

SECTION 4

ILLINOIS AMERICAN WATER COMPANY

Study Analysis Results & Recommendations

ACCOUNT – 304.10 Source of Supply Structures & Improvements

Historical Experience

Plant Statistics Plant Balance = \$12,595,621
 Average Age of Survivors = 10.49 years
 Original Gross Additions = \$8,039,437
 Oldest Surviving vintage = 1962
 Retirements = \$182,274 or 2.3% of historical additions.
 Average Age of Retirements – 17.3 years

Experience Band 1964 – 2005 (Full Depth) 39-R3

Historical Net Salvage: (1999-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1999-05</u>
-0%	-0%	0%	-16%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -38%

Plant Considerations/Future Expectations

The investments in this account are, to a large degree, related to structures located at the Company's many well sites. In addition the Company also has various surface water supply facilities. Most of these facilities are routinely of smaller to moderate size structures and are of masonry construction. Ongoing upgrades, related to various of the building components such as heating, roof covering, doors, windows, etc will continue to limit the overall average useful life of the property group investments.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 42.8 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -25%

Proposed Depreciation Parameters

ASL/Curve: 39-R3

Future Net Salvage: -20 %

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	2.81%	2.92%
Av. Remaining Life	29.2 years	N/A

ACCOUNT – 304.20 Pumping Structures & Improvements

Historical Experience

Plant Statistics Plant Balance = \$19,818,296
 Average Age of Survivors = 12.70 years
 Original Gross Additions = \$15,661,167
 Oldest Surviving vintage = 1890
 Retirements = \$1,148,297 or 7.3% of historical additions.
 Average Age of Retirements – 27.4 years

Experience Band 1955 – 2005 (Full Depth) 50-R2.5

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
7%	139%	-4%	-30%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
34%	43%	59%	83%

Forecasted Net Salvage: -27%

Plant Considerations/Future Expectations

Similar to the investments in Source of Supply Structures, the investments in this property account are, to a large degree, related to structures located at the Company’s many well and booster pumping sites. In addition, the Company also has various surface water supply facilities, of which a portion of the property investment is contained in this property account. Many, if not most, of these facilities are routinely of smaller to moderate size structures and are of masonry construction. Ongoing upgrades, related to the building components such as heating, roof covering, doors, windows, etc will continue to limit the overall average useful life of the property group investments.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 40.2 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -25%

Proposed Depreciation Parameters

ASL/Curve: 50-R2.5

Future Net Salvage: -25%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	2.49%	4.70%
Av. Remaining Life	39.7 years	N/A

ACCOUNT – 304.30 Treatment Structures & Improvements

Historical Experience

Plant Statistics Plant Balance = \$49,542,599
 Average Age of Survivors = 9.99 years
 Original Gross Additions = \$49,155,722
 Oldest Surviving vintage = 1918
 Retirements = \$1,678,430 or 3.4% of historical additions.
 Average Age of Retirements – 15.5 years

Experience Band 1955 – 2005 (Full Depth) 45-R2
 1996 – 2005 45-R2

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
-4%	-5%	78%	-11%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	4%	0%	0%

Forecasted Net Salvage: -77%

Plant Considerations/Future Expectations

The major facilities whose investments comprise this property account are the Company's various treatment plants located throughout its service territory. Treatment plants include facilities such as the Alton, East St. Louis, Aldrich, Treatment, Granite City, Peoria, Cairo, and San Koty Treatment Structures. Due to the ever increasing regulatory requirements on the treatment facilities, upgrades, expansions, and/or replacements continually impact the useful life of this property group. While numerous of the properties are larger facilities, ongoing required changes to processes, etc over the life of the properties have and will continue to impact the average service life to be achieved by the property group investments.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 29.7 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -10%

Proposed Depreciation Parameters

ASL/Curve: 45-R2

Future Net Salvage: -20%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	2.52%	2.58%
Av. Remaining Life	36.5 years	N/A

ACCOUNT – 304.40 Trans./Distr. Structures & Improvements**Historical Experience**

Plant Statistics Plant Balance = \$1,458,430
 Average Age of Survivors = 14.73 years
 Original Gross Additions = \$1,540,624
 Oldest Surviving vintage = 1961
 Retirements = \$86,910 or 5.6% of historical additions.
 Average Age of Retirements – 14.6 years

Experience Band 1961 – 2005 (Full Depth) 40-R3

Historical Net Salvage: (2001-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>2001-05</u>
-51%	-3%	-8%	-46%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -106%

Plant Considerations/Future Expectations

The investments with in this property group are related to a limited quantity of small facilities located at various locations throughout the Company's service territory.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 40.7 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 40-R3

Future Net Salvage: -25%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	3.30%	2.46%
Av. Remaining Life	26.6 years	N/A

ACCOUNT – 304.50 Admin & General Structures & Improvements**Historical Experience**

Plant Statistics Plant Balance = \$208,004
 Average Age of Survivors = 4.98 years
 Original Gross Additions = \$134,858
 Oldest Surviving Vintage = 1999
 Retirements = \$5,467 or 4.1% of historical additions.
 Average Age of Retirements – 1.7 years

Experience Band 1999 – 2005 (Full Depth) 40-R1

Historical Net Salvage: (2000-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>2000-05</u>
-12%	-4%	-0%	-13%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -36%

Plant Considerations/Future Expectations

This account contains only a minimal property investment.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 36.0 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 40-R1

Future Net Salvage: -10%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	2.96%	2.78%
Av. Remaining Life	36.3 years	N/A

ACCOUNT – 304.60 Office Structures & Improvements**Historical Experience**

Plant Statistics Plant Balance = \$5,506,170
 Average Age of Survivors = 18.57 years
 Original Gross Additions = \$7,057,362
 Oldest Surviving Vintage = 1927
 Retirements = \$700,008 or 9.9% of historical additions.
 Average Age of Retirements – 18.3 years

Experience Band 1955 – 2005 (Full Depth) 45-R1

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			Full Depth
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
135%	6%	2%	36%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0.5%	5%	0%	0%

Forecasted Net Salvage: 48%

Plant Considerations/Future Expectations

This property group contains the Company's investment applicable to headquarters as well as regional business/administration offices. Such offices typically included both administrative as well as plant and engineering administrative staff. In addition, some inventory and transportation facilities are located in either a combined structure and/or an adjacent structure. Such investments for those facilities are contained in separate property group categories.

While the structures, whose investments comprise this property category, are routinely are larger facilities, ongoing changes and alterations to the properties historical has and will continue to impact/reduce the overall achievable life of the property investments in this account. Such changes are driven by changing business operations within the company. In addition, the need to maintain desirable business office working conditions also drives numerous changes within each of the facilities.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 34.2 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 5%

Proposed Depreciation Parameters

ASL/Curve: 45-R1

Future Net Salvage: -10%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	3.15%	2.78%
Av. Remaining Life	32.0 years	N/A

ACCOUNT – 304.70 Stores, Shop & Garage Structures**Historical Experience**

Plant Statistics Plant Balance = \$3,319,954
 Average Age of Survivors = 19.49 years
 Original Gross Additions = \$3,754,715
 Oldest Surviving Vintage = 1915
 Retirements = \$417,298 or 11.1% of historical additions.
 Average Age of Retirements – 15.5 years

Experience Band 1955 – 2005 (Full Depth) 70-R1.5

Historical Net Salvage: (1982-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1982-05</u>
-3%	-21%	-25%	-46%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
261%	0%	0%	0%

Forecasted Net Salvage: -391%

Plant Considerations/Future Expectations

This property group contains the Company's investment applicable to storerooms and garages routinely located at regional business/administration offices. While such structures typically included property used for all operating functions (including plant and engineering administrative staff), that component of the structures are contained in separate investment accounts.

While the structures, whose investments comprise this property category, are routinely are larger facilities, ongoing changes and alterations to the properties historical has and will continue to impact/reduce the overall achievable life of the property investments in this account. Such changes are driven by changing business operations within the company.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 37.0 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -15%

Proposed Depreciation Parameters

ASL/Curve: 70-R1.5

Future Net Salvage: -20%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	2.06%	3.11%
Av. Remaining Life	54.7 years	N/A

ACCOUNT – 304.80 Misc Structures & Improvements

Historical Experience

Plant Statistics Plant Balance = \$453,557
 Average Age of Survivors = 15.72 years
 Original Gross Additions = \$554,422
 Oldest Surviving Vintage = 1934
 Retirements = \$94,121 or 17.0% of historical additions.
 Average Age of Retirements – 13.9 years

Experience Band 1955 – 2005 (Full Depth) 30-R1.5

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
0%	0%	0%	23%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
3%	0%	0%	0%

Forecasted Net Salvage: 11%

Plant Considerations/Future Expectations

This property group contains the Company's investment relative to a limited amount of Miscellaneous Structures whose related investment is equally limited. Typically the property investment is related to smaller structures used for storage, etc.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 51.2 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -10%

Proposed Depreciation Parameters

ASL/Curve: 30-R1.5

Future Net Salvage: -10%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	5.27%	2.15%
Av. Remaining Life	18.6 years	N/A

ACCOUNT – 305.00 Collecting & Impounding Reservoirs

Historical Experience

Plant Statistics Plant Balance = \$2,328,175
 Average Age of Survivors = 19.40 years
 Original Gross Additions = \$2,451,777
 Oldest Surviving Vintage = 1927
 Retirements = \$9,803, or 0.4% of historical additions.
 Average Age of Retirements – 47.1 years

Experience Band 1955 – 2005 (Full Depth) 100-R4

Historical Net Salvage: (1990-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1990-05</u>
0%	0%	0%	-1166%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: 2899%

Plant Considerations/Future Expectations

This property account investment is related to river reservoirs located in the Streator and Pontiac districts with significantly lesser investments in the Chicago Metro and Interurban districts. The life was based upon the consideration of general property comprising the investment within the account.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 44.4 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -10%

Proposed Depreciation Parameters

ASL/Curve: 100-R4

Future Net Salvage: -25%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	1.20%	2.48%
Av. Remaining Life	81.1 years	N/A

ACCOUNT – 306.00 Lakes, River & Other Intakes

Historical Experience

Plant Statistics Plant Balance = \$2,725,541
 Average Age of Survivors = 35.73 years
 Original Gross Additions = \$3,008,823
 Oldest Surviving Vintage = 1891
 Retirements = \$368,450 or 12.2% of historical additions.
 Average Age of Retirements – 32.5 years

Experience Band 1955 – 2005 (Full Depth) 60-R2

Historical Net Salvage: (1981-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1981-05</u>
-29%	-42%	-42%	-74%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -238%

Plant Considerations/Future Expectations

This property group includes the investments associated with the Reservoir and Treatment Plant property and generally relates to intake facilities such as trash rakes and traveling screens, etc. Given the mechanical nature of much of the property and exposure to the river elements this property has and will continue to require upgrades and replacements.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 56.4 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -15%

Proposed Depreciation Parameters

ASL/Curve: **60-R2**

Future Net Salvage: -50%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	3.49%	2.04%
Av. Remaining Life	35.3 years	N/A

ACCOUNT – 307.00 Wells & Springs**Historical Experience**

Plant Statistics Plant Balance = \$4,743,287
 Average Age of Survivors = 24.60 years
 Original Gross Additions = \$3,178,024
 Oldest Surviving Vintage = 1890
 Retirements = \$362,707 or 11.4% of historical additions.
 Average Age of Retirements – 23.2 years

Experience Band 1955 – 2005 (Full Depth) 80-R1
 1996 – 2005 65-R1

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
-104%	-0%	-0%	-51%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	2%	0%	0%

Forecasted Net Salvage: -43%

Plant Considerations/Future Expectations

While the Company has Wells throughout its operating territory, a larger portion of the wells are located in the more northern operating districts. The legacy Illinois American districts obtain a greater portion of their water supply via surface water supplies. A significant quantity of Wells was added in conjunction with the Company's acquisition of the Northern Illinois and Chicago Metro systems. In addition, due to the water quality and capacity of various northern wells, various wells are maintained in standby mode with their use being limited to higher than typical water demand periods. While the wells are maintained to be able to operate when required, the longer term usefulness of such Wells is limited.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 63.1 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -30%

Proposed Depreciation ParametersASL/Curve: **65-R1**

Future Net Salvage: -30%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	2.02%	2.33%
Av. Remaining Life	48.3 years	N/A

ACCOUNT – 308.00 Infiltration Galleries & Tunnels

Historical Experience

Plant Statistics Plant Balance = \$13,292
 Average Age of Survivors = 12.31 years
 Original Gross Additions = \$0
 Oldest Surviving Vintage = 1992
 Retirements = \$0, or 0 % of historical additions.
 Average Age of Retirements – 0 years

Experience Band 1955 – 2005 (Full Depth) N/A

Historical Net Salvage: (1980-2005) N/A

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1990-05</u>
N/A	N/A	N/A	N/A

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
N/A	N/A	N/A	N/A

Forecasted Net Salvage: N/A

Plant Considerations/Future Expectations

This property account contains a very minimal account investment.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 67.1 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 75-R3

Future Net Salvage: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	1.19%	1.49%
Av. Remaining Life	63.0 years	N/A

ACCOUNT – 309.00 Supply Mains**Historical Experience**

Plant Statistics Plant Balance = \$7,209,083
 Average Age of Survivors = 31.13 years
 Original Gross Additions = \$7,057,301
 Oldest Surviving Vintage = 1911
 Retirements = \$196,314, or 2.8% of historical additions.
 Average Age of Retirements – 14.3 years

Experience Band 1955 – 2005 (Full depth) 90-R4

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
-17%	-63%	-26%	-82%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -631%

Plant Considerations/Future Expectations

Many of the facilities included in this property class are related to supply mains at the Company's various well sites. In addition, portions of the property group investment are used to supply water to the Company's treatment plants located throughout its operating districts. The facilities are anticipated to experience average service lives general representative of T&D Mains with the exception that the overall useful life of various components of the property will be limited by the source of supply (Well or Treatment Plant) to which the various components of property are associated.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 77.2 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -15%

Proposed Depreciation Parameters

ASL/Curve: **75-R3**

Future Net Salvage: -40%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	1.75%	1.49%
Av. Remaining Life	60.4 years	N/A

ACCOUNT – 310.00 Power Generation Equipment**Historical Experience**

Plant Statistics Plant Balance = \$3,440,039
 Average Age of Survivors = 9.54 years
 Original Gross Additions = \$3,516,340
 Oldest Surviving Vintage = 1968
 Retirements = \$210,367, or 6.0% of historical additions.
 Average Age of Retirements – 16.6 years

Experience Band 1966– 2005 (Full Depth) 40-R3

Historical Net Salvage: (1991-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1991-05</u>
0%	0%	0%	-9%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -23%

Plant Considerations/Future Expectations

This equipment is associated with and provides backup power to portions of the Company's pumping and other equipment. While some of the equipment is transportable, much of the equipment is stationary equipment located at various operating sites.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 45.6 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -25%

Proposed Depreciation Parameters

ASL/Curve: 40-R3

Future Net Salvage: -10%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	2.84%	2.74%
Av. Remaining Life	31.3 years	N/A

ACCOUNT – 311.20 Electric Pumping Equipment**Historical Experience**

Plant Statistics	Plant Balance = \$32,177,415 Average Age of Survivors = 121.76 years Original Gross Additions = \$36,798,460 Oldest Surviving Vintage = 1907 Retirements = \$5,999,558, or 16.3% of historical additions. Average Age of Retirements – 18.3 years
Experience Band	1955 – 2005(Full Depth) 40-R1 1996 – 2005 30-R1.5

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
-84%	-112%	-17%	-55%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: 90%

Plant Considerations/Future Expectations

The Company's electric pumping equipment contains a wide range of sizes and types of property from larger high service pumps, to vertical turbine and submersible well pumps and smaller centrifugal booster pumps. The larger high service pumps will typically experience longer average service lives, however, the medium to smaller size pumps, which comprise the larger portion of facilities, experience greater levels of changes due to changes in flow requirements as well as normal operational wear and tear.

Life Analysis Method: Retirement Rate Method (Actuarial)**Average Remaining Life Development:** Full Mortality**Current Depreciation Parameters**

ASL/Curve: 25.0 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -20%

Proposed Depreciation Parameters

ASL/Curve: 30-R1.5

Future Net Salvage: -35%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	4.81%	3.01%
Av. Remaining Life	20.9 years	N/A

ACCOUNT – 311.30 Diesel Pumping Equipment**Historical Experience**

Plant Statistics Plant Balance = \$1,727,886
 Average Age of Survivors = 15.32 years
 Original Gross Additions = \$2,088,078
 Oldest Surviving Vintage = 1938
 Retirements = \$424,497, or 20.3% of historical additions.
 Average Age of Retirements – 17.5 years

Experience Band 1955 – 2005 (Full Depth) 35-R1.5

Historical Net Salvage: (1981-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
-11%	-14%	0%	29%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
139%	0%	0%	0%

Forecasted Net Salvage: -153%

Plant Considerations/Future Expectations

This account contains the Company's investment related to its limited amount of diesel driven emergency backup pumping. This property group provides a similar function as the power generation equipment except that the power equipment is an integral component of the pumping equipment.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 48.7 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -10%

Proposed Depreciation Parameters

ASL/Curve: 35-R1.5

Future Net Salvage: -10%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	3.39%	2.26%
Av. Remaining Life	23.9 years	N/A

ACCOUNT – 311.50 Other Pumping Equipment**Historical Experience**

Plant Statistics Plant Balance = \$6,833,212
 Average Age of Survivors = 13.55 years
 Original Gross Additions = \$1,346,086
 Oldest Surviving Vintage = 1941
 Retirements = \$74,136 or 5.5% of historical additions.
 Average Age of Retirements – 25.5 years

Experience Band 1955 – 2005 (Full Depth) 60-R2.5

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
0%	0%	0%	-196%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
7%	0%	0%	0%

Forecasted Net Salvage: -735%

Plant Considerations/Future Expectations

The overwhelming majority of this property group investment is contained in the Company's recently acquired Chicago Metro district and is related to various classes of pumping equipment located throughout the operating district.

In the prior depreciation study the plant balance within this account was quite small, being only \$53,342 plus the book depreciation reserve applicable to the property investment was a negative \$20,586. Based upon the limited investment that existed at the time of the prior study, an Iowa 40-R2 life and curve was estimated for the property account. Furthermore, net salvage was estimated at negative 10%. The relatively short remaining life and proportionately large level of net investment recovery required produced the high depreciation rate of 14.29%.

Since that point in time the plant investment balance for the account, as of 12-31-05, now totals \$6.8 million with a more typical depreciation reserve of \$1.6 million. Based upon the detailed life analysis, the resulting life indication was an Iowa 60-R2.5 for this property account. In addition, based upon the current salvage analysis, net salvage was estimated at negative 40%. The longer sixty (60) year average service life and a book depreciation reserve which is proportionally more consistent with this property group, now produces the resulting proposed depreciation rate of 2.43%.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 15.4 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -10%

Proposed Depreciation Parameters

ASL/Curve: 60-R2.5

Future Net Salvage: -40%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	2.43%	14.29%
Av. Remaining Life	47.7 years	N/A

ACCOUNT – 320.10 Treatment Plant**Historical Experience**

Plant Statistics Plant Balance = \$57,939,509
 Average Age of Survivors = 15.23 years
 Original Gross Additions = \$63,424,882
 Oldest Surviving Vintage = 1887
 Retirements = \$9,334,789, or 14.7% of historical additions.
 Average Age of Retirements – 20.4 years

Experience Band 1955 – 2005 (Full Depth) 45-R1
 1996 – 2005 35-L1

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
-5%	-16%	-12 %	-24%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -56%

Plant Considerations/Future Expectations

The major facilities whose investments comprise this property account are the Company's various treatment plants located throughout its service territory. Treatment plants include facilities such as the Alton, East St. Louis, Aldrich, Treatment, Granite City, Peoria, Cairo, and San Koty Treatment Structures. Due to the ever increasing regulatory requirements on the treatment facilities, upgrades, expansions, and/or replacements continually impact the useful life of this property group. While numerous of the properties are larger facilities, ongoing required changes to processes, etc over the life of the properties have and will continue to impact the average service life to be achieved by the property group investments.

The current depreciation rate of 5.97% was driven by the significant upgrades and pending retirements at the Alton Treatment Plant during the time when the prior depreciation study was performed. The short average remaining life of that plant along with the then existing level of book depreciation reserve tended to shorten the overall implicit average service life for the property group and raise the resulting depreciation rate.

In the course of the preparation of the current depreciation study, the historical data was analyzed and produced more recent service life indications of 35 years. Accordingly, in the development of the proposed depreciation rate for the property group the 35 year average service life was used as basis for

the proposed depreciation rate. Also, based upon the net salvage analysis, negative 30% net salvage was used in the development of the proposed depreciation rate.

Furthermore, this Treatment Plant account is one of the location type accounts that we previously studied via the life span method, however, given the lack of availability of the current location level records our analysis was limited to a mass analysis approach. This approach does not afford the opportunity to estimate probable location life spans and interim retirement rates. The mass approach tends to result in somewhat longer overall average service life for the location type property and a lower depreciation rate than would otherwise be the case.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 25.5 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -30%

Proposed Depreciation Parameters

ASL/Curve: 35-L1

Future Net Salvage: -30%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	3.61%	5.97%
Av. Remaining Life	25.4 years	N/A

ACCOUNT – 320.20 Chemical Equipment**Historical Experience**

Plant Statistics Plant Balance = \$15,875,398
 Average Age of Survivors = 9.63 years
 Original Gross Additions = \$16,501,569
 Oldest Surviving Vintage = 1917
 Retirements = \$1,486,422, or 9.0% of historical additions.
 Average Age of Retirements – 16.2 years

Experience Band 1955 – 2005 (Full Depth) N/A

Historical Net Salvage: (1980-2005) N/A

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
N/A	N/A	N/A	N/A

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
N/A	N/A	N/A	N/A

Forecasted Net Salvage: N/A

Plant Considerations/Future Expectations

This property group investment is principally related to chemical treatment equipment located either at the Company's treatment plants and/or at the many Company well locations. Many, if not most, of the chemicals use in the treatment of water supplies are corrosive thereby impacting the useful life that can be achieved by the property class.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 18.4 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -10%

Proposed Depreciation Parameters

ASL/Curve: 25-R3

Future Net Salvage: -10%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	4.15%	7.60%
Av. Remaining Life	17.4 years	N/A

ACCOUNT – 330.00 Distribution Reservoirs & Standpipe**Historical Experience**

Plant Statistics Plant Balance = \$20,819,231
 Average Age of Survivors = 17.54 years
 Original Gross Additions = \$11,679,905
 Oldest Surviving Vintage = 1890
 Retirements = \$148,851, or 1.3% of historical additions.
 Average Age of Retirements – 24.3 years

Experience Band 1955 – 2005 (Full Depth) 60-R4

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
-16%	-2%	0 %	-17%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
30%	0%	0%	0%

Forecasted Net Salvage: -105%

Plant Considerations/Future Expectations

The Company has more than 100 distribution reservoirs located throughout its operating territory ranging from clear wells, masonry ground storage reservoirs, metal storage tanks, standpipes, and elevated tanks. The capacities of the tanks range from less than 100,000 gallons to more than 5 million gallons. Approximately twenty-five (25) of the distribution reservoirs have a capacity in the range of one (1) to four (4) million gallon, while three are of five (5) million gallon capacity or greater. The remaining two-thirds plus of the distribution reservoirs have capacities ranging between 250,000 and 750,000 gallons and smaller.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 46.7 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -15%

Proposed Depreciation Parameters

ASL/Curve: 60-R4

Future Net Salvage: -20%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	3.30%	2.46%
Av. Remaining Life	43.2 years	N/A

ACCOUNT – 331.00 Mains**Historical Experience**

Plant Statistics Plant Balance = \$308,556,279
 Average Age of Survivors = 16.98 years
 Original Gross Additions = \$258,955,436
 Oldest Surviving Vintage = 1937
 Retirements = \$4,585,629, or 1.8% of historical additions.
 Average Age of Retirements – 28.2 years

Experience Band 1955 – 2005 (Full Depth) Various-See Section 2, Table 5

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
-140%	-142%	-58%	-60%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
25%	0%	5%	13%

Forecasted Net Salvage: -1280%

Plant Considerations/Future Expectations

This property group contains the Company's investment in Transmission and Distribution Mains. Given that the investment group comprises approximately forty (40) percent of the Company's depreciable plant in service, the property group was identified by various asset classes with service life parameters estimated for each of the individual property groups. The asset investments were identified by Valves by size groupings (7.19%), Valve Boxes (.32%), Manholes (.17%), Mains by size groupings (92.31%), and Special Crossings (.02%). In addition, the size groups were identified by 4 In & Under, 6-8 In, 10 to 16 In, and 18 In & Over. Section 2, Table 5 of the depreciation study report lists the applicable estimated depreciation parameters for each of the studied property groups.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 127.3 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -40%

Proposed Depreciation Parameters

ASL/Curve: Varies (See Section 2 Schedule 5)

Future Net Salvage: -50%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	1.58%	1.82%
Av. Remaining Life	Varies-See Sec 2-Table 5	N/A

ACCOUNT – 332.00 Fire Mains**Historical Experience**

Plant Statistics Plant Balance = \$189,403
 Average Age of Survivors = 6.50 years
 Original Gross Additions = \$191,566
 Oldest Surviving Vintage = 1999
 Retirements = \$2,163, or 1.1% of historical additions.
 Average Age of Retirements – 6.5 years

Experience Band 1955 – 2005 (Full Depth) N/A

Historical Net Salvage: (1980-2005) N/A

Three Year Average Net Salvage Percent			Full Depth
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
N/A	N/A	N/A	N/A

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
N/A	N/A	N/A	N/A

Forecasted Net Salvage: N/A

Plant Considerations/Future Expectations

This limited property group investment is principally related to smaller sized Fire Mains at customer sites. An average service life generally representative of smaller diameter T&D Mains was estimated for this property group.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 76.9 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -40%

Proposed Depreciation Parameters

ASL/Curve: 80-R2

Future Net Salvage: -50%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	1.84%	1.82%
Av. Remaining Life	74.1 years	N/A

ACCOUNT – 333.10 Services 1” & Under**Historical Experience**

Plant Statistics Plant Balance = \$61,701,675
 Average Age of Survivors = 19.55 years
 Original Gross Additions = \$58,771,949
 Oldest Surviving Vintage = 1914
 Retirements = \$2,182,977, or 3.7% of historical additions.
 Average Age of Retirements – 26.1 years

Experience Band 1955 – 2005 (Full Depth) 83-R2.5

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
-648%	-440%	-265%	-424%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -3108%

Plant Considerations/Future Expectations

This property group contains the Company’s investment in customer Services. The investment group comprises approximately eleven (11) percent of the Company’s depreciable plant in service. Accordingly, the property group was identified by two (2) asset classes with service life parameters estimated for each of the individual property groups. The asset investments were identified by smaller residential and small commercial Services 1 Inch & Under (71.2%), and larger commercial and industrial Services Over 1 Inch (28.8%). Section 2, Table 5 of the depreciation study report lists the applicable estimated depreciation parameters for each of the studied property groups.

In the completion of the current analysis it was identified that the Services are currently living longer periods of years than had previously occurred. The current depreciation study life analysis indications were 83 years for 1 Inch & Under Services and 84 Years for Over 1 Inch Services. Similar to the prior depreciation study future net salvage (based upon an analysis of Company experience) was estimated at negative 300%. Management's current belief is that the plant activity driving the more recent service life experience is indicative of what is expected during the coming future years.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 95.9 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -300%

Proposed Depreciation Parameters

ASL/Curve: 83-R2.5

Future Net Salvage: -300%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	5.72%	6.49%
Av. Remaining Life	65.5 years	N/A

ACCOUNT – 333.20 Services – Over 1”**Historical Experience**

Plant Statistics Plant Balance = \$24,980,557
 Average Age of Survivors = 10.61 years
 Original Gross Additions = \$19,141,583
 Oldest Surviving Vintage = 1915
 Retirements = \$297,772, or 1.6% of historical additions.
 Average Age of Retirements – 22.5 years

Experience Band 1955 – 2005 (Full Depth) 84-R2.5

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			Full Depth
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
-648%	-440%	-265%	-424%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -3108%

Plant Considerations/Future Expectations

This property group contains the Company’s investment in customer Services. The investment group comprises approximately eleven (11) percent of the Company’s depreciable plant in service. Accordingly, the property group was identified by two (2) asset classes with service life parameters estimated for each of the individual property groups. The asset investments were identified by smaller residential and small commercial Services 1 Inch & Under (71.2%), and larger commercial and

industrial Services Over 1 Inch (28.8%). Section 2, Table 5 of the depreciation study report lists the applicable estimated depreciation parameters for each of the studied property groups.

In the completion of the current analysis it was identified that the Services are currently living longer periods of years than had previously occurred. The current depreciation study life analysis indications were 83 years for 1 Inch & Under Services and 84 Years for Over 1 Inch Services. Similar to the prior depreciation study future net salvage (based upon an analysis of Company experience) was estimated at negative 300%. Management's current belief is that the plant activity driving the more recent service life experience is indicative of what is expected during the coming future years.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 95.9 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -300%

Proposed Depreciation Parameters

ASL/Curve: 84-R2.5

Future Net Salvage: -300%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	5.20%	6.49%
Av. Remaining Life	74.3 years	N/A

ACCOUNT – 334.21 Meter Installation – 1” & Under

Historical Experience

Plant Statistics Plant Balance = \$19,249,974
 Average Age of Survivors = 16.49 years
 Original Gross Additions = \$19,824,309
 Oldest Surviving Vintage = 1914
 Retirements = \$671,697, or 3.4% of historical additions.
 Average Age of Retirements – 24.5 years

Experience Band 1955 – 2005 (Full Depth) 78-R2.5

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
-82%	-141%	-457%	-284%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -2098%

Plant Considerations/Future Expectations

This property group contains the Company’s investment in customer Meter Installation. The property group was identified by two (2) asset classes with service life parameters estimated for each of the

individual property groups. The asset investments were identified by smaller residential and small commercial Meter Installations 1 Inch & Under (82.8%), and larger commercial Meter Installations Over 1 Inch (17.2%). Section 2, Table 5 of the depreciation study report lists the applicable estimated depreciation parameters for each of the studied property groups.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 100.0 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -250%

Proposed Depreciation Parameters

ASL/Curve: 78-R2.5

Future Net Salvage: -250%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	5.02%	3.50%
Av. Remaining Life	63.2 years	N/A

ACCOUNT – 334.22 Installation – Over 1”

Historical Experience

Plant Statistics Plant Balance = \$4,009,399
 Average Age of Survivors = 11.38 years
 Original Gross Additions = \$4,138,335
 Oldest Surviving Vintage = 1915
 Retirements = \$111,252, or 2.7% of historical additions.
 Average Age of Retirements – 17.2 years

Experience Band 1955 – 2005 (Full Depth) 85-R2

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
-82%	-141%	-457%	-284%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: -2098%

Plant Considerations/Future Expectations

This property group contains the Company's investment in customer Meter Installation. The property group was identified by two (2) asset classes with service life parameters estimated for each of the individual property groups. The asset investments were identified by smaller residential and small commercial Meter Installations 1 Inch & Under (82.8%), and larger commercial Meter Installations Over 1 Inch (17.2%). Section 2, Table 5 of the depreciation study report lists the applicable estimated depreciation parameters for each of the studied property groups.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 100.0 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -250%

Proposed Depreciation Parameters

ASL/Curve: 85-R2

Future Net Salvage: -250%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	4.41%	3.50%
Av. Remaining Life	74.6 years	N/A

ACCOUNT – 334.23 Meter Vaults

Historical Experience

Plant Statistics Plant Balance = \$1,091,514
 Average Age of Survivors = 18.74 years
 Original Gross Additions = \$1,103,777
 Oldest Surviving Vintage = 1925
 Retirements = \$12,263, or 1.1% of historical additions.
 Average Age of Retirements – 23.9 years

Experience Band 1955 – 2005 (Full Depth) N/A

Historical Net Salvage: (1980-2005) N/A

<u>Three Year Average Net Salvage Percent</u>			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
N/A	N/A	N/A	N/A

<u>Net Salvage Trend Analysis</u>			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
N/A	N/A	N/A	N/A

Forecasted Net Salvage: N/A

Plant Considerations/Future Expectations

This property group investment is principally related to vaults used to house Meters placed underground. The estimated service life gives consideration to the general age of the experienced retirements to date, the age of the surviving property, and the anticipated life of the overall property group.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 130.6 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -250%

Proposed Depreciation Parameters

ASL/Curve: 40-R3

Future Net Salvage: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	3.18%	2.68%
Av. Remaining Life	25.4 years	N/A

ACCOUNT – 334.41 Meters – Metal 1” & Under

Historical Experience

Plant Statistics Plant Balance = \$20,225,884
 Average Age of Survivors = 7.79 years
 Original Gross Additions = \$23,258,756
 Oldest Surviving Vintage = 1925
 Retirements = \$6,451,371, or 27.7% of historical additions.
 Average Age of Retirements – 15.1 years

Experience Band 1955 – 2005 (Full Depth) 23-L0
 1996 – 2005 18-L0.5

Historical Net Salvage: (1986-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1986-05</u>
0%	0%	0%	0%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
1%	0%	0%	0%

Forecasted Net Salvage: 0%

Plant Considerations/Future Expectations

This property group contains the Company's investment in customer Meters. The property group was identified by two (2) asset classes with service life parameters estimated for each of the individual property groups. The asset investments were identified by smaller residential and small commercial Meters 1 Inch & Under (83.3%), and larger commercial Meters Over 1 Inch (16.8%). Section 2, Table 5 of the depreciation study report lists the applicable estimated depreciation parameters for each of the studied property groups.

At the time of the completion of the prior depreciation study the Company's book depreciation reserve relative to the Metallic Meter account was negative by \$223,000 in comparison to an original cost investment of \$6.8 million. This circumstance contributed significantly to the proposed depreciation rate at that time to be elevated to the level of 14.24 percent. The use of this higher depreciation rate over the subsequent years (along with some decline in the rate of Meter replacements) has resulted in the book depreciation reserve now aggregating approximately 30% of the current original cost balance—a more typical depreciation reserve level.

In the current depreciation study (which included not only the legacy Illinois American Water Meter property investments but also the acquired Northern Illinois and Citizens properties), the analysis indicates that Metallic Meters are experiencing a longer average service lives than had previously occurred. That being, that the Company's overall Metal Meters 1 Inch and Under are experiencing a life of 18 years while Metal Meters Over 1 Inch are experiencing a life of 25 years. This compares to average service lives underlying the current depreciation rates of 11 and 10 years, respectively. The estimate net salvage incorporated into the proposed depreciation rates is 0% as opposed to the prior depreciation study which incorporated 5% net salvage.

While there has been a Meter conversion program ongoing for several years in the Chicago Metro area, management indicated that there is no new pending Meter program that would be expected to further impact the experience of the last several years. Accordingly, the more recent years experience was the basis of the estimated service life for meters. The discussed factors resulted in the decline between the present and proposed depreciation rate for this property group.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 6.7 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 5%

Proposed Depreciation Parameters

ASL/Curve: 18-L0.5

Future Net Salvage: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	4.95%	14.24%
Av. Remaining Life	13.5 years	N/A

ACCOUNT – 334.42 Meters – Metal Over 1”

Historical Experience

Plant Statistics Plant Balance = \$3,899,553
 Average Age of Survivors = 8.06 years
 Original Gross Additions = \$4,073,856
 Oldest Surviving Vintage = 1925
 Retirements = \$928,864, or 22.8% of historical additions.
 Average Age of Retirements – 15.7 years

Experience Band 1955 – 2005 (Full Depth) 26-L0
 1996 – 2005 25-L0.5

Historical Net Salvage: (1986-2005)

<u>Three Year Average Net Salvage Percent</u>			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1986-05</u>
0%	0%	0%	0%

Net Salvage Trend Analysis

<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
1%	0%	0%	0%

Forecasted Net Salvage: 0%

Plant Considerations/Future Expectations

This property group contains the Company's investment in customer Meters. The property group was identified by two (2) asset classes with service life parameters estimated for each of the individual property groups. The asset investments were identified by smaller residential and small commercial Meters 1 Inch & Under (83.3%), and larger commercial Meters Over 1 Inch (16.8%). Section 2, Table 5 of the depreciation study report lists the applicable estimated depreciation parameters for each of the studied property groups.

At the time of the completion of the prior depreciation study the Company's book depreciation reserve relative to the Metallic Meter account was negative by \$223,000 in comparison to an original cost investment of \$6.8 million. This circumstance contributed significantly to the proposed depreciation rate at that time to be elevated to the level of 14.24 percent. The use of this higher depreciation rate over the subsequent years (along with some decline in the rate of Meter replacements) has resulted in the book depreciation reserve now aggregating approximately 30% of the current original cost balance—a more typical depreciation reserve level.

In the current depreciation study (which included not only the legacy Illinois American Water Meter property investments but also the acquired Northern Illinois and Citizens properties), the analysis indicates that Metallic Meters are experiencing a longer average service lives than had previously occurred. That being, that the Company's overall Metal Meters 1 Inch and Under are experiencing a life of 18 years while Metal Meters Over 1 Inch are experiencing a life of 25 years. This compares to average service lives underlying the current depreciation rates of 11 and 10 years, respectively. The estimate net salvage incorporated into the proposed depreciation rates is 0% as opposed to the prior depreciation study which incorporated 5% net salvage.

While there has been a Meter conversion program ongoing for several years in the Chicago Metro area, management indicated that there is no new pending Meter program that would be expected to further impact the experience of the last several years. Accordingly, the more recent years experience was the basis of the estimated service life for meters. The discussed factors resulted in the decline between the present and proposed depreciation rate for this property group.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 6.7 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 5%

Proposed Depreciation Parameters

ASL/Curve: 25-L0.5

Future Net Salvage: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	3.65%	14.24%
Av. Remaining Life	20.1 years	N/A

ACCOUNT – 334.43 Meters - Plastic**Historical Experience**

Plant Statistics Plant Balance = \$162,353
Average Age of Survivors = 20.89 years
Original Gross Additions = \$2,796,559
Oldest Surviving Vintage = 1975
Retirements = \$2,637,023, or 94.3% of historical additions.
Average Age of Retirements – 10.6 years

Experience Band 1955 – 2005 (Full Depth) 10-R2.5

Historical Net Salvage: (1986-2005)

<u>Three Year Average Net Salvage Percent</u>			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1986-05</u>
0%	0%	0%	0%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
1%	0%	0%	0%

Forecasted Net Salvage: 0%

Plant Considerations/Future Expectations

The Company's original investment in this property group (plastic meters) is nearly fully retired. At one time the Company was installing significant amounts of plastic cased Meters, but during more recent years it has reverted to the use of bronze case meters.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 12.9 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 5%

Proposed Depreciation Parameters

ASL/Curve: 10-R2.5

Future Net Salvage: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	0.00%	7.39%
Av. Remaining Life	0.6 years	N/A

ACCOUNT – 334.45 Meter Enclosures

Historical Experience

Plant Statistics Plant Balance = \$1,512,118
 Average Age of Survivors = 16.28 years
 Original Gross Additions = \$1,626,539
 Oldest Surviving Vintage = 1946
 Retirements = \$106,795, or 6.6% of historical additions.
 Average Age of Retirements – 14.5 years

Experience Band 1955 – 2005 (Full Depth) N/A

Historical Net Salvage: (1980-2005) N/A

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1986-05</u>

N/A N/A N/A

N/A

Net Salvage Trend Analysis

<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
N/A	N/A	N/A	N/A

Forecasted Net Salvage: N/A

Plant Considerations/Future Expectations

This property group investment is principally related to Meters enclosures. The estimated service life gives consideration to the general age of the experienced retirements to date, the age of the surviving property, and the anticipated life of the overall property group.

Life Analysis Method: Retirement Rate Method (Actuarial)**Average Remaining Life Development:** Full Mortality**Current Depreciation Parameters**

ASL/Curve: 23.1 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 30-R3

Future Net Salvage: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	2.21%	4.32%
Av. Remaining Life	15.3 years	N/A

ACCOUNT – 335.00 Hydrants**Historical Experience**

Plant Statistics Plant Balance = \$32,456,861
Average Age of Survivors = 16.02 years
Original Gross Additions = \$26,998,963
Oldest Surviving Vintage = 1914
Retirements = \$1,149,863, or 4.3% of historical additions.
Average Age of Retirements – 26.4 years

Experience Band 1955 – 2005 (Full Depth) 63-R2.5

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
-120%	-102%	-60%	-121%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
5%	0%	0%	0%

Forecasted Net Salvage: -686%

Plant Considerations/Future Expectations

Due to the continued expansion of the Company’s operating system, internal grown, and the increased cost of replacement and installation of this property class, the Company’s investment in this account has grown at an annual compound rate of more than eleven (11) percent per year. Nevertheless, the property class continues to experience mechanical failure over time, is impacted by vehicular accidents, as well as experiences a certain amount of obsolescence which ultimately requires property replacement.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 66.7 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: -100%

Proposed Depreciation Parameters

ASL/Curve: 63-R2.5

Future Net Salvage: -100%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	3.91%	3.97%
Av. Remaining Life	48.8 years	N/A

ACCOUNT – 339.00 Other Plant & Misc Equipment**Historical Experience**

Plant Statistics Plant Balance = \$1,118,464
Average Age of Survivors = 3.50 years
Original Gross Additions = \$3,430
Oldest Surviving Vintage = 2002
Retirements = \$484, or 14.1% of historical additions.
Average Age of Retirements – 2.5 years

Experience Band 1955 – 2005 (Full Depth) N/A

4-65

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable)

Historical Net Salvage: (1980-2005) N/A

Three Year Average Net Salvage Percent			Full Depth
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
N/A	N/A	N/A	N/A

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
N/A	N/A	N/A	N/A

Forecasted Net Salvage: N/A

Plant Considerations/Future Expectations

This property group investment is principally related to miscellaneous T & D Equipment. The estimated service life gives consideration to the general age of the experienced retirements to date, the age of the surviving property, and the anticipated life of the overall property group.

The current December 31, 2005 plant in service balance in Account 339 is \$2,946 while the depreciation reserve balance is \$129,732 which results in a net value of -\$126,786. The useful average service life of the account is estimated at 70 years which produces a current implicit negative depreciation rate. However, the Company envisions adding significant additions, in comparison to the present plant in service balance, to the current account investment. The anticipated proforma additions anticipated to be added to the account is an amount of \$676,215. While a zero depreciation rate would typically be proposed until significant additions are added to the group, such an increase is already anticipated, therefore, a proforma depreciation rate (based upon the expected additions) was calculated at 1.16 percent.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 22.2 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 10-R3

Future Net Salvage: 0%

New Rate @New Parameters

Old Rate @ Old Parameters

Rate	0.00%	4.50%
Av. Remaining Life	66.5 years	N/A

ACCOUNT – 340.10 Office Furniture & Equipment

Historical Experience

Plant Statistics	Plant Balance = \$2,094,604
	Average Age of Survivors = 12.03 years
	Original Gross Additions = \$2,681,327
	Oldest Surviving Vintage = 1927
	Retirements = \$799,927, or 29.8% of historical additions.
	Average Age of Retirements – 13.4 years

4-67

Experience Band 1955 – 2005 (Full Depth) 28-L0

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
0%	0%	0 %	0%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: 0%

Plant Considerations/Future Expectations

This property group includes investments related to furniture and equipment located at the Company's various office sites.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 22.4 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 28-L0

Future Net Salvage: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	3.58%	4.46%
Av. Remaining Life	21.8 years	N/A

ACCOUNT – 340.20 Personal Computers & Peripheral Eq.

Historical Experience

Plant Statistics Plant Balance = \$3,297,197
Average Age of Survivors = 4.46 years
Original Gross Additions = \$8,192,350

4-69

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable)

Oldest Surviving Vintage = 1984
 Retirements = \$3,958,953, or 48.3% of historical additions.
 Average Age of Retirements – 6.5 years

Experience Band 1983 – 2005 (Full Depth) 7-L1.5

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
0%	0%	0 %	0%

Net Salvage Trend Analysis

<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: 0%

Plant Considerations/Future Expectations

This property group investment is principally related to servers and PC equipment. Accordingly, this property is continually experiencing upgrades and replacement on an ongoing basis.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 10.0 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 7-L1.5

Future Net Salvage: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	14.28%	10.05%
Av. Remaining Life	4.4 years	N/A

ACCOUNT – 340.21 Mainframe Computer Equipment

Historical Experience

Plant Statistics Plant Balance = \$1,314,318

4-71

(ASL – Average Service Life; NS – Net Salvage; FTA – Fit to Age; N/A—Not Available, Not Applicable)

Average Age of Survivors = 6.45 years
 Original Gross Additions = \$3,584,740
 Oldest Surviving Vintage = 1987
 Retirements = \$2,885,997, or 80.5% of historical additions.
 Average Age of Retirements – 6.1 years

Experience Band 1987 – 2005 (Full Depth) 6-L2

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
0%	0%	0%	0%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: 0%

Plant Considerations/Future Expectations

This property group investment is principally related to computer related type of equipment. Accordingly, this property is continually experiencing upgrades and replacement on an ongoing basis.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 8.9 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 6-L2

Future Net Salvage: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	16.55%	11.23%
Av. Remaining Life	2.9 years	N/A

ACCOUNT – 340.30 Computer Software

Historical Experience

Plant Statistics Plant Balance = \$11,333,718
 Average Age of Survivors = 2.94 years
 Original Gross Additions = \$13,132,858
 Oldest Surviving Vintage = 1981
 Retirements = \$1,846,156, or 14.1% of historical additions.
 Average Age of Retirements – 5.4 years

Experience Band 1984 – 2005 (Full Depth) 6-L3

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
0%	0%	0%	0%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: 0%

Plant Considerations/Future Expectations

This property group investment is principally related to computer related type of equipment. Accordingly, this property is continually experiencing upgrades and replacement on an ongoing basis.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 8.9 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 6-L3

Future Net Salvage: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	16.56%	22.45%

Av. Remaining Life	3.6 years	N/A
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ACCOUNT – 340.32 Personal Computer Software

Historical Experience

Plant Statistics Plant Balance = \$349,453
 Average Age of Survivors = 5.61 years
 Original Gross Additions = \$765,101
 Oldest Surviving Vintage = 1990
 Retirements = \$641,202, or 83.8% of historical additions.
 Average Age of Retirements – 7.4 years

Experience Band 1984 – 2005 (Full Depth) 7-L3

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
0%	0%	0 %	0%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: 0%

Plant Considerations/Future Expectations

This property group investment is principally related to computer related type of equipment. Accordingly, this property is continually experiencing upgrades and replacement on an ongoing basis.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 4.5 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 7-L3

Future Net Salvage: 0%

New Rate @New Parameters

Old Rate @ Old Parameters

Rate	14.27%	22.45%
Av. Remaining Life	2.5 years	N/A

ACCOUNT – 340.50 Other Office Equipment**Historical Experience**

Plant Statistics Plant Balance = \$1,226,567
 Average Age of Survivors = 10.55 years
 Original Gross Additions = \$900,428
 Oldest Surviving Vintage = 1935
 Retirements = \$469,026, or 52.1% of historical additions.
 Average Age of Retirements – 9.8 years

Experience Band 1955 – 2005 (Full Depth) 18-L0

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
0%	0%	0%	0%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: 0%

Plant Considerations/Future Expectations

This property group includes investments related to miscellaneous equipment located at the Company's various office sites.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 9.7 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 18-L0

Future Net Salvage: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	5.59%	10.34%
Av. Remaining Life	12.8 years	N/A

ACCOUNT – 341.10 Light Trucks**Historical Experience**

Plant Statistics Plant Balance = \$6,139,900
 Average Age of Survivors = 5.24 years
 Original Gross Additions = \$12,523,158
 Oldest Surviving Vintage = 1955
 Retirements = \$7,749,557, or 61.9% of historical additions.
 Average Age of Retirements – 6.3 years

Experience Band 1955 – 2005 (Full Depth) 7-L2

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			Full Depth
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
15%	15%	10%	32%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
75%	78%	64%	0%

Forecasted Net Salvage: 0%

Plant Considerations/Future Expectations

This property group investment is principally related to light trucks used in maintaining the Company's operating property and providing customer service. The Company continues to upgrade its transportation fleet on an as required basis.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 6.3 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 30%

Proposed Depreciation Parameters

ASL/Curve: 7-L2

Future Net Salvage: 20%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	3.36%	11.10%
Av. Remaining Life	3.8 years	N/A

ACCOUNT – 341.20 Heavy Trucks**Historical Experience**

Plant Statistics Plant Balance = \$1,912,087
 Average Age of Survivors = 5.04 years
 Original Gross Additions = \$2,948,173
 Oldest Surviving Vintage = 1978
 Retirements = \$1,024,352, or 34.7% of historical additions.
 Average Age of Retirements – 10.3 years

Experience Band 1966 – 2005 (Full Depth) 12-L3

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
15%	15%	10%	32%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
75%	78%	64%	0%

Forecasted Net Salvage: 0%

Plant Considerations/Future Expectations

This property group investment is principally related to heavy trucks used in maintaining the Company's operating property. The Company continues to upgrade its transportation fleet on an as required basis.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 10.2 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 25%

Proposed Depreciation Parameters

ASL/Curve: 12-L3

Future Net Salvage: 20%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	3.97%	7.36%
Av. Remaining Life	8.0 years	N/A

ACCOUNT – 341.30 Cars**Historical Experience**

Plant Statistics Plant Balance = \$1,142,217
 Average Age of Survivors = 3.11 years
 Original Gross Additions = \$5,801,379
 Oldest Surviving Vintage = 1949
 Retirements = \$4,673,719, or 80.6% of historical additions.
 Average Age of Retirements – 4.4 years

Experience Band 1955 – 2005 (Full Depth) 4-R2

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
15%	15%	10%	32%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
75%	78%	64%	0%

Forecasted Net Salvage: 0%

Plant Considerations/Future Expectations

This property group investment is principally related to cars used in maintaining the Company's operating property and providing customer service. The Company continues to upgrade its transportation fleet on an as required basis.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 0.0 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 25%

Proposed Depreciation Parameters

ASL/Curve: 4-R2

Future Net Salvage: 20%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	4.74%	0.00%
Av. Remaining Life	2.6 years	N/A

ACCOUNT – 341.40 Transportation Equipment - Other

Historical Experience

Plant Statistics Plant Balance = \$120,754
 Average Age of Survivors = 9.56 years
 Original Gross Additions = \$151,082
 Oldest Surviving Vintage = 1958
 Retirements = \$38,692, or 25.6% of historical additions.
 Average Age of Retirements – 13.7 years

Experience Band 1955 – 2005 (Full Depth) 20-L2

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			Full Depth
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
15%	15%	10%	32%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
75%	78%	64%	0%

Forecasted Net Salvage: 0%

Plant Considerations/Future Expectations

The minor investment in this property groups is related to other miscellaneous transportation equipment.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 120.5 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 20-L2

Future Net Salvage: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	2.94%	0.83%
Av. Remaining Life	13.2 years	N/A

ACCOUNT – 342.00 Stores Equipment**Historical Experience**

Plant Statistics Plant Balance = \$209,189
 Average Age of Survivors = 14.79 years
 Original Gross Additions = \$230,764
 Oldest Surviving Vintage = 1924
 Retirements = \$30,446, or 13.2% of historical additions.
 Average Age of Retirements – 22.2 years

Experience Band 1955 – 2005 (Full Depth) 35-R3

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
0%	0%	0 %	8%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
0%	0%	0%	0%

Forecasted Net Salvage: 2%

Plant Considerations/Future Expectations

This property group contains investments related to property used to store the Company's materials inventory.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 21.8 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 35-R3

Future Net Salvage: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	2.45%	4.58%
Av. Remaining Life	22.1 years	N/A

ACCOUNT – 343.00 Tools, Shop & Garage Equip.**Historical Experience**

Plant Statistics Plant Balance = \$4,694,189
 Average Age of Survivors = 10.48 years
 Original Gross Additions = \$5,997,787
 Oldest Surviving Vintage = 1927
 Retirements = \$1,668,760, or 27.8% of historical additions.
 Average Age of Retirements – 9.9 years

Experience Band 1955 – 2005 (Full Depth) 27-02

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
19%	0%	0%	7%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
13%	15%	15%	0%

Forecasted Net Salvage: 0%

Plant Considerations/Future Expectations

This property group is related to tools and equipment used by the Company's workforce to maintain the distribution system.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 32 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 2%

Proposed Depreciation Parameters

ASL/Curve: 27-02

Future Net Salvage: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	2.54%	3.06%
Av. Remaining Life	22.7 years	N/A

ACCOUNT – 344.00 Laboratory Equipment

Historical Experience

Plant Statistics Plant Balance = \$1,376,216
 Average Age of Survivors = 7.20 years
 Original Gross Additions = \$1,685,093
 Oldest Surviving Vintage = 1938
 Retirements = \$330,752, or 19.6% of historical additions.
 Average Age of Retirements – 12.5 years

Experience Band 1955 – 2005 (Full Depth) 24-L05

Historical Net Salvage: (1981-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1981-05</u>
0%	0%	0%	.13%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
2%	0%	0%	0%

Forecasted Net Salvage: -1%

Plant Considerations/Future Expectations

The equipment category typically includes facilities use for testing and/or research purposes. Given the continuing increase in regulatory requirements ongoing upgrades of equipment is required.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 21.5 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 24-L0.5

Future Net Salvage: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	3.85%	4.65%
Av. Remaining Life	19.4 years	N/A

ACCOUNT – 345.00 Power Operated Equipment

Historical Experience

Plant Statistics Plant Balance = \$3,230,980
 Average Age of Survivors = 6.56 years
 Original Gross Additions = \$6,228,946
 Oldest Surviving Vintage = 1946
 Retirements = \$3,223,874, or 91.8% of historical additions.
 Average Age of Retirements – 8.6 years

Experience Band 1955 – 2005 (Full Depth) 10-L1

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			Full Depth
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
30%	33%	23%	40%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
44%	39%	22%	21%

Forecasted Net Salvage: 21%

Plant Considerations/Future Expectations

This property group investment is principally related equipment such as backhoes, compressors etc. used in the construction, replacement and/or maintenance of the Company's distribution system.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality**Current Depreciation Parameters**

ASL/Curve: 9.3 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 35%

Proposed Depreciation Parameters

ASL/Curve: 10-L1

Future Net Salvage: 30%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	6.45%	6.98%
Av. Remaining Life	6.4 years	N/A

ACCOUNT – 346.00 Communication Equipment

Historical Experience

Plant Statistics Plant Balance = \$7,409,429
 Average Age of Survivors = 3.78 years
 Original Gross Additions = \$7,797,510
 Oldest Surviving Vintage = 1971
 Retirements = \$863,958, or 11.1% of historical additions.
 Average Age of Retirements – 9.4 years

Experience Band 1955 – 2005 (Full Depth) 15-L1

Historical Net Salvage: (1982-2005)

Three Year Average Net Salvage Percent			<u>Full Depth</u>
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1982-05</u>
28%	6%	6%	-3%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
6%	6%	12%	12%

Forecasted Net Salvage: 2%

Plant Considerations/Future Expectations

The investment in this account is related to Microwave Equipment, Maintenance Radio Equipment, Scada Equipment, etc. All of these items are subject to ongoing upgrades and replacements.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 20.9 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 15-L1

Future Net Salvage: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	6.04%	4.78%
Av. Remaining Life	12.4 years	N/A

ACCOUNT – 347.00 Miscellaneous Equipment**Historical Experience**

Plant Statistics Plant Balance = \$1,183,290
 Average Age of Survivors = 9.75 years
 Original Gross Additions = \$1,206,626
 Oldest Surviving Vintage = 1953
 Retirements = \$204,572, or 17.0% of historical additions.
 Average Age of Retirements – 10.3 years

Experience Band 1955 – 2005 (Full Depth) 30-L0

Historical Net Salvage: (1980-2005)

Three Year Average Net Salvage Percent			Full Depth
<u>2001-03</u>	<u>2002-04</u>	<u>2003-05</u>	<u>1980-05</u>
0%	0%	0%	11%

Net Salvage Trend Analysis			
<u>20 Year</u>	<u>15 Year</u>	<u>10 Year</u>	<u>5 Year</u>
15%	13%	11%	0%

Forecasted Net Salvage: 0%

Plant Considerations/Future Expectations

This account contains a miscellaneous group of assets used in the utilities operations. These properties are replaced as required.

Life Analysis Method: Retirement Rate Method (Actuarial)

Average Remaining Life Development: Full Mortality

Current Depreciation Parameters

ASL/Curve: 19.6 Yrs -- (Implicit Life Based Upon Depreciation Settlement Rates And Proposed Net Salvage Factors In 12-31-98 Depreciation Study—Adjusted for Depreciation Rates of Subsequent Acquisition Properties)

Net Salvage: 0%

Proposed Depreciation Parameters

ASL/Curve: 30-L0

Future Net Salvage: 0%

	<u>New Rate @New Parameters</u>	<u>Old Rate @ Old Parameters</u>
Rate	2.51%	2.39%
Av. Remaining Life	24.7 years	N/A

SECTION 5

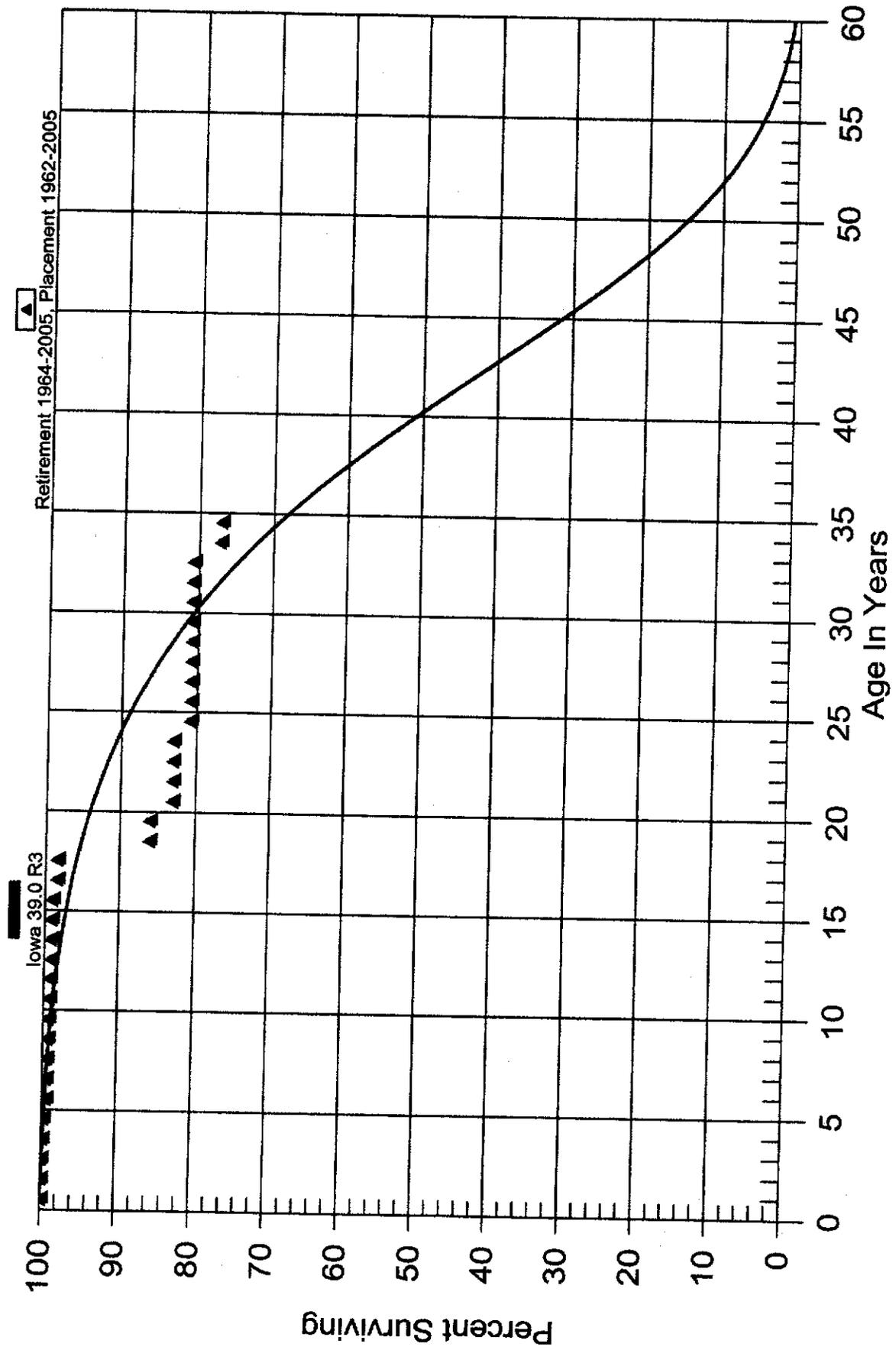
Illinois-American Water Company-Water

All Divisions

304.10 (311) SS STRUCTURES & IMPROVEMENTS

Original And Smooth Survivor Curves

Exhibit 9.01



Illinois-American Water Company-Water
All Divisions
304.10 (311) SS STRUCTURES & IMPROVEMENTS

Observed Life Table
Retirement Expr. 1964 TO 2005
Placement Years 1962 TO 2005

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
0.0 - 0.5	\$8,075,845.28	\$0.00	0.00000	100.00
0.5 - 1.5	\$8,071,816.96	\$0.00	0.00000	100.00
1.5 - 2.5	\$7,982,584.36	\$0.00	0.00000	100.00
2.5 - 3.5	\$8,243,529.68	\$6,316.00	0.00077	100.00
3.5 - 4.5	\$8,294,376.88	\$8,061.00	0.00097	99.92
4.5 - 5.5	\$7,734,090.70	\$23,861.00	0.00309	99.83
5.5 - 6.5	\$2,926,126.75	\$0.00	0.00000	99.52
6.5 - 7.5	\$2,732,035.03	\$1.00	0.00000	99.52
7.5 - 8.5	\$1,505,402.56	\$1,843.00	0.00122	99.52
8.5 - 9.5	\$2,481,032.07	\$0.00	0.00000	99.40
9.5 - 10.5	\$2,705,597.55	\$2,600.00	0.00096	99.40
10.5 - 11.5	\$2,595,876.38	\$0.00	0.00000	99.30
11.5 - 12.5	\$3,510,698.56	\$3,839.86	0.00109	99.30
12.5 - 13.5	\$2,487,907.36	\$381.00	0.00015	99.19
13.5 - 14.5	\$2,076,336.15	\$387.10	0.00019	99.18
14.5 - 15.5	\$1,865,890.87	\$1,417.10	0.00076	99.16
15.5 - 16.5	\$770,492.78	\$4,600.00	0.00597	99.08
16.5 - 17.5	\$672,248.75	\$0.00	0.00000	98.49
17.5 - 18.5	\$633,551.50	\$79,180.13	0.12498	98.49
18.5 - 19.5	\$550,411.32	\$0.00	0.00000	86.18
19.5 - 20.5	\$560,012.12	\$19,638.00	0.03507	86.18
20.5 - 21.5	\$571,011.32	\$0.00	0.00000	83.16
21.5 - 22.5	\$451,516.06	\$0.00	0.00000	83.16
22.5 - 23.5	\$465,398.06	\$0.00	0.00000	83.16
23.5 - 24.5	\$462,859.00	\$12,612.00	0.02725	83.16
24.5 - 25.5	\$459,622.05	\$0.00	0.00000	80.89
25.5 - 26.5	\$386,611.56	\$0.00	0.00000	80.89
26.5 - 27.5	\$337,088.35	\$0.00	0.00000	80.89
27.5 - 28.5	\$260,082.35	\$0.00	0.00000	80.89
28.5 - 29.5	\$350,649.64	\$0.00	0.00000	80.89
29.5 - 30.5	\$547,124.26	\$0.00	0.00000	80.89
30.5 - 31.5	\$516,028.45	\$0.00	0.00000	80.89
31.5 - 32.5	\$514,734.45	\$546.60	0.00106	80.89
32.5 - 33.5	\$380,505.19	\$16,800.00	0.04415	80.81
33.5 - 34.5	\$96,451.89	\$190.00	0.00197	77.24
34.5 - 35.5	\$69,847.45	\$0.00	0.00000	77.09
35.5 - 36.5	\$25,676.45	\$0.00	0.00000	77.09

**Illinois-American Water Company-Water
All Divisions
304.10 (311) SS STRUCTURES & IMPROVEMENTS**

**Observed Life Table
Retirement Expr. 1964 TO 2005
Placement Years 1962 TO 2005**

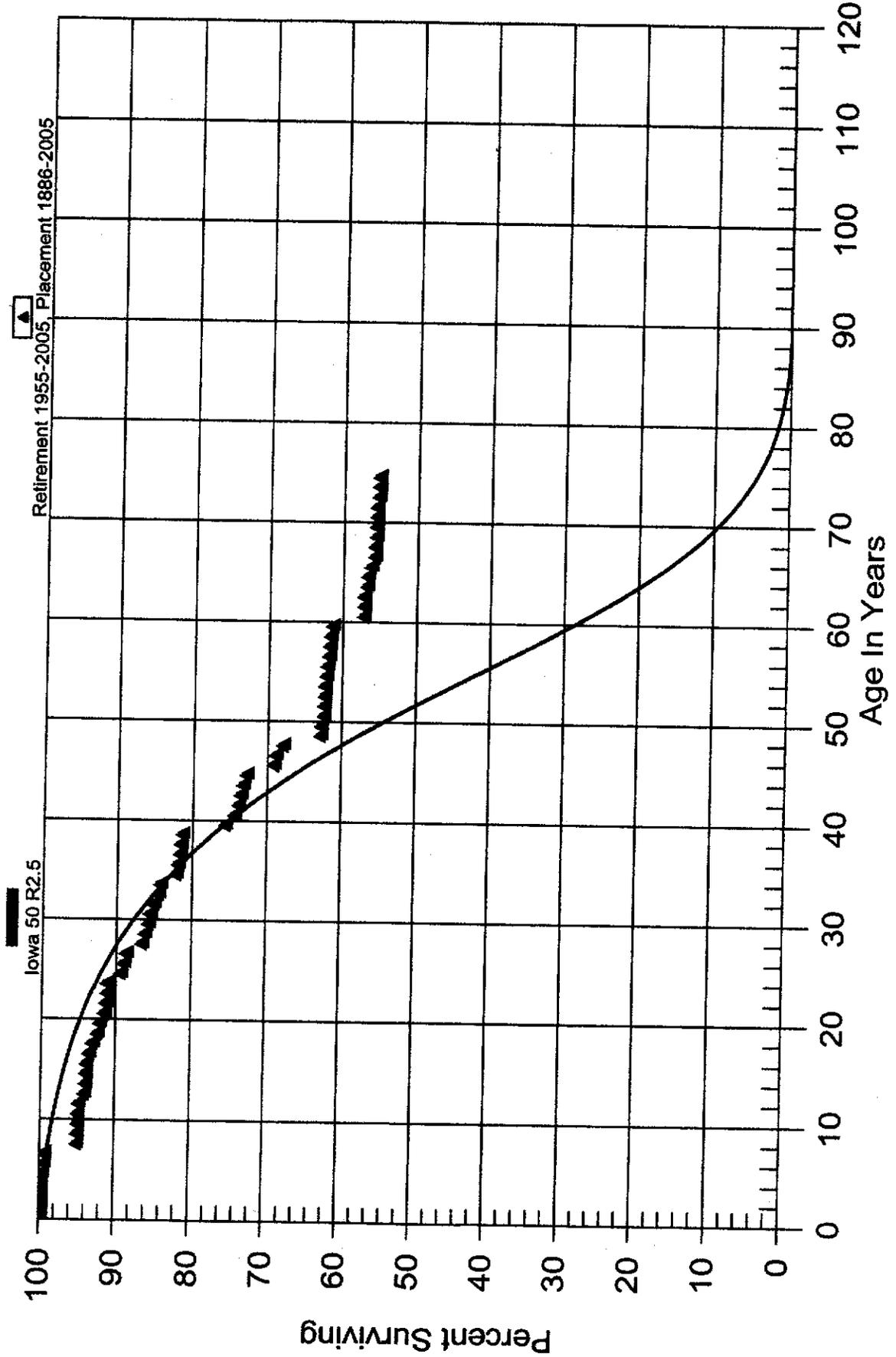
<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
36.5 - 37.5	\$22,282.45	\$0.00	0.00000	77.09
37.5 - 38.5	\$23,030.45	\$0.00	0.00000	77.09
38.5 - 39.5	\$17,014.56	\$0.00	0.00000	77.09
39.5 - 40.5	\$19,928.96	\$0.00	0.00000	77.09
40.5 - 41.5	\$18,510.89	\$0.00	0.00000	77.09
41.5 - 42.5	\$11,558.65	\$0.00	0.00000	77.09
42.5 - 43.5	\$5,796.00	\$0.00	0.00000	77.09

Illinois-American Water Company-Water

All Divisions

304.20 (321) PUMPING STRUCTURES & IMPROVE.

Original And Smooth Survivor Curves



Illinois-American Water Company-Water
All Divisions
304.20 (321) PUMPING STRUCTURES & IMPROVE.
Observed Life Table
Retirement Expr. 1955 TO 2005
Placement Years 1886 TO 2005

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
0.0 - 0.5	\$14,652,927.16	\$7,123.98	0.00049	100.00
0.5 - 1.5	\$18,259,374.75	\$5,911.28	0.00032	99.95
1.5 - 2.5	\$18,365,872.40	\$6,105.07	0.00033	99.92
2.5 - 3.5	\$16,436,710.47	\$4,752.75	0.00029	99.89
3.5 - 4.5	\$15,959,632.73	\$7,730.00	0.00048	99.86
4.5 - 5.5	\$11,658,599.57	\$25,111.61	0.00215	99.81
5.5 - 6.5	\$8,091,267.58	\$2,468.97	0.00031	99.59
6.5 - 7.5	\$7,825,389.39	\$341,318.73	0.04362	99.56
7.5 - 8.5	\$7,045,631.19	\$2,233.34	0.00032	95.22
8.5 - 9.5	\$6,962,467.32	\$1,229.26	0.00018	95.19
9.5 - 10.5	\$6,774,163.03	\$5,924.72	0.00087	95.17
10.5 - 11.5	\$5,990,390.87	\$3,664.28	0.00061	95.09
11.5 - 12.5	\$5,341,586.30	\$42,077.00	0.00788	95.03
12.5 - 13.5	\$3,853,255.50	\$4,677.50	0.00121	94.28
13.5 - 14.5	\$3,036,234.83	\$1,274.13	0.00042	94.17
14.5 - 15.5	\$3,050,427.29	\$1,900.17	0.00062	94.13
15.5 - 16.5	\$3,006,975.55	\$11,489.54	0.00382	94.07
16.5 - 17.5	\$2,975,546.08	\$14,544.75	0.00489	93.71
17.5 - 18.5	\$2,943,821.92	\$21,572.27	0.00733	93.25
18.5 - 19.5	\$2,891,127.79	\$7,928.16	0.00274	92.57
19.5 - 20.5	\$2,855,815.83	\$18,797.67	0.00658	92.32
20.5 - 21.5	\$2,691,501.33	\$5,827.49	0.00217	91.71
21.5 - 22.5	\$2,253,071.95	\$3,007.18	0.00133	91.51
22.5 - 23.5	\$2,326,872.02	\$650.53	0.00028	91.39
23.5 - 24.5	\$2,228,890.65	\$43,536.76	0.01953	91.36
24.5 - 25.5	\$2,176,701.45	\$9,796.04	0.00450	89.58
25.5 - 26.5	\$2,174,529.60	\$7,988.44	0.00367	89.17
26.5 - 27.5	\$2,022,465.56	\$46,329.38	0.02291	88.85
27.5 - 28.5	\$2,137,149.10	\$9,035.17	0.00423	86.81
28.5 - 29.5	\$2,026,828.49	\$10,738.59	0.00530	86.44
29.5 - 30.5	\$1,877,340.73	\$4,365.59	0.00233	85.99
30.5 - 31.5	\$1,800,181.88	\$10,432.30	0.00580	85.79
31.5 - 32.5	\$1,612,416.32	\$11,477.92	0.00712	85.29
32.5 - 33.5	\$1,773,578.34	\$6,106.05	0.00344	84.68
33.5 - 34.5	\$1,739,297.25	\$41,989.07	0.02414	84.39
34.5 - 35.5	\$1,482,896.70	\$4,509.09	0.00304	82.35
35.5 - 36.5	\$1,360,687.88	\$4,522.69	0.00332	82.10

Illinois-American Water Company-Water
All Divisions
304.20 (321) PUMPING STRUCTURES & IMPROVE.

Observed Life Table
Retirement Expr. 1955 TO 2005
Placement Years 1886 TO 2005

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
36.5 - 37.5	\$1,197,769.61	\$1,190.31	0.00099	81.83
37.5 - 38.5	\$1,190,467.55	\$2,907.72	0.00244	81.75
38.5 - 39.5	\$1,172,120.53	\$83,361.15	0.07112	81.55
39.5 - 40.5	\$1,086,990.11	\$17,115.44	0.01575	75.75
40.5 - 41.5	\$1,116,156.86	\$8,019.43	0.00718	74.56
41.5 - 42.5	\$1,146,854.52	\$4,212.66	0.00367	74.02
42.5 - 43.5	\$1,152,200.62	\$5,176.51	0.00449	73.75
43.5 - 44.5	\$1,122,088.83	\$6,983.58	0.00622	73.42
44.5 - 45.5	\$1,003,792.60	\$50,505.74	0.05031	72.96
45.5 - 46.5	\$906,400.86	\$3,244.24	0.00358	69.29
46.5 - 47.5	\$830,385.93	\$11,713.78	0.01411	69.04
47.5 - 48.5	\$832,234.48	\$62,091.26	0.07461	68.07
48.5 - 49.5	\$730,292.96	\$490.70	0.00067	62.99
49.5 - 50.5	\$716,050.70	\$3,966.84	0.00554	62.95
50.5 - 51.5	\$700,561.94	\$39.38	0.00006	62.60
51.5 - 52.5	\$691,300.72	\$600.00	0.00087	62.60
52.5 - 53.5	\$672,265.28	\$255.38	0.00038	62.54
53.5 - 54.5	\$643,040.25	\$2,286.29	0.00356	62.52
54.5 - 55.5	\$625,651.39	\$605.35	0.00097	62.29
55.5 - 56.5	\$578,443.01	\$2,069.74	0.00358	62.23
56.5 - 57.5	\$567,216.61	\$806.67	0.00142	62.01
57.5 - 58.5	\$545,298.64	\$974.55	0.00179	61.92
58.5 - 59.5	\$534,331.21	\$2,365.32	0.00443	61.81
59.5 - 60.5	\$527,324.47	\$35,843.31	0.06797	61.54
60.5 - 61.5	\$491,481.16	\$244.34	0.00050	57.36
61.5 - 62.5	\$482,259.05	\$160.28	0.00033	57.33
62.5 - 63.5	\$479,979.13	\$3,026.31	0.00631	57.31
63.5 - 64.5	\$486,297.18	\$568.45	0.00117	56.95
64.5 - 65.5	\$542,424.94	\$4,339.05	0.00800	56.88
65.5 - 66.5	\$459,616.48	\$3,901.08	0.00849	56.43
66.5 - 67.5	\$437,278.07	\$0.00	0.00000	55.95
67.5 - 68.5	\$429,604.26	\$1,262.77	0.00294	55.95
68.5 - 69.5	\$427,364.51	\$229.56	0.00054	55.78
69.5 - 70.5	\$427,134.95	\$265.87	0.00062	55.75
70.5 - 71.5	\$426,626.40	\$127.01	0.00030	55.72
71.5 - 72.5	\$426,492.87	\$1,621.37	0.00380	55.70
72.5 - 73.5	\$401,981.07	\$320.10	0.00080	55.49

Illinois-American Water Company-Water
All Divisions
304.20 (321) PUMPING STRUCTURES & IMPROVE.

Observed Life Table
Retirement Expr. 1955 TO 2005
Placement Years 1886 TO 2005

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	\$401,447.46	\$0.00	0.00000	55.45
74.5 - 75.5	\$388,881.38	\$1,218.89	0.00313	55.45
75.5 - 76.5	\$384,355.04	\$0.00	0.00000	55.27
76.5 - 77.5	\$354,522.24	\$0.00	0.00000	55.27
77.5 - 78.5	\$349,234.06	\$126.10	0.00036	55.27
78.5 - 79.5	\$268,280.28	\$40,493.12	0.15094	55.25
79.5 - 80.5	\$223,455.35	\$49.70	0.00022	46.91
80.5 - 81.5	\$223,405.65	\$0.00	0.00000	46.90
81.5 - 82.5	\$223,319.20	\$0.00	0.00000	46.90
82.5 - 83.5	\$223,319.20	\$0.00	0.00000	46.90
83.5 - 84.5	\$223,319.20	\$0.00	0.00000	46.90
84.5 - 85.5	\$223,319.20	\$95.62	0.00043	46.90
85.5 - 86.5	\$214,986.48	\$0.00	0.00000	46.88
86.5 - 87.5	\$207,847.24	\$1,497.51	0.00720	46.88
87.5 - 88.5	\$206,349.73	\$3,931.46	0.01905	46.54
88.5 - 89.5	\$202,418.27	\$1,000.00	0.00494	45.66
89.5 - 90.5	\$193,608.32	\$0.00	0.00000	45.43
90.5 - 91.5	\$191,382.49	\$0.00	0.00000	45.43
91.5 - 92.5	\$191,382.49	\$0.00	0.00000	45.43
92.5 - 93.5	\$152,641.04	\$0.00	0.00000	45.43
93.5 - 94.5	\$152,641.04	\$0.00	0.00000	45.43
94.5 - 95.5	\$151,161.15	\$0.00	0.00000	45.43
95.5 - 96.5	\$151,161.15	\$0.00	0.00000	45.43
96.5 - 97.5	\$149,299.23	\$0.00	0.00000	45.43
97.5 - 98.5	\$148,445.18	\$0.00	0.00000	45.43
98.5 - 99.5	\$120,687.59	\$7,201.61	0.05967	45.43
99.5 - 100.5	\$113,485.98	\$0.00	0.00000	42.72
100.5 - 101.5	\$105,801.26	\$137.99	0.00130	42.72
101.5 - 102.5	\$73,798.29	\$0.00	0.00000	42.66
102.5 - 103.5	\$73,798.29	\$0.00	0.00000	42.66
103.5 - 104.5	\$73,798.29	\$0.00	0.00000	42.66
104.5 - 105.5	\$73,798.29	\$0.00	0.00000	42.66
105.5 - 106.5	\$73,798.29	\$832.20	0.01128	42.66
106.5 - 107.5	\$72,966.09	\$0.00	0.00000	42.18
107.5 - 108.5	\$72,966.09	\$259.35	0.00355	42.18
108.5 - 109.5	\$72,706.74	\$0.00	0.00000	42.03
109.5 - 110.5	\$72,706.74	\$0.00	0.00000	42.03

**Illinois-American Water Company-Water
All Divisions
304.20 (321) PUMPING STRUCTURES & IMPROVE.**

**Observed Life Table
Retirement Expr. 1955 TO 2005
Placement Years 1886 TO 2005**

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
110.5 - 111.5	\$72,706.74	\$0.00	0.00000	42.03
111.5 - 112.5	\$72,706.74	\$0.00	0.00000	42.03
112.5 - 113.5	\$72,706.74	\$0.00	0.00000	42.03
113.5 - 114.5	\$72,706.74	\$0.00	0.00000	42.03
114.5 - 115.5	\$60,770.03	\$0.00	0.00000	42.03
115.5 - 116.5	\$0.00	\$0.00	0.00000	42.03
116.5 - 117.5	\$0.00	\$0.00	0.00000	42.03
117.5 - 118.5	\$0.00	\$0.00	0.00000	42.03
118.5 - 119.5	\$0.00	\$0.00	0.00000	42.03

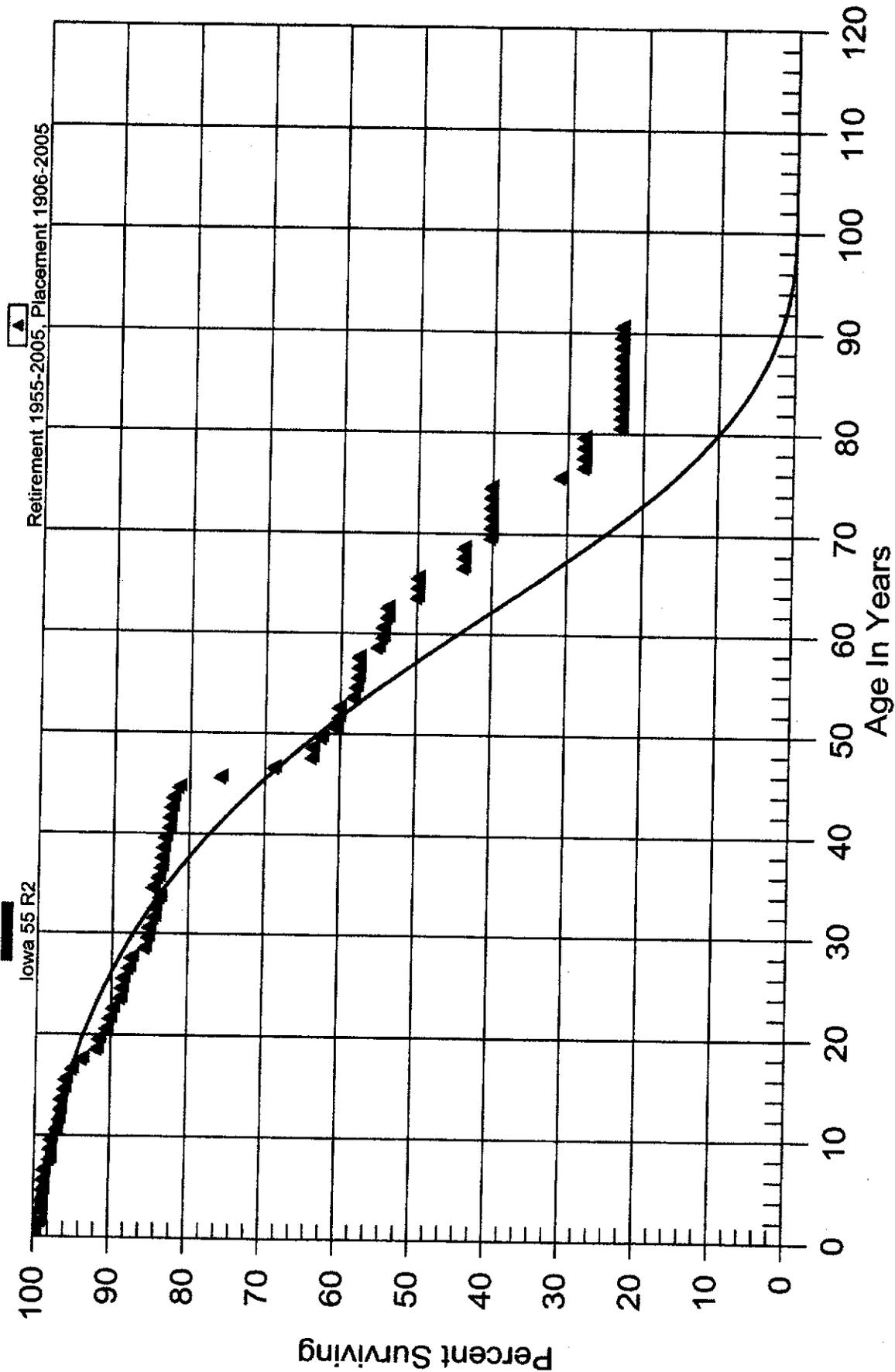
Illinois-American Water Company - Water

All Divisions

304.30 (331) WT STRUCTURES & IMPROVEMENTS

Original And Smooth Survivor Curves

Exhibit 9.01



**Illinois-American Water Company-Water
All Divisions
304.30 (331) WT STRUCTURES & IMPROVEMENTS**

**Observed Life Table
Retirement Expr. 1955 TO 2005
Placement Years 1906 TO 2005**

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
0.0 - 0.5	\$50,301,708.61	\$7,687.01	0.00015	100.00
0.5 - 1.5	\$50,212,165.79	\$369,114.77	0.00735	99.98
1.5 - 2.5	\$49,478,754.51	\$4,228.00	0.00009	99.25
2.5 - 3.5	\$48,601,437.88	\$30,772.64	0.00063	99.24
3.5 - 4.5	\$45,787,272.35	\$64,954.16	0.00142	99.18
4.5 - 5.5	\$44,421,688.50	\$9,058.98	0.00020	99.04
5.5 - 6.5	\$29,752,783.66	\$35,116.37	0.00118	99.02
6.5 - 7.5	\$29,464,939.24	\$213,989.82	0.00726	98.90
7.5 - 8.5	\$29,803,355.46	\$1,865.49	0.00006	98.18
8.5 - 9.5	\$18,726,595.92	\$25,714.93	0.00137	98.18
9.5 - 10.5	\$12,163,420.80	\$82,146.17	0.00675	98.04
10.5 - 11.5	\$11,790,340.70	\$44,520.85	0.00378	97.38
11.5 - 12.5	\$9,765,441.89	\$14,811.79	0.00152	97.01
12.5 - 13.5	\$9,295,570.92	\$5,206.62	0.00056	96.86
13.5 - 14.5	\$6,570,402.64	\$31,844.61	0.00485	96.81
14.5 - 15.5	\$5,723,958.93	\$6,183.20	0.00108	96.34
15.5 - 16.5	\$5,433,129.68	\$51,097.00	0.00940	96.24
16.5 - 17.5	\$5,354,048.52	\$73,022.97	0.01364	95.33
17.5 - 18.5	\$5,181,407.61	\$106,614.29	0.02058	94.03
18.5 - 19.5	\$4,582,119.43	\$13,376.85	0.00292	92.10
19.5 - 20.5	\$4,544,784.63	\$47,966.18	0.01055	91.83
20.5 - 21.5	\$4,439,967.01	\$19,770.31	0.00445	90.86
21.5 - 22.5	\$4,385,734.10	\$19,734.44	0.00450	90.45
22.5 - 23.5	\$4,020,999.38	\$43,620.33	0.01085	90.05
23.5 - 24.5	\$3,937,636.85	\$7,550.06	0.00192	89.07
24.5 - 25.5	\$3,926,049.50	\$8,279.54	0.00211	88.90
25.5 - 26.5	\$3,867,283.26	\$31,579.85	0.00817	88.71
26.5 - 27.5	\$3,754,715.89	\$13,455.01	0.00358	87.99
27.5 - 28.5	\$3,733,853.22	\$75,044.38	0.02010	87.67
28.5 - 29.5	\$3,647,878.33	\$16,165.74	0.00443	85.91
29.5 - 30.5	\$3,160,252.31	\$5,207.36	0.00165	85.53
30.5 - 31.5	\$2,251,560.20	\$15,862.29	0.00705	85.39
31.5 - 32.5	\$2,241,025.99	\$1,844.72	0.00082	84.79
32.5 - 33.5	\$2,213,106.24	\$17,220.00	0.00778	84.72
33.5 - 34.5	\$2,161,210.32	(\$23,090.87)	-0.01068	84.06
34.5 - 35.5	\$1,952,633.02	\$15,301.25	0.00784	84.96
35.5 - 36.5	\$1,432,137.01	\$7,555.90	0.00528	84.29

**Illinois-American Water Company-Water
All Divisions
304.30 (331) WT STRUCTURES & IMPROVEMENTS**

**Observed Life Table
Retirement Expr. 1955 TO 2005
Placement Years 1906 TO 2005**

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
36.5 - 37.5	\$1,396,655.38	\$1,260.00	0.00090	83.85
37.5 - 38.5	\$1,380,651.30	\$2,521.21	0.00183	83.77
38.5 - 39.5	\$1,032,626.01	\$2,748.71	0.00266	83.62
39.5 - 40.5	\$926,500.70	\$5,963.84	0.00644	83.39
40.5 - 41.5	\$718,944.34	\$285.61	0.00040	82.86
41.5 - 42.5	\$717,964.88	\$1,882.43	0.00262	82.82
42.5 - 43.5	\$699,398.97	\$1,638.81	0.00234	82.61
43.5 - 44.5	\$679,502.86	\$6,806.20	0.00972	82.41
44.5 - 45.5	\$497,009.38	\$33,573.35	0.06755	81.61
45.5 - 46.5	\$463,284.75	\$43,099.65	0.09303	76.10
46.5 - 47.5	\$397,677.19	\$29,395.42	0.07392	69.02
47.5 - 48.5	\$356,925.98	\$250.23	0.00070	63.92
48.5 - 49.5	\$174,945.80	\$3,241.17	0.01853	63.87
49.5 - 50.5	\$149,070.90	\$4,676.88	0.03137	62.69
50.5 - 51.5	\$143,974.27	\$745.92	0.00518	60.72
51.5 - 52.5	\$133,964.04	\$0.00	0.00000	60.41
52.5 - 53.5	\$133,964.04	\$4,189.81	0.03128	60.41
53.5 - 54.5	\$124,132.54	\$831.16	0.00670	58.52
54.5 - 55.5	\$120,801.47	\$550.20	0.00455	58.13
55.5 - 56.5	\$66,732.07	\$8.89	0.00013	57.86
56.5 - 57.5	\$66,723.18	\$0.00	0.00000	57.86
57.5 - 58.5	\$47,545.19	\$2,079.63	0.04374	57.86
58.5 - 59.5	\$45,465.56	\$519.66	0.01143	55.32
59.5 - 60.5	\$44,945.90	\$0.00	0.00000	54.69
60.5 - 61.5	\$44,945.90	\$479.01	0.01066	54.69
61.5 - 62.5	\$44,466.89	\$0.00	0.00000	54.11
62.5 - 63.5	\$43,872.08	\$3,190.72	0.07273	54.11
63.5 - 64.5	\$35,094.02	\$37.95	0.00108	50.17
64.5 - 65.5	\$35,056.07	\$0.00	0.00000	50.12
65.5 - 66.5	\$35,056.07	\$4,285.16	0.12224	50.12
66.5 - 67.5	\$30,770.91	\$0.00	0.00000	43.99
67.5 - 68.5	\$30,770.91	\$0.00	0.00000	43.99
68.5 - 69.5	\$17,614.60	\$1,422.57	0.08076	43.99
69.5 - 70.5	\$16,192.03	\$0.00	0.00000	40.44
70.5 - 71.5	\$16,192.03	\$0.00	0.00000	40.44
71.5 - 72.5	\$16,192.03	\$0.00	0.00000	40.44
72.5 - 73.5	\$15,814.28	\$0.00	0.00000	40.44

Illinois-American Water Company-Water
All Divisions
304.30 (331) WT STRUCTURES & IMPROVEMENTS
Observed Life Table
Retirement Expr. 1955 TO 2005
Placement Years 1906 TO 2005

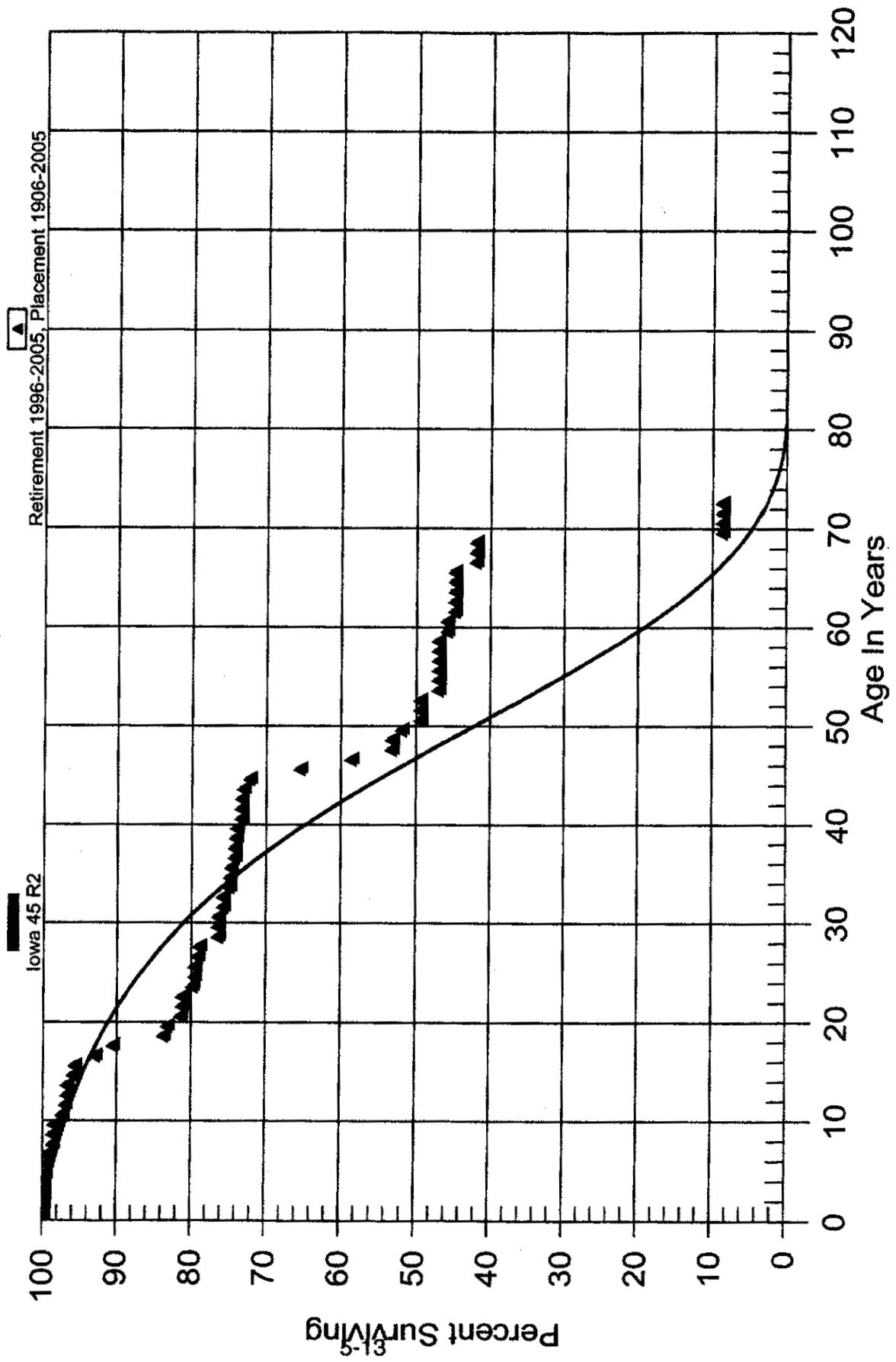
<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
73.5 - 74.5	\$15,814.28	\$0.00	0.00000	40.44
74.5 - 75.5	\$15,814.28	\$3,619.48	0.22887	40.44
75.5 - 76.5	\$12,194.80	\$1,228.81	0.10077	31.18
76.5 - 77.5	\$10,965.99	\$0.00	0.00000	28.04
77.5 - 78.5	\$10,965.99	\$0.00	0.00000	28.04
78.5 - 79.5	\$10,965.99	\$0.00	0.00000	28.04
79.5 - 80.5	\$10,965.99	\$1,861.53	0.16975	28.04
80.5 - 81.5	\$9,104.46	\$0.00	0.00000	23.28
81.5 - 82.5	\$9,104.46	\$0.00	0.00000	23.28
82.5 - 83.5	\$9,104.46	\$0.00	0.00000	23.28
83.5 - 84.5	\$9,104.46	\$0.00	0.00000	23.28
84.5 - 85.5	\$9,104.46	\$0.00	0.00000	23.28
85.5 - 86.5	\$9,104.46	\$0.00	0.00000	23.28
86.5 - 87.5	\$9,104.46	\$0.00	0.00000	23.28
87.5 - 88.5	\$219.33	\$0.00	0.00000	23.28
88.5 - 89.5	\$219.33	\$0.00	0.00000	23.28
89.5 - 90.5	\$219.33	\$0.00	0.00000	23.28

Illinois-American Water Company - Water

All Divisions

304.30 (331) WT STRUCTURES & IMPROVEMENTS

Original And Smooth Survivor Curves



**Illinois-American Water Company-Water
All Divisions
304.30 (331) WT STRUCTURES & IMPROVEMENTS**

**Observed Life Table
Retirement Expr. 1996 TO 2005
Placement Years 1906 TO 2005**

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
0.0 - 0.5	\$37,613,034.63	\$7,687.01	0.00020	100.00
0.5 - 1.5	\$37,797,417.29	\$16,282.20	0.00043	99.98
1.5 - 2.5	\$39,579,959.09	\$0.00	0.00000	99.94
2.5 - 3.5	\$39,164,791.54	\$21,265.64	0.00054	99.94
3.5 - 4.5	\$39,096,713.98	\$59,874.04	0.00153	99.88
4.5 - 5.5	\$38,580,769.93	\$5,025.57	0.00013	99.73
5.5 - 6.5	\$24,206,380.17	\$17,330.33	0.00072	99.72
6.5 - 7.5	\$23,954,763.72	\$201,103.13	0.00840	99.64
7.5 - 8.5	\$24,423,870.31	\$1,060.33	0.00004	98.81
8.5 - 9.5	\$13,890,454.10	\$23,262.07	0.00167	98.80
9.5 - 10.5	\$7,369,752.22	\$81,897.67	0.01111	98.64
10.5 - 11.5	\$7,088,516.38	\$30,245.31	0.00427	97.54
11.5 - 12.5	\$5,115,633.66	\$10,375.40	0.00203	97.13
12.5 - 13.5	\$5,039,390.49	\$2,211.30	0.00044	96.93
13.5 - 14.5	\$2,443,683.32	\$20,607.33	0.00843	96.89
14.5 - 15.5	\$1,616,525.64	\$3,400.00	0.00210	96.07
15.5 - 16.5	\$1,383,589.78	\$40,338.68	0.02916	95.87
16.5 - 17.5	\$1,396,054.46	\$36,038.14	0.02581	93.07
17.5 - 18.5	\$1,291,120.39	\$96,466.87	0.07472	90.67
18.5 - 19.5	\$714,844.99	\$4,294.58	0.00601	83.90
19.5 - 20.5	\$1,179,763.23	\$25,637.85	0.02173	83.39
20.5 - 21.5	\$2,007,996.92	\$4,253.39	0.00212	81.58
21.5 - 22.5	\$1,977,256.37	\$374.61	0.00019	81.41
22.5 - 23.5	\$1,710,730.82	\$29,301.05	0.01713	81.39
23.5 - 24.5	\$1,678,595.53	\$5,506.68	0.00328	80.00
24.5 - 25.5	\$1,900,072.00	\$128.28	0.00007	79.73
25.5 - 26.5	\$2,406,288.17	\$13,461.49	0.00559	79.73
26.5 - 27.5	\$2,345,187.55	\$6,182.01	0.00264	79.28
27.5 - 28.5	\$2,328,878.41	\$73,384.65	0.03151	79.07
28.5 - 29.5	\$2,586,571.23	\$625.33	0.00024	76.58
29.5 - 30.5	\$2,218,859.64	\$1,294.93	0.00058	76.56
30.5 - 31.5	\$1,537,857.59	\$12,175.99	0.00792	76.52
31.5 - 32.5	\$1,531,703.53	\$0.00	0.00000	75.91
32.5 - 33.5	\$1,520,352.50	\$16,468.78	0.01083	75.91
33.5 - 34.5	\$1,487,171.29	\$1,453.21	0.00098	75.09
34.5 - 35.5	\$1,432,433.51	\$3,096.09	0.00216	75.02
35.5 - 36.5	\$924,499.59	\$5,921.98	0.00641	74.86

Illinois-American Water Company-Water
All Divisions
304.30 (331) WT STRUCTURES & IMPROVEMENTS
Observed Life Table
Retirement Expr. 1996 TO 2005
Placement Years 1906 TO 2005

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
36.5 - 37.5	\$901,842.56	\$0.00	0.00000	74.38
37.5 - 38.5	\$904,650.20	\$1,892.09	0.00209	74.38
38.5 - 39.5	\$742,411.56	\$1,500.00	0.00202	74.22
39.5 - 40.5	\$739,814.95	\$5,963.84	0.00806	74.07
40.5 - 41.5	\$532,764.51	\$155.61	0.00029	73.47
41.5 - 42.5	\$573,484.04	\$364.43	0.00064	73.45
42.5 - 43.5	\$556,436.13	\$1,638.81	0.00295	73.41
43.5 - 44.5	\$542,181.71	\$6,492.66	0.01198	73.19
44.5 - 45.5	\$362,301.88	\$33,573.35	0.09267	72.31
45.5 - 46.5	\$386,096.25	\$40,500.00	0.10490	65.61
46.5 - 47.5	\$323,088.34	\$29,304.68	0.09070	58.73
47.5 - 48.5	\$306,526.21	\$243.47	0.00079	53.40
48.5 - 49.5	\$124,333.46	\$3,000.00	0.02413	53.36
49.5 - 50.5	\$98,699.73	\$4,676.88	0.04738	52.07
50.5 - 51.5	\$93,603.10	\$0.00	0.00000	49.61
51.5 - 52.5	\$84,338.79	\$0.00	0.00000	49.61
52.5 - 53.5	\$85,623.41	\$4,189.81	0.04893	49.61
53.5 - 54.5	\$81,907.80	\$0.00	0.00000	47.18
54.5 - 55.5	\$79,407.89	\$0.00	0.00000	47.18
55.5 - 56.5	\$25,888.69	\$8.89	0.00034	47.18
56.5 - 57.5	\$25,879.80	\$0.00	0.00000	47.16
57.5 - 58.5	\$6,701.81	\$0.00	0.00000	47.16
58.5 - 59.5	\$20,949.68	\$518.66	0.02481	47.16
59.5 - 60.5	\$20,430.02	\$0.00	0.00000	45.99
60.5 - 61.5	\$20,706.66	\$451.64	0.02181	45.99
61.5 - 62.5	\$20,255.02	\$0.00	0.00000	44.99
62.5 - 63.5	\$20,037.96	\$0.00	0.00000	44.99
63.5 - 64.5	\$14,450.62	\$0.00	0.00000	44.99
64.5 - 65.5	\$14,450.62	\$0.00	0.00000	44.99
65.5 - 66.5	\$14,450.62	\$916.56	0.06343	44.99
66.5 - 67.5	\$13,534.06	\$0.00	0.00000	42.14
67.5 - 68.5	\$13,534.06	\$0.00	0.00000	42.14
68.5 - 69.5	\$1,800.32	\$1,422.57	0.79018	42.14
69.5 - 70.5	\$377.75	\$0.00	0.00000	8.84
70.5 - 71.5	\$377.75	\$0.00	0.00000	8.84
71.5 - 72.5	\$377.75	\$0.00	0.00000	8.84

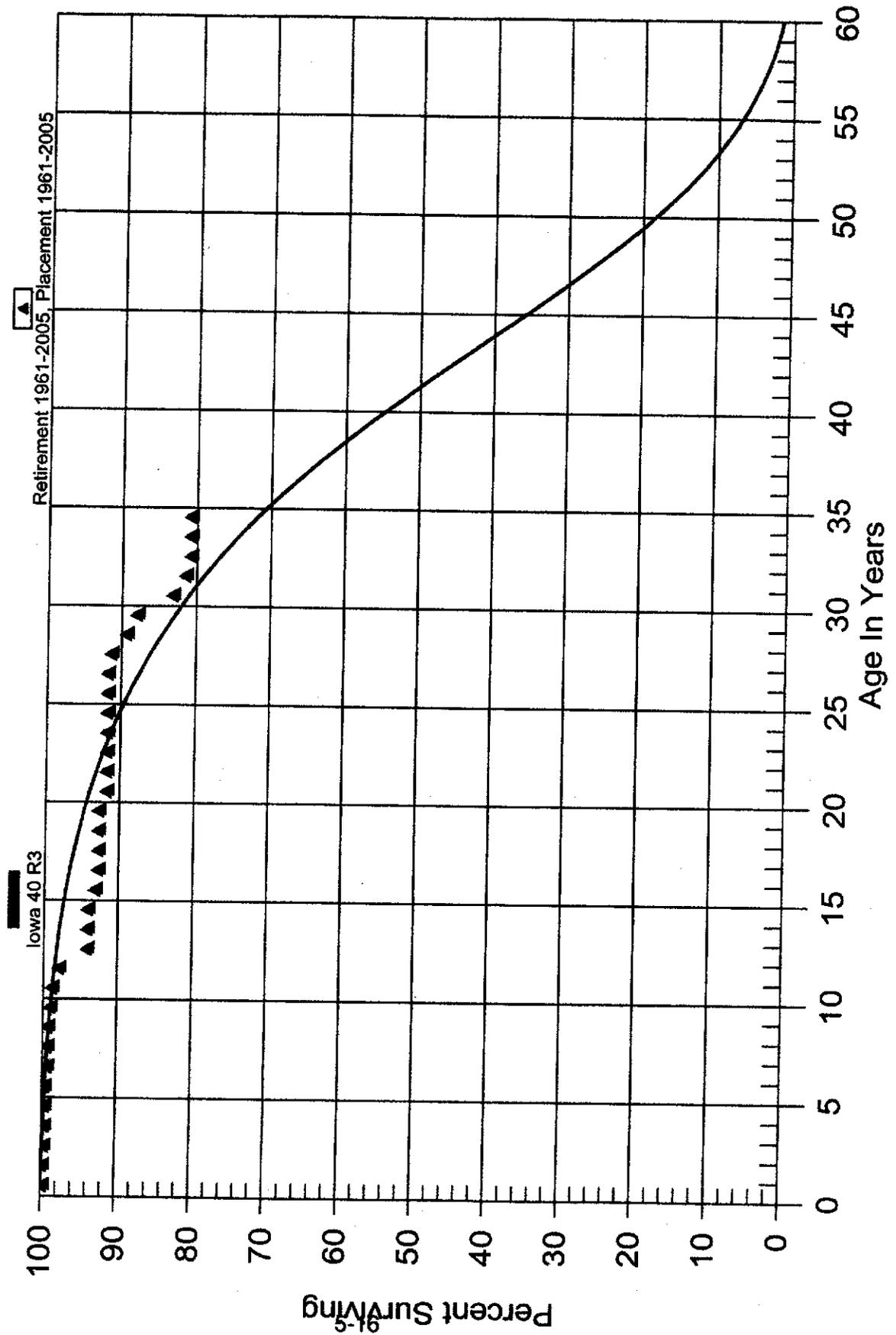
Illinois-American Water Company-Water

All Divisions

304.40 TD STRUCTURES & IMPROVEMENTS

Original And Smooth Survivor Curves

Exhibit 9.01



**Illinois-American Water Company-Water
All Divisions**

304.40 TD STRUCTURES & IMPROVEMENTS

Observed Life Table

Retirement Expr. 1961 TO 2005

Placement Years 1961 TO 2005

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
0.0 - 0.5	\$1,500,904.87	\$0.00	0.00000	100.00
0.5 - 1.5	\$1,493,481.98	\$328.03	0.00022	100.00
1.5 - 2.5	\$1,469,517.86	\$2,532.00	0.00172	99.98
2.5 - 3.5	\$1,369,467.08	\$0.00	0.00000	99.81
3.5 - 4.5	\$1,271,779.25	\$0.00	0.00000	99.81
4.5 - 5.5	\$1,231,339.25	\$0.00	0.00000	99.81
5.5 - 6.5	\$1,238,125.71	\$3,085.13	0.00249	99.81
6.5 - 7.5	\$1,197,059.07	\$0.00	0.00000	99.56
7.5 - 8.5	\$1,189,203.52	\$614.05	0.00052	99.56
8.5 - 9.5	\$1,193,725.18	\$4,129.53	0.00346	99.51
9.5 - 10.5	\$1,179,388.60	\$2,353.54	0.00200	99.16
10.5 - 11.5	\$1,116,026.59	\$9,798.68	0.00878	98.96
11.5 - 12.5	\$1,073,035.62	\$41,393.57	0.03858	98.09
12.5 - 13.5	\$955,842.34	\$0.00	0.00000	94.31
13.5 - 14.5	\$907,116.58	\$572.97	0.00063	94.31
14.5 - 15.5	\$552,884.46	\$5,825.00	0.01054	94.25
15.5 - 16.5	\$522,357.68	\$1,859.85	0.00356	93.26
16.5 - 17.5	\$172,090.91	\$0.00	0.00000	92.93
17.5 - 18.5	\$173,495.91	\$0.00	0.00000	92.93
18.5 - 19.5	\$173,495.91	\$0.00	0.00000	92.93
19.5 - 20.5	\$176,896.04	\$1,942.73	0.01098	92.93
20.5 - 21.5	\$156,554.01	\$0.00	0.00000	91.91
21.5 - 22.5	\$155,576.01	\$0.00	0.00000	91.91
22.5 - 23.5	\$157,235.31	\$0.00	0.00000	91.91
23.5 - 24.5	\$122,612.57	\$0.00	0.00000	91.91
24.5 - 25.5	\$122,239.83	\$0.00	0.00000	91.91
25.5 - 26.5	\$121,812.83	\$0.00	0.00000	91.91
26.5 - 27.5	\$114,808.05	\$512.88	0.00448	91.91
27.5 - 28.5	\$112,920.99	\$2,454.34	0.02174	91.49
28.5 - 29.5	\$99,446.49	\$1,560.71	0.01569	89.51
29.5 - 30.5	\$97,885.78	\$5,315.59	0.05430	88.10
30.5 - 31.5	\$92,570.19	\$1,881.46	0.02032	83.32
31.5 - 32.5	\$90,688.73	\$750.03	0.00827	81.62
32.5 - 33.5	\$99,245.13	\$0.00	0.00000	80.95
33.5 - 34.5	\$98,724.41	\$0.00	0.00000	80.95
34.5 - 35.5	\$98,570.86	\$0.00	0.00000	80.95
35.5 - 36.5	\$98,087.81	\$0.00	0.00000	80.95

Illinois-American Water Company-Water**All Divisions****304.40 TD STRUCTURES & IMPROVEMENTS****Observed Life Table****Retirement Expr. 1961 TO 2005****Placement Years 1961 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	\$76,487.79	\$0.00	0.00000	80.95
37.5 - 38.5	\$76,010.35	\$0.00	0.00000	80.95
38.5 - 39.5	\$75,281.35	\$0.00	0.00000	80.95
39.5 - 40.5	\$75,610.70	\$0.00	0.00000	80.95
40.5 - 41.5	\$73,059.70	\$0.00	0.00000	80.95
41.5 - 42.5	\$73,059.70	\$0.00	0.00000	80.95
42.5 - 43.5	\$73,059.70	\$0.00	0.00000	80.95
43.5 - 44.5	\$42,518.59	\$0.00	0.00000	80.95

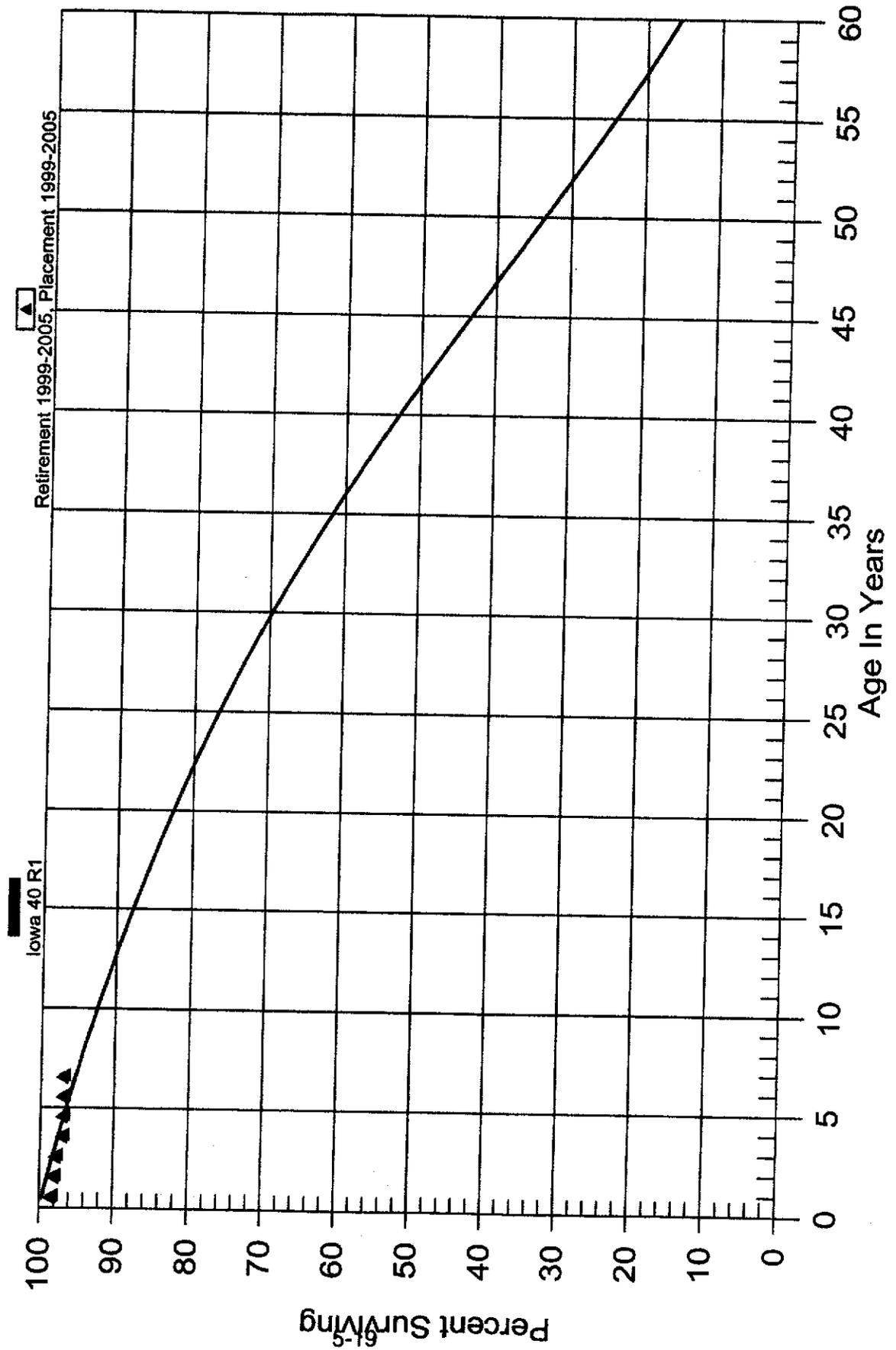
Illinois-American Water Company-Water

All Divisions

304.50 AG STRUCTURES & IMPROVEMENTS

Original And Smooth Survivor Curves

Exhibit 9.01



Illinois-American Water Company-Water**All Divisions****304.50 AG STRUCTURES & IMPROVEMENTS****Observed Life Table****Retirement Expr. 1999 TO 2005****Placement Years 1999 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	\$193,555.97	\$2,578.11	0.01332	100.00
0.5 - 1.5	\$199,808.96	\$853.12	0.00427	98.67
1.5 - 2.5	\$190,636.01	\$500.00	0.00262	98.25
2.5 - 3.5	\$172,737.26	\$1,536.00	0.00889	97.99
3.5 - 4.5	\$163,442.96	\$0.00	0.00000	97.12
4.5 - 5.5	\$141,853.26	\$0.00	0.00000	97.12
5.5 - 6.5	\$69,428.54	\$0.00	0.00000	97.12

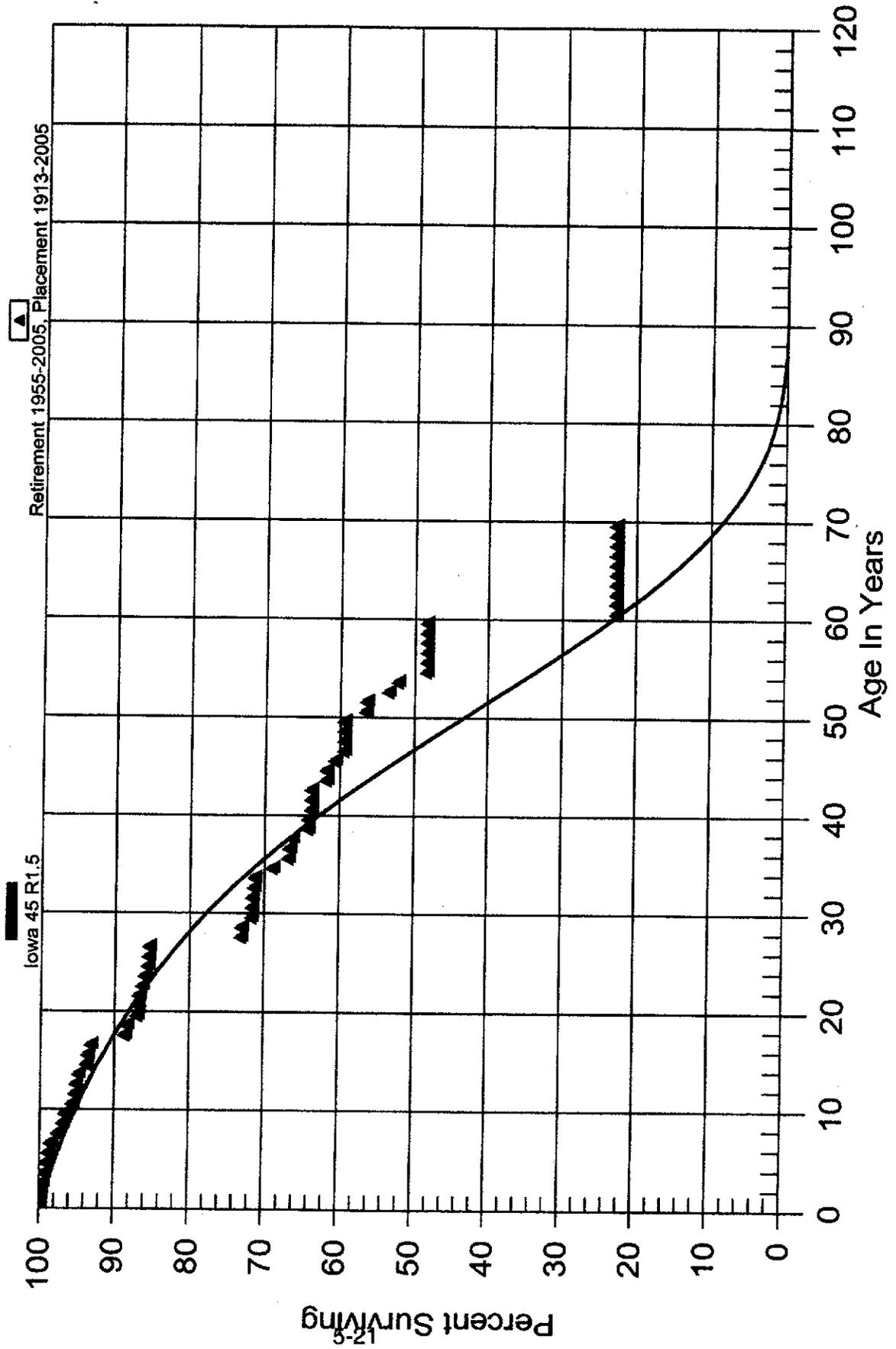
Illinois-American Water Company-Water

All Divisions

304.50, 304.60, 304.70, 304.80

Original And Smooth Survivor Curves

Exhibit 9.01



Illinois-American Water Company-Water**All Divisions**

304.50, 304.60, 304.70, 304.80

Observed Life Table

Retirement Expr. 1955 TO 2005

Placement Years 1913 TO 2005

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
0.0 - 0.5	\$10,579,052.60	\$2,913.76	0.00028	100.00
0.5 - 1.5	\$10,554,719.57	\$7,299.58	0.00069	99.97
1.5 - 2.5	\$10,462,527.22	\$22,245.13	0.00213	99.90
2.5 - 3.5	\$10,373,205.09	\$21,261.62	0.00205	99.69
3.5 - 4.5	\$10,195,605.20	\$19,243.16	0.00189	99.49
4.5 - 5.5	\$9,735,974.84	\$29,365.15	0.00302	99.30
5.5 - 6.5	\$9,596,520.09	\$28,496.76	0.00276	99.00
6.5 - 7.5	\$9,474,861.95	\$89,713.69	0.00947	98.73
7.5 - 8.5	\$9,320,353.60	\$66,153.36	0.00710	97.79
8.5 - 9.5	\$9,100,604.21	\$21,482.85	0.00236	97.10
9.5 - 10.5	\$8,735,488.88	\$95,320.48	0.01091	96.87
10.5 - 11.5	\$8,556,388.03	\$32,067.83	0.00375	95.81
11.5 - 12.5	\$8,440,937.29	\$10,485.15	0.00124	95.45
12.5 - 13.5	\$8,344,389.64	\$27,744.43	0.00332	95.33
13.5 - 14.5	\$7,873,429.89	\$90,598.82	0.01151	95.02
14.5 - 15.5	\$7,644,966.18	\$11,495.48	0.00150	93.92
15.5 - 16.5	\$7,590,298.82	\$35,892.89	0.00473	93.78
16.5 - 17.5	\$4,227,638.19	\$204,373.08	0.04834	93.34
17.5 - 18.5	\$4,005,399.14	\$11,179.97	0.00279	88.83
18.5 - 19.5	\$3,752,471.37	\$58,518.62	0.01559	88.58
19.5 - 20.5	\$3,652,748.79	\$6,126.36	0.00168	87.20
20.5 - 21.5	\$3,633,814.96	\$2,757.51	0.00076	87.05
21.5 - 22.5	\$3,630,827.07	\$19,089.90	0.00526	86.98
22.5 - 23.5	\$3,579,028.92	\$13,989.58	0.00391	86.53
23.5 - 24.5	\$3,532,504.31	\$15,634.67	0.00443	86.19
24.5 - 25.5	\$1,335,159.25	\$1,624.09	0.00122	85.81
25.5 - 26.5	\$1,323,171.39	\$1,188.36	0.00090	85.70
26.5 - 27.5	\$1,310,832.06	\$189,299.32	0.14441	85.63
27.5 - 28.5	\$1,138,334.64	\$207.71	0.00018	73.26
28.5 - 29.5	\$1,024,203.23	\$19,183.16	0.01873	73.25
29.5 - 30.5	\$954,144.36	\$573.25	0.00060	71.88
30.5 - 31.5	\$952,581.44	\$551.09	0.00058	71.83
31.5 - 32.5	\$950,499.15	\$2,919.41	0.00307	71.79
32.5 - 33.5	\$442,696.93	\$646.00	0.00146	71.57
33.5 - 34.5	\$437,197.55	\$14,326.97	0.03277	71.47
34.5 - 35.5	\$240,492.25	\$7,298.65	0.03035	69.12
35.5 - 36.5	\$232,070.27	\$669.20	0.00288	67.03

Illinois-American Water Company-Water**All Divisions****304.50, 304.60, 304.70, 304.80****Observed Life Table****Retirement Expr. 1955 TO 2005****Placement Years 1913 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	\$231,066.82	\$1,223.88	0.00530	66.83
37.5 - 38.5	\$228,612.15	\$7,161.74	0.03133	66.48
38.5 - 39.5	\$219,972.99	\$0.00	0.00000	64.40
39.5 - 40.5	\$172,839.84	\$1,150.01	0.00665	64.40
40.5 - 41.5	\$142,673.33	\$0.00	0.00000	63.97
41.5 - 42.5	\$142,857.63	\$0.00	0.00000	63.97
42.5 - 43.5	\$142,857.63	\$4,493.44	0.03145	63.97
43.5 - 44.5	\$93,258.16	\$0.00	0.00000	61.96
44.5 - 45.5	\$85,415.21	\$1,536.89	0.01799	61.96
45.5 - 46.5	\$83,878.32	\$1,664.94	0.01985	60.84
46.5 - 47.5	\$81,868.99	\$0.00	0.00000	59.63
47.5 - 48.5	\$74,000.85	\$0.00	0.00000	59.63
48.5 - 49.5	\$30,948.54	\$0.00	0.00000	59.63
49.5 - 50.5	\$30,948.54	\$1,500.00	0.04847	59.63
50.5 - 51.5	\$29,013.19	\$57.90	0.00200	56.74
51.5 - 52.5	\$28,639.22	\$1,480.69	0.05170	56.63
52.5 - 53.5	\$17,765.02	\$427.35	0.02406	53.70
53.5 - 54.5	\$17,197.21	\$1,265.21	0.07357	52.41
54.5 - 55.5	\$15,932.00	\$0.00	0.00000	48.55
55.5 - 56.5	\$14,652.37	\$0.00	0.00000	48.55
56.5 - 57.5	\$14,652.37	\$0.00	0.00000	48.55
57.5 - 58.5	\$14,259.45	\$0.00	0.00000	48.55
58.5 - 59.5	\$14,259.45	\$0.00	0.00000	48.55
59.5 - 60.5	\$13,681.72	\$7,229.82	0.52843	48.55
60.5 - 61.5	\$6,451.90	\$0.00	0.00000	22.90
61.5 - 62.5	\$6,451.90	\$0.00	0.00000	22.90
62.5 - 63.5	\$6,451.90	\$0.00	0.00000	22.90
63.5 - 64.5	\$6,451.90	\$0.00	0.00000	22.90
64.5 - 65.5	\$5,926.90	\$0.00	0.00000	22.90
65.5 - 66.5	\$5,926.90	\$0.00	0.00000	22.90
66.5 - 67.5	\$5,926.90	\$0.00	0.00000	22.90
67.5 - 68.5	\$5,371.67	\$0.00	0.00000	22.90
68.5 - 69.5	\$5,371.67	\$0.00	0.00000	22.90
69.5 - 70.5	\$5,247.71	\$2,026.57	0.38618	22.90
70.5 - 71.5	(\$1,320.52)	\$0.00	0.00000	14.05
71.5 - 72.5	(\$2,543.85)	\$0.00	0.00000	14.05
72.5 - 73.5	(\$2,543.85)	\$0.00	0.00000	14.05

Illinois-American Water Company-Water**All Divisions****304.50, 304.60, 304.70, 304.80****Observed Life Table****Retirement Expr. 1955 TO 2005****Placement Years 1913 TO 2005**

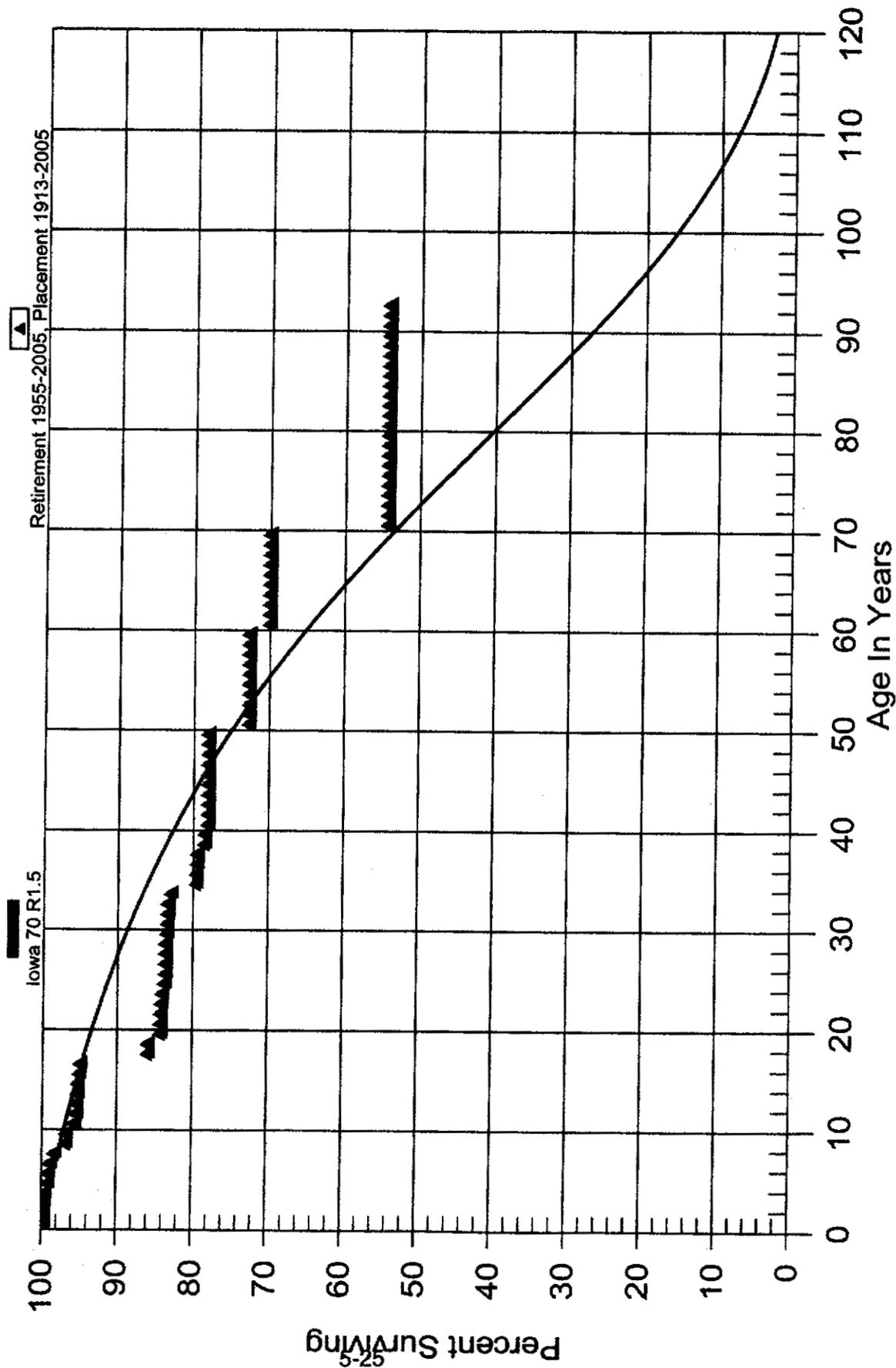
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
73.5 - 74.5	(\$2,543.85)	\$0.00	0.00000	14.05
74.5 - 75.5	(\$2,543.85)	\$0.00	0.00000	14.05
75.5 - 76.5	(\$2,646.81)	\$0.00	0.00000	14.05
76.5 - 77.5	(\$2,646.81)	\$0.00	0.00000	14.05
77.5 - 78.5	\$2,568.53	\$0.00	0.00000	14.05
78.5 - 79.5	\$2,481.45	\$0.00	0.00000	14.05
79.5 - 80.5	\$2,481.45	\$0.00	0.00000	14.05
80.5 - 81.5	\$2,481.45	\$0.00	0.00000	14.05
81.5 - 82.5	\$1,919.42	\$0.00	0.00000	14.05
82.5 - 83.5	\$1,919.42	\$0.00	0.00000	14.05
83.5 - 84.5	\$1,919.42	\$0.00	0.00000	14.05
84.5 - 85.5	\$1,919.42	\$0.00	0.00000	14.05
85.5 - 86.5	\$1,919.42	\$0.00	0.00000	14.05
86.5 - 87.5	\$1,919.42	\$0.00	0.00000	14.05
87.5 - 88.5	\$1,919.42	\$0.00	0.00000	14.05
88.5 - 89.5	\$1,919.42	\$0.00	0.00000	14.05
89.5 - 90.5	\$1,919.42	\$0.00	0.00000	14.05
90.5 - 91.5	\$0.00	\$0.00	0.00000	14.05
91.5 - 92.5	\$0.00	\$0.00	0.00000	14.05

Illinois-American Water Company - Water

All Divisions

304.70 (390.20) STORES, SHOP & GARAGE STRUCT.

Original And Smooth Survivor Curves



**Illinois-American Water Company-Water
All Divisions
304.70 (390.20) STORES, SHOP & GARAGE STRUCT.**

**Observed Life Table
Retirement Expr. 1955 TO 2005
Placement Years 1913 TO 2005**

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
0.0 - 0.5	\$3,714,012.58	\$0.00	0.00000	100.00
0.5 - 1.5	\$3,689,280.57	\$1,858.00	0.00050	100.00
1.5 - 2.5	\$3,683,787.13	\$1,883.22	0.00051	99.95
2.5 - 3.5	\$3,665,918.34	\$5,032.97	0.00137	99.90
3.5 - 4.5	\$3,653,507.08	\$13,408.34	0.00367	99.76
4.5 - 5.5	\$3,231,057.77	\$1,038.29	0.00032	99.40
5.5 - 6.5	\$3,198,509.73	\$7,388.74	0.00231	99.36
6.5 - 7.5	\$3,191,120.99	\$18,034.82	0.00565	99.13
7.5 - 8.5	\$3,108,535.66	\$47,706.40	0.01535	98.57
8.5 - 9.5	\$3,056,598.62	\$800.00	0.00026	97.06
9.5 - 10.5	\$2,936,350.66	\$34,380.67	0.01171	97.04
10.5 - 11.5	\$2,895,370.40	\$7,108.32	0.00246	95.90
11.5 - 12.5	\$2,838,743.75	\$0.00	0.00000	95.66
12.5 - 13.5	\$2,771,903.87	\$4,938.00	0.00178	95.66
13.5 - 14.5	\$2,323,924.22	\$0.00	0.00000	95.49
14.5 - 15.5	\$2,234,022.19	\$5,035.70	0.00225	95.49
15.5 - 16.5	\$2,226,893.03	\$2,320.57	0.00104	95.28
16.5 - 17.5	\$2,153,921.69	\$203,585.58	0.09452	95.18
17.5 - 18.5	\$1,945,999.52	\$341.95	0.00018	86.18
18.5 - 19.5	\$1,935,476.49	\$37,208.06	0.01922	86.17
19.5 - 20.5	\$1,892,023.55	\$0.00	0.00000	84.51
20.5 - 21.5	\$1,883,134.55	\$785.55	0.00042	84.51
21.5 - 22.5	\$1,882,047.02	\$1,942.80	0.00103	84.48
22.5 - 23.5	\$1,857,354.99	\$2,739.00	0.00147	84.39
23.5 - 24.5	\$1,823,210.96	\$5,907.77	0.00324	84.26
24.5 - 25.5	\$406,999.66	\$541.50	0.00133	83.99
25.5 - 26.5	\$402,694.26	\$0.00	0.00000	83.88
26.5 - 27.5	\$398,139.03	\$0.00	0.00000	83.88
27.5 - 28.5	\$387,158.41	\$0.00	0.00000	83.88
28.5 - 29.5	\$378,691.00	\$840.00	0.00222	83.88
29.5 - 30.5	\$326,975.29	\$153.75	0.00047	83.69
30.5 - 31.5	\$326,568.09	\$300.00	0.00092	83.65
31.5 - 32.5	\$325,639.13	\$0.00	0.00000	83.58
32.5 - 33.5	\$130,302.67	\$646.00	0.00496	83.58
33.5 - 34.5	\$127,604.46	\$5,140.45	0.04028	83.16
34.5 - 35.5	\$121,601.63	\$0.00	0.00000	79.81
35.5 - 36.5	\$120,478.30	\$191.20	0.00159	79.81

**Illinois-American Water Company-Water
All Divisions**

304.70 (390.20) STORES, SHOP & GARAGE STRUCT.

Observed Life Table

Retirement Expr. 1955 TO 2005

Placement Years 1913 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	\$120,239.85	\$0.00	0.00000	79.69
37.5 - 38.5	\$120,239.85	\$1,564.50	0.01301	79.69
38.5 - 39.5	\$117,264.24	\$0.00	0.00000	78.65
39.5 - 40.5	\$117,870.63	\$584.00	0.00495	78.65
40.5 - 41.5	\$117,286.63	\$0.00	0.00000	78.26
41.5 - 42.5	\$119,151.20	\$0.00	0.00000	78.26
42.5 - 43.5	\$119,151.20	\$0.00	0.00000	78.26
43.5 - 44.5	\$80,584.24	\$0.00	0.00000	78.26
44.5 - 45.5	\$73,109.48	\$0.00	0.00000	78.26
45.5 - 46.5	\$73,109.48	\$0.00	0.00000	78.26
46.5 - 47.5	\$72,765.09	\$0.00	0.00000	78.26
47.5 - 48.5	\$64,896.95	\$0.00	0.00000	78.26
48.5 - 49.5	\$21,844.64	\$0.00	0.00000	78.26
49.5 - 50.5	\$21,844.64	\$1,500.00	0.06867	78.26
50.5 - 51.5	\$19,909.29	\$0.00	0.00000	72.89
51.5 - 52.5	\$19,823.81	\$0.00	0.00000	72.89
52.5 - 53.5	\$11,433.37	\$0.00	0.00000	72.89
53.5 - 54.5	\$11,433.37	\$0.00	0.00000	72.89
54.5 - 55.5	\$11,433.37	\$0.00	0.00000	72.89
55.5 - 56.5	\$10,671.60	\$0.00	0.00000	72.89
56.5 - 57.5	\$10,671.60	\$0.00	0.00000	72.89
57.5 - 58.5	\$10,671.60	\$0.00	0.00000	72.89
58.5 - 59.5	\$10,671.60	\$0.00	0.00000	72.89
59.5 - 60.5	\$10,093.87	\$365.00	0.03616	72.89
60.5 - 61.5	\$9,728.87	\$0.00	0.00000	70.25
61.5 - 62.5	\$9,728.87	\$0.00	0.00000	70.25
62.5 - 63.5	\$9,728.87	\$0.00	0.00000	70.25
63.5 - 64.5	\$9,728.87	\$0.00	0.00000	70.25
64.5 - 65.5	\$9,728.87	\$0.00	0.00000	70.25
65.5 - 66.5	\$9,728.87	\$0.00	0.00000	70.25
66.5 - 67.5	\$9,728.87	\$0.00	0.00000	70.25
67.5 - 68.5	\$9,173.64	\$0.00	0.00000	70.25
68.5 - 69.5	\$9,173.64	\$0.00	0.00000	70.25
69.5 - 70.5	\$9,049.68	\$2,026.57	0.22394	70.25
70.5 - 71.5	\$2,481.45	\$0.00	0.00000	54.52
71.5 - 72.5	\$2,481.45	\$0.00	0.00000	54.52
72.5 - 73.5	\$2,481.45	\$0.00	0.00000	54.52

**Illinois-American Water Company-Water
All Divisions
304.70 (390.20) STORES, SHOP & GARAGE STRUCT.**

**Observed Life Table
Retirement Expr. 1955 TO 2005
Placement Years 1913 TO 2005**

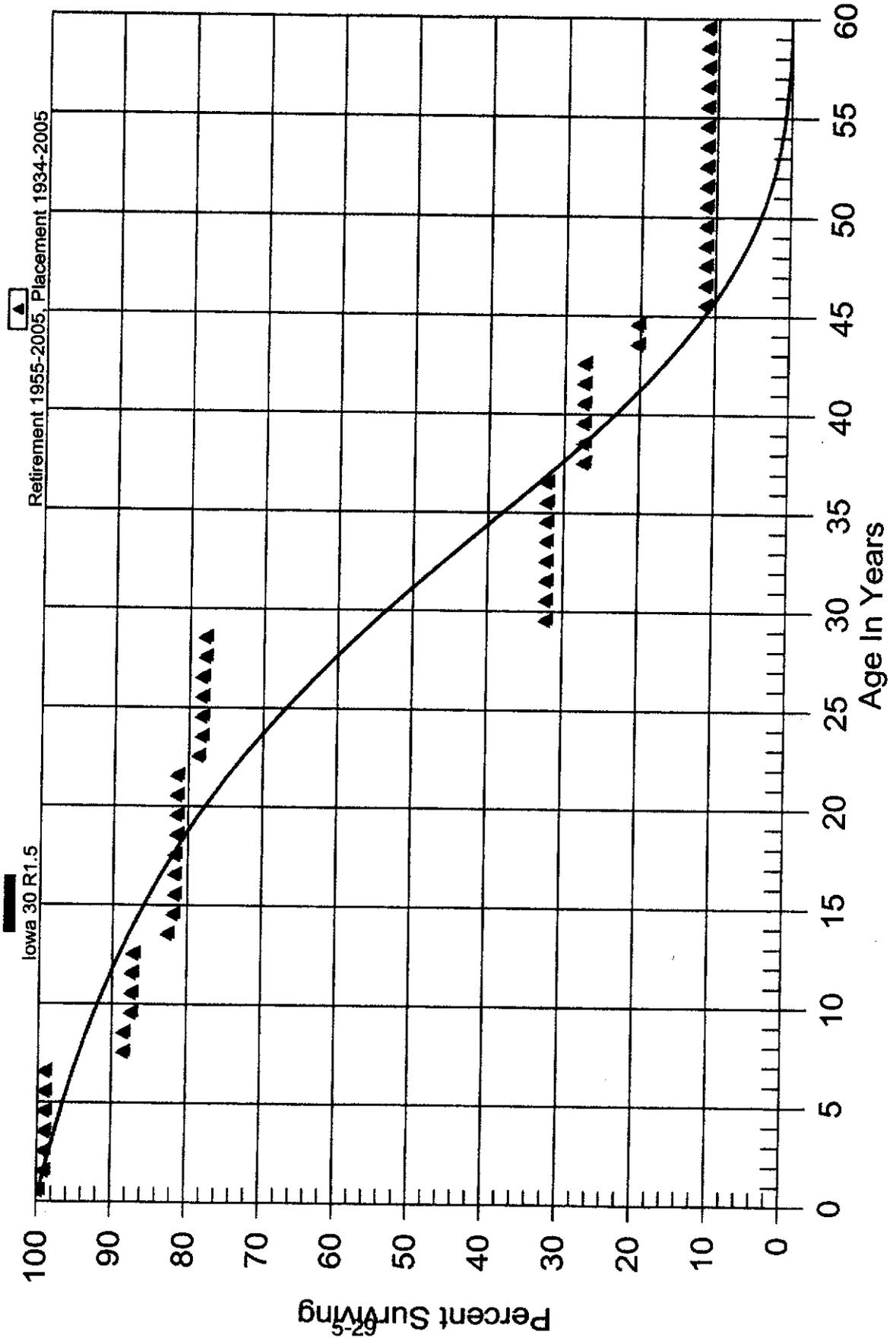
<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
73.5 - 74.5	\$2,481.45	\$0.00	0.00000	54.52
74.5 - 75.5	\$2,481.45	\$0.00	0.00000	54.52
75.5 - 76.5	\$2,481.45	\$0.00	0.00000	54.52
76.5 - 77.5	\$2,481.45	\$0.00	0.00000	54.52
77.5 - 78.5	\$2,481.45	\$0.00	0.00000	54.52
78.5 - 79.5	\$2,481.45	\$0.00	0.00000	54.52
79.5 - 80.5	\$2,481.45	\$0.00	0.00000	54.52
80.5 - 81.5	\$2,481.45	\$0.00	0.00000	54.52
81.5 - 82.5	\$1,919.42	\$0.00	0.00000	54.52
82.5 - 83.5	\$1,919.42	\$0.00	0.00000	54.52
83.5 - 84.5	\$1,919.42	\$0.00	0.00000	54.52
84.5 - 85.5	\$1,919.42	\$0.00	0.00000	54.52
85.5 - 86.5	\$1,919.42	\$0.00	0.00000	54.52
86.5 - 87.5	\$1,919.42	\$0.00	0.00000	54.52
87.5 - 88.5	\$1,919.42	\$0.00	0.00000	54.52
88.5 - 89.5	\$1,919.42	\$0.00	0.00000	54.52
89.5 - 90.5	\$1,919.42	\$0.00	0.00000	54.52
90.5 - 91.5	\$0.00	\$0.00	0.00000	54.52
91.5 - 92.5	\$0.00	\$0.00	0.00000	54.52

Illinois-American Water Company-Water

All Divisions

304.80 (390.30) MISC. STRUCTURES & IMPROVE.

Original And Smooth Survivor Curves



**Illinois-American Water Company-Water
All Divisions
304.80 (390.30) MISC. STRUCUTRES & IMPROVE.**

**Observed Life Table
Retirement Expr. 1955 TO 2005
Placement Years 1934 TO 2005**

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
0.0 - 0.5	\$552,450.14	\$0.00	0.00000	100.00
0.5 - 1.5	\$538,461.19	\$3,938.46	0.00731	100.00
1.5 - 2.5	\$509,199.73	\$0.00	0.00000	99.27
2.5 - 3.5	\$509,199.73	\$0.00	0.00000	99.27
3.5 - 4.5	\$433,626.47	\$243.65	0.00056	99.27
4.5 - 5.5	\$429,400.68	\$0.00	0.00000	99.21
5.5 - 6.5	\$429,400.68	\$0.00	0.00000	99.21
6.5 - 7.5	\$417,347.41	\$44,561.00	0.10677	99.21
7.5 - 8.5	\$373,387.42	\$0.00	0.00000	88.62
8.5 - 9.5	\$366,179.92	\$3,934.01	0.01074	88.62
9.5 - 10.5	\$345,468.19	\$0.00	0.00000	87.67
10.5 - 11.5	\$329,306.19	\$0.00	0.00000	87.67
11.5 - 12.5	\$303,034.41	\$776.88	0.00256	87.67
12.5 - 13.5	\$289,939.31	\$15,083.93	0.05202	87.44
13.5 - 14.5	\$278,828.38	\$2,560.00	0.00918	82.89
14.5 - 15.5	\$274,708.38	\$616.67	0.00224	82.13
15.5 - 16.5	\$245,510.93	\$0.00	0.00000	81.95
16.5 - 17.5	\$200,343.91	\$0.00	0.00000	81.95
17.5 - 18.5	\$195,995.32	\$498.49	0.00254	81.95
18.5 - 19.5	\$173,170.91	\$0.00	0.00000	81.74
19.5 - 20.5	\$142,921.14	\$0.00	0.00000	81.74
20.5 - 21.5	\$143,244.47	\$0.00	0.00000	81.74
21.5 - 22.5	\$143,244.47	\$5,000.00	0.03491	81.74
22.5 - 23.5	\$128,285.45	\$689.00	0.00537	78.89
23.5 - 24.5	\$127,596.45	\$0.00	0.00000	78.46
24.5 - 25.5	\$127,596.45	\$0.00	0.00000	78.46
25.5 - 26.5	\$127,596.45	\$0.00	0.00000	78.46
26.5 - 27.5	\$126,442.10	\$820.81	0.00491	78.46
27.5 - 28.5	\$125,333.28	\$0.00	0.00000	78.08
28.5 - 29.5	\$19,876.99	\$11,627.40	0.58497	78.08
29.5 - 30.5	\$8,249.59	\$0.00	0.00000	32.40
30.5 - 31.5	\$8,249.59	\$0.00	0.00000	32.40
31.5 - 32.5	\$8,249.59	\$0.00	0.00000	32.40
32.5 - 33.5	\$8,249.59	\$0.00	0.00000	32.40
33.5 - 34.5	\$8,249.59	\$0.00	0.00000	32.40
34.5 - 35.5	\$8,249.59	\$0.00	0.00000	32.40
35.5 - 36.5	\$8,249.59	\$0.00	0.00000	32.40

Illinois-American Water Company-Water
All Divisions
304.80 (390.30) MISC. STRUCTURES & IMPROVE.

Observed Life Table
Retirement Expr. 1955 TO 2005
Placement Years 1934 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	\$8,249.59	\$1,223.88	0.14836	32.40
37.5 - 38.5	\$6,399.34	\$0.00	0.00000	27.60
38.5 - 39.5	\$6,399.34	\$0.00	0.00000	27.60
39.5 - 40.5	\$6,399.34	\$0.00	0.00000	27.60
40.5 - 41.5	\$6,399.34	\$0.00	0.00000	27.60
41.5 - 42.5	\$4,719.07	\$0.00	0.00000	27.60
42.5 - 43.5	\$4,719.07	\$1,210.40	0.25649	27.60
43.5 - 44.5	\$3,508.67	\$0.00	0.00000	20.52
44.5 - 45.5	\$3,508.67	\$1,536.89	0.43803	20.52
45.5 - 46.5	\$1,971.78	\$0.00	0.00000	11.53
46.5 - 47.5	\$1,971.78	\$0.00	0.00000	11.53
47.5 - 48.5	\$1,971.78	\$0.00	0.00000	11.53
48.5 - 49.5	\$1,971.78	\$0.00	0.00000	11.53
49.5 - 50.5	\$1,971.78	\$0.00	0.00000	11.53
50.5 - 51.5	\$1,971.78	\$0.00	0.00000	11.53
51.5 - 52.5	\$1,741.19	\$0.00	0.00000	11.53
52.5 - 53.5	\$1,741.19	\$0.00	0.00000	11.53
53.5 - 54.5	\$1,741.19	\$0.00	0.00000	11.53
54.5 - 55.5	\$1,741.19	\$0.00	0.00000	11.53
55.5 - 56.5	\$1,223.33	\$0.00	0.00000	11.53
56.5 - 57.5	\$1,223.33	\$0.00	0.00000	11.53
57.5 - 58.5	\$1,223.33	\$0.00	0.00000	11.53
58.5 - 59.5	\$1,223.33	\$0.00	0.00000	11.53
59.5 - 60.5	\$1,223.33	\$0.00	0.00000	11.53
60.5 - 61.5	\$1,223.33	\$0.00	0.00000	11.53
61.5 - 62.5	\$1,223.33	\$0.00	0.00000	11.53
62.5 - 63.5	\$1,223.33	\$0.00	0.00000	11.53
63.5 - 64.5	\$1,223.33	\$0.00	0.00000	11.53
64.5 - 65.5	\$1,223.33	\$0.00	0.00000	11.53
65.5 - 66.5	\$1,223.33	\$0.00	0.00000	11.53
66.5 - 67.5	\$1,223.33	\$0.00	0.00000	11.53
67.5 - 68.5	\$1,223.33	\$0.00	0.00000	11.53
68.5 - 69.5	\$1,223.33	\$0.00	0.00000	11.53
69.5 - 70.5	\$1,223.33	\$0.00	0.00000	11.53
70.5 - 71.5	\$1,223.33	\$0.00	0.00000	11.53

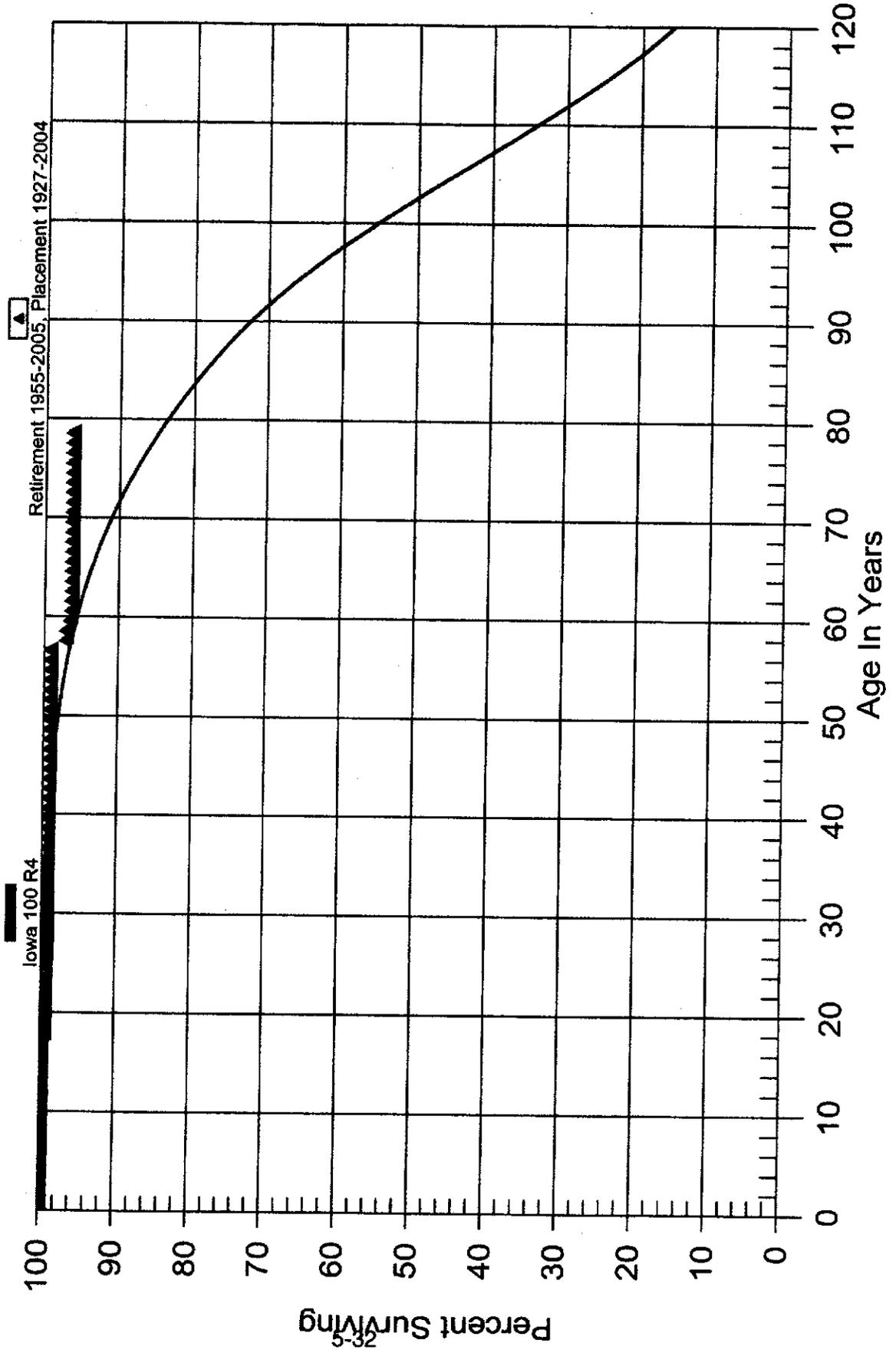
Illinois-American Water Company - Water

All Divisions

305.00 (312) COLL. & IMPOUND. RESERVOIRS

Original And Smooth Survivor Curves

Exhibit 9.01



2-3-5
Percent Surviving

Illinois-American Water Company-Water**All Divisions****305.00 (312) COLL. & IMPOUND. RESERVOIRS****Observed Life Table****Retirement Expr. 1955 TO 2005****Placement Years 1927 TO 2004**

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
0.0 - 0.5	\$2,193,617.73	\$0.00	0.00000	100.00
0.5 - 1.5	\$2,089,785.34	\$0.00	0.00000	100.00
1.5 - 2.5	\$2,090,181.94	\$0.00	0.00000	100.00
2.5 - 3.5	\$1,824,758.96	\$0.00	0.00000	100.00
3.5 - 4.5	\$1,534,584.76	\$0.00	0.00000	100.00
4.5 - 5.5	\$1,473,325.36	\$0.00	0.00000	100.00
5.5 - 6.5	\$1,400,900.54	\$0.00	0.00000	100.00
6.5 - 7.5	\$1,400,900.54	\$0.00	0.00000	100.00
7.5 - 8.5	\$1,387,203.13	\$0.00	0.00000	100.00
8.5 - 9.5	\$1,387,203.13	\$0.00	0.00000	100.00
9.5 - 10.5	\$1,387,203.13	\$0.00	0.00000	100.00
10.5 - 11.5	\$1,383,363.62	\$0.00	0.00000	100.00
11.5 - 12.5	\$1,329,667.93	\$0.00	0.00000	100.00
12.5 - 13.5	\$1,258,042.99	\$0.00	0.00000	100.00
13.5 - 14.5	\$546,495.93	\$0.00	0.00000	100.00
14.5 - 15.5	\$448,537.01	\$0.00	0.00000	100.00
15.5 - 16.5	\$411,557.58	\$0.00	0.00000	100.00
16.5 - 17.5	\$407,834.80	\$1,709.85	0.00419	100.00
17.5 - 18.5	\$398,049.83	\$0.00	0.00000	99.58
18.5 - 19.5	\$387,855.48	\$0.00	0.00000	99.58
19.5 - 20.5	\$601,732.41	\$0.00	0.00000	99.58
20.5 - 21.5	\$592,776.41	\$0.00	0.00000	99.58
21.5 - 22.5	\$592,776.41	\$0.00	0.00000	99.58
22.5 - 23.5	\$592,776.41	\$0.00	0.00000	99.58
23.5 - 24.5	\$592,776.41	\$0.00	0.00000	99.58
24.5 - 25.5	\$592,776.41	\$634.63	0.00107	99.58
25.5 - 26.5	\$592,141.78	\$0.00	0.00000	99.47
26.5 - 27.5	\$592,141.78	\$204.77	0.00035	99.47
27.5 - 28.5	\$372,213.36	\$0.00	0.00000	99.44
28.5 - 29.5	\$372,213.36	\$0.00	0.00000	99.44
29.5 - 30.5	\$372,213.36	\$0.00	0.00000	99.44
30.5 - 31.5	\$372,213.36	\$0.00	0.00000	99.44
31.5 - 32.5	\$371,032.35	\$0.00	0.00000	99.44
32.5 - 33.5	\$367,906.91	\$0.00	0.00000	99.44
33.5 - 34.5	\$367,906.91	\$0.00	0.00000	99.44
34.5 - 35.5	\$367,906.91	\$0.00	0.00000	99.44
35.5 - 36.5	\$362,507.63	\$0.00	0.00000	99.44

Illinois-American Water Company-Water**All Divisions****305.00 (312) COLL. & IMPOUND. RESERVOIRS****Observed Life Table****Retirement Expr. 1955 TO 2005****Placement Years 1927 TO 2004**

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	\$362,507.63	\$0.00	0.00000	99.44
37.5 - 38.5	\$362,507.63	\$0.00	0.00000	99.44
38.5 - 39.5	\$345,170.40	\$0.00	0.00000	99.44
39.5 - 40.5	\$288,539.70	\$0.00	0.00000	99.44
40.5 - 41.5	\$288,539.70	\$0.00	0.00000	99.44
41.5 - 42.5	\$276,901.86	\$436.72	0.00158	99.44
42.5 - 43.5	\$275,150.84	\$0.00	0.00000	99.28
43.5 - 44.5	\$251,353.53	\$0.00	0.00000	99.28
44.5 - 45.5	\$251,353.53	\$0.00	0.00000	99.28
45.5 - 46.5	\$251,353.53	\$0.00	0.00000	99.28
46.5 - 47.5	\$251,353.53	\$0.00	0.00000	99.28
47.5 - 48.5	\$251,353.53	\$0.00	0.00000	99.28
48.5 - 49.5	\$251,353.53	\$0.00	0.00000	99.28
49.5 - 50.5	\$251,353.53	\$0.00	0.00000	99.28
50.5 - 51.5	\$251,353.53	\$0.00	0.00000	99.28
51.5 - 52.5	\$251,353.53	\$0.00	0.00000	99.28
52.5 - 53.5	\$249,916.01	\$0.00	0.00000	99.28
53.5 - 54.5	\$249,916.01	\$0.00	0.00000	99.28
54.5 - 55.5	\$249,916.01	\$0.00	0.00000	99.28
55.5 - 56.5	\$249,916.01	\$0.00	0.00000	99.28
56.5 - 57.5	\$246,456.63	\$5,067.22	0.02056	99.28
57.5 - 58.5	\$241,389.41	\$0.00	0.00000	97.24
58.5 - 59.5	\$241,389.41	\$1,280.25	0.00530	97.24
59.5 - 60.5	\$240,109.16	\$396.04	0.00165	96.73
60.5 - 61.5	\$239,713.12	\$0.00	0.00000	96.57
61.5 - 62.5	\$239,713.12	\$0.00	0.00000	96.57
62.5 - 63.5	\$239,713.12	\$0.00	0.00000	96.57
63.5 - 64.5	\$239,713.12	\$0.00	0.00000	96.57
64.5 - 65.5	\$231,713.12	\$0.00	0.00000	96.57
65.5 - 66.5	\$231,384.16	\$0.00	0.00000	96.57
66.5 - 67.5	\$231,240.65	\$0.00	0.00000	96.57
67.5 - 68.5	\$231,240.65	\$0.00	0.00000	96.57
68.5 - 69.5	\$231,240.65	\$0.00	0.00000	96.57
69.5 - 70.5	\$231,240.65	\$0.00	0.00000	96.57
70.5 - 71.5	\$2,826.98	\$0.00	0.00000	96.57
71.5 - 72.5	\$2,826.98	\$0.00	0.00000	96.57
72.5 - 73.5	\$2,826.98	\$0.00	0.00000	96.57

**Illinois-American Water Company-Water
All Divisions**

305.00 (312) COLL. & IMPOUND. RESERVOIRS

Observed Life Table

Retirement Expr. 1955 TO 2005

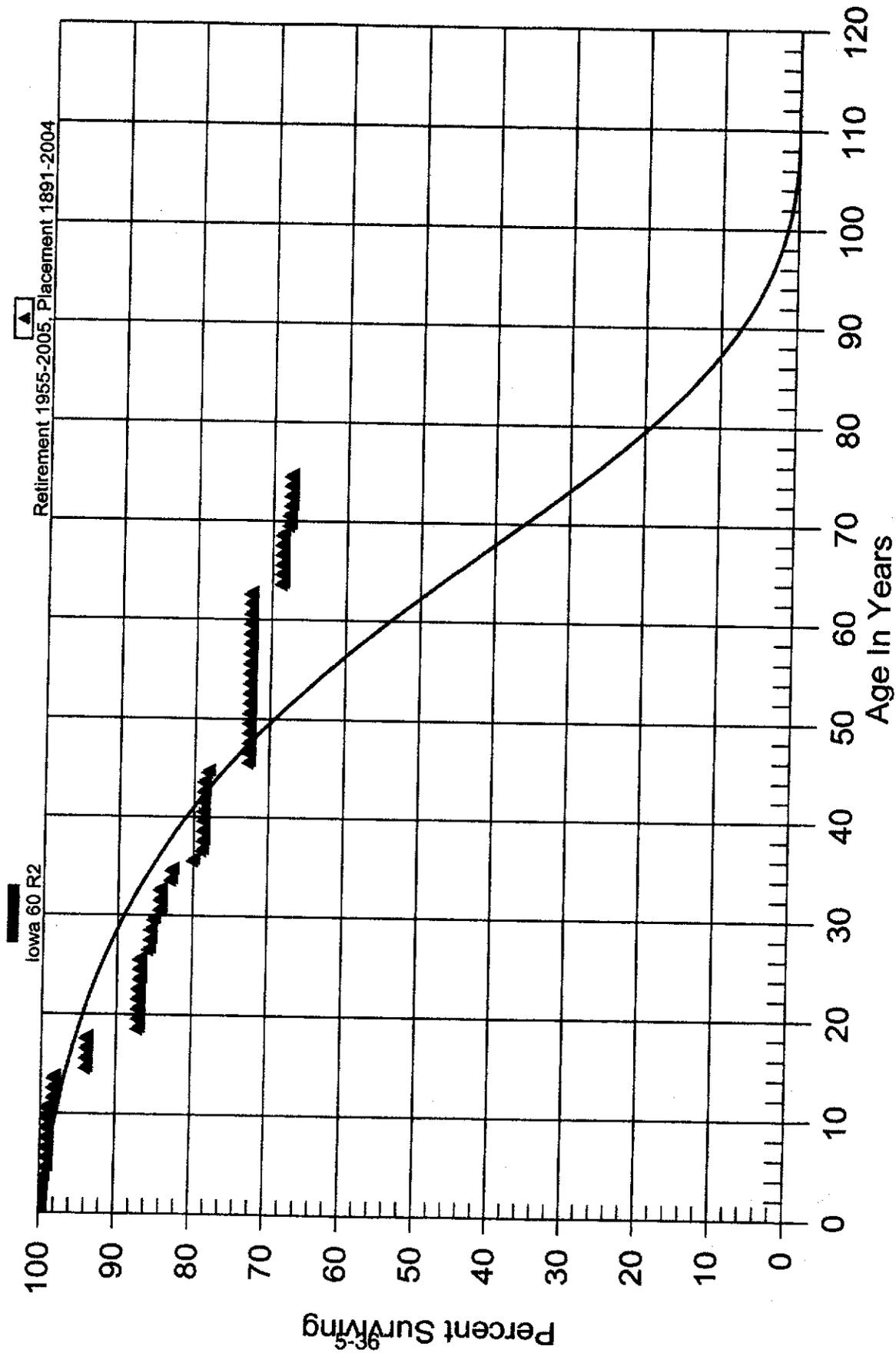
Placement Years 1927 TO 2004

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	\$2,826.98	\$0.00	0.00000	96.57
74.5 - 75.5	\$2,826.98	\$0.00	0.00000	96.57
75.5 - 76.5	\$2,826.98	\$0.00	0.00000	96.57
76.5 - 77.5	\$2,826.98	\$0.00	0.00000	96.57
77.5 - 78.5	\$2,826.98	\$0.00	0.00000	96.57

Illinois-American Water Company - Water

All Divisions
 306.00 (313) LAKES, RIVER & OTHER INTAKES
 Original And Smooth Survivor Curves

Exhibit 9.01



Illinois-American Water Company-Water**All Divisions****306.00 (313) LAKES, RIVER & OTHER INTAKES****Observed Life Table****Retirement Expr. 1955 TO 2005****Placement Years 1891 TO 2004**

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	\$2,189,779.70	\$0.00	0.00000	100.00
0.5 - 1.5	\$2,261,145.23	\$1,835.00	0.00081	100.00
1.5 - 2.5	\$2,259,310.23	\$0.00	0.00000	99.92
2.5 - 3.5	\$2,159,516.43	\$4,020.00	0.00186	99.92
3.5 - 4.5	\$2,195,728.22	\$9,211.00	0.00419	99.73
4.5 - 5.5	\$2,186,691.49	\$0.00	0.00000	99.31
5.5 - 6.5	\$1,869,171.57	\$0.00	0.00000	99.31
6.5 - 7.5	\$1,875,683.51	\$0.00	0.00000	99.31
7.5 - 8.5	\$1,875,683.51	\$0.00	0.00000	99.31
8.5 - 9.5	\$1,855,174.14	\$0.00	0.00000	99.31
9.5 - 10.5	\$1,855,174.14	\$323.56	0.00017	99.31
10.5 - 11.5	\$1,854,935.62	\$14,563.60	0.00785	99.30
11.5 - 12.5	\$1,761,860.49	\$0.00	0.00000	98.52
12.5 - 13.5	\$1,761,860.49	\$0.00	0.00000	98.52
13.5 - 14.5	\$1,581,990.17	\$69,111.83	0.04369	98.52
14.5 - 15.5	\$1,153,925.97	\$0.00	0.00000	94.21
15.5 - 16.5	\$1,153,925.97	\$143.97	0.00012	94.21
16.5 - 17.5	\$891,756.86	\$174.27	0.00020	94.20
17.5 - 18.5	\$891,177.70	\$64,244.15	0.07209	94.18
18.5 - 19.5	\$826,085.59	\$0.00	0.00000	87.39
19.5 - 20.5	\$826,085.59	\$0.00	0.00000	87.39
20.5 - 21.5	\$826,085.59	\$0.00	0.00000	87.39
21.5 - 22.5	\$596,014.42	\$125.50	0.00021	87.39
22.5 - 23.5	\$595,888.92	\$1,158.04	0.00194	87.38
23.5 - 24.5	\$424,113.46	\$0.00	0.00000	87.21
24.5 - 25.5	\$355,173.97	\$0.00	0.00000	87.21
25.5 - 26.5	\$355,173.97	\$4,567.38	0.01286	87.21
26.5 - 27.5	\$351,188.39	\$875.00	0.00249	86.08
27.5 - 28.5	\$351,959.26	\$0.00	0.00000	85.87
28.5 - 29.5	\$811,478.14	\$3,536.33	0.00436	85.87
29.5 - 30.5	\$807,941.81	\$8,009.00	0.00991	85.50
30.5 - 31.5	\$799,932.81	\$0.00	0.00000	84.65
31.5 - 32.5	\$799,932.81	\$0.00	0.00000	84.65
32.5 - 33.5	\$799,238.52	\$13,686.50	0.01712	84.65
33.5 - 34.5	\$785,552.02	\$1,072.67	0.00137	83.20
34.5 - 35.5	\$784,479.35	\$26,724.80	0.03407	83.08
35.5 - 36.5	\$760,807.53	\$11,133.67	0.01463	80.25

Illinois-American Water Company-Water**All Divisions****306.00 (313) LAKES, RIVER & OTHER INTAKES****Observed Life Table****Retirement Expr. 1955 TO 2005****Placement Years 1891 TO 2004**

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	\$777,341.89	\$1,049.39	0.00135	79.08
37.5 - 38.5	\$776,006.80	\$382.23	0.00049	78.97
38.5 - 39.5	\$779,702.56	\$0.00	0.00000	78.93
39.5 - 40.5	\$834,766.51	\$0.00	0.00000	78.93
40.5 - 41.5	\$834,766.51	\$0.00	0.00000	78.93
41.5 - 42.5	\$960,063.33	\$436.96	0.00046	78.93
42.5 - 43.5	\$966,257.87	\$0.00	0.00000	78.90
43.5 - 44.5	\$1,021,905.02	\$6,511.94	0.00637	78.90
44.5 - 45.5	\$1,015,255.63	\$70,408.06	0.06935	78.40
45.5 - 46.5	\$940,844.08	\$0.00	0.00000	72.96
46.5 - 47.5	\$761,418.43	\$0.00	0.00000	72.96
47.5 - 48.5	\$760,237.86	\$0.00	0.00000	72.96
48.5 - 49.5	\$760,237.86	\$0.00	0.00000	72.96
49.5 - 50.5	\$760,237.86	\$0.00	0.00000	72.96
50.5 - 51.5	\$760,237.86	\$0.00	0.00000	72.96
51.5 - 52.5	\$760,237.86	\$0.00	0.00000	72.96
52.5 - 53.5	\$760,237.86	\$0.00	0.00000	72.96
53.5 - 54.5	\$760,237.86	\$0.00	0.00000	72.96
54.5 - 55.5	\$760,237.86	\$0.00	0.00000	72.96
55.5 - 56.5	\$760,237.86	\$0.00	0.00000	72.96
56.5 - 57.5	\$760,237.86	\$0.00	0.00000	72.96
57.5 - 58.5	\$760,237.86	\$0.00	0.00000	72.96
58.5 - 59.5	\$760,237.86	\$0.00	0.00000	72.96
59.5 - 60.5	\$760,237.86	\$0.00	0.00000	72.96
60.5 - 61.5	\$760,237.86	\$0.00	0.00000	72.96
61.5 - 62.5	\$760,237.86	\$0.00	0.00000	72.96
62.5 - 63.5	\$760,237.86	\$41,891.45	0.05510	72.96
63.5 - 64.5	\$741,022.04	\$0.00	0.00000	68.94
64.5 - 65.5	\$741,022.04	\$0.00	0.00000	68.94
65.5 - 66.5	\$741,022.04	\$0.00	0.00000	68.94
66.5 - 67.5	\$741,022.04	\$0.00	0.00000	68.94
67.5 - 68.5	\$741,022.04	\$0.00	0.00000	68.94
68.5 - 69.5	\$741,022.04	\$9,422.56	0.01272	68.94
69.5 - 70.5	\$731,599.48	\$0.00	0.00000	68.06
70.5 - 71.5	\$731,599.48	\$2,113.76	0.00289	68.06
71.5 - 72.5	\$729,485.72	\$0.00	0.00000	67.87
72.5 - 73.5	\$729,485.72	\$0.00	0.00000	67.87

Illinois-American Water Company-Water
All Divisions
306.00 (313) LAKES, RIVER & OTHER INTAKES

Observed Life Table
Retirement Expr. 1955 TO 2005
Placement Years 1891 TO 2004

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
73.5 - 74.5	\$729,485.72	\$0.00	0.00000	67.87
74.5 - 75.5	\$729,485.72	\$1,716.89	0.00235	67.87
75.5 - 76.5	\$727,768.83	\$0.00	0.00000	67.71
76.5 - 77.5	\$727,768.83	\$0.00	0.00000	67.71
77.5 - 78.5	\$727,187.03	\$0.00	0.00000	67.71
78.5 - 79.5	\$726,590.55	\$0.00	0.00000	67.71
79.5 - 80.5	\$308,963.12	\$0.00	0.00000	67.71
80.5 - 81.5	\$308,963.12	\$0.00	0.00000	67.71
81.5 - 82.5	\$308,963.12	\$0.00	0.00000	67.71
82.5 - 83.5	\$308,963.12	\$0.00	0.00000	67.71
83.5 - 84.5	\$308,963.12	\$0.00	0.00000	67.71
84.5 - 85.5	\$308,963.12	\$0.00	0.00000	67.71
85.5 - 86.5	\$308,963.12	\$0.00	0.00000	67.71
86.5 - 87.5	\$305,910.14	\$0.00	0.00000	67.71
87.5 - 88.5	\$272,071.99	\$0.00	0.00000	67.71
88.5 - 89.5	\$272,071.99	\$0.00	0.00000	67.71
89.5 - 90.5	\$258,021.45	\$0.00	0.00000	67.71
90.5 - 91.5	\$211,910.12	\$0.00	0.00000	67.71
91.5 - 92.5	\$211,910.12	\$0.00	0.00000	67.71
92.5 - 93.5	\$88,322.78	\$0.00	0.00000	67.71
93.5 - 94.5	\$88,322.78	\$0.00	0.00000	67.71
94.5 - 95.5	\$22,675.63	\$0.00	0.00000	67.71
95.5 - 96.5	\$22,675.63	\$0.00	0.00000	67.71
96.5 - 97.5	\$22,675.63	\$0.00	0.00000	67.71
97.5 - 98.5	\$22,675.63	\$0.00	0.00000	67.71
98.5 - 99.5	\$22,675.63	\$0.00	0.00000	67.71
99.5 - 100.5	\$22,675.63	\$0.00	0.00000	67.71
100.5 - 101.5	\$22,675.63	\$0.00	0.00000	67.71
101.5 - 102.5	\$22,675.63	\$0.00	0.00000	67.71
102.5 - 103.5	\$22,675.63	\$0.00	0.00000	67.71
103.5 - 104.5	\$22,675.63	\$0.00	0.00000	67.71
104.5 - 105.5	\$22,675.63	\$0.00	0.00000	67.71
105.5 - 106.5	\$22,675.63	\$0.00	0.00000	67.71
106.5 - 107.5	\$22,675.63	\$0.00	0.00000	67.71
107.5 - 108.5	\$22,675.63	\$0.00	0.00000	67.71
108.5 - 109.5	\$22,675.63	\$0.00	0.00000	67.71
109.5 - 110.5	\$22,675.63	\$0.00	0.00000	67.71

**Illinois-American Water Company-Water
All Divisions**

306.00 (313) LAKES, RIVER & OTHER INTAKES

Observed Life Table

Retirement Expr. 1955 TO 2005

Placement Years 1891 TO 2004

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
110.5 - 111.5	\$22,675.63	\$0.00	0.00000	67.71
111.5 - 112.5	\$22,675.63	\$0.00	0.00000	67.71
112.5 - 113.5	\$22,675.63	\$0.00	0.00000	67.71
113.5 - 114.5	\$22,675.63	\$0.00	0.00000	67.71

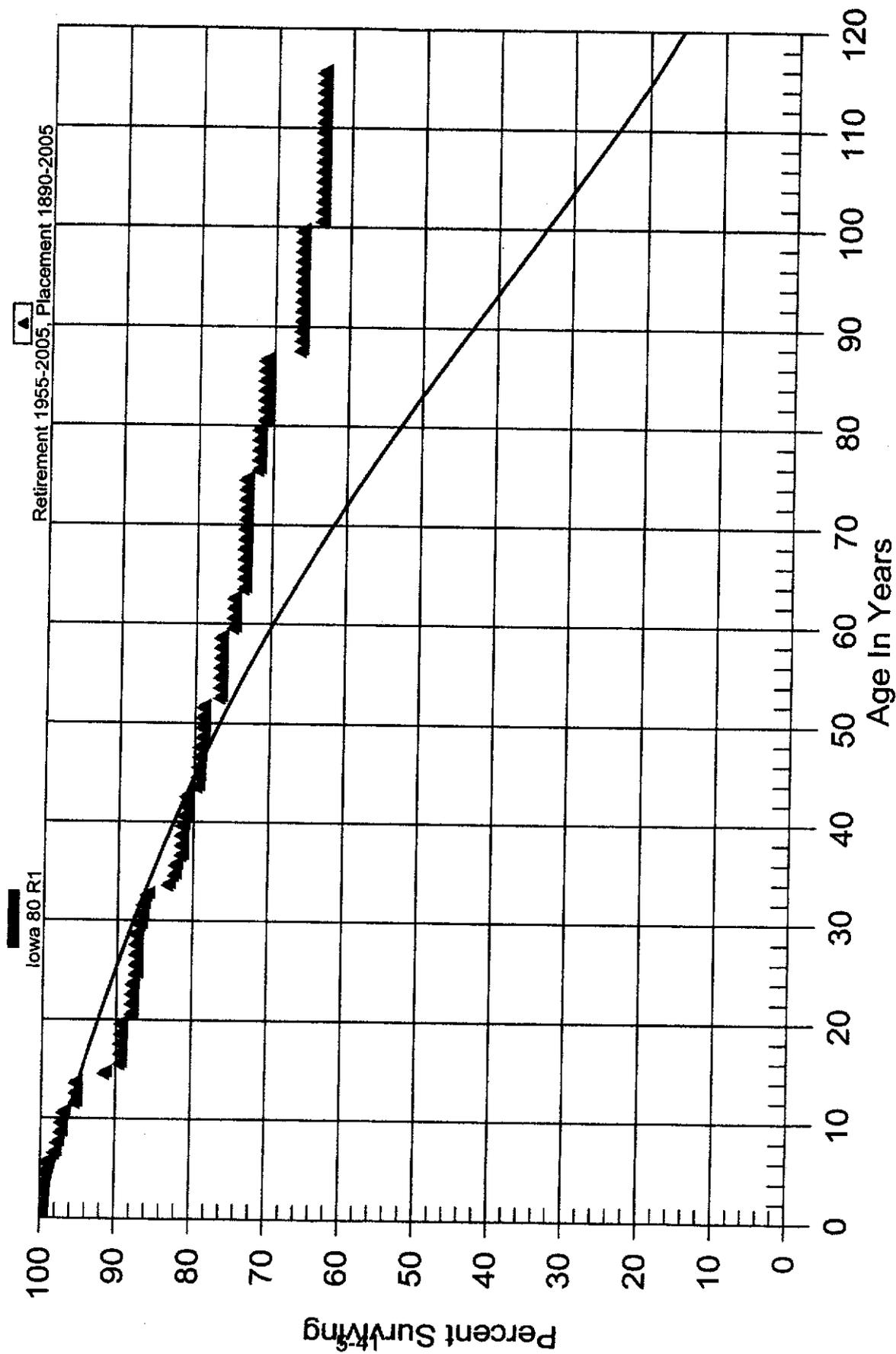
Illinois-American Water Company-Water

All Divisions

307.00 (314) WELL & SPRINGS

Original And Smooth Survivor Curves

Exhibit 9.01



Illinois-American Water Company-Water**All Divisions****307.00 (314) WELL & SPRINGS****Observed Life Table****Retirement Expr. 1955 TO 2005****Placement Years 1890 TO 2005**

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
0.0 - 0.5	\$2,946,581.82	\$0.00	0.00000	100.00
0.5 - 1.5	\$2,874,284.83	\$1,832.81	0.00064	100.00
1.5 - 2.5	\$2,986,028.54	\$3,899.42	0.00131	99.94
2.5 - 3.5	\$2,946,137.13	\$690.41	0.00023	99.81
3.5 - 4.5	\$2,937,407.25	\$433.21	0.00015	99.78
4.5 - 5.5	\$2,626,063.48	\$8,177.65	0.00311	99.77
5.5 - 6.5	\$2,201,912.88	\$24,856.45	0.01129	99.46
6.5 - 7.5	\$2,185,513.74	\$7,725.52	0.00353	98.33
7.5 - 8.5	\$2,229,980.86	\$9,660.00	0.00433	97.99
8.5 - 9.5	\$2,261,539.40	\$1,351.00	0.00060	97.56
9.5 - 10.5	\$2,139,385.26	\$6,228.85	0.00291	97.50
10.5 - 11.5	\$2,158,620.56	\$35,579.79	0.01648	97.22
11.5 - 12.5	\$1,829,437.99	\$263.06	0.00014	95.62
12.5 - 13.5	\$1,785,482.62	\$0.00	0.00000	95.60
13.5 - 14.5	\$1,769,901.12	\$71,755.66	0.04054	95.60
14.5 - 15.5	\$1,679,133.43	\$37,053.71	0.02207	91.73
15.5 - 16.5	\$1,475,273.47	\$0.00	0.00000	89.70
16.5 - 17.5	\$1,469,603.34	\$0.00	0.00000	89.70
17.5 - 18.5	\$1,523,633.57	\$1,385.69	0.00091	89.70
18.5 - 19.5	\$1,285,643.98	\$130.19	0.00010	89.62
19.5 - 20.5	\$1,322,185.07	\$20,344.78	0.01539	89.61
20.5 - 21.5	\$1,680,142.48	\$0.00	0.00000	88.23
21.5 - 22.5	\$1,686,419.48	\$0.00	0.00000	88.23
22.5 - 23.5	\$1,777,530.62	\$1,214.25	0.00068	88.23
23.5 - 24.5	\$1,778,694.49	\$9,144.23	0.00514	88.17
24.5 - 25.5	\$1,437,873.32	\$0.00	0.00000	87.72
25.5 - 26.5	\$1,176,009.47	\$107.04	0.00009	87.72
26.5 - 27.5	\$1,025,140.36	\$0.00	0.00000	87.71
27.5 - 28.5	\$1,062,491.45	\$0.00	0.00000	87.71
28.5 - 29.5	\$1,039,702.20	\$6,729.43	0.00647	87.71
29.5 - 30.5	\$1,149,932.77	\$861.67	0.00075	87.14
30.5 - 31.5	\$1,117,259.60	\$3,346.92	0.00300	87.08
31.5 - 32.5	\$1,020,763.64	\$6,439.87	0.00631	86.82
32.5 - 33.5	\$1,004,741.82	\$31,837.33	0.03169	86.27
33.5 - 34.5	\$779,744.90	\$7,364.85	0.00945	83.54
34.5 - 35.5	\$743,794.61	\$1,326.00	0.00178	82.75
35.5 - 36.5	\$709,173.47	\$7,004.94	0.00988	82.60

Illinois-American Water Company-Water**All Divisions****307.00 (314) WELL & SPRINGS****Observed Life Table****Retirement Expr. 1955 TO 2005****Placement Years 1890 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	\$737,329.53	(\$46.13)	-0.00006	81.78
37.5 - 38.5	\$730,760.94	\$0.00	0.00000	81.79
38.5 - 39.5	\$684,812.51	\$791.64	0.00116	81.79
39.5 - 40.5	\$701,535.21	\$2,546.82	0.00363	81.70
40.5 - 41.5	\$693,687.92	\$1,047.31	0.00151	81.40
41.5 - 42.5	\$686,593.19	\$679.11	0.00099	81.28
42.5 - 43.5	\$727,404.66	\$12,548.17	0.01725	81.20
43.5 - 44.5	\$645,327.12	\$1,006.37	0.00156	79.79
44.5 - 45.5	\$612,331.75	\$0.00	0.00000	79.67
45.5 - 46.5	\$513,748.47	\$939.38	0.00183	79.67
46.5 - 47.5	\$471,354.19	\$45.51	0.00010	79.52
47.5 - 48.5	\$438,099.75	\$2,084.80	0.00476	79.52
48.5 - 49.5	\$427,618.03	\$0.00	0.00000	79.14
49.5 - 50.5	\$348,161.16	\$0.00	0.00000	79.14
50.5 - 51.5	\$344,531.16	\$235.82	0.00068	79.14
51.5 - 52.5	\$344,295.34	\$9,604.95	0.02790	79.08
52.5 - 53.5	\$325,666.69	\$0.00	0.00000	76.88
53.5 - 54.5	\$325,021.94	\$0.00	0.00000	76.88
54.5 - 55.5	\$325,021.94	\$0.00	0.00000	76.88
55.5 - 56.5	\$311,523.48	\$318.08	0.00102	76.88
56.5 - 57.5	\$303,696.82	\$0.00	0.00000	76.80
57.5 - 58.5	\$290,475.93	\$9.95	0.00003	76.80
58.5 - 59.5	\$276,359.29	\$6,010.81	0.02175	76.80
59.5 - 60.5	\$251,127.03	\$0.00	0.00000	75.13
60.5 - 61.5	\$251,042.88	\$0.00	0.00000	75.13
61.5 - 62.5	\$246,993.15	\$0.00	0.00000	75.13
62.5 - 63.5	\$239,908.07	\$4,131.16	0.01722	75.13
63.5 - 64.5	\$228,293.15	\$0.00	0.00000	73.83
64.5 - 65.5	\$257,203.54	\$83.98	0.00033	73.83
65.5 - 66.5	\$244,728.86	\$0.00	0.00000	73.81
66.5 - 67.5	\$241,588.46	\$0.00	0.00000	73.81
67.5 - 68.5	\$222,906.29	\$59.76	0.00027	73.81
68.5 - 69.5	\$203,783.20	\$0.00	0.00000	73.79
69.5 - 70.5	\$203,783.20	\$172.23	0.00085	73.79
70.5 - 71.5	\$203,610.97	\$0.00	0.00000	73.73
71.5 - 72.5	\$203,610.97	\$0.00	0.00000	73.73
72.5 - 73.5	\$203,610.97	\$0.00	0.00000	73.73

Illinois-American Water Company-Water**All Divisions****307.00 (314) WELL & SPRINGS****Observed Life Table****Retirement Expr. 1955 TO 2005****Placement Years 1890 TO 2005**

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	\$203,553.76	\$0.00	0.00000	73.73
74.5 - 75.5	\$199,202.55	\$4,433.00	0.02225	73.73
75.5 - 76.5	\$155,900.71	\$0.00	0.00000	72.09
76.5 - 77.5	\$103,841.49	\$0.00	0.00000	72.09
77.5 - 78.5	\$98,731.41	\$0.00	0.00000	72.09
78.5 - 79.5	\$68,613.59	\$0.00	0.00000	72.09
79.5 - 80.5	\$64,663.59	\$652.27	0.01009	72.09
80.5 - 81.5	\$64,011.32	\$0.00	0.00000	71.36
81.5 - 82.5	\$64,011.32	\$0.00	0.00000	71.36
82.5 - 83.5	\$64,011.32	\$0.00	0.00000	71.36
83.5 - 84.5	\$64,011.32	\$0.00	0.00000	71.36
84.5 - 85.5	\$63,052.31	\$0.00	0.00000	71.36
85.5 - 86.5	\$63,052.31	\$0.00	0.00000	71.36
86.5 - 87.5	\$63,052.31	\$4,128.68	0.06548	71.36
87.5 - 88.5	\$58,923.63	\$0.00	0.00000	66.69
88.5 - 89.5	\$58,923.63	\$0.00	0.00000	66.69
89.5 - 90.5	\$58,923.63	\$0.00	0.00000	66.69
90.5 - 91.5	\$58,923.63	\$0.00	0.00000	66.69
91.5 - 92.5	\$58,923.63	\$0.00	0.00000	66.69
92.5 - 93.5	\$58,923.63	\$0.00	0.00000	66.69
93.5 - 94.5	\$58,923.63	\$0.00	0.00000	66.69
94.5 - 95.5	\$53,928.16	\$0.00	0.00000	66.69
95.5 - 96.5	\$53,928.16	\$0.00	0.00000	66.69
96.5 - 97.5	\$53,928.16	\$0.00	0.00000	66.69
97.5 - 98.5	\$44,271.43	\$0.00	0.00000	66.69
98.5 - 99.5	\$44,271.43	\$0.00	0.00000	66.69
99.5 - 100.5	\$44,271.43	\$1,757.85	0.03971	66.69
100.5 - 101.5	\$42,513.58	\$0.00	0.00000	64.04
101.5 - 102.5	\$42,513.58	\$0.00	0.00000	64.04
102.5 - 103.5	\$42,513.58	\$0.00	0.00000	64.04
103.5 - 104.5	\$42,513.58	\$0.00	0.00000	64.04
104.5 - 105.5	\$42,513.58	\$0.00	0.00000	64.04
105.5 - 106.5	\$42,513.58	\$0.00	0.00000	64.04
106.5 - 107.5	\$42,513.58	\$0.00	0.00000	64.04
107.5 - 108.5	\$42,513.58	\$0.00	0.00000	64.04
108.5 - 109.5	\$42,513.58	\$0.00	0.00000	64.04
109.5 - 110.5	\$42,513.58	\$0.00	0.00000	64.04

Illinois-American Water Company-Water**All Divisions****307.00 (314) WELL & SPRINGS****Observed Life Table****Retirement Expr. 1955 TO 2005****Placement Years 1890 TO 2005**

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
110.5 - 111.5	\$42,513.58	\$0.00	0.00000	64.04
111.5 - 112.5	\$42,513.58	\$0.00	0.00000	64.04
112.5 - 113.5	\$42,513.58	\$0.00	0.00000	64.04
113.5 - 114.5	\$42,513.58	\$0.00	0.00000	64.04
114.5 - 115.5	\$42,513.58	\$0.00	0.00000	64.04

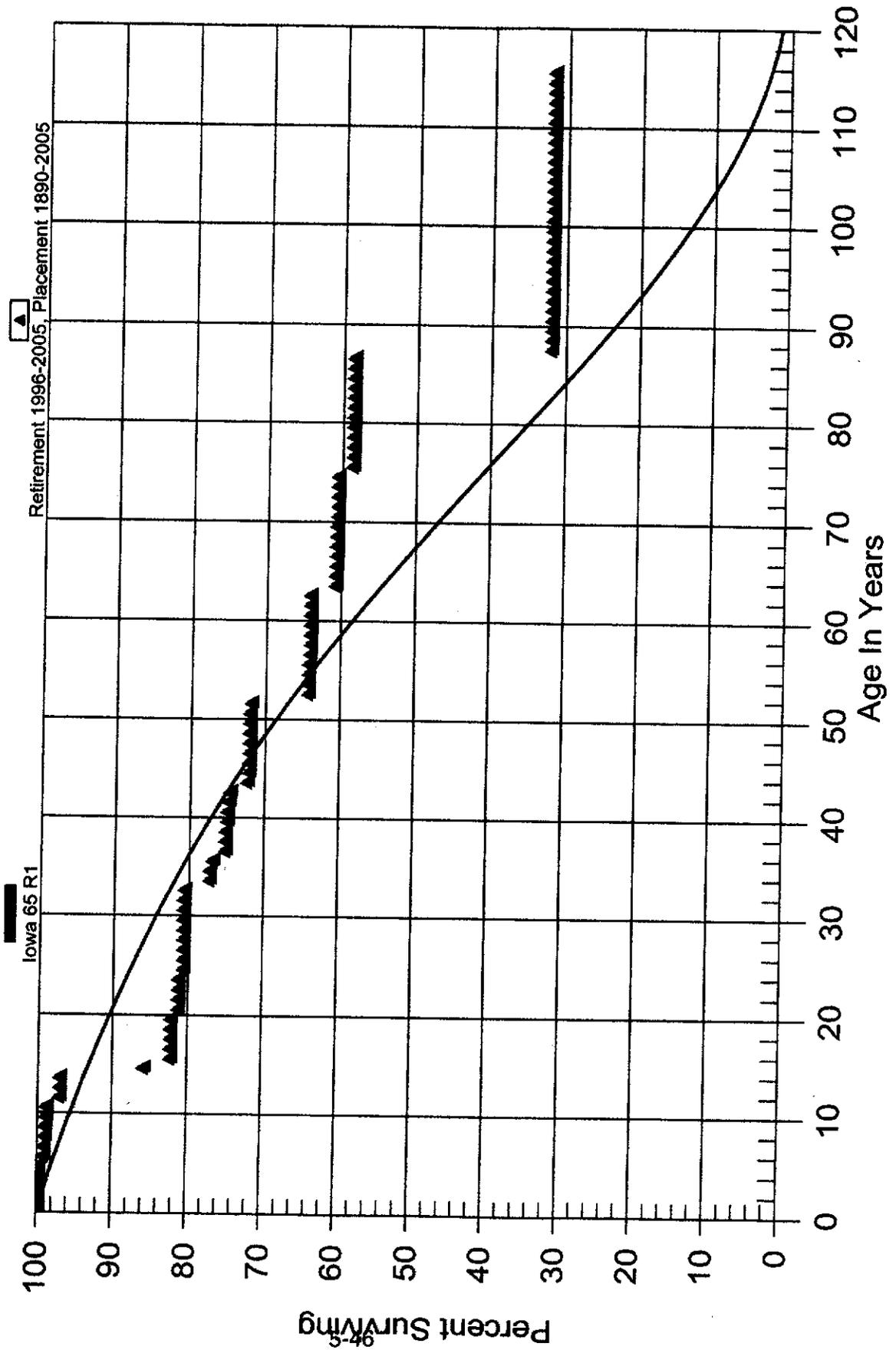
Illinois-American Water Company-Water

All Divisions

307.00 (314) WELL & SPRINGS

Original And Smooth Survivor Curves

Exhibit 9.01



Illinois-American Water Company-Water**All Divisions****307.00 (314) WELL & SPRINGS****Observed Life Table****Retirement Expr. 1996 TO 2005****Placement Years 1890 TO 2005**

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
0.0 - 0.5	\$1,091,604.25	\$0.00	0.00000	100.00
0.5 - 1.5	\$1,049,299.92	\$0.00	0.00000	100.00
1.5 - 2.5	\$1,346,553.35	\$0.00	0.00000	100.00
2.5 - 3.5	\$1,328,948.61	\$0.00	0.00000	100.00
3.5 - 4.5	\$1,354,144.47	\$0.00	0.00000	100.00
4.5 - 5.5	\$1,059,432.62	\$7,118.75	0.00672	100.00
5.5 - 6.5	\$820,319.69	\$228.46	0.00028	99.33
6.5 - 7.5	\$827,480.75	\$1,321.49	0.00160	99.30
7.5 - 8.5	\$822,785.23	\$0.00	0.00000	99.14
8.5 - 9.5	\$1,072,269.48	\$1,351.00	0.00126	99.14
9.5 - 10.5	\$951,033.07	\$0.00	0.00000	99.02
10.5 - 11.5	\$994,432.17	\$17,884.00	0.01798	99.02
11.5 - 12.5	\$675,597.25	\$0.00	0.00000	97.24
12.5 - 13.5	\$647,959.23	\$0.00	0.00000	97.24
13.5 - 14.5	\$619,311.61	\$71,209.27	0.11498	97.24
14.5 - 15.5	\$512,110.76	\$21,319.87	0.04163	86.06
15.5 - 16.5	\$587,935.60	\$0.00	0.00000	82.47
16.5 - 17.5	\$606,089.65	\$0.00	0.00000	82.47
17.5 - 18.5	\$641,186.74	\$0.00	0.00000	82.47
18.5 - 19.5	\$433,002.84	\$130.19	0.00030	82.47
19.5 - 20.5	\$489,022.77	\$5,831.06	0.01192	82.45
20.5 - 21.5	\$901,879.40	\$0.00	0.00000	81.47
21.5 - 22.5	\$1,013,456.54	\$0.00	0.00000	81.47
22.5 - 23.5	\$1,108,820.69	\$0.00	0.00000	81.47
23.5 - 24.5	\$1,181,575.03	\$8,669.00	0.00734	81.47
24.5 - 25.5	\$869,212.02	\$0.00	0.00000	80.87
25.5 - 26.5	\$567,408.91	\$0.00	0.00000	80.87
26.5 - 27.5	\$411,536.76	\$0.00	0.00000	80.87
27.5 - 28.5	\$394,629.74	\$0.00	0.00000	80.87
28.5 - 29.5	\$372,628.09	\$0.00	0.00000	80.87
29.5 - 30.5	\$490,936.29	\$0.00	0.00000	80.87
30.5 - 31.5	\$459,290.26	\$0.00	0.00000	80.87
31.5 - 32.5	\$428,449.43	\$443.29	0.00103	80.87
32.5 - 33.5	\$420,716.44	\$17,445.00	0.04146	80.78
33.5 - 34.5	\$282,057.63	\$0.00	0.00000	77.43
34.5 - 35.5	\$253,472.19	\$1,326.00	0.00523	77.43
35.5 - 36.5	\$253,980.54	\$5,515.00	0.02171	77.03

Illinois-American Water Company-Water**All Divisions****307.00 (314) WELL & SPRINGS****Observed Life Table****Retirement Expr. 1996 TO 2005****Placement Years 1890 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	\$284,850.17	\$0.00	0.00000	75.36
37.5 - 38.5	\$313,702.92	\$0.00	0.00000	75.36
38.5 - 39.5	\$271,378.41	\$791.64	0.00292	75.36
39.5 - 40.5	\$368,963.15	\$0.00	0.00000	75.14
40.5 - 41.5	\$364,341.79	\$985.42	0.00270	75.14
41.5 - 42.5	\$358,315.32	\$679.11	0.00190	74.93
42.5 - 43.5	\$408,150.49	\$12,438.00	0.03047	74.79
43.5 - 44.5	\$317,051.45	\$1,006.37	0.00317	72.51
44.5 - 45.5	\$284,056.08	\$0.00	0.00000	72.28
45.5 - 46.5	\$199,207.08	\$0.00	0.00000	72.28
46.5 - 47.5	\$155,604.03	\$0.00	0.00000	72.28
47.5 - 48.5	\$135,615.99	\$0.00	0.00000	72.28
48.5 - 49.5	\$141,325.76	\$0.00	0.00000	72.28
49.5 - 50.5	\$90,695.29	\$0.00	0.00000	72.28
50.5 - 51.5	\$87,149.44	\$235.82	0.00271	72.28
51.5 - 52.5	\$90,963.35	\$9,604.95	0.10559	72.09
52.5 - 53.5	\$79,419.78	\$0.00	0.00000	64.47
53.5 - 54.5	\$86,258.79	\$0.00	0.00000	64.47
54.5 - 55.5	\$101,937.91	\$0.00	0.00000	64.47
55.5 - 56.5	\$100,830.15	\$318.08	0.00315	64.47
56.5 - 57.5	\$96,153.84	\$0.00	0.00000	64.27
57.5 - 58.5	\$101,615.12	\$9.95	0.00010	64.27
58.5 - 59.5	\$106,561.81	\$0.00	0.00000	64.27
59.5 - 60.5	\$87,340.36	\$0.00	0.00000	64.27
60.5 - 61.5	\$91,387.37	\$0.00	0.00000	64.27
61.5 - 62.5	\$87,337.64	\$0.00	0.00000	64.27
62.5 - 63.5	\$80,252.56	\$4,131.16	0.05148	64.27
63.5 - 64.5	\$68,778.83	\$0.00	0.00000	60.96
64.5 - 65.5	\$57,769.00	\$83.98	0.00145	60.96
65.5 - 66.5	\$84,163.16	\$0.00	0.00000	60.87
66.5 - 67.5	\$133,141.74	\$0.00	0.00000	60.87
67.5 - 68.5	\$119,569.65	\$59.76	0.00050	60.87
68.5 - 69.5	\$130,736.61	\$0.00	0.00000	60.84
69.5 - 70.5	\$134,686.61	\$172.23	0.00128	60.84
70.5 - 71.5	\$134,514.38	\$0.00	0.00000	60.76
71.5 - 72.5	\$134,514.38	\$0.00	0.00000	60.76
72.5 - 73.5	\$138,947.38	\$0.00	0.00000	60.76

Illinois-American Water Company-Water**All Divisions****307.00 (314) WELL & SPRINGS****Observed Life Table****Retirement Expr. 1996 TO 2005****Placement Years 1890 TO 2005**

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	\$138,890.17	\$0.00	0.00000	60.76
74.5 - 75.5	\$135,497.97	\$4,433.00	0.03272	60.76
75.5 - 76.5	\$92,196.13	\$0.00	0.00000	58.77
76.5 - 77.5	\$40,136.91	\$0.00	0.00000	58.77
77.5 - 78.5	\$35,026.83	\$0.00	0.00000	58.77
78.5 - 79.5	\$4,909.01	\$0.00	0.00000	58.77
79.5 - 80.5	\$959.01	\$0.00	0.00000	58.77
80.5 - 81.5	\$959.01	\$0.00	0.00000	58.77
81.5 - 82.5	\$959.01	\$0.00	0.00000	58.77
82.5 - 83.5	\$959.01	\$0.00	0.00000	58.77
83.5 - 84.5	\$959.01	\$0.00	0.00000	58.77
84.5 - 85.5	\$9,124.15	\$0.00	0.00000	58.77
85.5 - 86.5	\$9,124.15	\$0.00	0.00000	58.77
86.5 - 87.5	\$9,124.15	\$4,128.68	0.45250	58.77
87.5 - 88.5	\$14,652.20	\$0.00	0.00000	32.18
88.5 - 89.5	\$14,652.20	\$0.00	0.00000	32.18
89.5 - 90.5	\$14,652.20	\$0.00	0.00000	32.18
90.5 - 91.5	\$14,652.20	\$0.00	0.00000	32.18
91.5 - 92.5	\$14,652.20	\$0.00	0.00000	32.18
92.5 - 93.5	\$14,652.20	\$0.00	0.00000	32.18
93.5 - 94.5	\$14,652.20	\$0.00	0.00000	32.18
94.5 - 95.5	\$9,656.73	\$0.00	0.00000	32.18
95.5 - 96.5	\$9,656.73	\$0.00	0.00000	32.18
96.5 - 97.5	\$9,656.73	\$0.00	0.00000	32.18
97.5 - 98.5	\$0.00	\$0.00	0.00000	32.18
98.5 - 99.5	\$0.00	\$0.00	0.00000	32.18
99.5 - 100.5	\$0.00	\$0.00	0.00000	32.18
100.5 - 101.5	\$0.00	\$0.00	0.00000	32.18
101.5 - 102.5	\$0.00	\$0.00	0.00000	32.18
102.5 - 103.5	\$0.00	\$0.00	0.00000	32.18
103.5 - 104.5	\$0.00	\$0.00	0.00000	32.18
104.5 - 105.5	\$0.00	\$0.00	0.00000	32.18
105.5 - 106.5	\$42,513.58	\$0.00	0.00000	32.18
106.5 - 107.5	\$42,513.58	\$0.00	0.00000	32.18
107.5 - 108.5	\$42,513.58	\$0.00	0.00000	32.18
108.5 - 109.5	\$42,513.58	\$0.00	0.00000	32.18
109.5 - 110.5	\$42,513.58	\$0.00	0.00000	32.18

Illinois-American Water Company-Water**All Divisions****307.00 (314) WELL & SPRINGS****Observed Life Table****Retirement Expr. 1996 TO 2005****Placement Years 1890 TO 2005**

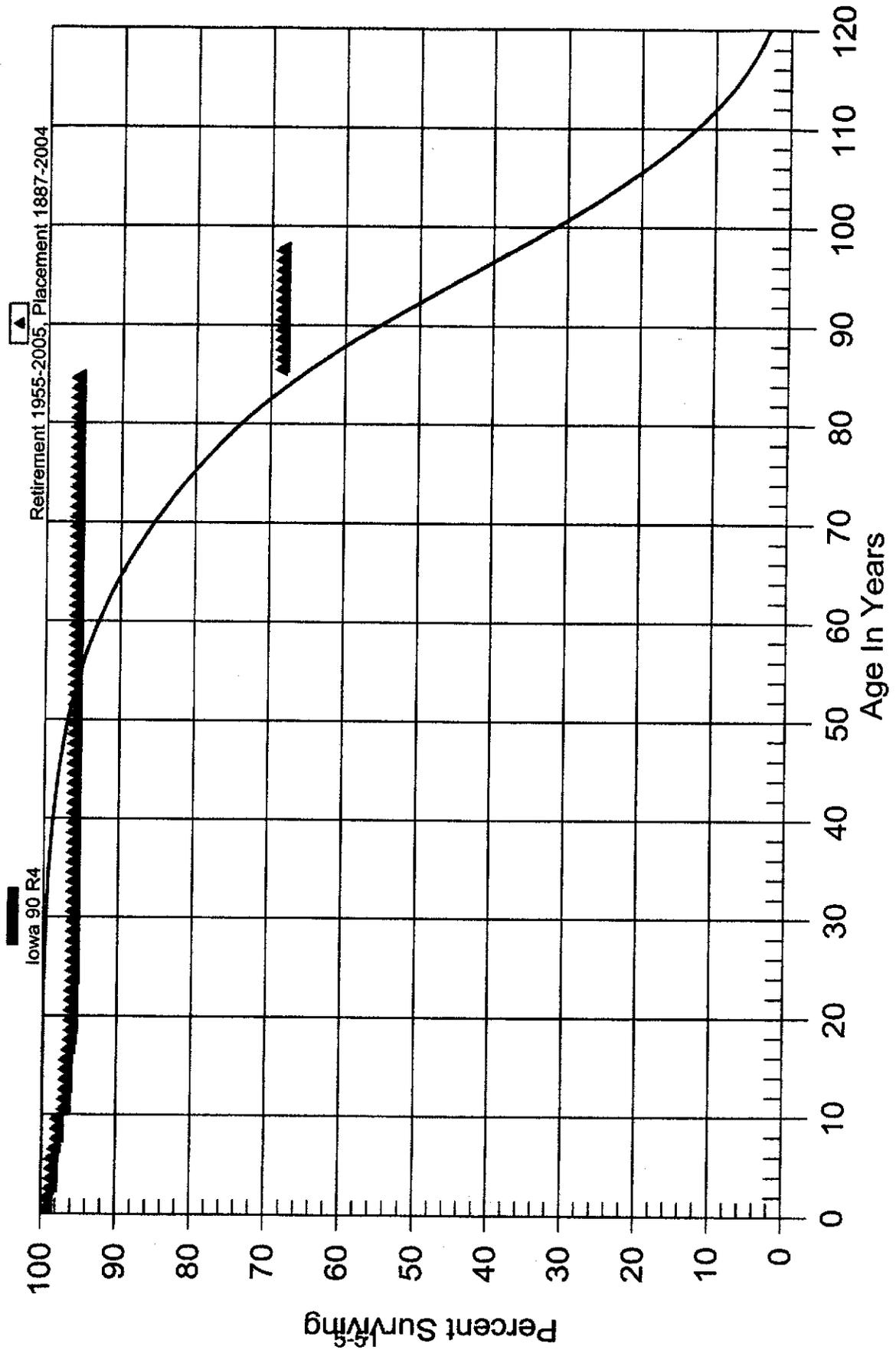
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
110.5 - 111.5	\$42,513.58	\$0.00	0.00000	32.18
111.5 - 112.5	\$42,513.58	\$0.00	0.00000	32.18
112.5 - 113.5	\$42,513.58	\$0.00	0.00000	32.18
113.5 - 114.5	\$42,513.58	\$0.00	0.00000	32.18
114.5 - 115.5	\$42,513.58	\$0.00	0.00000	32.18

Illinois-American Water Company - Water

All Divisions

309.00 (316) SUPPLY MAINS

Original And Smooth Survivor Curves



Illinois-American Water Company-Water**All Divisions****309.00 (316) SUPPLY MAINS****Observed Life Table****Retirement Expr. 1955 TO 2005****Placement Years 1887 TO 2004**

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
0.0 - 0.5	\$4,987,543.63	\$25,207.95	0.00505	100.00
0.5 - 1.5	\$4,972,354.33	\$0.00	0.00000	99.49
1.5 - 2.5	\$5,797,752.31	\$33,866.72	0.00584	99.49
2.5 - 3.5	\$5,783,055.45	\$3,088.80	0.00053	98.91
3.5 - 4.5	\$5,793,959.68	\$3,512.88	0.00061	98.86
4.5 - 5.5	\$5,735,940.07	\$454.00	0.00008	98.80
5.5 - 6.5	\$5,313,693.71	\$19,050.05	0.00359	98.79
6.5 - 7.5	\$5,291,201.06	\$19,050.04	0.00360	98.44
7.5 - 8.5	\$5,139,509.95	\$0.00	0.00000	98.08
8.5 - 9.5	\$4,493,408.64	\$0.00	0.00000	98.08
9.5 - 10.5	\$4,315,179.32	\$37,274.40	0.00864	98.08
10.5 - 11.5	\$4,272,330.80	\$438.00	0.00010	97.24
11.5 - 12.5	\$4,069,535.16	\$7,635.01	0.00188	97.23
12.5 - 13.5	\$4,033,689.76	\$0.00	0.00000	97.04
13.5 - 14.5	\$4,044,948.36	\$1,452.17	0.00036	97.04
14.5 - 15.5	\$3,303,440.35	\$416.10	0.00013	97.01
15.5 - 16.5	\$3,272,116.59	\$11,215.41	0.00343	97.00
16.5 - 17.5	\$3,253,710.22	\$5,424.42	0.00167	96.67
17.5 - 18.5	\$3,040,541.43	\$3,529.54	0.00116	96.50
18.5 - 19.5	\$3,034,955.02	\$0.00	0.00000	96.39
19.5 - 20.5	\$3,036,841.39	\$0.00	0.00000	96.39
20.5 - 21.5	\$3,034,267.19	\$0.00	0.00000	96.39
21.5 - 22.5	\$2,401,713.10	\$0.00	0.00000	96.39
22.5 - 23.5	\$2,402,037.23	\$4,284.91	0.00178	96.39
23.5 - 24.5	\$1,920,014.97	\$0.00	0.00000	96.22
24.5 - 25.5	\$1,777,049.81	\$0.00	0.00000	96.22
25.5 - 26.5	\$1,774,609.68	\$0.00	0.00000	96.22
26.5 - 27.5	\$1,938,764.72	\$0.00	0.00000	96.22
27.5 - 28.5	\$2,344,593.82	\$110.88	0.00005	96.22
28.5 - 29.5	\$2,741,213.85	\$0.00	0.00000	96.22
29.5 - 30.5	\$2,736,706.66	\$0.00	0.00000	96.22
30.5 - 31.5	\$2,552,216.23	\$0.00	0.00000	96.22
31.5 - 32.5	\$2,554,859.76	\$0.00	0.00000	96.22
32.5 - 33.5	\$2,527,931.85	\$315.26	0.00012	96.22
33.5 - 34.5	\$2,526,674.50	\$0.00	0.00000	96.20
34.5 - 35.5	\$2,411,218.85	\$0.00	0.00000	96.20
35.5 - 36.5	\$2,411,218.85	\$0.00	0.00000	96.20

Illinois-American Water Company-Water**All Divisions****309.00 (316) SUPPY MAINS****Observed Life Table****Retirement Expr. 1955 TO 2005****Placement Years 1887 TO 2004**

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	\$2,416,885.43	\$285.12	0.00012	96.20
37.5 - 38.5	\$2,371,506.36	\$0.00	0.00000	96.19
38.5 - 39.5	\$2,371,506.36	\$0.00	0.00000	96.19
39.5 - 40.5	\$2,371,506.36	\$0.00	0.00000	96.19
40.5 - 41.5	\$2,362,832.75	\$0.00	0.00000	96.19
41.5 - 42.5	\$2,299,039.35	\$0.00	0.00000	96.19
42.5 - 43.5	\$2,299,039.35	\$0.00	0.00000	96.19
43.5 - 44.5	\$2,270,305.88	\$0.00	0.00000	96.19
44.5 - 45.5	\$2,120,393.02	\$499.86	0.00024	96.19
45.5 - 46.5	\$2,119,893.36	\$0.00	0.00000	96.17
46.5 - 47.5	\$2,119,893.36	\$541.80	0.00026	96.17
47.5 - 48.5	\$2,118,607.48	\$0.00	0.00000	96.14
48.5 - 49.5	\$2,115,507.39	\$0.00	0.00000	96.14
49.5 - 50.5	\$2,109,026.54	\$0.00	0.00000	96.14
50.5 - 51.5	\$2,109,026.54	\$0.00	0.00000	96.14
51.5 - 52.5	\$2,099,007.89	\$0.00	0.00000	96.14
52.5 - 53.5	\$1,498,854.11	\$0.00	0.00000	96.14
53.5 - 54.5	\$1,479,684.25	\$0.00	0.00000	96.14
54.5 - 55.5	\$1,431,838.84	\$0.00	0.00000	96.14
55.5 - 56.5	\$1,352,640.50	\$0.00	0.00000	96.14
56.5 - 57.5	\$1,064,363.77	\$686.95	0.00065	96.14
57.5 - 58.5	\$1,063,676.82	\$0.00	0.00000	96.08
58.5 - 59.5	\$1,048,149.06	\$0.00	0.00000	96.08
59.5 - 60.5	\$1,048,149.06	\$0.00	0.00000	96.08
60.5 - 61.5	\$1,048,149.06	\$0.00	0.00000	96.08
61.5 - 62.5	\$1,048,149.06	\$0.00	0.00000	96.08
62.5 - 63.5	\$1,048,149.06	\$0.00	0.00000	96.08
63.5 - 64.5	\$1,047,321.27	\$0.00	0.00000	96.08
64.5 - 65.5	\$1,038,119.54	\$0.00	0.00000	96.08
65.5 - 66.5	\$1,038,119.54	\$0.00	0.00000	96.08
66.5 - 67.5	\$1,036,623.34	\$0.00	0.00000	96.08
67.5 - 68.5	\$1,042,146.42	\$0.00	0.00000	96.08
68.5 - 69.5	\$1,042,146.42	\$0.00	0.00000	96.08
69.5 - 70.5	\$1,042,146.42	\$0.00	0.00000	96.08
70.5 - 71.5	\$1,040,260.05	\$0.00	0.00000	96.08
71.5 - 72.5	\$1,040,260.05	\$0.00	0.00000	96.08
72.5 - 73.5	\$1,040,260.05	\$0.00	0.00000	96.08

**Illinois-American Water Company-Water
All Divisions**

309.00 (316) SUPPY MAINS

Observed Life Table

Retirement Expr. 1955 TO 2005

Placement Years 1887 TO 2004

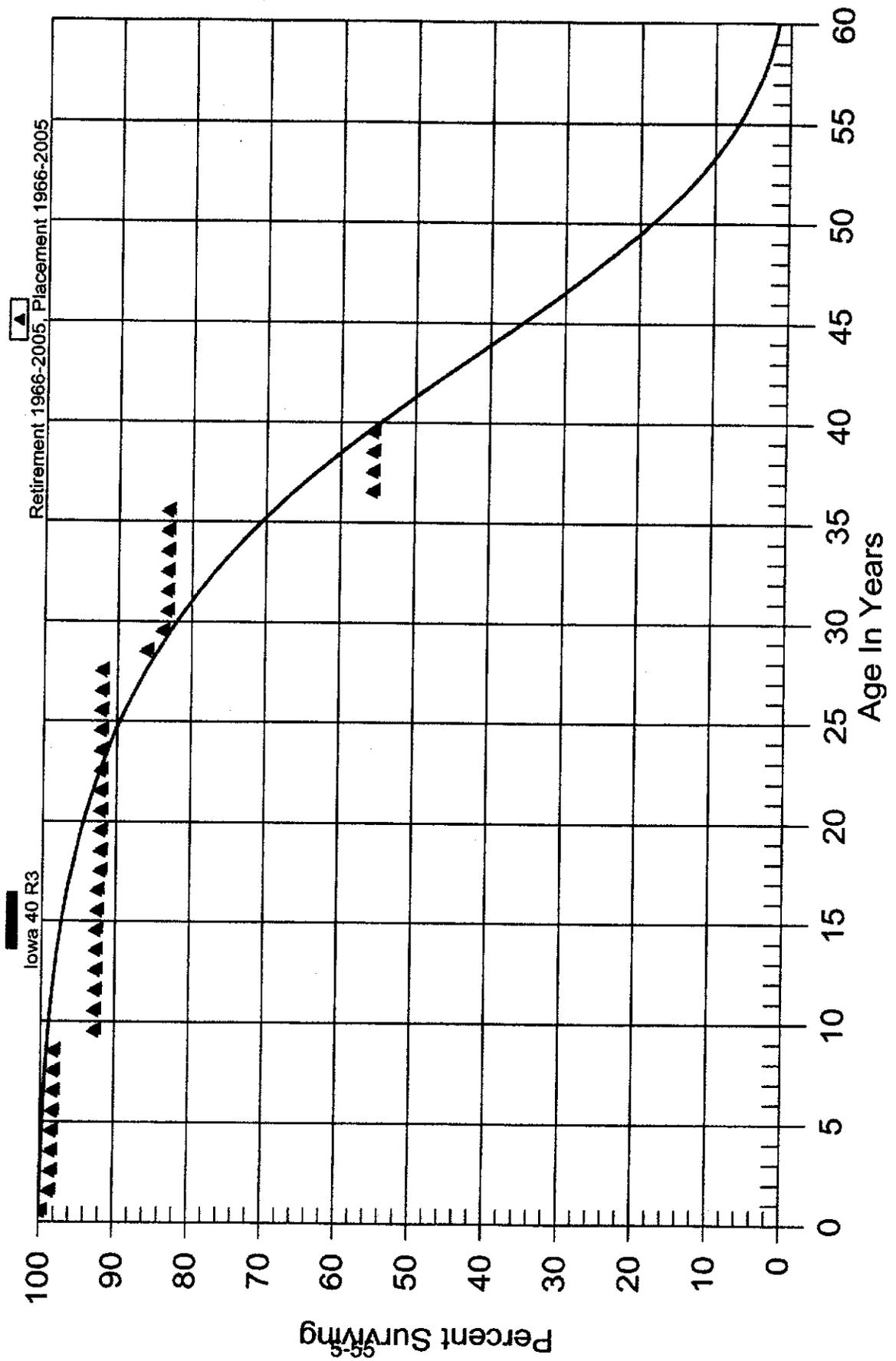
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
73.5 - 74.5	\$1,038,943.57	\$0.00	0.00000	96.08
74.5 - 75.5	\$1,038,943.57	\$0.00	0.00000	96.08
75.5 - 76.5	\$1,020,285.39	\$0.00	0.00000	96.08
76.5 - 77.5	\$1,020,285.39	\$0.00	0.00000	96.08
77.5 - 78.5	\$838,938.60	\$0.00	0.00000	96.08
78.5 - 79.5	\$430,057.78	\$0.00	0.00000	96.08
79.5 - 80.5	\$33,326.87	\$0.00	0.00000	96.08
80.5 - 81.5	\$33,326.87	\$0.00	0.00000	96.08
81.5 - 82.5	\$33,326.87	\$0.00	0.00000	96.08
82.5 - 83.5	\$30,683.34	\$0.00	0.00000	96.08
83.5 - 84.5	\$30,683.34	\$0.00	0.00000	96.08
84.5 - 85.5	\$30,683.34	\$8,746.92	0.28507	96.08
85.5 - 86.5	\$21,936.42	\$0.00	0.00000	68.69
86.5 - 87.5	\$21,936.42	\$0.00	0.00000	68.69
87.5 - 88.5	\$15,619.41	\$0.00	0.00000	68.69
88.5 - 89.5	\$15,619.41	\$0.00	0.00000	68.69
89.5 - 90.5	\$15,619.41	\$0.00	0.00000	68.69
90.5 - 91.5	\$15,619.41	\$0.00	0.00000	68.69
91.5 - 92.5	\$15,619.41	\$0.00	0.00000	68.69
92.5 - 93.5	\$13,609.48	\$0.00	0.00000	68.69
93.5 - 94.5	\$13,609.48	\$0.00	0.00000	68.69
94.5 - 95.5	\$5,523.08	\$0.00	0.00000	68.69
95.5 - 96.5	\$5,523.08	\$0.00	0.00000	68.69
96.5 - 97.5	\$5,523.08	\$0.00	0.00000	68.69

Illinois-American Water Company-Water

All Divisions

310.00 (323) POWER GENERATION EQUIPMENT

Original And Smooth Survivor Curves



**Illinois-American Water Company-Water
All Divisions
310.00 (323) POWER GENERATION EQUIPMENT**

**Observed Life Table
Retirement Expr. 1966 TO 2005
Placement Years 1966 TO 2005**

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
0.0 - 0.5	\$3,547,449.13	\$0.00	0.00000	100.00
0.5 - 1.5	\$3,547,898.85	\$39,291.17	0.01107	100.00
1.5 - 2.5	\$2,402,811.09	\$4,273.00	0.00178	98.89
2.5 - 3.5	\$2,142,545.79	\$0.00	0.00000	98.72
3.5 - 4.5	\$1,452,699.44	\$911.96	0.00063	98.72
4.5 - 5.5	\$1,444,766.95	\$2,186.42	0.00151	98.65
5.5 - 6.5	\$1,335,584.20	\$314.80	0.00024	98.51
6.5 - 7.5	\$1,346,020.89	\$408.51	0.00030	98.48
7.5 - 8.5	\$1,346,653.38	\$272.10	0.00020	98.45
8.5 - 9.5	\$1,343,427.42	\$74,574.57	0.05551	98.43
9.5 - 10.5	\$1,238,813.20	\$0.00	0.00000	92.97
10.5 - 11.5	\$1,222,655.27	\$846.57	0.00069	92.97
11.5 - 12.5	\$1,182,181.53	\$0.00	0.00000	92.90
12.5 - 13.5	\$1,083,916.02	\$310.52	0.00029	92.90
13.5 - 14.5	\$920,245.64	\$255.00	0.00028	92.88
14.5 - 15.5	\$919,990.64	\$1,201.48	0.00131	92.85
15.5 - 16.5	\$916,482.87	\$0.00	0.00000	92.73
16.5 - 17.5	\$850,553.25	\$3,500.00	0.00411	92.73
17.5 - 18.5	\$846,607.25	\$0.00	0.00000	92.35
18.5 - 19.5	\$752,247.70	\$0.00	0.00000	92.35
19.5 - 20.5	\$724,840.61	\$0.00	0.00000	92.35
20.5 - 21.5	\$724,840.61	\$0.00	0.00000	92.35
21.5 - 22.5	\$582,411.11	\$0.00	0.00000	92.35
22.5 - 23.5	\$585,013.11	\$0.00	0.00000	92.35
23.5 - 24.5	\$584,072.11	\$0.00	0.00000	92.35
24.5 - 25.5	\$588,933.11	\$0.00	0.00000	92.35
25.5 - 26.5	\$588,933.11	\$317.77	0.00054	92.35
26.5 - 27.5	\$585,596.34	\$145.80	0.00025	92.30
27.5 - 28.5	\$585,450.54	\$37,399.57	0.06388	92.28
28.5 - 29.5	\$541,076.69	\$13,779.72	0.02547	86.38
29.5 - 30.5	\$212,943.52	\$1,577.99	0.00741	84.18
30.5 - 31.5	\$135,982.66	\$0.00	0.00000	83.56
31.5 - 32.5	\$135,982.66	\$0.00	0.00000	83.56
32.5 - 33.5	\$135,744.72	\$0.00	0.00000	83.56
33.5 - 34.5	\$135,744.72	\$0.00	0.00000	83.56
34.5 - 35.5	\$86,866.51	\$78.11	0.00090	83.56
35.5 - 36.5	\$86,788.40	\$28,721.50	0.33094	83.48

**Illinois-American Water Company-Water
All Divisions**

310.00 (323) POWER GENERATION EQUIPMENT

Observed Life Table

Retirement Expr. 1966 TO 2005

Placement Years 1966 TO 2005

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
36.5 - 37.5	\$58,066.90	\$0.00	0.00000	55.85
37.5 - 38.5	\$0.00	\$0.00	0.00000	55.85
38.5 - 39.5	\$0.00	\$0.00	0.00000	55.85

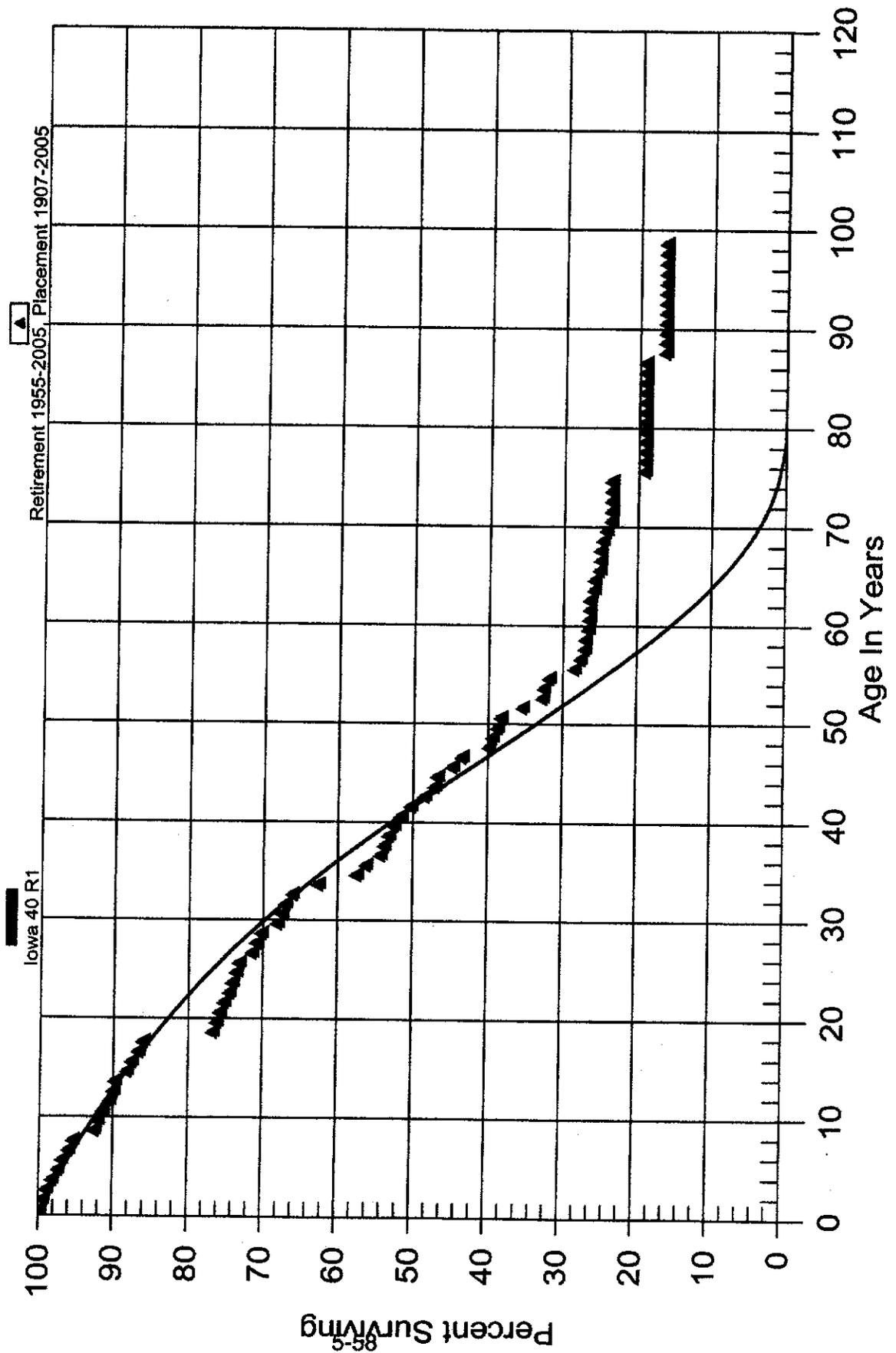
Illinois-American Water Company-Water

All Divisions

311.20 (325) ELECTRIC PUMPING EQ.

Original And Smooth Survivor Curves

Exhibit 9.01



Illinois-American Water Company-Water**All Divisions****311.20 (325) ELECTRIC PUMPING EQ.****Observed Life Table****Retirement Expr. 1955 TO 2005****Placement Years 1907 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	\$36,535,166.61	\$7,833.31	0.00021	100.00
0.5 - 1.5	\$36,442,929.93	\$149,571.85	0.00410	99.98
1.5 - 2.5	\$35,972,143.82	\$149,366.69	0.00415	99.57
2.5 - 3.5	\$35,243,660.72	\$261,326.30	0.00741	99.15
3.5 - 4.5	\$34,432,143.22	\$284,710.05	0.00827	98.42
4.5 - 5.5	\$31,600,504.75	\$175,482.19	0.00555	97.61
5.5 - 6.5	\$25,352,838.40	\$216,731.86	0.00855	97.06
6.5 - 7.5	\$23,426,722.89	\$150,370.43	0.00642	96.23
7.5 - 8.5	\$22,675,936.49	\$677,962.62	0.02990	95.62
8.5 - 9.5	\$18,481,291.39	\$99,514.86	0.00538	92.76
9.5 - 10.5	\$17,359,825.84	\$121,945.43	0.00702	92.26
10.5 - 11.5	\$16,666,708.41	\$163,998.86	0.00984	91.61
11.5 - 12.5	\$14,987,332.52	\$76,170.47	0.00508	90.71
12.5 - 13.5	\$13,046,945.26	\$32,956.59	0.00253	90.25
13.5 - 14.5	\$12,032,294.07	\$211,991.06	0.01762	90.02
14.5 - 15.5	\$10,855,768.00	\$73,562.74	0.00678	88.43
15.5 - 16.5	\$10,554,266.74	\$113,949.55	0.01080	87.83
16.5 - 17.5	\$10,337,200.90	\$65,495.30	0.00634	86.89
17.5 - 18.5	\$10,097,736.92	\$1,105,661.81	0.10950	86.34
18.5 - 19.5	\$8,637,104.92	\$53,444.54	0.00619	76.88
19.5 - 20.5	\$8,074,512.39	\$45,150.67	0.00559	76.41
20.5 - 21.5	\$7,888,865.46	\$59,471.98	0.00754	75.98
21.5 - 22.5	\$5,967,617.46	\$68,135.92	0.00974	75.41
22.5 - 23.5	\$5,671,235.27	\$28,134.11	0.00496	74.67
23.5 - 24.5	\$5,506,571.60	\$38,196.22	0.00694	74.30
24.5 - 25.5	\$5,356,823.82	\$29,154.37	0.00544	73.79
25.5 - 26.5	\$5,196,028.15	\$120,465.85	0.02318	73.38
26.5 - 27.5	\$5,018,659.92	\$42,301.66	0.00843	71.68
27.5 - 28.5	\$4,979,048.92	\$47,760.80	0.00959	71.08
28.5 - 29.5	\$4,732,324.43	\$137,812.40	0.02912	70.40
29.5 - 30.5	\$4,114,135.60	\$41,976.07	0.01020	68.35
30.5 - 31.5	\$3,326,437.55	\$20,356.86	0.00612	67.65
31.5 - 32.5	\$2,908,732.41	\$40,856.06	0.01405	67.24
32.5 - 33.5	\$2,836,253.46	\$148,847.71	0.05248	66.29
33.5 - 34.5	\$2,644,805.56	\$214,599.93	0.08114	62.81
34.5 - 35.5	\$2,355,096.81	\$52,433.97	0.02226	57.72
35.5 - 36.5	\$2,271,340.27	\$76,259.04	0.03357	56.43

**Illinois-American Water Company-Water
All Divisions**

311.20 (325) ELECTRIC PUMPING EQ.

Observed Life Table

Retirement Expr. 1955 TO 2005

Placement Years 1907 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	\$2,183,668.39	\$19,890.86	0.00919	54.54
37.5 - 38.5	\$2,132,370.04	\$24,136.01	0.01132	54.03
38.5 - 39.5	\$2,003,604.49	\$26,025.06	0.01299	53.42
39.5 - 40.5	\$1,954,729.05	\$33,471.21	0.01712	52.73
40.5 - 41.5	\$1,727,981.84	\$44,739.37	0.02589	51.83
41.5 - 42.5	\$1,636,953.54	\$60,743.50	0.03711	50.48
42.5 - 43.5	\$1,534,229.87	\$41,567.75	0.02709	48.61
43.5 - 44.5	\$1,435,804.33	\$9,520.40	0.00663	47.29
44.5 - 45.5	\$1,302,629.99	\$56,310.47	0.04323	46.98
45.5 - 46.5	\$1,111,131.01	\$31,061.53	0.02795	44.95
46.5 - 47.5	\$896,707.28	\$73,649.17	0.08213	43.69
47.5 - 48.5	\$698,556.86	\$8,072.13	0.01156	40.10
48.5 - 49.5	\$652,496.98	\$11,289.49	0.01730	39.64
49.5 - 50.5	\$612,011.16	\$7,084.57	0.01158	38.96
50.5 - 51.5	\$452,391.18	\$33,617.36	0.07431	38.50
51.5 - 52.5	\$398,477.32	\$30,153.49	0.07567	35.64
52.5 - 53.5	\$357,097.33	\$1,960.59	0.00549	32.95
53.5 - 54.5	\$354,769.09	\$7,708.02	0.02173	32.76
54.5 - 55.5	\$342,353.04	\$36,689.31	0.10717	32.05
55.5 - 56.5	\$223,058.68	\$6,396.01	0.02867	28.62
56.5 - 57.5	\$195,932.98	\$4,083.82	0.02074	27.80
57.5 - 58.5	\$172,238.88	\$564.10	0.00328	27.22
58.5 - 59.5	\$167,160.76	\$1,990.19	0.01191	27.13
59.5 - 60.5	\$160,706.01	\$1,001.51	0.00623	26.81
60.5 - 61.5	\$157,096.32	\$373.70	0.00238	26.64
61.5 - 62.5	\$153,389.80	\$0.00	0.00000	26.58
62.5 - 63.5	\$152,749.03	\$3,252.41	0.02129	26.58
63.5 - 64.5	\$149,496.62	\$183.03	0.00122	26.01
64.5 - 65.5	\$95,695.59	\$2,378.58	0.02486	25.98
65.5 - 66.5	\$88,449.82	\$507.46	0.00574	25.33
66.5 - 67.5	\$85,282.27	\$2.56	0.00003	25.19
67.5 - 68.5	\$81,865.01	\$1,055.48	0.01289	25.19
68.5 - 69.5	\$79,192.32	\$1,505.51	0.01901	24.86
69.5 - 70.5	\$77,686.81	\$1,898.84	0.02444	24.39
70.5 - 71.5	\$73,715.07	\$85.05	0.00115	23.79
71.5 - 72.5	\$73,630.02	\$0.00	0.00000	23.77
72.5 - 73.5	\$20,146.47	\$0.00	0.00000	23.77

Illinois-American Water Company-Water**All Divisions****311.20 (325) ELECTRIC PUMPING EQ.****Observed Life Table****Retirement Expr. 1955 TO 2005****Placement Years 1907 TO 2005**

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	\$20,146.47	\$0.00	0.00000	23.77
74.5 - 75.5	\$9,795.02	\$1,821.70	0.18598	23.77
75.5 - 76.5	\$7,973.32	\$0.00	0.00000	19.35
76.5 - 77.5	\$6,934.14	\$0.00	0.00000	19.35
77.5 - 78.5	\$6,934.14	\$0.00	0.00000	19.35
78.5 - 79.5	\$6,819.80	\$0.00	0.00000	19.35
79.5 - 80.5	\$6,557.90	\$0.00	0.00000	19.35
80.5 - 81.5	\$6,557.90	\$0.00	0.00000	19.35
81.5 - 82.5	\$5,438.25	\$0.00	0.00000	19.35
82.5 - 83.5	\$5,438.25	\$0.00	0.00000	19.35
83.5 - 84.5	\$5,438.25	\$0.00	0.00000	19.35
84.5 - 85.5	\$5,438.25	\$0.00	0.00000	19.35
85.5 - 86.5	\$5,438.25	\$0.00	0.00000	19.35
86.5 - 87.5	\$5,438.25	\$734.69	0.13510	19.35
87.5 - 88.5	\$4,703.56	\$0.00	0.00000	16.73
88.5 - 89.5	\$4,703.56	\$0.00	0.00000	16.73
89.5 - 90.5	\$4,703.56	\$0.00	0.00000	16.73
90.5 - 91.5	\$4,703.56	\$0.00	0.00000	16.73
91.5 - 92.5	\$4,703.56	\$0.00	0.00000	16.73
92.5 - 93.5	\$4,703.56	\$0.00	0.00000	16.73
93.5 - 94.5	\$4,703.56	\$0.00	0.00000	16.73
94.5 - 95.5	\$611.08	\$0.00	0.00000	16.73
95.5 - 96.5	\$611.08	\$0.00	0.00000	16.73
96.5 - 97.5	\$611.08	\$0.00	0.00000	16.73
97.5 - 98.5	\$611.08	\$0.00	0.00000	16.73