.5	$1,792.80	$0.00	0.00000	3.64
62.5 - 63.5	$1,792.80	$0.00	0.00000	3.64
63.5 - 64.5	$1,792.80	$0.00	0.00000	3.64
64.5 - 65.5	$1,792.80	$0.00	0.00000	3.64
65.5 - 66.5	$1,792.80	$0.00	0.00000	3.64
66.5 - 67.5	$1,792.80	$0.00	0.00000	3.64
67.5 - 68.5	$1,792.80	$0.00	0.00000	3.64
68.5 - 69.5	$1,792.80	$0.00	0.00000	3.64
69.5 - 70.5	$1,792.80	$0.00	0.00000	3.64
70.5 - 71.5	$1,792.80	$0.00	0.00000	3.64
71.5 - 72.5	$1,792.80	$0.00	0.00000	3.64
72.5 - 73.5	$1,792.80	$0.00	0.00000	3.64

Iowa-American Water Company

All Divisions

391.30 OTHER OFFICE MACHINERY & EQUIP.

Observed Life Table

Retirement Expr. 1957 TO 2007
Placement Years 1916 TO 2007

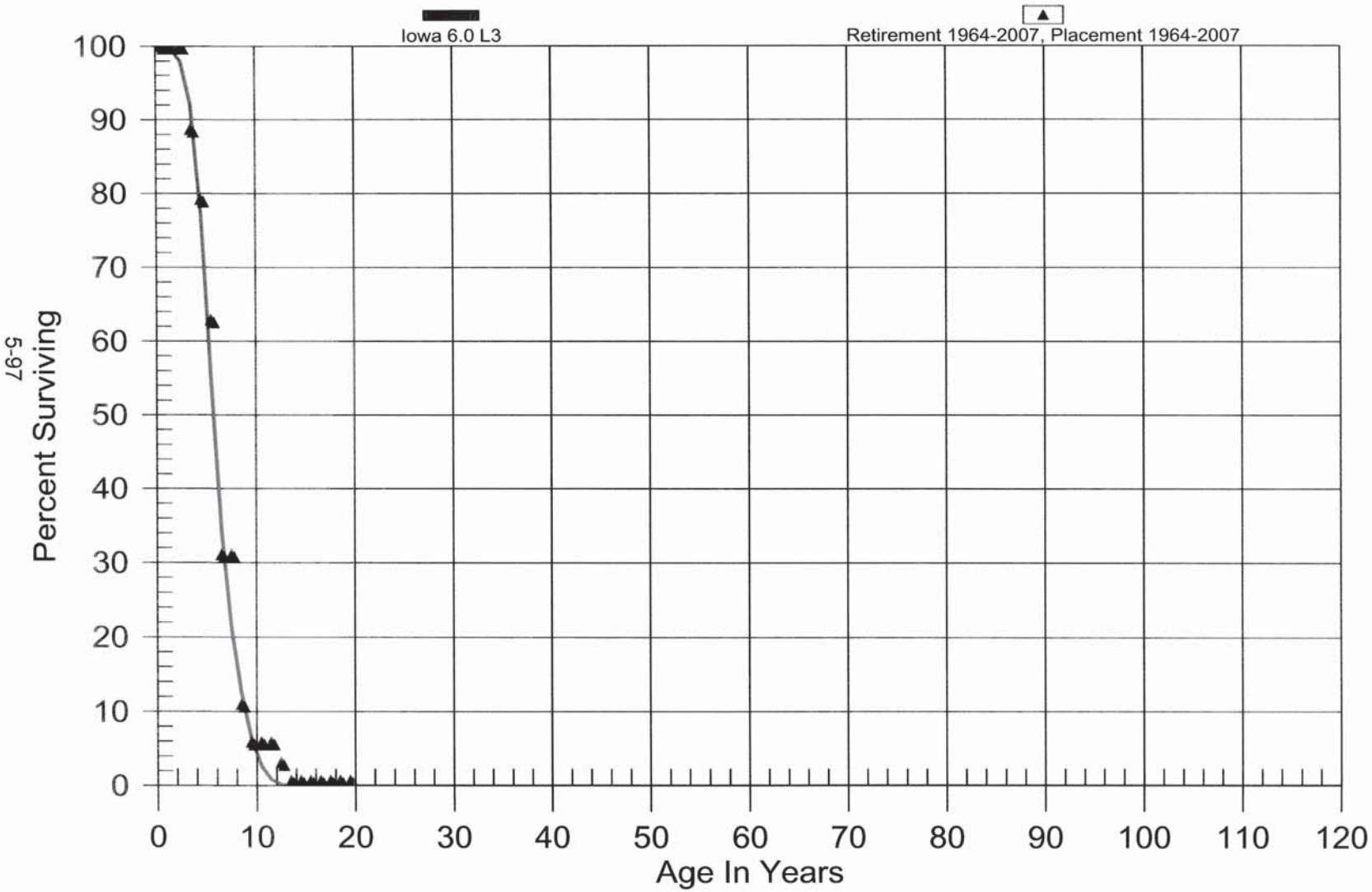
Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
73.5 - 74.5	$1,792.80	$0.00	0.00000	3.64
74.5 - 75.5	$1,792.80	$0.00	0.00000	3.64
75.5 - 76.5	$1,792.80	$0.00	0.00000	3.64
76.5 - 77.5	$1,792.80	$0.00	0.00000	3.64
77.5 - 78.5	$1,792.80	$0.00	0.00000	3.64
78.5 - 79.5	$1,792.80	$0.00	0.00000	3.64
79.5 - 80.5	$1,792.80	$966.00	0.53882	3.64

Iowa-American Water Company

All Divisions

392.00 TRANSPORTATION EQUIP

Original And Smooth Survivor Curves



Iowa-American Water Company

All Divisions

392.00 TRANSPORTATION EQUIP

Observed Life Table

Retirement Expr. 1964 TO 2007
Placement Years 1964 TO 2007

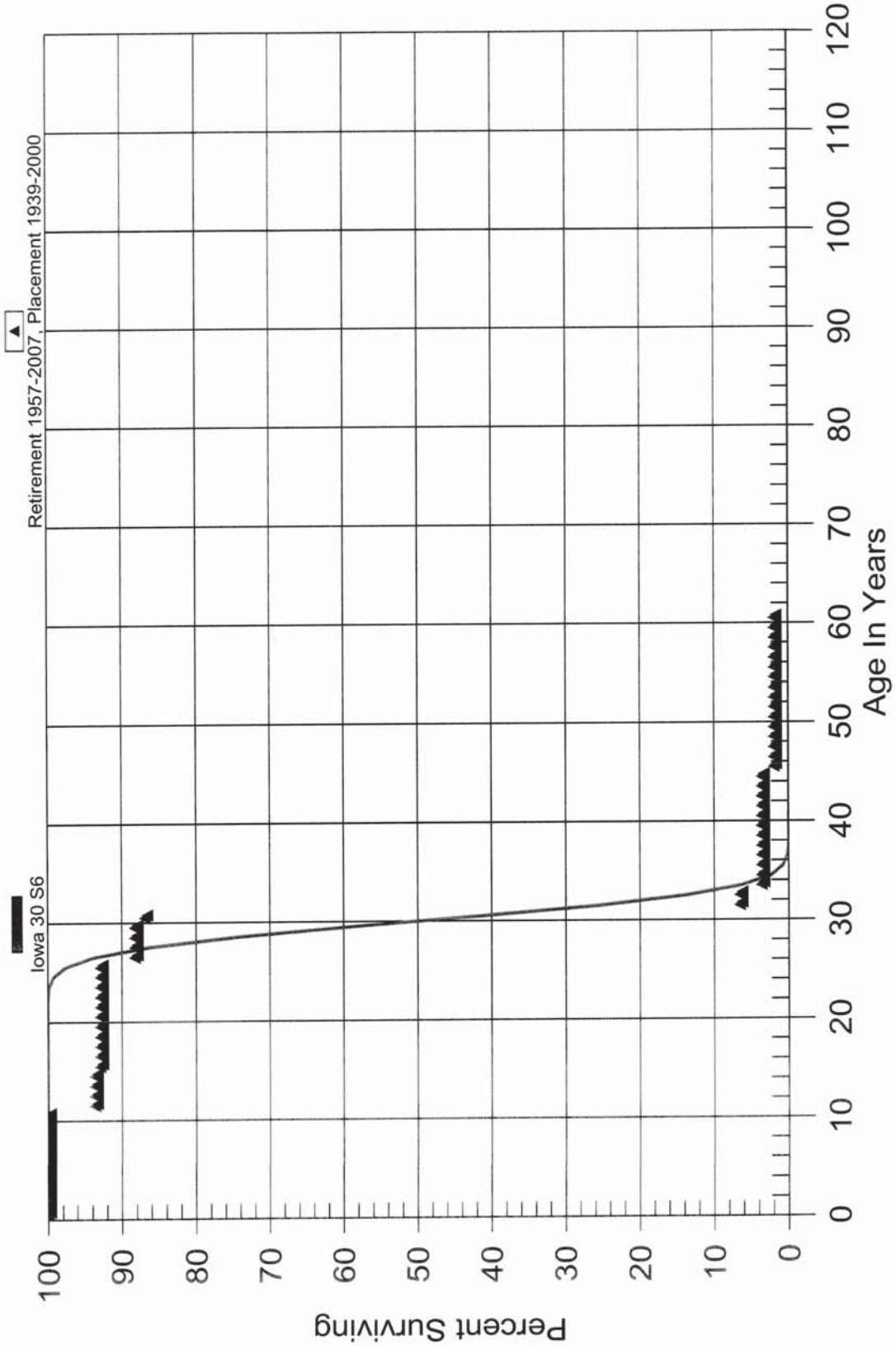
Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$137,171.61	$0.00	0.00000	100.00
0.5 - 1.5	$135,367.44	$0.00	0.00000	100.00
1.5 - 2.5	$135,367.44	$0.00	0.00000	100.00
2.5 - 3.5	$135,367.44	$15,272.27	0.11282	100.00
3.5 - 4.5	$117,371.08	$12,552.54	0.10695	88.72
4.5 - 5.5	$104,818.54	$21,586.95	0.20595	79.23
5.5 - 6.5	$83,231.59	$42,054.58	0.50527	62.91
6.5 - 7.5	$37,729.51	$0.00	0.00000	31.12
7.5 - 8.5	$37,729.51	$24,390.99	0.64647	31.12
8.5 - 9.5	$13,338.52	$6,203.73	0.46510	11.00
9.5 - 10.5	$7,134.79	$0.00	0.00000	5.89
10.5 - 11.5	$7,134.79	$0.00	0.00000	5.89
11.5 - 12.5	$7,134.79	$3,350.99	0.46967	5.89
12.5 - 13.5	$3,783.80	$2,931.15	0.77466	3.12
13.5 - 14.5	$852.65	$0.00	0.00000	0.70
14.5 - 15.5	$852.65	$0.00	0.00000	0.70
15.5 - 16.5	$852.65	$0.00	0.00000	0.70
16.5 - 17.5	$852.65	$0.00	0.00000	0.70
17.5 - 18.5	$852.65	$0.00	0.00000	0.70
18.5 - 19.5	$852.65	$0.00	0.00000	0.70

Iowa-American Water Company

All Divisions

393.00 STORES EQUIPMENT

Original And Smooth Survivor Curves



Iowa-American Water Company
All Divisions
393.00 STORES EQUIPMENT
Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1939 TO 2000

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$49,358.54	$0.00	0.00000	100.00
0.5 - 1.5	$49,358.54	$0.00	0.00000	100.00
1.5 - 2.5	$49,358.54	$0.00	0.00000	100.00
2.5 - 3.5	$49,358.54	$0.00	0.00000	100.00
3.5 - 4.5	$49,358.54	$0.00	0.00000	100.00
4.5 - 5.5	$49,358.54	$0.00	0.00000	100.00
5.5 - 6.5	$49,358.54	$0.00	0.00000	100.00
6.5 - 7.5	$49,358.54	$0.00	0.00000	100.00
7.5 - 8.5	$44,505.98	$0.00	0.00000	100.00
8.5 - 9.5	$21,510.98	$0.00	0.00000	100.00
9.5 - 10.5	$21,510.98	$0.00	0.00000	100.00
10.5 - 11.5	$21,510.98	$1,374.00	0.06387	100.00
11.5 - 12.5	$20,136.98	$0.00	0.00000	93.61
12.5 - 13.5	$20,136.98	$0.00	0.00000	93.61
13.5 - 14.5	$20,136.98	$0.00	0.00000	93.61
14.5 - 15.5	$20,136.98	$150.00	0.00745	93.61
15.5 - 16.5	$19,986.98	$0.00	0.00000	92.92
16.5 - 17.5	$19,986.98	$0.00	0.00000	92.92
17.5 - 18.5	$20,106.94	$0.00	0.00000	92.92
18.5 - 19.5	$20,106.94	$0.00	0.00000	92.92
19.5 - 20.5	$20,106.94	$0.00	0.00000	92.92
20.5 - 21.5	$20,106.94	$0.00	0.00000	92.92
21.5 - 22.5	$19,687.24	$0.00	0.00000	92.92
22.5 - 23.5	$19,687.24	$0.00	0.00000	92.92
23.5 - 24.5	$9,238.03	$0.00	0.00000	92.92
24.5 - 25.5	$9,238.03	$0.00	0.00000	92.92
25.5 - 26.5	$9,238.03	$462.24	0.05004	92.92
26.5 - 27.5	$8,775.79	$0.00	0.00000	88.27
27.5 - 28.5	$8,775.79	$0.00	0.00000	88.27
28.5 - 29.5	$8,775.79	$0.00	0.00000	88.27
29.5 - 30.5	$8,775.79	$133.80	0.01525	88.27
30.5 - 31.5	$8,641.99	$7,989.68	0.92452	86.92
31.5 - 32.5	$652.31	$0.00	0.00000	6.56
32.5 - 33.5	$652.31	$288.68	0.44255	6.56
33.5 - 34.5	$363.63	$0.00	0.00000	3.66
34.5 - 35.5	$363.63	$0.00	0.00000	3.66
35.5 - 36.5	$363.63	$0.00	0.00000	3.66

Iowa-American Water Company
All Divisions
393.00 STORES EQUIPMENT
Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1939 TO 2000

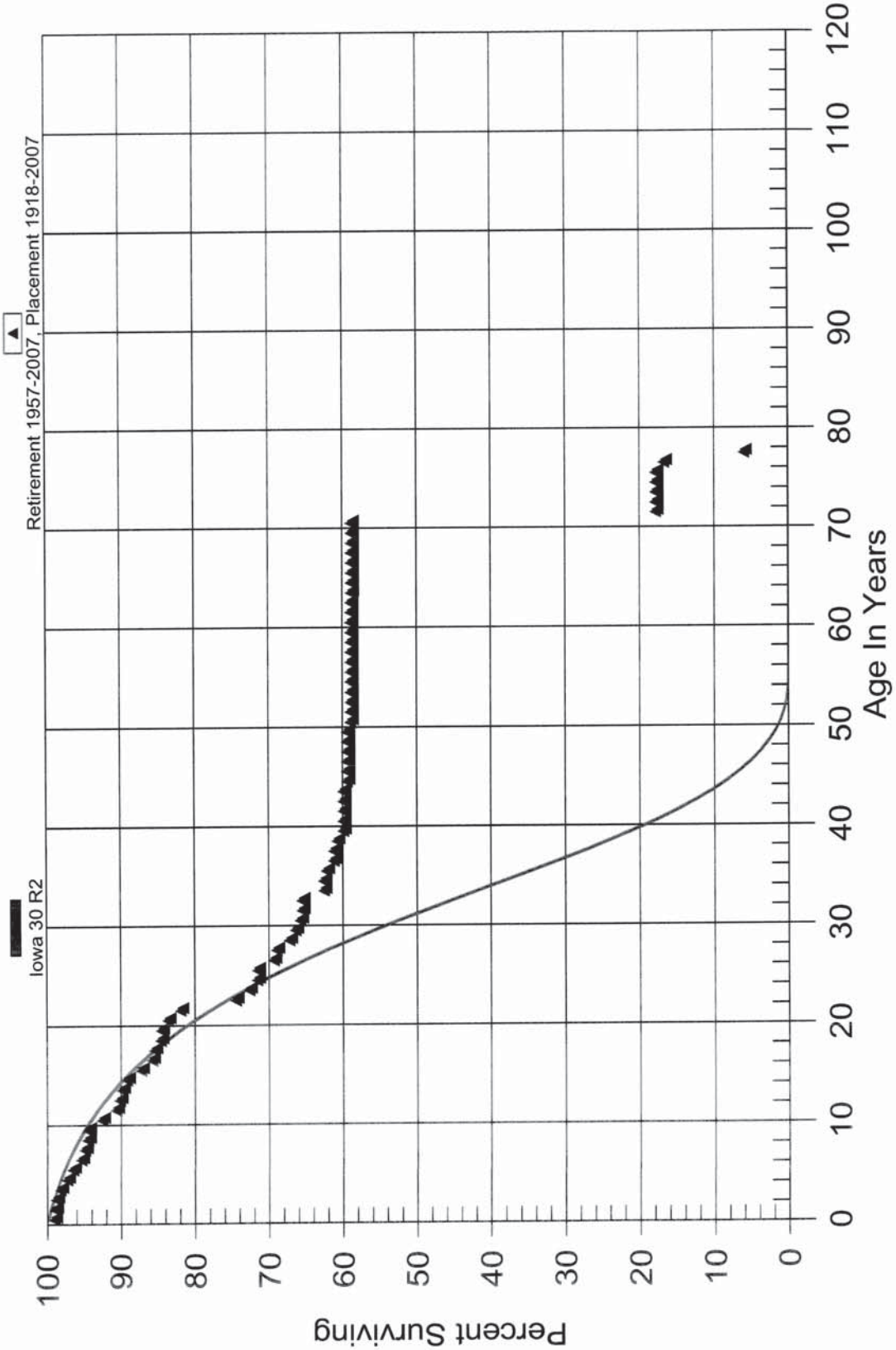
Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	$363.63	$0.00	0.00000	3.66
37.5 - 38.5	$363.63	$0.00	0.00000	3.66
38.5 - 39.5	$363.63	$0.00	0.00000	3.66
39.5 - 40.5	$363.63	$0.00	0.00000	3.66
40.5 - 41.5	$363.63	$0.00	0.00000	3.66
41.5 - 42.5	$363.63	$0.00	0.00000	3.66
42.5 - 43.5	$363.63	$0.00	0.00000	3.66
43.5 - 44.5	$363.63	$0.00	0.00000	3.66
44.5 - 45.5	$363.63	$168.23	0.46264	3.66
45.5 - 46.5	$195.40	$0.00	0.00000	1.97
46.5 - 47.5	$195.40	$0.00	0.00000	1.97
47.5 - 48.5	$119.96	$0.00	0.00000	1.97
48.5 - 49.5	$119.96	$0.00	0.00000	1.97
49.5 - 50.5	$119.96	$0.00	0.00000	1.97
50.5 - 51.5	$119.96	$0.00	0.00000	1.97
51.5 - 52.5	$119.96	$0.00	0.00000	1.97
52.5 - 53.5	$119.96	$0.00	0.00000	1.97
53.5 - 54.5	$119.96	$0.00	0.00000	1.97
54.5 - 55.5	$119.96	$0.00	0.00000	1.97
55.5 - 56.5	$119.96	$0.00	0.00000	1.97
56.5 - 57.5	$119.96	$0.00	0.00000	1.97
57.5 - 58.5	$119.96	$0.00	0.00000	1.97
58.5 - 59.5	$119.96	$0.00	0.00000	1.97
59.5 - 60.5	$119.96	$0.00	0.00000	1.97

Iowa-American Water Company

All Divisions

394.00 TOOLS, SHOP & GARAGE EQUIP.

Original And Smooth Survivor Curves



Iowa-American Water Company
All Divisions
394.00 TOOLS, SHOP & GARAGE EQUIP.
Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1918 TO 2007

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$681,386.48	$6,394.00	0.00938	100.00
0.5 - 1.5	$630,910.21	$756.00	0.00120	99.06
1.5 - 2.5	$621,565.38	$1,205.11	0.00194	98.94
2.5 - 3.5	$616,986.70	$3,453.71	0.00560	98.75
3.5 - 4.5	$486,673.01	$4,571.42	0.00939	98.20
4.5 - 5.5	$462,031.73	$3,789.65	0.00820	97.28
5.5 - 6.5	$452,693.93	$5,245.15	0.01159	96.48
6.5 - 7.5	$442,072.66	$2,274.54	0.00515	95.36
7.5 - 8.5	$405,358.40	$1,725.30	0.00426	94.87
8.5 - 9.5	$377,215.76	$49.76	0.00013	94.47
9.5 - 10.5	$347,513.26	$6,964.16	0.02004	94.45
10.5 - 11.5	$286,205.85	$5,845.66	0.02042	92.56
11.5 - 12.5	$252,924.79	$1,405.36	0.00556	90.67
12.5 - 13.5	$220,515.27	$775.47	0.00352	90.17
13.5 - 14.5	$203,970.09	$1,538.18	0.00754	89.85
14.5 - 15.5	$201,365.55	$4,298.50	0.02135	89.17
15.5 - 16.5	$180,122.07	$3,109.24	0.01726	87.27
16.5 - 17.5	$165,500.76	$585.94	0.00354	85.76
17.5 - 18.5	$118,301.75	$1,171.63	0.00990	85.46
18.5 - 19.5	$112,802.62	$121.50	0.00108	84.61
19.5 - 20.5	$97,820.44	$1,001.81	0.01024	84.52
20.5 - 21.5	$81,972.00	$1,683.13	0.02053	83.65
21.5 - 22.5	$48,238.79	$4,397.04	0.09115	81.94
22.5 - 23.5	$36,936.57	$880.54	0.02384	74.47
23.5 - 24.5	$28,686.30	$438.24	0.01528	72.69
24.5 - 25.5	$16,831.10	$0.00	0.00000	71.58
25.5 - 26.5	$14,579.23	$451.96	0.03100	71.58
26.5 - 27.5	$11,521.03	$66.92	0.00581	69.36
27.5 - 28.5	$10,637.80	$266.68	0.02507	68.96
28.5 - 29.5	$33,220.88	$413.43	0.01244	67.23
29.5 - 30.5	$30,538.99	$296.61	0.00971	66.40
30.5 - 31.5	$29,514.46	$113.57	0.00385	65.75
31.5 - 32.5	$28,566.12	$0.00	0.00000	65.50
32.5 - 33.5	$28,202.03	$1,265.96	0.04489	65.50
33.5 - 34.5	$26,936.07	$0.00	0.00000	62.56
34.5 - 35.5	$26,711.01	$152.84	0.00572	62.56
35.5 - 36.5	$27,177.01	$430.71	0.01585	62.20

Iowa-American Water Company
All Divisions
394.00 TOOLS, SHOP & GARAGE EQUIP.
Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1918 TO 2007

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$32,440.53	$0.00	0.00000	61.21
37.5 - 38.5	$35,761.99	$258.60	0.00723	61.21
38.5 - 39.5	$35,503.39	$476.61	0.01342	60.77
39.5 - 40.5	$33,765.55	$0.00	0.00000	59.96
40.5 - 41.5	$33,318.91	$0.00	0.00000	59.96
41.5 - 42.5	$33,318.91	$0.00	0.00000	59.96
42.5 - 43.5	$33,318.91	$0.00	0.00000	59.96
43.5 - 44.5	$33,318.91	$317.15	0.00952	59.96
44.5 - 45.5	$33,001.76	$0.00	0.00000	59.38
45.5 - 46.5	$33,001.76	$0.00	0.00000	59.38
46.5 - 47.5	$33,001.76	$0.00	0.00000	59.38
47.5 - 48.5	$33,001.76	$0.00	0.00000	59.38
48.5 - 49.5	$33,001.76	$0.00	0.00000	59.38
49.5 - 50.5	$33,001.76	$254.70	0.00772	59.38
50.5 - 51.5	$32,747.06	$0.00	0.00000	58.93
51.5 - 52.5	$32,747.06	$0.00	0.00000	58.93
52.5 - 53.5	$32,747.06	$0.00	0.00000	58.93
53.5 - 54.5	$32,747.06	$0.00	0.00000	58.93
54.5 - 55.5	$32,747.06	$0.00	0.00000	58.93
55.5 - 56.5	$32,747.06	$0.00	0.00000	58.93
56.5 - 57.5	$32,747.06	$0.00	0.00000	58.93
57.5 - 58.5	$32,747.06	$0.00	0.00000	58.93
58.5 - 59.5	$32,747.06	$0.00	0.00000	58.93
59.5 - 60.5	$32,747.06	$0.00	0.00000	58.93
60.5 - 61.5	$32,747.06	$0.00	0.00000	58.93
61.5 - 62.5	$32,747.06	$0.00	0.00000	58.93
62.5 - 63.5	$32,747.06	$37.73	0.00115	58.93
63.5 - 64.5	$32,709.33	$0.00	0.00000	58.86
64.5 - 65.5	$32,709.33	$0.00	0.00000	58.86
65.5 - 66.5	$32,709.33	$0.00	0.00000	58.86
66.5 - 67.5	$32,709.33	$0.00	0.00000	58.86
67.5 - 68.5	$32,709.33	$0.00	0.00000	58.86
68.5 - 69.5	$32,709.33	$0.00	0.00000	58.86
69.5 - 70.5	$32,709.33	$0.00	0.00000	58.86
70.5 - 71.5	$32,709.33	$22,768.87	0.69610	58.86
71.5 - 72.5	$9,940.46	$0.00	0.00000	17.89
72.5 - 73.5	$9,940.46	$0.00	0.00000	17.89

Iowa-American Water Company
All Divisions
394.00 TOOLS, SHOP & GARAGE EQUIP.
Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1918 TO 2007

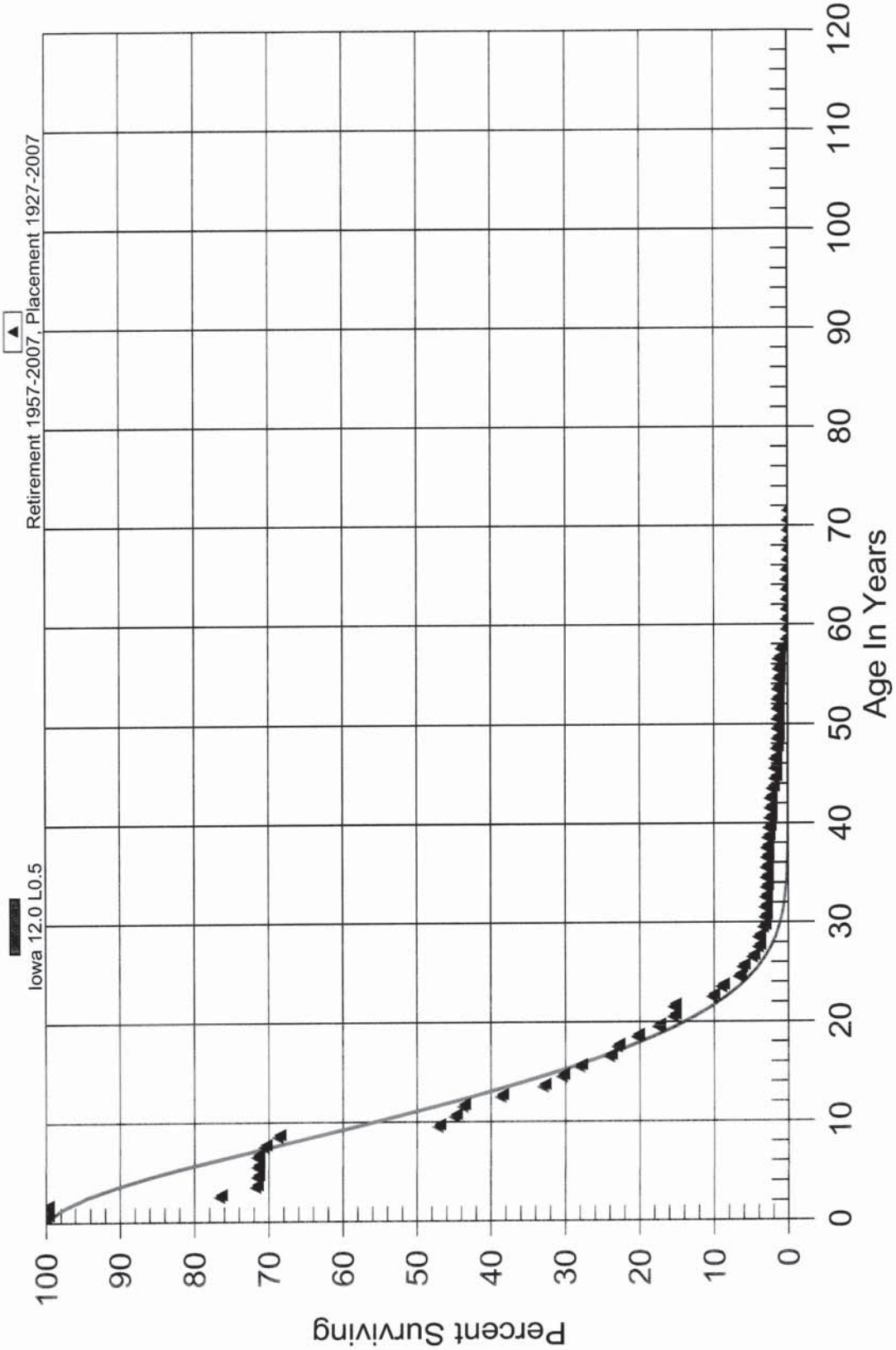
Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
73.5 - 74.5	$9,940.46	$0.00	0.00000	17.89
74.5 - 75.5	$9,940.46	$0.00	0.00000	17.89
75.5 - 76.5	$9,940.46	$618.84	0.06225	17.89
76.5 - 77.5	$9,321.62	$5,978.96	0.64141	16.77

Iowa-American Water Company

All Divisions

395.00 LABORATORY EQUIPMENT

Original And Smooth Survivor Curves



Iowa-American Water Company
All Divisions
395.00 LABORATORY EQUIPMENT
Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1927 TO 2007

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$126,004.05	$0.00	0.00000	100.00
0.5 - 1.5	$120,698.38	$0.00	0.00000	100.00
1.5 - 2.5	$119,675.38	$27,890.91	0.23305	100.00
2.5 - 3.5	$87,688.06	$5,525.90	0.06302	76.69
3.5 - 4.5	$82,880.73	$208.20	0.00251	71.86
4.5 - 5.5	$82,730.44	$0.00	0.00000	71.68
5.5 - 6.5	$82,880.26	$0.00	0.00000	71.68
6.5 - 7.5	$81,330.85	$1,118.50	0.01375	71.68
7.5 - 8.5	$77,059.45	$2,050.42	0.02661	70.70
8.5 - 9.5	$72,970.76	$22,883.50	0.31360	68.81
9.5 - 10.5	$50,971.46	$2,427.37	0.04762	47.23
10.5 - 11.5	$48,544.09	$1,206.83	0.02486	44.98
11.5 - 12.5	$47,337.26	$5,547.35	0.11719	43.87
12.5 - 13.5	$41,789.91	$6,133.56	0.14677	38.73
13.5 - 14.5	$35,656.35	$2,744.49	0.07697	33.04
14.5 - 15.5	$32,911.86	$2,560.84	0.07781	30.50
15.5 - 16.5	$30,351.02	$4,320.63	0.14236	28.13
16.5 - 17.5	$26,245.94	$1,152.55	0.04391	24.12
17.5 - 18.5	$25,247.18	$2,866.64	0.11354	23.06
18.5 - 19.5	$22,380.54	$3,115.70	0.13921	20.44
19.5 - 20.5	$19,264.84	$2,260.51	0.11734	17.60
20.5 - 21.5	$17,004.33	$0.00	0.00000	15.53
21.5 - 22.5	$17,004.33	$5,683.23	0.33422	15.53
22.5 - 23.5	$11,321.10	$1,401.62	0.12381	10.34
23.5 - 24.5	$9,919.48	$2,496.42	0.25167	9.06
24.5 - 25.5	$7,423.06	$567.54	0.07646	6.78
25.5 - 26.5	$6,855.52	$1,442.92	0.21048	6.26
26.5 - 27.5	$5,412.60	$875.50	0.16175	4.94
27.5 - 28.5	$4,537.10	$0.00	0.00000	4.14
28.5 - 29.5	$4,537.10	$763.31	0.16824	4.14
29.5 - 30.5	$3,956.92	$187.27	0.04733	3.45
30.5 - 31.5	$3,769.65	$0.00	0.00000	3.28
31.5 - 32.5	$3,769.65	$81.48	0.02161	3.28
32.5 - 33.5	$3,688.17	$125.85	0.03412	3.21
33.5 - 34.5	$3,562.32	$0.00	0.00000	3.10
34.5 - 35.5	$3,562.32	$0.00	0.00000	3.10
35.5 - 36.5	$3,562.32	$63.37	0.01779	3.10

Iowa-American Water Company
All Divisions
395.00 LABORATORY EQUIPMENT
Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1927 TO 2007

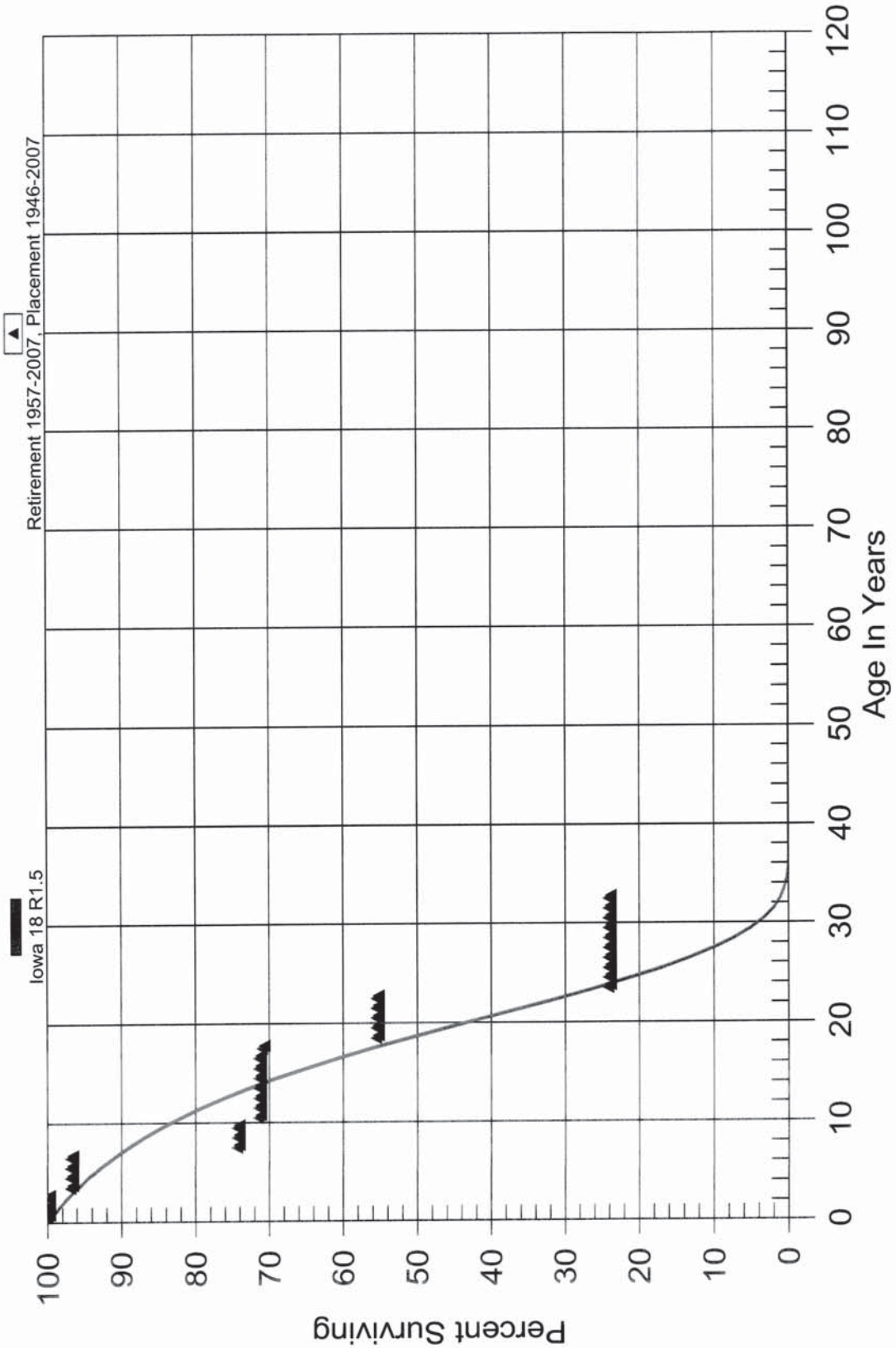
Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$3,498.95	$0.00	0.00000	3.05
37.5 - 38.5	$3,498.95	$184.00	0.05259	3.05
38.5 - 39.5	$3,314.95	$215.55	0.06502	2.89
39.5 - 40.5	$3,099.40	$163.68	0.05281	2.70
40.5 - 41.5	$2,935.72	$0.00	0.00000	2.56
41.5 - 42.5	$2,935.72	$0.00	0.00000	2.56
42.5 - 43.5	$2,935.72	$334.01	0.11377	2.56
43.5 - 44.5	$2,601.71	$387.33	0.14888	2.27
44.5 - 45.5	$2,214.38	$0.00	0.00000	1.93
45.5 - 46.5	$2,214.38	$0.00	0.00000	1.93
46.5 - 47.5	$2,214.38	$230.45	0.10407	1.93
47.5 - 48.5	$1,983.93	$168.97	0.08517	1.73
48.5 - 49.5	$1,814.96	$0.00	0.00000	1.58
49.5 - 50.5	$1,814.96	$0.00	0.00000	1.58
50.5 - 51.5	$1,814.96	$0.00	0.00000	1.58
51.5 - 52.5	$1,814.96	$0.00	0.00000	1.58
52.5 - 53.5	$1,814.96	$57.91	0.03191	1.58
53.5 - 54.5	$1,757.05	$86.45	0.04920	1.53
54.5 - 55.5	$1,670.60	$20.72	0.01240	1.46
55.5 - 56.5	$1,649.88	$0.00	0.00000	1.44
56.5 - 57.5	$1,649.88	$428.76	0.25987	1.44
57.5 - 58.5	$1,221.12	$884.20	0.72409	1.06
58.5 - 59.5	$336.92	$0.00	0.00000	0.29
59.5 - 60.5	$336.92	$0.00	0.00000	0.29
60.5 - 61.5	$336.92	$0.00	0.00000	0.29
61.5 - 62.5	$336.92	$0.00	0.00000	0.29
62.5 - 63.5	$336.92	$0.00	0.00000	0.29
63.5 - 64.5	$336.92	$0.00	0.00000	0.29
64.5 - 65.5	$336.92	$0.00	0.00000	0.29
65.5 - 66.5	$336.92	$153.79	0.45646	0.29
66.5 - 67.5	$183.13	$0.00	0.00000	0.16
67.5 - 68.5	$183.13	$0.00	0.00000	0.16
68.5 - 69.5	$183.13	$0.00	0.00000	0.16
69.5 - 70.5	$183.13	$0.00	0.00000	0.16
70.5 - 71.5	$183.13	$85.82	0.46863	0.16

Iowa-American Water Company

All Divisions

396.00 POWER OPERATED EQUIPMENT

Original And Smooth Survivor Curves



Iowa-American Water Company
All Divisions
396.00 POWER OPERATED EQUIPMENT
Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1946 TO 2007

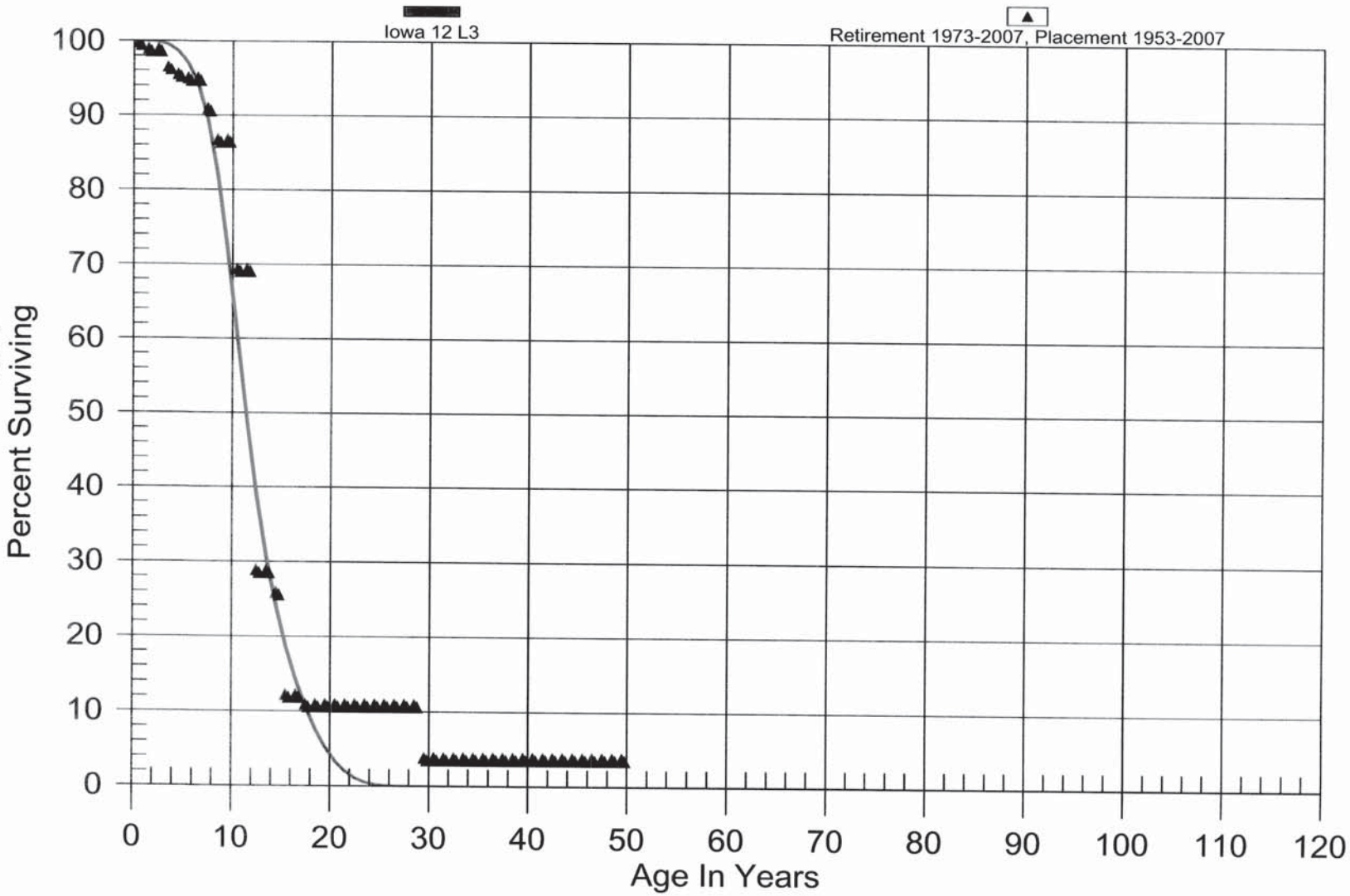
Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$143,856.25	$0.00	0.00000	100.00
0.5 - 1.5	$129,864.67	$0.00	0.00000	100.00
1.5 - 2.5	$117,037.57	$0.00	0.00000	100.00
2.5 - 3.5	$117,037.57	$3,645.01	0.03114	100.00
3.5 - 4.5	$113,392.56	$0.00	0.00000	96.89
4.5 - 5.5	$112,490.22	$0.00	0.00000	96.89
5.5 - 6.5	$112,490.22	$0.00	0.00000	96.89
6.5 - 7.5	$63,403.13	$14,723.90	0.23223	96.89
7.5 - 8.5	$30,111.40	$0.00	0.00000	74.39
8.5 - 9.5	$26,739.43	$0.00	0.00000	74.39
9.5 - 10.5	$26,739.43	$1,042.03	0.03897	74.39
10.5 - 11.5	$25,697.40	$0.00	0.00000	71.49
11.5 - 12.5	$25,697.40	$0.00	0.00000	71.49
12.5 - 13.5	$25,697.40	$0.00	0.00000	71.49
13.5 - 14.5	$25,697.40	$0.00	0.00000	71.49
14.5 - 15.5	$25,284.05	$0.00	0.00000	71.49
15.5 - 16.5	$25,284.05	$0.00	0.00000	71.49
16.5 - 17.5	$25,284.05	$175.00	0.00692	71.49
17.5 - 18.5	$25,109.05	$5,455.43	0.21727	70.99
18.5 - 19.5	$19,653.62	$0.00	0.00000	55.57
19.5 - 20.5	$19,653.62	$0.00	0.00000	55.57
20.5 - 21.5	$17,079.62	$0.00	0.00000	55.57
21.5 - 22.5	$9,579.62	$0.00	0.00000	55.57
22.5 - 23.5	$9,579.62	$5,417.00	0.56547	55.57
23.5 - 24.5	$4,162.62	$0.00	0.00000	24.15
24.5 - 25.5	$4,162.62	$0.00	0.00000	24.15
25.5 - 26.5	$4,162.62	$0.00	0.00000	24.15
26.5 - 27.5	$4,162.62	$0.00	0.00000	24.15
27.5 - 28.5	$4,162.62	$0.00	0.00000	24.15
28.5 - 29.5	$4,162.62	$0.00	0.00000	24.15
29.5 - 30.5	$4,162.62	$0.00	0.00000	24.15
30.5 - 31.5	$4,162.62	$0.00	0.00000	24.15
31.5 - 32.5	$4,162.62	$0.00	0.00000	24.15

Iowa-American Water Company

All Divisions

397.00 COMMUNICATION EQUIPMENT

Original And Smooth Survivor Curves



Iowa-American Water Company
All Divisions
397.00 COMMUNICATION EQUIPMENT
Observed Life Table
Retirement Expr. 1973 TO 2007
Placement Years 1953 TO 2007

Age Interval	$ Surviving At Beginning of Age Interval	$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	$1,217,638.80	$2,643.68	0.00217	100.00
0.5 - 1.5	$1,165,327.86	$9,492.01	0.00815	99.78
1.5 - 2.5	$1,154,685.90	$0.00	0.00000	98.97
2.5 - 3.5	$1,148,593.56	$28,766.58	0.02505	98.97
3.5 - 4.5	$1,106,908.21	$10,603.23	0.00958	96.49
4.5 - 5.5	$1,044,955.11	$6,183.90	0.00592	95.57
5.5 - 6.5	$1,000,282.25	$0.00	0.00000	95.00
6.5 - 7.5	$34,986.75	$1,500.00	0.04287	95.00
7.5 - 8.5	$27,769.14	$1,277.30	0.04600	90.93
8.5 - 9.5	$16,068.38	$0.00	0.00000	86.75
9.5 - 10.5	$15,863.64	$3,173.65	0.20006	86.75
10.5 - 11.5	$12,689.99	$0.00	0.00000	69.39
11.5 - 12.5	$12,689.99	$7,412.27	0.58410	69.39
12.5 - 13.5	$5,277.72	$0.00	0.00000	28.86
13.5 - 14.5	$5,277.72	$542.72	0.10283	28.86
14.5 - 15.5	$4,735.00	$2,500.00	0.52798	25.89
15.5 - 16.5	$2,235.00	$0.00	0.00000	12.22
16.5 - 17.5	$2,235.00	$235.00	0.10515	12.22
17.5 - 18.5	$2,000.00	$0.00	0.00000	10.94
18.5 - 19.5	$2,000.00	$0.00	0.00000	10.94
19.5 - 20.5	$3,101.07	$0.00	0.00000	10.94
20.5 - 21.5	$3,101.07	$0.00	0.00000	10.94
21.5 - 22.5	$3,101.07	$0.00	0.00000	10.94
22.5 - 23.5	$3,101.07	$0.00	0.00000	10.94
23.5 - 24.5	$3,101.07	$0.00	0.00000	10.94
24.5 - 25.5	$3,101.07	$0.00	0.00000	10.94
25.5 - 26.5	$3,101.07	$0.00	0.00000	10.94
26.5 - 27.5	$3,101.07	$0.00	0.00000	10.94
27.5 - 28.5	$3,101.07	$0.00	0.00000	10.94
28.5 - 29.5	$3,101.07	$2,000.00	0.64494	10.94
29.5 - 30.5	$1,101.07	$0.00	0.00000	3.88
30.5 - 31.5	$1,101.07	$0.00	0.00000	3.88
31.5 - 32.5	$1,101.07	$0.00	0.00000	3.88
32.5 - 33.5	$1,101.07	$0.00	0.00000	3.88
33.5 - 34.5	$1,101.07	$0.00	0.00000	3.88
34.5 - 35.5	$1,101.07	$0.00	0.00000	3.88
35.5 - 36.5	$1,101.07	$0.00	0.00000	3.88

Iowa-American Water Company
All Divisions
397.00 COMMUNICATION EQUIPMENT
Observed Life Table
Retirement Expr. 1973 TO 2007
Placement Years 1953 TO 2007

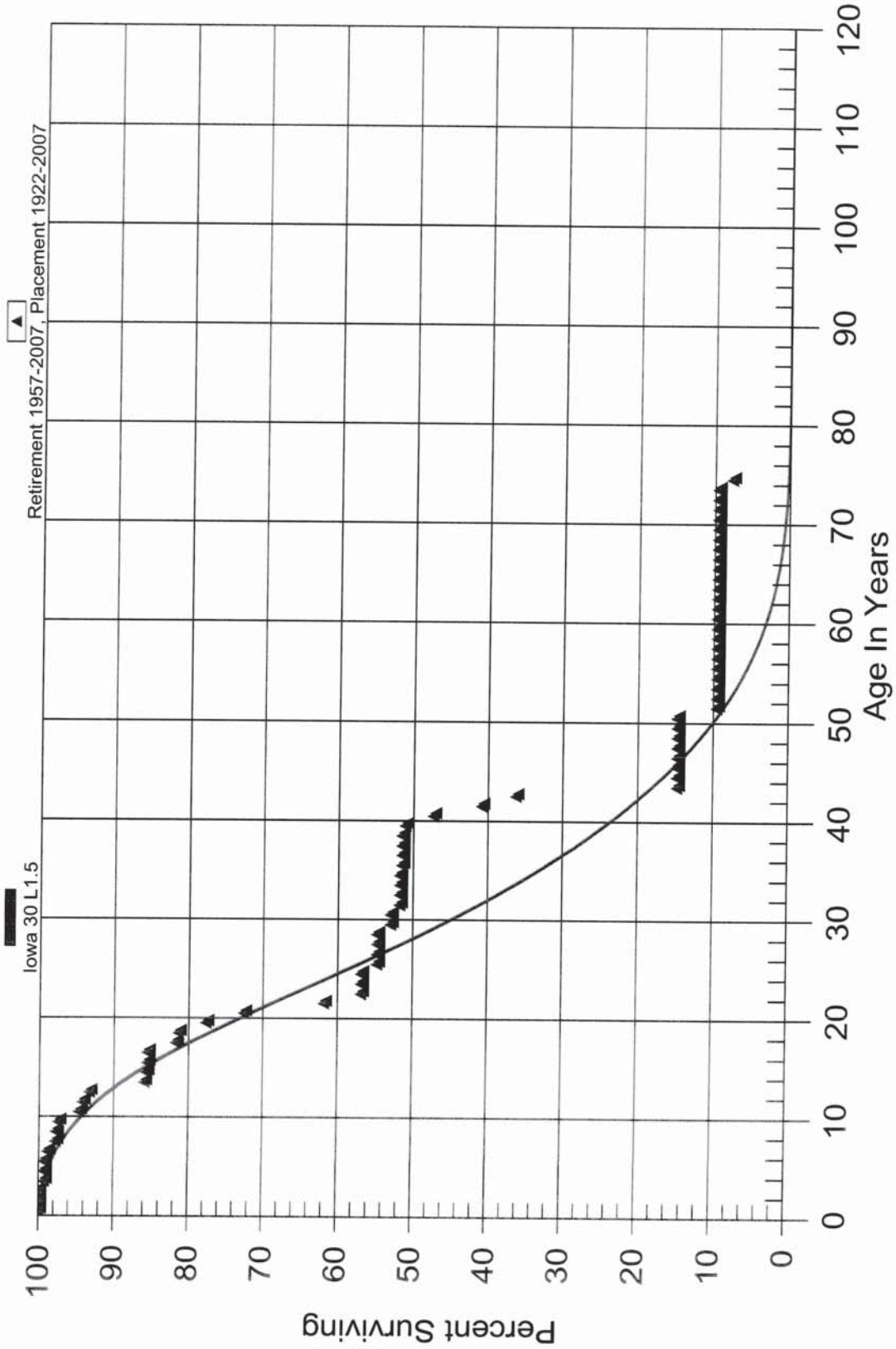
Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$1,101.07	$0.00	0.00000	3.88
37.5 - 38.5	$1,101.07	$0.00	0.00000	3.88
38.5 - 39.5	$1,101.07	$0.00	0.00000	3.88
39.5 - 40.5	$1,101.07	$0.00	0.00000	3.88
40.5 - 41.5	$1,101.07	$0.00	0.00000	3.88
41.5 - 42.5	$1,101.07	$0.00	0.00000	3.88
42.5 - 43.5	$1,101.07	$0.00	0.00000	3.88
43.5 - 44.5	$1,101.07	$0.00	0.00000	3.88
44.5 - 45.5	$1,101.07	$0.00	0.00000	3.88
45.5 - 46.5	$1,101.07	$0.00	0.00000	3.88
46.5 - 47.5	$1,101.07	$0.00	0.00000	3.88
47.5 - 48.5	$1,101.07	$0.00	0.00000	3.88
48.5 - 49.5	$1,101.07	$0.00	0.00000	3.88

Iowa-American Water Company

All Divisions

398.00 MISCELLANEOUS EQUIPMENT

Original And Smooth Survivor Curves



Iowa-American Water Company
All Divisions
398.00 MISCELLANEOUS EQUIPMENT
Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1922 TO 2007

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$664,870.25	$0.00	0.00000	100.00
0.5 - 1.5	$683,468.59	$0.00	0.00000	100.00
1.5 - 2.5	$817,469.11	$0.00	0.00000	100.00
2.5 - 3.5	$666,116.43	$4,457.15	0.00669	100.00
3.5 - 4.5	$547,015.07	$0.00	0.00000	99.33
4.5 - 5.5	$519,311.29	$0.00	0.00000	99.33
5.5 - 6.5	$391,844.41	$1,785.00	0.00456	99.33
6.5 - 7.5	$350,920.50	$3,766.25	0.01073	98.88
7.5 - 8.5	$314,756.18	$124.78	0.00040	97.82
8.5 - 9.5	$255,206.19	$874.47	0.00343	97.78
9.5 - 10.5	$218,087.34	$6,153.63	0.02822	97.44
10.5 - 11.5	$172,787.85	$922.19	0.00534	94.69
11.5 - 12.5	$95,421.52	$890.00	0.00933	94.19
12.5 - 13.5	$77,007.52	$6,044.76	0.07850	93.31
13.5 - 14.5	$65,262.00	$220.47	0.00338	85.99
14.5 - 15.5	$57,371.69	$75.00	0.00131	85.70
15.5 - 16.5	$53,140.50	$0.00	0.00000	85.58
16.5 - 17.5	$47,532.06	$2,118.10	0.04456	85.58
17.5 - 18.5	$40,810.62	$175.00	0.00429	81.77
18.5 - 19.5	$34,095.69	$1,550.69	0.04548	81.42
19.5 - 20.5	$30,766.60	$2,026.00	0.06585	77.72
20.5 - 21.5	$21,422.15	$3,156.83	0.14736	72.60
21.5 - 22.5	$15,103.77	$1,205.36	0.07981	61.90
22.5 - 23.5	$13,898.41	$0.00	0.00000	56.96
23.5 - 24.5	$8,537.69	$0.00	0.00000	56.96
24.5 - 25.5	$8,537.69	$322.78	0.03781	56.96
25.5 - 26.5	$6,606.22	$0.00	0.00000	54.81
26.5 - 27.5	$6,465.55	$0.00	0.00000	54.81
27.5 - 28.5	$6,465.55	$0.00	0.00000	54.81
28.5 - 29.5	$6,465.55	$214.05	0.03311	54.81
29.5 - 30.5	$5,875.55	$0.00	0.00000	52.99
30.5 - 31.5	$5,875.55	$129.27	0.02200	52.99
31.5 - 32.5	$5,746.28	$0.00	0.00000	51.83
32.5 - 33.5	$5,746.28	$0.00	0.00000	51.83
33.5 - 34.5	$5,911.64	$0.00	0.00000	51.83
34.5 - 35.5	$6,599.34	$39.20	0.00594	51.83
35.5 - 36.5	$6,560.14	$0.00	0.00000	51.52

Iowa-American Water Company
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398.00 MISCELLANEOUS EQUIPMENT
Observed Life Table
Retirement Expr. 1957 TO 2007
Placement Years 1922 TO 2007

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$6,560.14	$0.00	0.00000	51.52
37.5 - 38.5	$6,560.14	$0.00	0.00000	51.52
38.5 - 39.5	$6,560.14	$55.62	0.00848	51.52
39.5 - 40.5	$6,504.52	$473.65	0.07282	51.08
40.5 - 41.5	$6,030.87	$822.97	0.13646	47.36
41.5 - 42.5	$5,207.90	$584.48	0.11223	40.90
42.5 - 43.5	$4,623.42	$2,739.80	0.59259	36.31
43.5 - 44.5	$1,883.62	$0.00	0.00000	14.79
44.5 - 45.5	$1,883.62	$0.00	0.00000	14.79
45.5 - 46.5	$1,883.62	$0.00	0.00000	14.79
46.5 - 47.5	$1,883.62	$0.00	0.00000	14.79
47.5 - 48.5	$1,653.73	$0.00	0.00000	14.79
48.5 - 49.5	$1,653.73	$0.00	0.00000	14.79
49.5 - 50.5	$1,316.92	$0.00	0.00000	14.79
50.5 - 51.5	$1,316.92	$463.86	0.35223	14.79
51.5 - 52.5	$853.06	$0.00	0.00000	9.58
52.5 - 53.5	$853.06	$0.00	0.00000	9.58
53.5 - 54.5	$853.06	$0.00	0.00000	9.58
54.5 - 55.5	$853.06	$0.00	0.00000	9.58
55.5 - 56.5	$853.06	$0.00	0.00000	9.58
56.5 - 57.5	$853.06	$0.00	0.00000	9.58
57.5 - 58.5	$853.06	$0.00	0.00000	9.58
58.5 - 59.5	$853.06	$0.00	0.00000	9.58
59.5 - 60.5	$853.06	$0.00	0.00000	9.58
60.5 - 61.5	$853.06	$0.00	0.00000	9.58
61.5 - 62.5	$853.06	$0.00	0.00000	9.58
62.5 - 63.5	$853.06	$0.00	0.00000	9.58
63.5 - 64.5	$853.06	$0.00	0.00000	9.58
64.5 - 65.5	$853.06	$0.00	0.00000	9.58
65.5 - 66.5	$853.06	$0.00	0.00000	9.58
66.5 - 67.5	$853.06	$0.00	0.00000	9.58
67.5 - 68.5	$853.06	$0.00	0.00000	9.58
68.5 - 69.5	$853.06	$0.00	0.00000	9.58
69.5 - 70.5	$853.06	$0.00	0.00000	9.58
70.5 - 71.5	$853.06	$0.00	0.00000	9.58
71.5 - 72.5	$853.06	$0.00	0.00000	9.58
72.5 - 73.5	$853.06	$0.00	0.00000	9.58

Iowa-American Water Company

All Divisions

398.00 MISCELLANEOUS EQUIPMENT

Observed Life Table

Retirement Expr. 1957 TO 2007
Placement Years 1922 TO 2007

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
73.5 - 74.5	$853.06	$165.36	0.19384	9.58