

PENNSYLVANIA-AMERICAN WATER COMPANY

2017 GENERAL BASE RATE CASE

R-2017-2595853

EXHIBIT NO. 11-C - DEPRECIATION STUDY

WATER OPERATIONS AS OF

DECEMBER 31, 2018

Exhibit No. 11-C
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY
HERSHEY, PENNSYLVANIA

2018 DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF DECEMBER 31, 2018

Prepared by:



Gannett Fleming

Excellence Delivered As Promised

Exhibit No. 11-C
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PENNSYLVANIA-AMERICAN WATER COMPANY
Hershey, Pennsylvania

2018 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF DECEMBER 31, 2018

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Gannett Fleming

Excellence Delivered As Promised

April 21, 2017

Pennsylvania-American Water Company
800 West Hersheypark Drive
Hershey, PA 17033

Attention: Mr. John R. Cox
Manager of Rates and Regulations

Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to water plant as of December 31, 2018. The results of our study at December 31, 2013 are presented in our report titled "2017 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of December 31, 2017". The same methods, procedures and estimates are used in both studies.

Summaries of the original cost, annual accruals, book depreciation reserve and amortization of net salvage are presented in Tables 1 through 5, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS
Sr. Vice President

JJS:mlw

062027.100

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PART I. RESULTS OF STUDY

PENNSYLVANIA-AMERICAN WATER COMPANY
DEPRECIATION STUDY

RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 5 presented on pages 3 through 10 summarize the results of the depreciation study as of December 31, 2018. Table 1 sets forth the development of the net original cost by account as of December 31, 2018. Table 2 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2018, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 3 presents the bringforward of the book reserve to December 31, 2018. Table 4 sets forth the calculation of the depreciation accruals for the twelve months ended December 31, 2018. Table 5 presents the annual amortization of experienced and estimated net salvage based on the period 2014 through 2018.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-2. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2014 through 2018, beginning on pages III-2 through III-5.

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF DECEMBER 31, 2018

DEPRECIABLE GROUP (1)	ORIGINAL COST AS OF DECEMBER 31, 2018 (2)	CUSTOMER ADVANCES (3)	CONTRIBUTIONS IN AID OF CONSTRUCTION (4)	EXCLUDED PROPERTY (5)	NET ORIGINAL COST AS OF DECEMBER 31, 2018 (6)
INTANGIBLE PLANT					
301.00 ORGANIZATION	774,398.06				774,398.06
302.00 FRANCHISES AND CONSENTS	2,404,599.20				2,404,599.20
303.00 MISCELLANEOUS INTANGIBLE PLANT	15,569.16				15,569.16
TOTAL INTANGIBLE PLANT	3,194,566.42	0.00	0.00	0.00	3,194,566.42
NONDEPRECIABLE PLANT					
303.20 POWER AND PUMPING LAND	3,576,428.03				3,576,428.03
303.30 PURIFICATION LAND	15,412.25				15,412.25
303.40 TRANS. AND DISTR. LAND AND RIGHTS OF WAY	4,578,480.03		215,927.20		4,362,552.83
303.50 DISTRIBUTION RESERVOIRS AND STANDPIPE LAND	2,389,882.77				2,389,882.77
303.51 TRANSMISSION AND DISTRIBUTION - LAND	1,762,423.06				1,762,423.06
303.52 TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	5,288,947.81				5,288,947.81
303.61 OFFICE LAND	3,918,022.99				3,918,022.99
TOTAL NONDEPRECIABLE PLANT	21,529,596.94	0.00	215,927.20	0.00	21,313,669.74
DEPRECIABLE PLANT					
303.14 WATER RIGHTS - HIBERNIA	1,942,822.51				1,942,822.51
303.35 WASTE HANDLING AND TREATMENT LAND	155,025.17				155,025.17
303.99 COMPREHENSIVE PLANNING STUDIES	9,920,726.11				9,920,726.11
304.15 OTHER WATER SOURCE STRUCTURES	34,442,969.90				34,442,969.90
304.20 POWER AND PUMPING STRUCTURES	107,320,207.30		1,289,607.60	41,310.00	105,989,289.70
304.30 PURIFICATION BUILDINGS	274,724,337.33		169,605.01	230,375.00	274,324,357.32
304.36 WASTE HANDLING AND TREATMENT STRUCTURE	11,733,221.74				11,733,221.74
304.38 WASTE HANDLING & TREATMENT STRUCTURE PAINTING	65,958.42				65,958.42
304.39 PURIFICATION BUILDINGS - TANK PAINTING	134,806.79				134,806.79
304.61 OFFICE BUILDINGS	40,019,986.62		60,000.00	12,834.00	39,947,152.62
304.62 STORES, SHOP AND GARAGE BUILDINGS	55,222,287.14		576.00		55,221,711.14
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	4,933,374.39				4,933,374.39
305.00 COLLECTING AND IMPOUNDING RESERVOIRS	134,357,766.90		3,575.00		134,354,191.90
306.00 LAKE, RIVER AND OTHER INTAKES	20,005,870.35				19,984,319.35
307.00 WELLS AND SPRINGS	11,241,893.43		71,610.27		11,170,283.16
310.00 OTHER POWER PRODUCTION EQUIPMENT	18,152,052.81		118,273.00	26,561.00	18,007,218.81
311.20 ELECTRIC PUMPING EQUIPMENT	21,282,287.19		1,954,569.05	116,716.00	19,211,002.14
311.50 OTHER	1,634,152.00				1,634,152.00
311.52 SOURCE OF SUPPLY	8,509,617.14				8,509,617.14
311.53 WATER TREATMENT	47,732,222.90				47,732,222.90
311.54 TRANSMISSION AND DISTRIBUTION	8,693,988.14				8,693,988.14

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF DECEMBER 31, 2018

DEPRECIABLE GROUP (1)	ORIGINAL COST	CUSTOMER	CONTRIBUTIONS	EXCLUDED	NET ORIGINAL COST
	AS OF DECEMBER 31, 2018 (2)	ADVANCES (3)	IN AID OF CONSTRUCTION (4)	PROPERTY (5)	AS OF DECEMBER 31, 2018 (6)
320.10	PURIFICATION SYSTEM - LARGE STRUCTURES	203,017,958.78			202,362,944.51
320.18	PURIFICATION SYSTEM - LARGE STRUCTURES PAINT	103,245.73	27,162.27	627,852.00	103,245.73
320.19	PURIFICATION SYSTEM - LARGE STRUCTURES PAINT	3,770,702.48			3,770,702.48
320.20	PURIFICATION SYSTEM - CHEMICAL TREATMENT	83,453,443.30	42,367.00		83,411,076.30
320.29	PURIFICATION SYSTEM - CHEM. TREATMENT PAINT	8,167.87			8,167.87
320.30	GRANULAR ACTIVATED CARBON	8,693,834.87			8,693,834.87
320.37	WASTE HANDLING & TREATMENT - EQUIPMENT	16,075,077.23			16,075,077.23
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	101,037,841.09	2,905,114.51		98,132,726.58
330.10	ELEVATED TANKS AND STANDPIPES	17,636,401.77			17,636,401.77
330.20	GROUND LEVEL FACILITIES	22,144,158.48			22,144,158.48
330.30	BELOW GRADE FACILITIES	818,744.06			818,744.06
330.40	CLEARWELL	14,179,641.14			14,179,641.14
330.58	DISTR. RESERVOIRS AND STANDPIPES - PAINTING	2,375,281.44			2,375,281.44
330.59	DISTR. RESERVOIRS AND STANDPIPES - PAINTING	36,418,707.41			36,418,707.41
331.00	MAINS AND ACCESSORIES	2,676,234,771.44	178,351,203.78	502,366.00	2,415,570,208.52
333.00	SERVICES	578,601,077.41	9,002,408.46		567,844,687.07
334.00	METERS	203,441,435.13	1,753,981.88		201,482,985.36
335.00	FIRE HYDRANTS	107,503,420.52	305,369.35		103,228,152.27
340.10	OFFICE FURNITURE	19,179,166.67			19,179,166.67
340.20	COMPUTERS AND PERIPHERAL EQUIPMENT	18,458,835.00			18,458,481.00
340.30	COMPUTER SOFTWARE - 5 YEAR	36,694,738.71	354.00		36,694,738.71
340.31	COMPUTER SOFTWARE - 10 YEAR	62,548,894.51			62,548,894.51
341.00	NOT CLASSIFIED	16,002.14			16,002.14
341.10	LIGHT DUTY TRUCKS	18,911,227.50			18,911,227.50
341.20	EQUIPMENT	14,430,392.96			14,430,392.96
341.30	AUTOS	4,883,332.68			4,883,332.68
341.40	OTHER	5,895,986.16			5,895,986.16
342.00	STORES EQUIPMENT	400,072.70			400,072.70
343.00	TOOLS AND WORK EQUIPMENT	26,095,362.58			26,095,301.58
344.00	LABORATORY EQUIPMENT	3,323,028.15	61.00		3,323,028.15
345.00	POWER OPERATED EQUIPMENT	2,571,357.61			2,571,357.61
346.00	EQUIPMENT	2,585,584.40			2,585,584.40
346.10	NON-TELEPHONE	918,926.11			918,926.11
346.19	REMOTE CONTROL AND INSTRUMENTATION	6,460,864.86			6,460,864.86
346.20	TELEPHONE	831,870.50			831,870.50
347.00	MISCELLANEOUS EQUIPMENT	17,035,118.69	4,085.00		17,031,033.69
348.00	OTHER TANGIBLE EQUIPMENT	735,410.29			735,410.29
	TOTAL DEPRECIABLE PLANT	5,129,715,656.65	199,970,471.62	1,558,014.00	4,844,316,826.66
	TOTAL WATER PLANT IN SERVICE	5,154,439,820.01	200,186,398.82	1,558,014.00	4,868,825,062.82



PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2018

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	DEPRECIABLE GROUP	SURVIVOR CURVE	NET ORIGINAL COST AS OF DECEMBER 31, 2018	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE, PERCENT	COMPOSITE REMAINING LIFE
INTANGIBLE PLANT								
301.00	ORGANIZATION	NONDEPR.	774,398.06					
302.00	FRANCHISES AND CONSENTS	NONDEPR.	2,404,598.20					
303.00	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.	15,569.16					
	TOTAL INTANGIBLE PLANT		3,194,566.42					
NONDEPRECIABLE PLANT								
303.20	POWER AND PUMPING LAND	NONDEPR.	3,576,428.03					
303.30	PURIFICATION LAND	NONDEPR.	15,412.25					
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.	4,362,552.83					
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.	2,389,882.77					
303.51	TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.	1,762,423.06					
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.	5,288,947.81					
303.61	OFFICE LAND	NONDEPR.	3,918,022.99					
	TOTAL NONDEPRECIABLE PLANT		21,313,669.74					
DEPRECIABLE PLANT								
303.14	WATER RIGHTS - HIBERNIA	25-SQ	1,942,822.51	1,763,172	179,651	119,767	6.16	1.5
303.35	WASTE HANDLING AND TREATMENT LAND	100-R2	155,025.17	155,025	0	0	-	-
303.99	COMPREHENSIVE PLANNING STUDIES	5-SQ	9,920,726.11	6,716,899	3,203,827	1,251,002	12.61	2.6
304.15	OTHER WATER SOURCE STRUCTURES	60-R3	34,442,969.90	7,573,274	26,869,696	624,862	1.81	43.0
304.20	POWER AND PUMPING STRUCTURES	70-R2.5	64,671,856.38	7,894,471	56,777,385	1,515,893	2.34	37.5
	LARGE STRUCTURES	55-R3	41,317,433.32	9,408,085	31,909,348	1,013,195	2.45	31.5
	OTHER STRUCTURES							
	TOTAL ACCOUNT 304.2		105,989,289.70	17,302,556	88,686,733	2,529,088	2.39	35.1
304.30	PURIFICATION BUILDINGS	60-R2.5	221,661,139.93	71,976,298	149,684,840	4,739,588	2.14	31.6
	LARGE STRUCTURES	55-R3	52,663,217.39	17,798,107	34,865,110	965,350	1.83	36.1
	OTHER STRUCTURES							
	TOTAL ACCOUNT 304.3		274,324,357.32	89,774,405	184,549,950	5,704,938	2.08	32.3
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	60-R2.5	11,733,221.74	5,437,209	6,296,013	317,692	2.71	19.8
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ	65,958.42	53,322	12,636	1,944	2.95	6.5
304.39	PURIFICATION BUILDINGS - TANK PAINTING	10-SQ	134,806.79	118,388	16,419	2,526	1.87	6.5
304.61	OFFICE BUILDINGS	50-R1.5	33,043,308.29	2,227,308	30,816,000	1,588,814	4.81	19.4
	LARGE STRUCTURES	45-R3	6,903,844.33	1,760,585	5,143,259	252,918	3.66	20.3
	OTHER OTHER STRUCTURES							
	TOTAL ACCOUNT 304.61		39,947,152.62	3,987,893	35,959,259	1,841,732	4.61	19.5
304.62	STORES, SHOP AND GARAGE BUILDINGS	75-R2	46,534,320.53	5,760,761	40,773,559	1,216,856	2.61	33.5
	LARGE STRUCTURES	45-R3	8,687,390.61	2,972,865	5,714,526	197,657	2.28	28.9
	OTHER OTHER STRUCTURES							
	TOTAL ACCOUNT 304.62		55,221,711.14	8,733,626	46,488,085	1,414,513	2.56	32.9

PENNSYLVANIA-AMERICAN WATER COMPANY
TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2018

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	DEPRECIABLE GROUP	SURVIVOR CURVE	NET ORIGINAL COST AS OF DECEMBER 31, 2018	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE, PERCENT	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	50-R2.5	4,933,374.39	688,106	4,245,268	118,867	2.41	35.7
	TOTAL ACCOUNT 304		526,792,842.02	133,668,779	393,124,059	12,556,182	2.38	31.3
305.00	COLLECTING AND IMPOUNDING RESERVOIRS	125-R2.5 75-R3	127,795,628.42 6,558,563.48	12,895,938 1,994,257	114,899,691 4,564,306	1,855,378 211,859	1.45 3.23	61.9 21.5
	TOTAL ACCOUNT 305		134,354,191.90	14,890,195	119,463,997	2,067,277	1.54	57.8
306.00	LAKE, RIVER AND OTHER INTAKES	65-S1.5 60-S1	14,550,654.76 5,413,664.59	4,232,561 1,518,542	10,318,093 3,895,123	281,627 114,947	1.94 2.12	36.6 33.9
	TOTAL ACCOUNT 306		19,964,319.35	5,751,103	14,213,216	396,574	1.99	35.8
307.00	WELLS AND SPRINGS	55-R2	11,170,283.16	4,335,267	6,835,016	214,258	1.92	31.9
310.00	POWER GENERATION EQUIPMENT	40-R2.5	18,007,218.81	4,138,472	13,868,747	507,133	2.82	27.3
311.20	PUMPING EQUIPMENT	50-R1	19,211,002.14	2,866,110	16,344,892	607,142	3.16	26.9
311.50	ELECTRIC PUMPING EQUIPMENT	50-R1	1,634,152.00	442,578	1,191,574	38,877	2.38	30.6
311.52	OTHER	50-R1	8,509,617.14	1,490,308	7,019,309	230,180	2.70	30.5
311.53	SOURCE OF SUPPLY	50-R1	47,732,222.90	24,443,262	23,288,961	844,364	1.77	27.6
311.54	WATER TREATMENT	50-R1	8,693,988.14	2,116,640	6,577,348	228,997	2.63	28.7
	TRANSMISSION AND DISTRIBUTION							
	TOTAL ACCOUNT 311		85,780,982.32	31,358,898	54,422,084	1,949,560	2.27	27.9
320.10	PURIFICATION SYSTEM	70-R2 55-R3	184,705,299.72 17,657,644.79	68,522,614 6,494,933	116,182,684 11,162,712	3,855,315 326,633	2.09 1.85	30.1 34.2
	PURIFICATION STRUCTURES							
	LARGE STRUCTURES							
	OTHER OTHER STRUCTURES							
	TOTAL ACCOUNT 320.1		202,362,944.51	75,017,547	127,345,396	4,181,948	2.07	30.5
320.18	LARGE STRUCTURES PAINT	10-SQ	103,245.73	103,246	0	0	-	-
320.19	LARGE STRUCTURES PAINT	10-SQ	3,770,702.48	3,730,550	40,152	6,177	0.16	6.5
320.20	CHEMICAL TREATMENT	32-R1	83,411,076.30	32,322,374	51,088,702	3,007,085	3.61	17.0
320.29	CHEMICAL TREATMENT PAINT	FULLY ACCRUED	8,167.87	8,168	0	0	-	-
	TOTAL PURIFICATION SYSTEM		289,656,136.89	111,181,885	178,474,250	7,195,210	2.48	24.8
320.30	GRANULAR ACTIVATED CARBON	6-L2.5	6,693,934.87	7,889,111	804,724	352,710	4.06	2.3
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	25-R3	16,075,077.23	10,177,065	5,898,012	454,920	2.83	13.0
	TOTAL ACCOUNT 320		314,425,046.99	129,248,061	185,176,986	8,002,840	2.55	23.1
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-R2	98,132,725.58	33,734,636	64,398,091	1,654,187	1.69	38.9
330.10	ELEVATED TANKS AND STANDPIPES	65-R2	17,636,401.77	1,995,151	15,641,251	351,909	2.00	44.4
330.20	GROUND LEVEL FACILITIES	65-R2	22,144,158.48	1,625,703	20,518,455	461,150	2.08	44.5
330.30	BELOW GRADE FACILITIES	65-R2	818,744.06	94,397	724,347	15,980	1.95	45.3
330.40	CLEARWELL	65-R2	14,179,641.14	1,641,824	12,537,817	277,639	1.96	45.2
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ	2,375,281.44	2,271,962	103,319	15,895	0.67	6.5
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ	36,418,707.41	23,152,151	13,266,556	1,947,156	5.35	6.8
	TOTAL ACCOUNT 330		191,705,660.88	64,515,824	127,189,836	4,723,916	2.46	26.9



PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2018

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2018 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCURAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
331.00	MAINS AND ACCESSORIES	110-R2	2,415,570,208.52	334,433,465	2,081,136,744	28,333,986	1.17	73.5
333.00	SERVICES	70-R2	567,844,687.07	138,762,554	429,082,133	9,665,934	1.70	44.4
334.00	METERS AND METER INSTALLATIONS	19-L1.5	201,482,985.36	86,722,828	114,760,157	11,361,534	5.64	10.1
335.00	FIRE HYDRANTS	72-R2	103,228,152.27	21,864,870	81,363,282	1,738,263	1.68	46.8
340.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	19,179,166.67	10,246,557	8,932,610	1,167,381	6.09	7.7
	COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	18,458,481.00	10,236,065	8,222,416	4,056,320	21.98	2.0
	COMPUTER SOFTWARE - 5 YEAR	5-SQ	36,684,738.71	11,923,801	24,770,938	7,550,771	20.58	3.3
	COMPUTER SOFTWARE - 10 YEAR	10-SQ	62,548,894.51	33,663,138	28,885,757	7,051,454	11.27	4.1
	TOTAL ACCOUNT 340		136,881,280.89	66,069,561	70,811,721	19,825,926	14.48	3.6
341.00	TRANSPORATION EQUIPMENT							
	NOT CLASSIFIED	6-L3	16,002.14	16,002	0	0	-	-
	LIGHT DUTY TRUCKS	6-L3	18,911,227.50	11,779,314	7,131,914	2,386,794	12.62	3.0
	EQUIPMENT	6-L3	14,430,392.96	8,523,832	5,906,561	1,912,723	13.25	3.1
	AUTOS	6-L3	4,883,332.68	3,523,998	1,359,335	437,513	8.96	3.1
	OTHER	6-L3	5,895,986.16	3,635,257	2,260,729	740,427	12.56	3.1
	TOTAL ACCOUNT 341		44,136,941.44	27,478,403	16,668,539	5,477,457	12.41	3.0
342.00	STORES EQUIPMENT	20-SQ	400,072.70	175,368	224,705	25,808	6.45	8.7
343.00	TOOLS AND WORK EQUIPMENT	20-SQ	26,095,301.58	6,924,992	19,170,310	1,386,538	5.31	13.8
344.00	LABORATORY EQUIPMENT	20-R0.5	3,323,028.15	1,953,912	1,369,116	149,806	4.51	9.1
345.00	POWER OPERATED EQUIPMENT	10-S2	2,571,357.61	2,356,661	214,697	54,619	2.12	3.9
346.00	COMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	2,565,584.40	1,596,948	988,636	191,330	7.40	5.2
	NON-TELEPHONE	15-SQ	918,926.11	337,227	581,699	62,431	6.79	9.3
	REMOTE CONTROL AND INSTRUMENTATION	10-SQ	6,460,664.86	2,304,114	4,156,751	639,314	9.90	6.5
	TELEPHONE	10-SQ	831,870.50	576,271	255,600	90,692	10.90	2.8
	TOTAL ACCOUNT 346		10,797,245.67	4,814,560	5,982,686	983,767	9.11	6.1
347.00	MISCELLANEOUS EQUIPMENT	25-SQ	17,031,033.69	7,190,728	9,840,306	740,716	4.35	13.3
348.00	OTHER TANGIBLE EQUIPMENT	25-SQ	735,410.29	336,044	399,366	29,846	4.06	13.4
	TOTAL DEPRECIABLE PLANT		4,844,316,826.66	1,095,625,641	3,748,691,181	111,562,709	2.30	
	AMORTIZATION OF NET SALVAGE				10,118,367			
	TOTAL WATER PLANT IN SERVICE		4,868,825,062.82	1,095,625,641	3,748,691,181	121,681,076		

* Life Span Procedure was used. Curve shown is Interim Survivor Curve.

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 3. BRINGFORWARD TO DECEMBER 31, 2018, OF BOOK RESERVE AS OF DECEMBER 31, 2017

Account (1)	BOOK RESERVE BALANCE AS OF 12/31/2017 (2)	+	PROJECTED DEPRECIATION ACCRUALS (3)	-	PROJECTED RETIREMENTS (4)	-	PROJECTED COST OF REMOVAL (5)	+	PROJECTED SALVAGE (6)	+	ACQUISITIONS AND ADJUSTMENTS (7)	=	PROJECTED BOOK RESERVE BALANCE AS OF 12/31/2018 (8)
303.14	1,643,499		119,673										1,763,172
303.35	155,025		1								(1)		155,025
303.99	5,352,539		1,364,360										6,716,899
304.15	6,909,235		664,039										7,573,274
304.20	15,033,851		2,322,205		50,000		3,500						17,302,556
304.30	85,330,298		5,335,142		625,500		125,100		31,275				89,946,115
304.36	5,115,719		321,490										5,437,209
304.61	8,272,646		492,346		4,118,189		658,910						3,987,893
304.62	8,353,831		863,511		420,623		63,093						8,733,626
304.63	587,392		100,714										688,106
305.00	13,760,888		1,974,307		676,000		169,000						14,890,195
306.00	5,387,209		363,894										5,751,103
307.00	4,108,224		227,043										4,335,267
310.00	3,660,377		478,095										4,138,472
311.00	29,682,739		1,686,559		10,000		400						31,358,898
320.00	105,563,784		6,709,898		983,601		108,196						111,181,885
320.30	7,281,524		618,087		10,000		500						7,889,111
320.37	9,643,694		533,371										10,177,065
330.00	59,927,838		5,281,086		415,030		278,070						64,515,824
331.00	307,251,055		33,308,236		2,001,904		4,143,941		20,019				334,433,465
333.00	130,484,389		10,279,715		758,163		1,288,877		45,490				138,762,554
334.00	82,002,013		12,137,416		5,794,220		1,796,208		173,827				86,722,828
335.00	20,413,015		1,835,503		132,750		253,553		2,655				21,864,870
340.00	54,302,838		19,960,056		8,193,333								66,069,561
341.00	23,491,852		5,385,886		1,385,480		13,855						27,478,403
342.00	148,957		26,411										175,368
343.00	5,794,792		1,403,657		273,457								6,924,992
344.00	1,785,651		168,261										1,953,912
345.00	2,212,806		143,855										2,356,661
346.00	4,832,669		939,756		957,865								4,814,560
347.00	7,210,908		780,531		800,711								7,190,728
348.00	306,186		29,858										336,044
TOTAL	1,016,007,443		115,854,962		27,606,826		8,903,203		273,266		(1)		1,095,625,641

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018

ACCOUNT (1)	NET ORIGINAL COST AS OF 12/31/2017 (2)	NET ORIGINAL COST AS OF 12/31/2018 (3)	ACCRUAL RATE (4)	AVERAGE ACCRUALS (5) **	AMORTIZATION OF NET SALVAGE (6) **	PROJECTED DEPRECIATION ACCRUALS (7)=(5)+(6)
303.14	1,942,822.51	1,942,822.51	6.16	119,678	(5)	119,673
303.35	155,025.17	155,025.17	0.00	0	1	1
303.99	9,576,726.11	9,920,726.11	13.49	1,364,360	0	1,364,360
304.15	34,442,969.90	34,442,969.90	1.83	630,306	33,733	664,039
304.20	93,905,163.70	105,989,289.70	2.43	2,294,131	28,074	2,322,205
304.30	243,136,140.53	274,525,122.53	2.04	5,060,596	274,546	5,335,142
304.36	11,733,221.74	11,733,221.74	2.74	321,490	0	321,490
304.61	17,094,819.62	39,947,152.62	2.57	463,808	28,538	492,346
304.62	32,773,506.14	55,221,711.14	2.43	827,212	36,299	863,511
304.63	3,533,821.39	4,933,374.39	2.36	84,774	15,940	100,714
305.00	104,994,473.90	134,354,191.90	1.59	1,841,311	132,996	1,974,307
306.00	17,500,498.35	19,964,319.35	2.01	362,121	1,773	363,894
307.00	11,170,283.16	11,170,283.16	1.96	218,938	8,105	227,043
310.00	16,166,661.81	18,007,218.81	2.80	459,831	18,264	478,095
311.00	75,163,955.32	85,780,982.32	2.09	1,580,172	106,387	1,686,559
320.00	249,747,732.89	289,656,136.89	2.42	6,175,354	534,544	6,709,898
320.30	8,392,061.87	8,693,834.87	6.87	577,398	40,689	618,087
320.37	16,075,077.23	16,075,077.23	3.07	493,505	39,866	533,371
330.00	175,036,176.88	191,705,660.88	2.38	4,247,686	1,033,400	5,281,086
331.00	2,266,777,896.52	2,415,570,208.52	1.18	27,309,171	5,999,065	33,308,236
333.00	544,561,188.07	567,844,687.07	1.71	9,499,159	780,556	10,279,715
334.00	190,951,156.36	201,482,985.36	5.65	11,052,527	1,084,889	12,137,416
335.00	97,220,732.27	103,228,152.27	1.69	1,691,756	143,747	1,835,503
340.00	128,187,365.27	136,881,280.89	14.81	19,947,271	12,785	19,960,056
341.00	38,595,020.44	44,136,941.44	13.47	5,380,407	5,479	5,385,886
342.00	400,072.70	400,072.70	6.57	26,285	126	26,411
343.00	24,418,459.37	26,095,301.58	5.47	1,390,131	13,526	1,403,657
344.00	3,323,028.15	3,323,028.15	4.99	165,819	2,442	168,261
345.00	2,571,357.61	2,571,357.61	5.56	142,967	888	143,855
346.00	9,582,111.31	10,797,245.87	9.36	935,813	3,943	939,756
347.00	16,642,716.36	17,031,033.69	4.55	773,172	7,359	780,531
348.00	735,410.29	735,410.29	4.06	29,858	0	29,858
TOTAL	4,446,507,652.94	4,844,316,826.66		105,467,007	10,387,955	115,854,962

** developed in monthly bringforward schedule

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 5. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

Account (1)	EXPERIENCED AND ESTIMATED NET SALVAGE					5 - YEAR AMORT. (7)
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (5)	
303.35	0	0	26	0	0	(5)
304.15	(4)	0	0	0	0	1
304.20	(46,636)	(46,243)	(70,089)	0	0	32,594
304.30	(53,488)	(56,757)	(26,237)	0	(3,500)	27,996
304.61	319,920	(476,945)	(191,035)	(19,080)	(93,825)	92,193
304.62	(65,824)	0	(70,936)	0	(658,910)	159,134
304.63	(80,107)	(3,615)	(48,019)	(14,400)	(63,093)	41,847
305.00	0	(59,776)	(11,676)	(8,250)	0	15,940
306.00	(317,805)	(46,348)	(84,116)	(59,314)	(169,000)	135,316
307.00	(2,002)	(324)	(6,542)	0	0	1,773
310.00	(13,938)	(16,118)	(1,054)	0	0	6,222
311.00	0	(8,915)	(45,776)	0	0	10,938
320.00	(162,341)	(159,509)	(103,119)	0	(400)	85,074
320.30	(93,583)	(182,337)	(101,953)	(91,944)	(108,196)	115,603
320.37	(27,730)	(78,144)	(16,457)	0	(500)	24,566
330.00	(6,734)	0	(192,597)	0	0	39,866
331.00	(631,746)	(1,024,942)	(1,370,181)	(475,306)	(278,070)	756,049
333.00	(3,496,437)	(7,578,550)	(11,564,326)	(4,703,868)	(4,123,922)	6,293,421
334.00	(446,624)	(606,667)	(987,614)	(1,239,963)	(1,243,387)	904,851
340.00	(764,036)	(1,258,131)	(770,084)	(1,414,519)	(1,622,381)	1,165,830
341.00	(146,091)	81,394	(276,615)	(244,260)	(250,898)	167,294
342.00	1,941	(20,871)	(41,508)	0	0	12,088
343.00	(1,555)	(13,623)	(1,158)	(11,060)	(13,855)	8,250
344.00	0	(630)	0	0	0	126
345.00	(9,640)	(19,321)	(18,941)	0	0	9,580
346.00	(983)	(3,939)	(5,015)	0	0	1,987
347.00	(201)	(3,680)	(472)	0	0	871
TOTAL	(6,056,209)	(11,612,910)	(16,010,818)	(8,281,964)	(8,629,937)	10,118,367

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1868	3,618	2,930	688	688	0.00
1869	230	185	45	734	0.00
1870	8,897	7,108	1,789	2,523	0.00
1871	28,481	24,149	4,332	6,855	0.00
1872	48,748	39,054	9,694	16,549	0.00
1873	14,483	11,524	2,959	19,508	0.00
1874	46,399	36,665	9,734	29,242	0.00
1875	4,949	3,946	1,003	30,245	0.00
1876	10,100	8,206	1,894	32,139	0.00
1877	178	140	38	32,177	0.00
1878	7,014	5,476	1,538	33,715	0.00
1879	14,197	11,180	3,017	36,732	0.00
1880	10,966	8,573	2,393	39,125	0.00
1882	2,599	2,539	60	39,185	0.00
1883	524	407	117	39,301	0.00
1884	20,251	19,257	994	40,296	0.00
1885	71,544	54,761	16,783	57,079	0.00
1886	63,644	49,166	14,478	71,557	0.00
1887	101,089	80,932	20,157	91,714	0.00
1888	170,367	129,425	40,942	132,656	0.00
1889	380,464	330,117	50,347	183,003	0.00
1890	457,382	347,609	109,773	292,776	0.01
1891	185,874	144,317	41,557	334,334	0.01
1892	324,409	229,103	95,306	429,640	0.01
1893	430,709	320,621	110,088	539,728	0.01
1894	259,411	218,901	40,510	580,238	0.01
1895	90,889	69,501	21,388	601,626	0.02
1896	574,657	429,519	145,138	746,764	0.02
1897	319,878	226,565	93,313	840,077	0.02
1898	211,493	155,662	55,831	895,909	0.02
1899	786,630	581,724	204,906	1,100,815	0.03
1900	1,876,945	1,369,997	506,948	1,607,763	0.04
1901	361,992	264,839	97,153	1,704,916	0.04
1902	475,046	342,817	132,229	1,837,145	0.05
1903	1,089,615	793,606	296,009	2,133,155	0.05
1904	460,781	329,296	131,485	2,264,639	0.06
1905	639,324	466,121	173,203	2,437,842	0.06
1906	617,923	456,026	161,897	2,599,739	0.07
1907	704,890	507,080	197,810	2,797,549	0.07
1908	630,242	444,733	185,509	2,983,058	0.07
1909	452,447	323,269	129,178	3,112,235	0.08
1910	731,276	478,053	253,223	3,365,459	0.08
1911	341,244	247,906	93,338	3,458,797	0.09
1912	429,883	301,013	128,870	3,587,666	0.09
1913	262,410	182,266	80,144	3,667,810	0.09
1914	541,923	370,321	171,602	3,839,412	0.10
1915	732,043	476,504	255,539	4,094,951	0.10
1916	182,979	124,979	58,000	4,152,952	0.10
1917	291,013	197,763	93,250	4,246,202	0.11
1918	262,489	177,361	85,128	4,331,331	0.11
1919	352,099	237,065	115,034	4,446,365	0.11
1920	409,835	274,926	134,909	4,581,274	0.11
1921	467,284	334,675	132,609	4,713,883	0.12
1922	429,678	301,315	128,363	4,842,246	0.12
1923	2,527,950	1,596,850	931,100	5,773,346	0.14
1924	1,475,820	1,001,783	474,037	6,247,383	0.16
1925	1,142,512	737,361	405,151	6,652,533	0.17
1926	737,575	472,135	265,440	6,917,974	0.17
1927	677,722	443,190	234,532	7,152,505	0.18
1928	815,381	520,047	295,334	7,447,839	0.19
1929	725,047	463,898	261,149	7,708,988	0.19
1930	847,395	518,684	328,711	8,037,699	0.20
1931	477,709	314,121	163,588	8,201,287	0.21
1932	149,122	87,173	61,949	8,263,236	0.21
1933	95,174	58,315	36,859	8,300,095	0.21
1934	172,725	111,840	60,885	8,360,979	0.21

PENNSYLVANIA-AMERICAN WATER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1935	391,570	247,198	144,372	8,505,351	0.21
1936	421,050	263,209	157,841	8,663,192	0.22
1937	649,008	419,598	229,410	8,892,602	0.22
1938	483,229	301,212	182,017	9,074,619	0.23
1939	549,067	339,859	209,208	9,283,827	0.23
1940	546,520	342,063	204,457	9,488,284	0.24
1941	732,019	435,721	296,298	9,784,582	0.25
1942	365,252	222,735	142,517	9,927,100	0.25
1943	218,719	131,392	87,327	10,014,427	0.25
1944	158,271	95,930	62,341	10,076,768	0.25
1945	953,259	543,989	409,270	10,486,038	0.26
1946	1,003,075	551,171	451,904	10,937,942	0.27
1947	1,158,405	703,264	455,141	11,393,083	0.29
1948	1,673,243	999,284	673,959	12,067,043	0.30
1949	1,088,912	705,973	382,939	12,449,982	0.31
1950	1,150,653	722,960	427,693	12,877,675	0.32
1951	3,119,490	1,872,468	1,247,022	14,124,697	0.35
1952	1,813,063	1,147,010	666,053	14,790,750	0.37
1953	5,622,094	3,661,536	1,960,558	16,751,308	0.42
1954	4,877,419	2,806,567	2,070,852	18,822,160	0.47
1955	6,245,273	3,381,673	2,863,600	21,685,760	0.54
1956	4,630,106	2,558,495	2,071,611	23,757,371	0.60
1957	5,316,066	2,869,084	2,446,982	26,204,353	0.66
1958	5,542,052	2,931,462	2,610,590	28,814,943	0.72
1959	5,491,460	2,980,057	2,511,403	31,326,345	0.79
1960	5,713,750	3,023,837	2,689,913	34,016,258	0.85
1961	8,262,907	4,602,799	3,660,108	37,676,367	0.94
1962	3,335,701	1,843,770	1,491,931	39,168,298	0.98
1963	4,167,936	2,150,145	2,017,791	41,186,089	1.03
1964	8,913,599	4,224,153	4,689,446	45,875,535	1.15
1965	8,670,631	4,678,619	3,992,012	49,867,546	1.25
1966	7,737,320	3,791,858	3,945,462	53,813,008	1.35
1967	9,165,238	4,482,882	4,682,356	58,495,364	1.47
1968	8,698,462	4,189,354	4,509,108	63,004,472	1.58
1969	11,014,146	6,499,549	4,514,597	67,519,069	1.69
1970	6,270,253	2,909,422	3,360,831	70,879,900	1.78
1971	8,960,658	4,155,729	4,804,929	75,684,830	1.90
1972	19,013,488	10,182,098	8,831,390	84,516,220	2.12
1973	12,762,599	5,866,083	6,896,516	91,412,737	2.29
1974	8,410,589	3,834,144	4,576,445	95,989,181	2.41
1975	11,813,153	5,132,483	6,680,670	102,669,852	2.57
1976	13,387,213	7,960,082	5,427,131	108,096,983	2.71
1977	10,222,664	4,396,539	5,826,125	113,923,108	2.85
1978	15,301,423	6,367,218	8,934,205	122,857,314	3.08
1979	13,864,044	5,749,000	8,115,044	130,972,357	3.28
1980	17,393,180	6,752,345	10,640,835	141,613,192	3.55
1981	13,529,417	5,602,850	7,926,567	149,539,758	3.75
1982	16,377,646	8,025,134	8,352,512	157,892,270	3.96
1983	16,529,447	6,641,313	9,888,134	167,780,404	4.20
1984	21,313,015	7,921,840	13,391,175	181,171,579	4.54
1985	39,819,429	15,948,869	23,870,560	205,042,139	5.14
1986	39,114,023	14,594,890	24,519,133	229,561,272	5.75
1987	42,828,253	15,762,009	27,066,244	256,627,516	6.43
1988	63,746,750	24,949,611	38,797,139	295,424,655	7.40
1989	65,281,664	23,702,725	41,578,939	337,003,593	8.45
1990	105,484,670	47,148,144	58,336,526	395,340,120	9.91
1991	63,057,448	28,885,987	34,171,461	429,511,580	10.76
1992	71,003,296	28,929,610	42,073,686	471,585,267	11.82
1993	104,991,304	42,498,532	62,492,772	534,078,039	13.38
1994	62,512,394	19,597,609	42,914,785	576,992,824	14.46
1995	96,238,980	33,382,740	62,856,240	639,849,063	16.03
1996	71,443,657	22,633,950	48,809,707	688,658,770	17.26
1997	100,254,889	35,626,790	64,628,099	753,286,869	18.88
1998	164,944,225	48,913,925	116,030,300	869,317,170	21.78
1999	122,040,958	39,209,039	82,831,919	952,149,089	23.86
2000	97,489,823	25,851,316	71,638,507	1,023,787,596	25.66

PENNSYLVANIA-AMERICAN WATER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2001	115,014,267	31,664,926	83,349,341	1,107,136,938	27.74
2002	111,034,574	25,910,815	85,123,759	1,192,260,697	29.88
2003	73,525,506	25,117,138	48,408,368	1,240,669,065	31.09
2004	78,568,494	15,912,523	62,655,971	1,303,325,035	32.66
2005	101,303,904	24,260,700	77,043,204	1,380,368,240	34.59
2006	60,106,551	15,728,267	44,378,284	1,424,746,523	35.70
2007	131,543,084	25,274,336	106,268,748	1,531,015,272	38.37
2008	173,999,290	28,577,428	145,421,862	1,676,437,134	42.01
2009	143,891,995	23,249,456	120,642,539	1,797,079,673	45.03
2010	164,382,942	28,263,996	136,118,946	1,933,198,619	48.45
2011	206,304,358	32,883,783	173,420,575	2,106,619,194	52.79
2012	351,592,290	65,394,017	286,198,273	2,392,817,467	59.96
2013	299,479,530	52,663,703	246,815,827	2,639,633,293	66.15
2014	243,925,427	26,538,697	217,386,730	2,857,020,023	71.60
2015	252,084,117	24,511,527	227,572,590	3,084,592,614	77.30
2016	280,413,210	23,423,721	256,989,489	3,341,582,103	83.74
2017	236,468,111	12,473,332	223,994,779	3,565,576,881	89.35
2018	432,021,908	7,123,816	424,898,087	3,990,474,968	100.00
SUBTOTAL	5,128,176,646	1,137,701,673	3,990,474,968		
UNDATED	(283,859,820)	(42,076,032)	(241,783,788)		
NONDEPRECIABLE	24,508,236	0	24,508,236		
TOTAL	4,868,825,063	1,095,625,641	3,773,199,417		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 303.14 WATER RIGHTS - HIBERNIA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	1,942,822.51	1,826,253	1,763,172	179,651	1.50	119,767
	1,942,822.51	1,826,253	1,763,172	179,651		119,767
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.5	6.16

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 303.35 WASTE HANDLING AND TREATMENT LAND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 100-R2						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. 0						
1991	70,430.00	70,430	70,430			
1992	84,595.17	84,595	84,595			
	155,025.17	155,025	155,025			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 303.99 COMPREHENSIVE PLANNING STUDIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	237,373.08	237,373	237,373			
2007	186,266.03	186,266	186,266			
2008	289,238.79	289,239	289,239			
2009	181,344.01	181,344	181,344			
2010	1,258,916.44	1,258,916	1,258,916			
2011	895,540.75	895,541	895,541			
2013	208,715.88	208,716	208,716			
2014	668,293.04	601,464	606,581	61,712	0.50	61,712
2015	145,685.55	101,980	102,848	42,838	1.50	28,559
2016	5,204,351.54	2,602,176	2,624,314	2,580,038	2.50	1,032,015
2017	301,001.00	90,300	91,068	209,933	3.50	59,981
2018	344,000.00	34,400	34,693	309,307	4.50	68,735
	9,920,726.11	6,687,715	6,716,899	3,203,827		1,251,002
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 12.61

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1916	397.96	398	398			
1921	18,176.37	18,076	18,176			
1925	728.12	715	728			
1945	57.00	52	55	2	6.50	
1946	2,129.00	1,945	2,057	72	6.87	10
1948	286.66	259	274	13	7.62	2
1961	423.70	348	368	56	12.43	5
1962	5,056.64	4,114	4,352	705	12.94	54
1965	31,013.07	24,556	25,975	5,038	14.07	358
1966	25,025.40	19,575	20,706	4,319	14.62	295
1967	375.30	290	307	68	15.17	4
1968	14,522.76	11,075	11,715	2,808	15.72	179
1969	945.00	711	752	193	16.29	12
1970	1,980.00	1,469	1,554	426	16.86	25
1971	12,018.02	8,791	9,299	2,719	17.44	156
1972	20,365.59	14,680	15,528	4,838	18.01	269
1973	102.13	72	76	26	18.60	1
1974	24,226.01	16,924	17,902	6,324	19.20	329
1975	4,871.00	3,348	3,541	1,330	19.79	67
1977	2,198.00	1,459	1,543	655	21.00	31
1978	3,361.00	2,191	2,318	1,043	21.61	48
1979	79,603.00	50,938	53,881	25,722	22.23	1,157
1980	216,610.00	135,944	143,798	72,812	22.85	3,187
1981	229,274.71	141,004	149,150	80,125	23.48	3,412
1982	5,781.00	3,481	3,682	2,099	24.11	87
1983	23,321.00	13,743	14,537	8,784	24.74	355
1984	1,022.00	585	619	403	25.74	16
1985	100,655.15	56,306	59,559	41,096	26.38	1,558
1986	101,533.37	55,437	58,640	42,893	27.02	1,587
1987	13,371.47	7,119	7,530	5,841	27.67	211
1988	5,623.39	2,916	3,084	2,539	28.32	90
1989	237,627.81	119,859	126,784	110,844	28.98	3,825
1990	223,834.14	109,723	116,062	107,772	29.64	3,636
1991	530,473.66	252,399	266,981	263,493	30.30	8,696
1992	316,201.04	144,947	153,321	162,880	31.31	5,202
1993	145,706.35	64,650	68,385	77,321	31.97	2,419
1994	1,295,468.19	555,497	587,589	707,879	32.64	21,687
1995	243,669.24	100,782	106,604	137,065	33.32	4,114
1996	523,886.83	208,612	220,664	303,223	34.00	8,918
1997	36,548.31	13,910	14,714	21,834	34.99	624
1998	299,670.51	109,350	115,667	184,004	35.68	5,157
1999	206,520.14	72,076	76,240	130,280	36.37	3,582
2000	204,855.75	68,217	72,158	132,698	37.06	3,581

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
2001	77,573.51	24,436	25,848	51,726	38.06	1,359
2002	854,140.02	255,046	269,781	584,359	38.75	15,080
2003	2,299,626.57	648,725	686,203	1,613,424	39.45	40,898
2004	263,551.31	69,947	73,988	189,563	40.14	4,723
2005	1,198,909.97	296,131	313,239	885,671	41.15	21,523
2006	794,873.49	182,821	193,383	601,490	41.85	14,373
2007	1,836,776.23	390,866	413,447	1,423,329	42.55	33,451
2008	1,474,805.61	286,407	302,954	1,171,852	43.56	26,902
2009	256,994.46	45,411	48,035	208,959	44.26	4,721
2010	11,306,319.50	1,797,705	1,901,563	9,404,756	44.97	209,134
2011	354,938.99	50,046	52,937	302,002	45.69	6,610
2012	378,179.21	46,213	48,883	329,296	46.69	7,053
2013	3,208,116.18	333,644	352,919	2,855,197	47.41	60,224
2014	1,668,123.45	142,625	150,865	1,517,258	48.13	31,524
2015	1,036,771.49	69,256	73,257	963,514	48.86	19,720
2016	2,013,274.12	96,637	102,220	1,911,054	49.58	38,545
2017	210,480.00	6,125	6,479	204,001	50.05	4,076
	34,442,969.90	7,160,584	7,573,274	26,869,696		624,862
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.0 1.81

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1962	15,878.73	12,022	7,928	7,951	18.13	439
1970	6,710.06	4,719	3,112	3,598	20.47	176
1995	1,715,454.62	846,577	558,254	1,157,201	24.12	47,977
2001	6,191.06	2,579	1,701	4,490	24.52	183
	1,744,234.47	865,897	570,994	1,173,240		48,775
BECKS RUN STATION - NEW						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2012	23,868,706.90	3,102,932	2,046,149	21,822,558	43.50	501,668
2015	17,442.33	1,294	853	16,589	43.67	380
	23,886,149.23	3,104,226	2,047,002	21,839,147		502,048
MILL STREET PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1990	1,277,952.17	753,992	497,201	780,752	19.81	39,412
1994	3,067.93	1,691	1,115	1,953	19.95	98
2001	15,048.48	6,952	4,584	10,464	20.38	513
	1,296,068.58	762,635	502,900	793,169		40,023
GARDNER CREEK PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1993	1,121,355.16	597,682	394,126	727,229	22.34	32,553
1994	85,662.97	44,699	29,476	56,187	22.45	2,503
2001	13,088.07	5,657	3,730	9,358	22.99	407
2003	7,900.11	3,184	2,100	5,801	22.96	253
	1,228,006.31	651,222	429,432	798,574		35,716

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,400,581.27	1,088,904	718,050	1,682,531	25.90	64,963
1998	52,044.11	22,941	15,128	36,916	26.01	1,419
2003	1,271.63	471	311	961	26.34	36
2007	10,970.93	3,318	2,188	8,783	26.52	331
2008	97,884.43	27,750	18,299	79,585	26.54	2,999
2012	1,059.31	207	137	923	26.72	35
2013	31,601.32	5,388	3,553	28,048	26.76	1,048
	2,595,413.00	1,148,979	757,665	1,837,748		70,831
MILL ROAD BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,093,461.42	949,594	626,185	1,467,276	25.90	56,652
1998	27,010.00	11,906	7,851	19,159	26.01	737
2015	97,145.43	11,249	7,418	89,728	26.71	3,359
	2,217,616.85	972,749	641,454	1,576,163		60,748
CHERRY VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1999	4,650,691.72	1,931,897	1,273,939	3,376,752	27.45	123,015
2014	95,817.23	13,108	8,644	87,174	28.39	3,071
	4,746,508.95	1,945,005	1,282,583	3,463,926		126,086

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLARION WATER TREATMENT AND TANK						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2003	2,349,120.19	786,485	518,628	1,830,493	30.80	59,432
2004	146,294.31	46,668	30,774	115,520	30.95	3,732
2007	2,583.58	695	458	2,125	31.24	68
	2,497,998.08	833,848	549,860	1,948,138		63,232
NORRISTOWN - FOREST AVENUE BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	1,969,212.16	245,758	162,059	1,807,153	38.56	46,866
	1,969,212.16	245,758	162,059	1,807,153		46,866
SHIRE OAKS RELAY STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	2,585,737.11	322,700	212,796	2,372,941	38.56	61,539
2014	2,223,738.04	232,158	153,091	2,070,647	38.60	53,644
	4,809,475.15	554,858	365,887	4,443,588		115,183
ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	4,853,431.24	605,708	399,419	4,454,013	38.56	115,509
2014	1,472,142.36	153,692	101,348	1,370,794	38.60	35,513
	6,325,573.60	759,400	500,767	5,824,807		151,022

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELLWOOD STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	11,355,600.00	127,183	83,868	11,271,732	44.14	255,363
	11,355,600.00	127,183	83,868	11,271,732		255,363
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1893	2,985.39	2,985	2,985			
1894	87,841.16	87,841	87,841			
1896	2,961.51	2,962	2,962			
1897	6,628.18	6,628	6,628			
1900	336.03	336	336			
1901	7,050.22	7,050	7,050			
1904	2,095.76	2,096	2,096			
1905	5,906.56	5,907	5,907			
1906	6,125.47	6,125	6,125			
1908	7,298.91	7,299	7,299			
1909	8,272.26	8,272	8,272			
1910	13,233.15	13,233	13,233			
1911	15,390.63	15,391	15,391			
1912	1,294.35	1,294	1,294			
1915	1,112.73	1,113	1,113			
1918	32,890.81	32,891	32,891			
1919	3,509.22	3,509	3,509			
1920	5,399.97	5,400	5,400			
1921	626.84	627	627			
1922	11,230.40	11,230	11,230			
1923	7,896.71	7,897	7,897			
1924	34,740.84	34,741	34,741			
1925	150.34	150	150			
1926	513.07	513	513			
1927	907.02	905	591	316	0.24	316
1928	3,689.90	3,673	2,399	1,291	0.41	1,291
1929	13,921.13	13,829	9,033	4,889	0.59	4,889
1930	4,227.26	4,190	2,737	1,490	0.79	1,490
1931	7,912.92	7,824	5,110	2,803	0.99	2,803
1932	4,262.28	4,203	2,745	1,517	1.22	1,243
1933	32.27	32	32			
1934	212.89	209	137	76	1.71	44

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1935	2,260.74	2,209	1,443	818	1.97	415
1936	1,250.64	1,217	795	456	2.25	203
1937	966.04	937	612	354	2.54	139
1938	3,186.17	3,078	2,010	1,176	2.83	416
1939	3,025.30	2,910	1,901	1,125	3.14	358
1940	263.74	253	165	98	3.47	28
1941	437.85	417	272	165	3.80	43
1942	4,063.18	3,854	2,517	1,546	4.15	373
1943	67.27	64	42	25	3.87	6
1944	646.75	612	400	247	4.24	58
1945	1,422.66	1,338	874	549	4.62	119
1946	468.56	438	286	182	5.02	36
1947	10,044.10	9,336	6,098	3,946	5.42	728
1948	71,289.49	66,342	43,332	27,957	5.26	5,315
1949	2,220.67	2,053	1,341	880	5.68	155
1950	14,505.34	13,314	8,696	5,809	6.13	948
1951	30,508.59	28,007	18,293	12,215	6.03	2,026
1952	12,069.28	10,995	7,182	4,888	6.50	752
1953	29,087.93	26,482	17,297	11,791	6.45	1,828
1954	152,356.43	137,578	89,861	62,495	6.93	9,018
1955	108,470.89	97,125	63,439	45,032	7.42	6,069
1956	34,092.22	30,472	19,903	14,189	7.43	1,910
1957	17,564.67	15,555	10,160	7,405	7.94	933
1958	21,210.47	18,735	12,237	8,973	7.99	1,123
1959	28,729.18	25,127	16,412	12,317	8.53	1,444
1960	21,178.51	18,336	11,976	9,202	9.07	1,015
1961	78,306.21	67,539	44,114	34,192	9.17	3,729
1962	771.08	658	430	341	9.72	35
1963	48,826.09	41,190	26,904	21,922	10.29	2,130
1964	388,693.46	326,230	213,082	175,612	10.44	16,821
1965	35,305.49	29,275	19,121	16,184	11.02	1,469
1966	56,682.96	46,718	30,515	26,168	11.20	2,336
1967	97,793.49	79,575	51,976	45,818	11.79	3,886
1968	21,895.94	17,582	11,484	10,412	12.39	840
1969	116,216.26	92,624	60,499	55,718	12.61	4,419
1970	47,313.94	37,175	24,281	23,033	13.23	1,741
1971	129,635.43	100,364	65,554	64,081	13.85	4,627
1972	141,867.00	108,188	70,665	71,202	14.48	4,917
1973	62,758.93	47,402	30,961	31,798	14.74	2,157
1974	124,514.62	92,539	60,443	64,071	15.38	4,166
1975	106,684.99	77,965	50,924	55,761	16.02	3,481
1976	48,470.36	34,811	22,737	25,733	16.67	1,544

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1977	27,842.33	19,643	12,830	15,012	17.32	867
1978	91,538.55	63,766	41,650	49,889	17.64	2,828
1979	72,938.78	49,846	32,558	40,381	18.30	2,207
1980	136,895.11	91,706	59,899	76,996	18.97	4,059
1981	255,836.04	167,880	109,653	146,183	19.65	7,439
1982	194,524.15	124,962	81,621	112,903	20.32	5,556
1983	161,261.65	101,337	66,190	95,072	20.99	4,529
1984	131,950.96	81,031	52,927	79,024	21.68	3,645
1985	953,346.66	574,868	375,483	577,863	22.06	26,195
1986	233,729.40	137,480	89,797	143,932	22.75	6,327
1987	1,116,646.97	640,174	418,139	698,508	23.45	29,787
1988	359,036.01	200,414	130,903	228,133	24.14	9,450
1989	801,975.65	435,312	284,330	517,645	24.85	20,831
1990	1,975,368.16	1,041,414	680,215	1,295,153	25.56	50,671
1991	235,232.28	120,321	78,589	156,643	26.26	5,965
1992	1,851,484.16	917,596	599,341	1,252,143	26.97	46,427
1993	1,584,376.53	759,550	496,111	1,088,265	27.69	39,302
1994	243,776.53	112,869	73,722	170,054	28.41	5,986
1995	698,068.55	311,688	203,584	494,485	29.13	16,975
1996	990,394.45	425,672	278,034	712,361	29.85	23,865
1997	724,542.18	299,091	195,356	529,187	30.58	17,305
1998	634,857.50	251,150	164,042	470,815	31.32	15,032
1999	675,683.90	255,611	166,956	508,728	32.05	15,873
2000	1,788,157.84	645,167	421,400	1,366,758	32.78	41,695
2001	821,046.87	280,141	182,978	638,069	33.78	18,889
2002	297,254.74	96,132	62,790	234,465	34.52	6,792
2003	4,331,475.93	1,322,833	864,028	3,467,448	35.26	98,339
2004	502,368.59	144,230	94,206	408,163	36.01	11,335
2005	491,803.28	132,098	86,282	405,522	36.75	11,035
2006	3,555,678.82	888,920	580,611	2,975,068	37.50	79,335
2007	4,319,609.01	998,694	652,312	3,667,297	38.25	95,877
2008	1,297,574.71	273,788	178,829	1,118,746	39.25	28,503
2009	145,874.19	27,993	18,284	127,590	40.00	3,190
2010	237,618.13	41,013	26,788	210,830	40.76	5,172
2011	593,397.02	90,790	59,301	534,096	41.52	12,864
2012	574,112.73	76,472	49,949	524,164	42.28	12,397
2013	1,730,244.27	196,037	128,044	1,602,200	43.04	37,226
2014	802,846.77	74,825	48,873	753,974	43.81	17,210
2015	758,877.34	55,246	36,085	722,793	44.58	16,213

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2016	3,051,489.08	159,288	104,041	2,947,448	45.35	64,993
2018	778,526.00	8,408	5,492	773,034	46.01	16,801
9999	1,289,607.60-	445,308-	293,647-	995,961-		31,624-
	41,317,433.32	14,267,122	9,408,085	31,909,348		1,013,195
	105,989,289.70	26,238,882	17,302,556	88,686,733		2,529,088
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					35.1	2.39

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH PURIFICATION BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1961	144,820.56	118,246	131,355	13,465	12.92	1,042
1962	478.45	389	432	46	12.94	4
1964	332.30	266	295	37	13.52	3
1969	83,129.95	63,777	70,848	12,282	15.02	818
1970	7.94	6	7	1	15.60	
1972	2,353.68	1,751	1,945	409	16.00	26
1975	148.78	107	119	30	16.74	2
1976	1,157.48	826	918	240	17.02	14
1979	8,069.89	5,578	6,196	1,873	17.65	106
1980	0.42		0			
1981	4,895.51	3,304	3,670	1,225	18.06	68
1982	175.81	117	130	46	18.45	2
1983	32,778.24	21,529	23,916	8,862	18.55	478
1985	1,384.33	886	984	400	18.86	21
1986	2,340.44	1,476	1,640	701	19.05	37
1987	36,948.21	22,930	25,472	11,476	19.26	596
1989	3,440.72	2,071	2,301	1,140	19.52	58
1995	4,525.03	2,435	2,705	1,820	20.17	90
1996	588,551.43	309,872	344,226	244,326	20.24	12,071
1997	1,161.52	597	663	498	20.34	24
1998	34,430.88	17,222	19,131	15,300	20.48	747
2000	65,897.07	31,209	34,669	31,228	20.56	1,519
2001	7,388.33	3,388	3,764	3,625	20.67	175
2002	173,084.80	76,538	85,023	88,061	20.81	4,232
2003	61,479.96	26,203	29,108	32,372	20.87	1,551
2005	27,201.58	10,649	11,830	15,372	20.98	733
2006	352,110.27	131,161	145,702	206,408	21.06	9,801
2008	6,927.10	2,298	2,553	4,374	21.15	207
2009	76,429.36	23,670	26,294	50,135	21.17	2,368
2010	2,138.24	612	680	1,458	21.18	69
2011	86,968.96	22,699	25,216	61,753	21.24	2,907
2012	5,728,348.48	1,340,434	1,489,041	4,239,308	21.28	199,216
2013	126,527.39	25,963	28,841	97,686	21.31	4,584
2014	88,098.77	15,382	17,087	71,011	21.27	3,339
2017	640,484.00	42,464	47,172	593,312	21.12	28,092
	8,394,215.88	2,326,055	2,583,933	5,810,283		275,000

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE FILTER BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1906	871.05	871	871			
1924	65,855.77	62,853	65,856			
1928	5,894.08	5,601	5,894			
1938	5,543.24	5,087	5,543			
1953	101,879.76	87,413	97,213	4,666	10.84	430
1954	121,610.29	103,539	115,147	6,463	11.26	574
1955	22,935.00	19,371	21,543	1,392	11.68	119
1958	1,894.04	1,570	1,746	148	12.50	12
1961	6,679.68	5,377	5,980	700	13.93	50
1962	306.00	244	271	35	14.43	2
1963	541.00	429	477	64	14.43	4
1965	321.42	249	277	45	15.46	3
1966	438.31	336	374	65	15.99	4
1969	941.98	699	777	165	17.17	10
1973	503.00	357	397	106	18.60	6
1975	27,418.68	18,845	20,958	6,461	19.79	326
1976	340.00	231	257	83	20.00	4
1977	1,330.30	894	994	336	20.23	17
1979	6,592.08	4,297	4,779	1,813	21.10	86
1980	1,168.00	751	835	333	21.38	16
1981	249.00	157	175	74	22.02	3
1982	180.14	112	125	56	22.32	3
1984	3,590.63	2,155	2,397	1,194	22.97	52
1985	123,865.79	73,031	81,219	42,647	23.32	1,829
1986	79,350.99	45,905	51,052	28,299	23.68	1,195
1987	835.29	476	529	306	23.75	13
1988	3,086.01	1,723	1,916	1,170	24.14	48
1989	112,676.89	61,499	68,394	44,283	24.55	1,804
1990	410,240.82	219,807	244,451	165,790	24.69	6,715
1991	170,555.94	89,115	99,106	71,450	25.13	2,843
1995	370.12	176	196	174	26.00	7
1996	13,940.61	6,429	7,150	6,791	26.28	258
1997	41,038.76	18,443	20,511	20,528	26.34	779
2002	76,925.72	28,939	32,183	44,742	27.36	1,635
2003	30,725.41	11,098	12,342	18,383	27.42	670
2007	95,024.01	27,652	30,752	64,272	28.02	2,294
2008	105,093.21	28,585	31,790	73,303	28.11	2,608
2009	71,161.85	17,919	19,928	51,234	28.23	1,815
2010	5,973.99	1,381	1,536	4,438	28.26	157
2011	50,433.38	10,551	11,734	38,699	28.34	1,366
2012	12,939,563.04	2,405,465	2,675,154	10,264,409	28.47	360,534

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE FILTER BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2013	131,156.68	21,208	23,586	107,571	28.51	3,773
2014	1,581,299.96	215,689	239,871	1,341,429	28.50	47,068
2016	161,148.09	13,053	14,516	146,632	28.36	5,170
2017	1,026,088.00	51,920	57,741	968,347	28.17	34,375
	17,607,638.01	3,671,502	4,078,542	13,529,096		478,677

NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1992	5,487,572.11	2,559,404	2,843,152	2,644,420	30.32	87,217
1995	8,866.38	3,750	4,166	4,701	32.06	147
1996	7,097.75	2,907	3,229	3,868	32.45	119
2001	219,124.56	73,231	81,350	137,775	34.86	3,952
2006	50,011.38	12,693	14,100	35,911	36.76	977
2010	7,202.92	1,317	1,463	5,740	38.01	151
2011	65,485.64	10,753	11,945	53,541	38.16	1,403
2012	3,767,409.91	546,274	606,837	3,160,573	38.34	82,435
2013	166,659.20	20,799	23,105	143,554	38.56	3,723
2014	237,415.86	24,691	27,428	209,987	38.79	5,413
2015	34,086.88	2,829	3,143	30,944	38.69	800
2016	214,343.91	13,032	14,477	199,867	38.65	5,171
	10,265,276.50	3,271,680	3,634,394	6,630,882		191,508

CHINCHILLA WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1893	690.28	690	690			
1910	2,109.69	2,106	2,110			
1921	8,707.86	8,405	8,708			
1953	44.66	38	42	2	10.84	
1977	196.98	132	147	50	20.23	2
1990	3,175,539.91	1,701,454	1,891,005	1,284,535	24.69	52,027
1994	2,561.54	1,249	1,388	1,173	25.75	46
1995	10,224.61	4,854	5,395	4,830	26.00	186

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHINCHILLA WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2006	66,480.93	20,609	22,905	43,576	27.82	1,566
2007	1,592.33	463	515	1,078	28.02	38
2009	1,945.08	490	545	1,400	28.23	50
2013	13,302.91	2,151	2,391	10,912	28.51	383
	3,283,396.78	1,742,641	1,935,839	1,347,558		54,298

FALLBROOK WTP						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	2,232,245.42	1,196,037	1,328,635	903,610	24.69	36,598
1991	14,802.97	7,735	8,593	6,210	25.13	247
1992	3,782.38	1,934	2,148	1,634	25.32	65
1994	7,446.00	3,631	4,034	3,412	25.75	133
1997	5,455.32	2,452	2,724	2,731	26.34	104
1998	18,465.92	8,025	8,915	9,551	26.67	358
1999	2,277.11	959	1,065	1,212	26.80	45
2003	17,373.38	6,275	6,971	10,403	27.42	379
2006	53,490.76	16,582	18,420	35,070	27.82	1,261
2007	72,172.59	21,002	23,330	48,842	28.02	1,743
2008	47,309.49	12,868	14,295	33,015	28.11	1,174
2009	28,023.69	7,056	7,838	20,185	28.23	715
2010	4,824.82	1,115	1,239	3,586	28.26	127
2012	30,878.01	5,740	6,376	24,502	28.47	861
2014	45,791.34	6,246	6,938	38,853	28.50	1,363
2015	54,662.81	5,991	6,655	48,008	28.45	1,687
2016	58,953.74	4,775	5,304	53,649	28.36	1,892
	2,697,955.75	1,308,423	1,453,481	1,244,475		48,752

SCRANTON AREA WTP						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	12,098,555.12	6,482,406	7,201,076	4,897,479	24.69	198,359
1991	172,584.82	90,176	100,173	72,411	25.13	2,881
1992	921.09	471	523	398	25.32	16

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCRANTON AREA WTP						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1994	6,179.76	3,013	3,347	2,833	25.75	110
1995	10,085.19	4,787	5,318	4,767	26.00	183
1996	246,822.95	113,835	126,455	120,368	26.28	4,580
1997	6,209.31	2,790	3,099	3,110	26.34	118
1999	27,560.28	11,608	12,895	14,665	26.80	547
2001	546.17	214	238	308	27.14	11
2002	63,064.14	23,725	26,355	36,709	27.36	1,342
2003	62,648.42	22,629	25,138	37,511	27.42	1,368
2004	24,416.13	8,389	9,319	15,097	27.70	545
2005	405,786.18	132,570	147,267	258,519	27.82	9,293
2006	6,853.93	2,125	2,361	4,493	27.82	162
2007	74,115.07	21,567	23,958	50,157	28.02	1,790
2008	21,793.42	5,928	6,585	15,208	28.11	541
2009	1,608.99	405	450	1,159	28.23	41
2010	8,984.69	2,077	2,307	6,677	28.26	236
2011	109,082.32	22,820	25,350	83,732	28.34	2,955
2012	124,857.08	23,211	25,784	99,073	28.47	3,480
2013	21,303.42	3,445	3,827	17,476	28.51	613
2014	5,306.83	724	804	4,503	28.50	158
2017	3,359,247.00	169,978	188,823	3,170,424	28.17	112,546
2018	1,692,040.00	30,288	33,646	1,658,394	27.43	60,459
	18,550,572.31	7,179,181	7,975,099	10,575,473		402,334

BROWNELL WTP
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5
PROBABLE RETIREMENT YEAR.. 6-2050
NET SALVAGE PERCENT.. 0

1990	4,333,605.45	2,321,946	2,579,368	1,754,237	24.69	71,051
1991	91,879.45	48,007	53,329	38,550	25.13	1,534
1992	72.69	37	41	32	25.32	1
1998	5,873.05	2,552	2,835	3,038	26.67	114
1999	152.98	64	71	82	26.80	3
2003	7,790.06	2,814	3,126	4,664	27.42	170
2005	30,165.72	9,855	10,948	19,218	27.82	691
2007	12,234.92	3,560	3,955	8,280	28.02	296
2008	56,670.86	15,414	17,123	39,548	28.11	1,407
2009	66,342.17	16,705	18,557	47,785	28.23	1,693
2010	10,428.23	2,411	2,678	7,750	28.26	274

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNELL WTP						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2011	5,098.68	1,067	1,185	3,913	28.34	138
2012	56,670.09	10,535	11,703	44,967	28.47	1,579
2013	1,247.32	202	224	1,023	28.51	36
2014	42,913.80	5,853	6,502	36,412	28.50	1,278
2015	10,206.09	1,119	1,243	8,963	28.45	315
2016	8,159.69	661	734	7,425	28.36	262
	4,739,511.25	2,442,802	2,713,623	2,025,888		80,842

NESBITT WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5
PROBABLE RETIREMENT YEAR.. 6-2048
NET SALVAGE PERCENT.. 0

1988	6,091,845.49	3,455,904	3,839,042	2,252,804	23.26	96,853
1989	236,127.92	131,665	146,262	89,866	23.41	3,839
1991	9,200.90	4,909	5,453	3,748	24.05	156
1992	3,913.79	2,043	2,269	1,644	24.26	68
1994	2,637.07	1,312	1,457	1,180	24.76	48
1997	1,578.02	726	806	772	25.23	31
1998	19,882.52	8,885	9,870	10,012	25.37	395
1999	5,954.90	2,578	2,864	3,091	25.55	121
2001	15,115.78	6,110	6,787	8,328	25.79	323
2002	777.36	301	334	443	26.05	17
2003	9,821.77	3,654	4,059	5,763	26.17	220
2006	33,459.15	10,747	11,938	21,521	26.41	815
2007	18,344.81	5,547	6,162	12,183	26.52	459
2008	68,374.13	19,309	21,450	46,924	26.68	1,759
2009	26,211.66	6,873	7,635	18,577	26.73	695
2010	1,810.10	436	484	1,326	26.83	49
2012	649,812.36	126,324	140,329	509,483	26.94	18,912
2014	96,480.80	13,806	15,337	81,144	26.95	3,011
2015	14,209.06	1,631	1,812	12,397	26.99	459
	7,305,557.59	3,802,760	4,224,352	3,081,206		128,230

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
1992	5,054,319.04	2,544,850	2,826,984	2,227,335	26.13	85,241
1993	73,596.13	36,033	40,028	33,568	26.58	1,263
1995	197.94	92	102	96	27.01	4
1999	13,626.50	5,606	6,228	7,399	27.90	265
2002	11,509.46	4,216	4,683	6,826	28.55	239
2004	11,303.55	3,770	4,188	7,116	28.98	246
2006	99,797.96	29,939	33,258	66,540	29.17	2,281
2007	13,173.73	3,712	4,124	9,050	29.31	309
2008	28,589.12	7,505	8,337	20,252	29.50	687
2009	19,356.65	4,708	5,230	14,127	29.56	478
2010	2,858.04	636	707	2,152	29.67	73
2011	22,252.17	4,473	4,969	17,283	29.81	580
2014	3,545.66	463	514	3,031	29.98	101
2015	2,868.40	300	333	2,535	29.95	85
2016	10,676.66	824	915	9,761	29.86	327
	5,367,671.01	2,647,127	2,940,600	2,427,071		92,179

CEASETOWN WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5
PROBABLE RETIREMENT YEAR.. 6-2053
NET SALVAGE PERCENT.. 0

1993	8,491,079.67	4,135,156	4,593,599	3,897,480	26.86	145,103
1994	18,958.58	8,964	9,958	9,001	27.32	329
1995	16,043.96	7,390	8,209	7,835	27.52	285
1997	45,655.10	19,828	22,026	23,629	28.00	844
1998	3,202.38	1,346	1,495	1,707	28.28	60
2001	5,100.00	1,919	2,132	2,968	29.01	102
2002	3,150.51	1,139	1,265	1,885	29.16	65
2004	17,119.10	5,636	6,261	10,858	29.55	367
2005	299,398.81	93,772	104,168	195,231	29.60	6,596
2006	87,058.57	25,682	28,529	58,529	29.87	1,959
2007	11,733.64	3,253	3,614	8,120	29.99	271
2008	28,894.84	7,464	8,291	20,603	30.15	683
2009	10,169.23	2,424	2,693	7,476	30.34	246
2010	16,080.19	3,512	3,901	12,179	30.41	400
2011	77,289.61	15,242	16,932	60,358	30.52	1,978

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CEASETOWN WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2012	123,725.49	21,714	24,121	99,604	30.54	3,261
2013	2,077.72	317	352	1,726	30.60	56
2014	40,488.30	5,191	5,766	34,722	30.59	1,135
	9,297,225.70	4,359,949	4,843,314	4,453,912		163,740

WATRES WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5
PROBABLE RETIREMENT YEAR.. 6-2053
NET SALVAGE PERCENT.. 0

1993	9,042,484.16	4,403,690	4,891,904	4,150,580	26.86	154,526
1994	557,586.68	263,627	292,854	264,733	27.32	9,690
1995	52,517.59	24,190	26,872	25,646	27.52	932
1998	1,099.27	462	513	586	28.28	21
2002	1,956.80	707	785	1,171	29.16	40
2003	5,173.10	1,788	1,986	3,187	29.35	109
2006	32,831.09	9,685	10,759	22,072	29.87	739
2007	1,179.60	327	363	816	29.99	27
2008	34,000.57	8,782	9,756	24,245	30.15	804
2009	5,827.62	1,389	1,543	4,285	30.34	141
2010	15,084.17	3,294	3,659	11,425	30.41	376
2011	95,761.95	18,884	20,978	74,784	30.52	2,450
2013	64,674.64	9,856	10,949	53,726	30.60	1,756
2014	165,655.45	21,237	23,591	142,064	30.59	4,644
2015	9,260.45	950	1,055	8,205	30.63	268
2016	8,706.97	660	733	7,974	30.50	261
2018	1,571,180.00	26,239	29,148	1,542,032	29.44	52,379
	11,664,980.11	4,795,767	5,327,449	6,337,531		229,163

NORRISTOWN
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5
PROBABLE RETIREMENT YEAR.. 6-2057
NET SALVAGE PERCENT.. 0

1966	179.14	136	151	28	16.47	2
1997	5,570,498.27	2,335,153	2,594,039	2,976,459	29.78	99,948
1998	57,213.04	23,103	25,664	31,549	30.26	1,043
2000	74,588.87	28,016	31,122	43,467	30.76	1,413

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2001	2,370,232.41	854,469	949,200	1,421,033	31.04	45,781
2002	29,045.94	10,015	11,125	17,921	31.35	572
2003	86,104.25	28,432	31,584	54,520	31.45	1,734
2004	98,144.99	30,739	34,147	63,998	31.80	2,013
2005	140.00	42	47	93	31.95	3
2006	1,204,036.32	337,130	374,506	829,530	32.14	25,810
2007	47,742.24	12,518	13,906	33,836	32.36	1,046
2009	114,233.37	25,725	28,577	85,656	32.69	2,620
2010	55,984.86	11,466	12,737	43,248	33.00	1,311
2011	28,104.08	5,205	5,782	22,322	32.99	677
2012	365,613.30	59,887	66,526	299,087	33.18	9,014
2013	21,001.51	2,980	3,310	17,691	33.26	532
2014	69.14	8	9	60	33.24	2
2015	65,724.22	6,257	6,951	58,774	33.26	1,767
2016	1,026,830.11	71,878	79,847	946,983	33.21	28,515
	11,215,486.06	3,843,159	4,269,230	6,946,256		223,803

HUNTSVILLE
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5
PROBABLE RETIREMENT YEAR.. 6-2059
NET SALVAGE PERCENT.. 0

1999	5,140,610.11	1,975,022	2,193,983	2,946,627	31.26	94,262
2001	8,125.96	2,873	3,192	4,934	32.00	154
2005	48,155.64	13,975	15,524	32,631	33.01	989
2006	30,782.70	8,388	9,318	21,465	33.37	643
2007	7,211.16	1,841	2,045	5,166	33.55	154
2008	64,791.73	15,375	17,080	47,712	33.75	1,414
2009	25,684.93	5,612	6,234	19,451	33.98	572
2010	2,533.46	506	562	1,971	34.05	58
2011	38,290.79	6,892	7,656	30,635	34.17	897
2012	15,722.39	2,503	2,780	12,942	34.32	377
2013	3,295.43	453	503	2,792	34.50	81
2015	11,172.48	1,028	1,142	10,031	34.52	291
2016	9,027.44	612	680	8,348	34.40	243
	5,405,404.22	2,035,080	2,260,699	3,144,705		100,135

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE WATER TREATMENT PLANT - NEW INTERIM SURVIVOR CURVE.. IOWA 60-R2.5 PROBABLE RETIREMENT YEAR.. 6-2060 NET SALVAGE PERCENT.. 0						
2000	2,288,448.73	838,259	931,192	1,357,256	32.01	42,401
2001	3,501,677.38	1,225,587	1,361,462	2,140,216	32.50	65,853
2003	1,504.36	480	533	971	33.04	29
2004	166,573.01	50,472	56,068	110,505	33.35	3,313
2006	156,404.08	42,229	46,911	109,493	33.80	3,239
2007	11,385.73	2,881	3,200	8,185	33.95	241
2008	220,753.83	51,701	57,433	163,321	34.34	4,756
2014	30,485.81	3,469	3,854	26,632	35.03	760
2015	149,409.41	13,536	15,037	134,373	35.11	3,827
	6,526,642.34	2,228,614	2,475,689	4,050,953		124,419

ROCK RUN FILTRATION PLANT
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5
PROBABLE RETIREMENT YEAR.. 6-2051
NET SALVAGE PERCENT.. 0

1976	3,100,855.19	2,095,558	2,327,882	772,974	20.39	37,909
1985	5,833.47	3,420	3,799	2,034	23.65	86
1991	23,116.00	12,016	13,348	9,768	25.41	384
1996	6,671.00	3,047	3,385	3,286	26.76	123
2000	142,779.16	57,312	63,666	79,113	27.59	2,867
2002	373,803.03	138,756	154,139	219,664	27.95	7,859
2006	406,929.21	124,113	137,873	269,056	28.48	9,447
2007	36,506.64	10,456	11,615	24,891	28.66	868
2011	13,005,027.49	2,663,430	2,958,711	10,046,317	29.13	344,879
2013	228,674.96	36,222	40,238	188,437	29.22	6,449
2014	33,340.29	4,454	4,948	28,392	29.17	973
	17,363,536.44	5,148,784	5,719,603	11,643,933		411,844

NAZARETH (BLUE MOUNTAIN) PLANT
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. 0

1951	429.84	371	412	18	10.62	2
1960	45.00	37	41	4	13.44	
1970	349.00	254	282	67	18.17	4
1975	41,890.00	28,611	31,783	10,107	20.19	501

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAZARETH(BLUE MOUNTAIN) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
1976	12,586.04	8,452	9,389	3,197	20.79	154
1977	48,491.99	31,995	35,542	12,950	21.40	605
1978	89.00	58	64	25	21.61	1
1979	1,797.00	1,150	1,277	520	22.23	23
1980	9,400.42	5,900	6,554	2,846	22.85	125
1983	3,194.00	1,905	2,116	1,078	24.02	45
1985	30.00	17	19	11	24.98	
1988	9,287.67	5,013	5,569	3,719	26.00	143
1989	2,360.00	1,246	1,384	976	26.37	37
1991	4,553.00	2,291	2,545	2,008	27.15	74
1992	72,215.50	35,400	39,325	32,891	27.56	1,193
1995	4,258,824.56	1,931,803	2,145,971	2,112,853	28.31	74,633
1996	7,506.00	3,294	3,659	3,847	28.78	134
1997	7,826.00	3,332	3,701	4,125	29.01	142
1998	541.00	223	248	293	29.25	10
2007	2,222.54	598	664	1,558	31.24	50
2008	360,111.32	90,388	100,409	259,702	31.34	8,287
2009	6,280.49	1,456	1,617	4,663	31.48	148
2011	12,316.24	2,346	2,606	9,710	31.87	305
2013	17,236.87	2,530	2,810	14,426	31.96	451
	4,879,583.48	2,158,670	2,397,990	2,481,593		87,067

CLARION WATER TREATMENT
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5
PROBABLE RETIREMENT YEAR.. 6-2063
NET SALVAGE PERCENT.. 0

2003	10,424,313.52	3,248,216	3,608,329	6,815,985	34.25	199,007
2004	1,073,637.95	317,582	352,791	720,847	34.52	20,882
2005	51,929.31	14,509	16,118	35,812	34.81	1,029
2008	4,901.24	1,112	1,235	3,666	35.80	102
2009	3,997.32	835	928	3,070	35.95	85
2010	15,074.97	2,870	3,188	11,887	36.14	329
2012	25,964.22	3,915	4,349	21,615	36.60	591
2013	22,045.21	2,875	3,194	18,851	36.69	514
2015	4,722.08	410	455	4,267	36.82	116
	11,626,585.82	3,592,324	3,990,586	7,636,000		222,655

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
2006	13,462,876.01	3,449,189	3,831,583	9,631,293	36.28	265,471
2007	3,389,546.02	810,779	900,666	2,488,880	36.58	68,039
2008	20,115.84	4,458	4,952	15,164	36.89	411
2009	21,160.91	4,302	4,779	16,382	37.23	440
2011	68,339.41	11,331	12,587	55,752	37.75	1,477
2013	109,213.87	13,761	15,287	93,927	38.17	2,461
2014	156,102.97	16,438	18,260	137,843	38.24	3,605
2015	8,725.59	729	810	7,916	38.34	206
2016	64,712.83	3,980	4,421	60,292	38.15	1,580
	17,300,793.45	4,314,967	4,793,345	12,507,448		343,690
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	21,864,378.00	264,559	293,889	21,570,489	40.82	528,429
	21,864,378.00	264,559	293,889	21,570,489		528,429
BECK'S RUN PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2012	26,304,729.23	3,658,988	4,064,641	22,240,088	40.23	552,823
	26,304,729.23	3,658,988	4,064,641	22,240,088		552,823
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1949	1,991.36	1,841	1,991			
1951	3,362.13	3,086	3,362			
1952	1,192.67	1,087	1,193			
1953	6,243.17	5,684	6,243			
1954	5,505.96	4,972	5,506			
1955	367.60	329	365		2 7.42	

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1956	36.24	32	36	1	7.43	
1957	1,331.13	1,179	1,310	21	7.94	3
1958	647.72	572	635	12	7.99	2
1959	145.06	127	141	4	8.53	
1960	99.32	86	96	4	9.07	
1961	328.27	283	314	14	9.17	2
1962	16,648.24	14,204	15,779	869	9.72	89
1963	3,339.31	2,817	3,129	210	10.29	20
1964	1,804.29	1,514	1,682	122	10.44	12
1965	55,378.69	45,920	51,012	4,367	11.02	396
1966	5,996.39	4,942	5,490	506	11.20	45
1967	847.50	690	767	81	11.79	7
1968	42,417.60	34,061	37,838	4,580	12.39	370
1969	697,715.38	556,079	617,736	79,979	12.61	6,343
1970	497.81	391	434	63	13.23	5
1971	15,822.65	12,250	13,608	2,214	13.85	160
1972	1,207,328.12	920,708	1,022,795	184,533	14.48	12,744
1973	11,873.94	8,968	9,962	1,912	14.74	130
1974	8,907.33	6,620	7,354	1,553	15.38	101
1975	319,330.56	233,367	259,242	60,088	16.02	3,751
1976	37,507.19	26,938	29,925	7,582	16.67	455
1977	27,499.17	19,401	21,552	5,947	17.32	343
1978	10,131.61	7,058	7,841	2,291	17.64	130
1979	4,614.73	3,154	3,504	1,111	18.30	61
1980	395.32	265	294	101	18.97	5
1981	46,780.94	30,698	34,102	12,679	19.65	645
1982	544,046.05	349,495	388,247	155,800	20.32	7,667
1983	174,339.86	109,555	121,702	52,638	20.99	2,508
1984	96,616.46	59,332	65,911	30,706	21.68	1,416
1985	1,774,726.98	1,070,160	1,188,818	585,909	22.06	26,560
1986	160,450.33	94,377	104,841	55,609	22.75	2,444
1987	197,512.84	113,234	125,789	71,724	23.45	3,059
1988	1,296,193.53	723,535	803,760	492,434	24.14	20,399
1989	2,714,447.09	1,473,402	1,636,771	1,077,676	24.85	43,367
1990	1,228,852.04	647,851	719,684	509,168	25.56	19,921
1991	1,385,045.90	708,451	787,003	598,043	26.26	22,774
1992	205,588.79	101,890	113,187	92,401	26.97	3,426
1993	943,776.26	452,446	502,613	441,164	27.69	15,932
1994	1,235,291.51	571,940	635,356	599,936	28.41	21,117
1995	2,590,853.74	1,156,816	1,285,082	1,305,772	29.13	44,826
1996	1,628,385.65	699,880	777,482	850,904	29.85	28,506
1997	2,669,931.57	1,102,148	1,224,353	1,445,579	30.58	47,272

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1998	968,192.14	383,017	425,485	542,707	31.32	17,328
1999	2,185,994.60	826,962	918,654	1,267,340	32.05	39,543
2000	196,777.02	70,997	78,869	117,908	32.78	3,597
2001	2,369,788.07	808,572	898,225	1,471,563	33.78	43,563
2002	370,848.43	119,932	133,230	237,619	34.52	6,884
2003	508,163.82	155,193	172,401	335,763	35.26	9,522
2004	110.65	32	36	75	36.01	2
2005	727,395.98	195,379	217,042	510,354	36.75	13,887
2006	282,301.79	70,575	78,400	203,902	37.50	5,437
2007	114,517.44	26,476	29,412	85,106	38.25	2,225
2008	1,032,003.30	217,753	241,897	790,106	39.25	20,130
2009	779,769.31	149,638	166,230	613,540	40.00	15,338
2010	711,538.20	122,811	136,428	575,110	40.76	14,110
2011	2,386,211.73	365,090	405,571	1,980,641	41.52	47,703
2012	2,848,293.83	379,393	421,460	2,426,834	42.28	57,399
2013	1,643,048.35	186,157	206,798	1,436,251	43.04	33,370
2014	4,016,374.20	374,326	415,831	3,600,543	43.81	82,185
2015	566,021.38	41,206	45,775	520,247	44.58	11,670
2016	1,527,241.27	79,722	88,561	1,438,680	45.35	31,724
2017	1,329,200.89	42,003	46,660	1,282,541	45.90	27,942
2018	6,886,884.00	74,378	82,625	6,804,259	46.01	147,887
9999	169,605.01-	51,599-	57,320-	112,285-		3,109-
	52,663,217.39	16,021,848	17,798,107	34,865,110		965,350
	274,324,357.32	80,814,880	89,774,405	184,549,950		5,704,938
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.3 2.08

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.36 WASTE HANDLING AND TREATMENT STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	10,836,118.51	6,317,457	5,233,752	5,602,367	19.67	284,818
1998	68,969.00	34,498	28,580	40,389	20.48	1,972
2000	122,317.58	57,930	47,993	74,325	20.56	3,615
2001	25,833.98	11,845	9,813	16,021	20.67	775
2003	4,063.71	1,732	1,435	2,629	20.87	126
2007	58,121.65	20,517	16,997	41,125	21.07	1,952
2010	79,266.28	22,702	18,808	60,458	21.18	2,854
2012	197,523.29	46,220	38,291	159,232	21.28	7,483
2013	129,535.29	26,581	22,021	107,514	21.31	5,045
2014	18,080.06	3,157	2,616	15,464	21.27	727
2016	193,392.39	20,403	16,903	176,489	21.20	8,325
	11,733,221.74	6,563,042	5,437,209	6,296,013		317,692
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.8						2.71

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.38 WASTE HANDLING AND TREATMENT STRUCTURE PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	38,331.32	38,331	38,331			
2015	27,627.10	9,669	14,991	12,636	6.50	1,944
	65,958.42	48,000	53,322	12,636		1,944
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.5	2.95

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.39 PURIFICATION BUILDINGS - TANK PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	39,947.89	39,948	39,948			
1999	12,732.18	12,732	12,732			
2000	10,588.12	10,588	10,588			
2002	28,101.61	28,102	28,102			
2015	43,436.99	15,203	27,018	16,419	6.50	2,526
	134,806.79	106,573	118,388	16,419		2,526
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.5	1.87

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1986	1,251,151.20	935,236	503,210	747,941	10.98	68,118
1987	17,605.59	13,032	7,012	10,594	11.06	958
1988	66,022.32	48,328	26,003	40,019	11.17	3,583
1989	21,520.60	15,617	8,403	13,118	11.15	1,177
1990	47,919.69	34,416	18,518	29,402	11.18	2,630
1991	3,439.19	2,440	1,313	2,126	11.26	189
1992	3,258.04	2,279	1,226	2,032	11.38	179
1996	15,197.42	10,053	5,409	9,788	11.51	850
1998	1,013.00	648	349	664	11.55	57
2005	8,291.75	4,444	2,391	5,901	11.69	505
2006	206,201.63	106,441	57,271	148,930	11.71	12,718
2008	59,275.49	28,008	15,070	44,206	11.72	3,772
2009	4,369.19	1,955	1,052	3,317	11.73	283
2011	8,577.97	3,339	1,797	6,781	11.77	576
2012	18,670.27	6,650	3,578	15,092	11.75	1,284
2013	103,178.46	32,914	17,710	85,469	11.74	7,280
2014	68,172.08	18,925	10,183	57,989	11.71	4,952
2015	29,091.75	6,709	3,610	25,482	11.68	2,182
2016	107,280.37	19,010	10,228	97,052	11.61	8,359
	2,040,236.01	1,290,444	694,332	1,345,904		119,652

WASHINGTON CUSTOMER SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. 0

1987	1,315,832.88	957,400	515,135	800,697	11.79	67,913
1988	2,021.01	1,455	783	1,238	11.87	104
1989	3,371.53	2,397	1,290	2,082	11.99	174
1992	15,076.98	10,349	5,568	9,509	12.11	785
1994	2,429.06	1,625	874	1,555	12.13	128
1995	69,619.62	45,810	24,648	44,971	12.21	3,683
1997	96,402.86	61,351	33,010	63,393	12.28	5,162
2001	50,080.02	29,272	15,750	34,330	12.44	2,760
2003	72,512.60	40,128	21,591	50,921	12.51	4,070
2010	19,835.46	7,992	4,300	15,535	12.60	1,233

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON CUSTOMER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
2011	62,740.65	23,390	12,585	50,156	12.62	3,974
2013	82,727.62	25,166	13,541	69,187	12.58	5,500
2014	14,536.76	3,833	2,062	12,474	12.56	993
	1,807,187.05	1,210,168	651,139	1,156,048		96,479
CAPITOL DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1989	1,226,155.16	727,110	391,227	834,929	20.25	41,231
1990	5,101.58	2,966	1,596	3,506	20.52	171
1991	1,803.26	1,026	552	1,251	20.81	60
1992	1,547.03	861	463	1,084	21.12	51
1994	1,690.90	899	484	1,207	21.59	56
1995	25,211.07	13,095	7,046	18,165	21.75	835
1996	24,474.21	12,389	6,666	17,808	21.95	811
1997	1,272.06	626	337	935	22.17	42
2001	12,812.78	5,561	2,992	9,821	22.82	430
2002	5,478.58	2,287	1,231	4,248	23.03	184
2003	1,018.77	409	220	799	23.11	35
2006	28,442.30	9,884	5,318	23,124	23.47	985
2007	295,873.67	96,987	52,185	243,689	23.59	10,330
2008	77,843.20	23,945	12,884	64,959	23.63	2,749
2009	2,301.64	658	354	1,948	23.72	82
2010	12,910.55	3,402	1,830	11,080	23.76	466
2011	45,457.41	10,910	5,870	39,587	23.75	1,667
2012	124,750.18	26,846	14,445	110,306	23.71	4,652
2013	226,588.06	42,735	22,994	203,594	23.66	8,605
2014	6,928.73	1,113	599	6,330	23.51	269
2018	26,970,522.00	641,898	345,378	26,625,144	20.55	1,295,627
	29,098,183.14	1,625,607	874,669	28,223,514		1,369,338

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORPORATE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
2013	22,566.27	3,787	2,038	20,529	27.29	752
2014	94,951.09	13,502	7,265	87,686	27.15	3,230
2015	25,923.70	2,986	1,607	24,317	26.89	904
2016	14,261.03	1,229	661	13,600	26.49	513
9999	60,000.00-	8,182-	4,402-	55,598-		2,054-
	97,702.09	13,322	7,168	90,534		3,345

OTHER OFFICE BUILDINGS
SURVIVOR CURVE.. IOWA 45-R3
NET SALVAGE PERCENT.. 0

1924	845.00	845	845			
1926	215.00	215	215			
1958	13.02	12	6	7	3.60	2
1960	48.73	46	25	24	4.00	6
1961	21.19	20	11	10	4.61	2
1963	33,045.39	30,263	16,279	16,767	5.10	3,288
1964	1,079.50	983	529	551	5.38	102
1965	11,957.68	10,876	5,850	6,107	5.32	1,148
1966	1,125.43	1,016	547	579	5.64	103
1967	48,178.36	43,173	23,223	24,955	5.97	4,180
1968	57,612.52	51,206	27,544	30,068	6.32	4,758
1969	1,273.22	1,122	604	670	6.68	100
1970	11,499.94	10,039	5,400	6,100	7.06	864
1971	9,019.90	7,798	4,195	4,825	7.45	648
1972	64,853.02	55,488	29,847	35,006	7.85	4,459
1973	1,636.52	1,385	745	892	8.26	108
1975	6,526.85	5,394	2,901	3,625	9.13	397
1976	55,167.00	45,016	24,214	30,953	9.58	3,231
1977	13,240.50	10,660	5,734	7,506	10.05	747
1979	28,098.53	21,976	11,821	16,277	11.01	1,478
1980	1.10	1	1			
1981	45,810.00	34,701	18,666	27,144	12.00	2,262
1982	361,045.49	268,834	144,608	216,438	12.52	17,287
1983	35,850.00	26,217	14,102	21,748	13.04	1,668
1984	902.06	644	346	556	13.81	40
1985	72,985.69	51,105	27,490	45,496	14.34	3,173
1986	351,447.26	241,023	129,648	221,799	14.89	14,896
1987	637,873.18	428,013	230,231	407,642	15.45	26,385

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1988	613,396.25	400,364	215,359	398,038	16.23	24,525
1989	449,868.60	286,656	154,194	295,674	16.80	17,600
1990	149,072.06	92,618	49,820	99,252	17.37	5,714
1991	22,074.08	13,293	7,150	14,924	18.16	822
1992	148,265.09	86,824	46,703	101,562	18.75	5,417
1993	12,902.30	7,304	3,929	8,973	19.55	459
1994	235,862.93	129,442	69,628	166,235	20.14	8,254
1995	14,621.08	7,765	4,177	10,444	20.75	503
1996	47,370.53	24,197	13,016	34,355	21.55	1,594
1997	49,047.66	24,151	12,991	36,057	22.17	1,626
1998	20,073.06	9,464	5,091	14,982	22.98	652
1999	61,011.45	27,602	14,847	46,164	23.60	1,956
2000	759,342.14	327,276	176,044	583,298	24.42	23,886
2001	49,302.15	20,273	10,905	38,397	25.06	1,532
2002	4,780.74	1,862	1,002	3,779	25.87	146
2003	84,890.14	31,189	16,777	68,113	26.69	2,552
2004	52,030.07	18,034	9,701	42,329	27.34	1,548
2005	403,088.52	130,601	70,251	332,837	28.17	11,815
2006	271,513.04	81,780	43,990	227,523	29.00	7,846
2007	10,362.80	2,895	1,557	8,806	29.65	297
2008	251,383.27	64,404	34,643	216,740	30.48	7,111
2009	5,344.65	1,244	669	4,675	31.31	149
2010	18,349.35	3,837	2,064	16,285	32.15	507
2011	108,680.65	20,215	10,874	97,807	32.82	2,980
2012	171,348.70	27,724	14,913	156,436	33.66	4,648
2013	71,067.26	9,772	5,256	65,811	34.50	1,908
2014	232,610.86	26,378	14,189	218,422	35.18	6,209
2016	734,812.82	46,881	25,218	709,595	36.71	19,330
	6,903,844.33	3,272,116	1,760,585	5,143,259		252,918
	39,947,152.62	7,411,657	3,987,893	35,959,259		1,841,732
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.5 4.61

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1987	860,794.14	610,131	650,109	210,685	12.94	16,282
1988	45,426.41	31,867	33,955	11,471	12.98	884
1990	62,790.60	43,125	45,951	16,840	13.00	1,295
1991	2,520.15	1,712	1,824	696	12.99	54
2000	8,240.40	4,832	5,149	3,092	13.05	237
2001	106,652.86	61,027	65,026	41,627	13.08	3,182
2011	2,125.81	772	823	1,303	13.16	99
2014	390,865.47	99,749	106,285	284,581	13.14	21,658
2015	19,376.64	4,083	4,351	15,026	13.11	1,146
	1,498,792.48	857,298	913,471	585,321		44,837

BETHEL PARK
INTERIM SURVIVOR CURVE.. IOWA 75-R2
PROBABLE RETIREMENT YEAR.. 6-2028
NET SALVAGE PERCENT.. 0

1958	1,356.00	1,181	1,258	98	8.94	11
1965	657,881.85	563,147	600,047	57,835	9.00	6,426
1967	45,486.00	38,654	41,187	4,299	9.10	472
1969	4,300.00	3,640	3,879	421	8.98	47
1970	2,902.00	2,449	2,609	293	8.97	33
1972	1,319.97	1,105	1,177	143	9.06	16
1973	9,153.18	7,621	8,120	1,033	9.15	113
1975	40.52	33	35	5	9.13	1
1977	1,690.34	1,389	1,480	210	9.01	23
1979	3,808.27	3,099	3,302	506	9.04	56
1981	0.16		0			
1985	8,909.55	6,984	7,442	1,468	9.24	159
1986	56,270.95	43,891	46,767	9,504	9.17	1,036
1987	51,879.47	40,201	42,835	9,044	9.15	988
1988	1,675.90	1,288	1,372	304	9.18	33
1989	365,534.82	278,209	296,438	69,097	9.26	7,462
1991	4,610.90	3,449	3,675	936	9.26	101
1992	10,300.00	7,643	8,144	2,156	9.21	234
1993	2,884.28	2,118	2,257	628	9.22	68
1995	1,257.55	901	960	298	9.29	32
1996	53,669.41	38,041	40,534	13,136	9.24	1,422
1997	47,281.24	33,040	35,205	12,076	9.27	1,303
1998	41,194.00	28,374	30,233	10,961	9.26	1,184

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETHEL PARK						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
2000	47,532.86	31,657	33,731	13,802	9.28	1,487
2002	3,229.97	2,063	2,198	1,032	9.34	110
2007	61,197.63	33,781	35,994	25,203	9.33	2,701
2008	530,439.54	280,709	299,102	231,337	9.34	24,768
2009	415,793.46	209,352	223,070	192,724	9.37	20,568
2010	105,796.74	50,359	53,659	52,138	9.36	5,570
2011	61,653.29	27,423	29,220	32,433	9.36	3,465
2012	393,497.73	161,413	171,989	221,508	9.35	23,691
2013	32,181.42	11,914	12,695	19,487	9.36	2,082
2014	27,215.99	8,842	9,421	17,795	9.35	1,903
	3,051,944.99	1,923,970	2,050,036	1,001,909		107,565
STAFFORD AVENUE DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
2012	1,537,705.01	230,963	246,097	1,291,608	36.79	35,108
2014	19,285,243.83	2,109,806	2,248,048	17,037,195	36.65	464,862
2015	12,394.22	1,084	1,155	11,239	36.50	308
	20,835,343.06	2,341,853	2,495,300	18,340,043		500,278
MT. OLIVER METER CENTER						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. 0						
2018	21,148,240.00	283,386	301,954	20,846,286	36.95	564,176
	21,148,240.00	283,386	301,954	20,846,286		564,176
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1970	1,232.45	1,076	1,147	86	7.06	12
1971	1,432.14	1,238	1,319	113	7.45	15
1972	3,184.68	2,725	2,904	281	7.85	36

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1973	2,340.48	1,981	2,111	230	8.26	28
1974	9,017.60	7,544	8,038	979	8.69	113
1976	17,579.76	14,345	15,285	2,295	9.58	240
1977	953.65	768	818	135	10.05	13
1978	169.64	135	144	26	10.52	2
1980	2,200.49	1,694	1,805	395	11.50	34
1981	1,220.18	924	985	236	12.00	20
1982	16,431.77	12,235	13,037	3,395	12.52	271
1983	6,174.23	4,515	4,811	1,363	13.04	105
1984	50,270.36	35,903	38,255	12,015	13.81	870
1985	130,266.32	91,212	97,189	33,078	14.34	2,307
1986	169,406.84	116,179	123,791	45,615	14.89	3,063
1987	8,056.40	5,406	5,760	2,296	15.45	149
1988	663,999.20	433,392	461,789	202,210	16.23	12,459
1989	69,560.97	44,324	47,228	22,333	16.80	1,329
1990	919,844.65	571,499	608,946	310,899	17.37	17,899
1991	661,371.35	398,278	424,375	236,997	18.16	13,050
1992	350,524.26	205,267	218,717	131,807	18.75	7,030
1993	10,385.38	5,879	6,264	4,121	19.55	211
1994	84,447.81	46,345	49,382	35,066	20.14	1,741
1995	6,666.85	3,541	3,773	2,894	20.75	139
1996	110,662.86	56,527	60,231	50,432	21.55	2,340
1997	193,160.50	95,112	101,344	91,816	22.17	4,141
1998	32,554.03	15,349	16,355	16,199	22.98	705
1999	151,649.59	68,606	73,101	78,548	23.60	3,328
2000	72,279.73	31,153	33,194	39,085	24.42	1,601
2001	286,124.51	117,654	125,363	160,761	25.06	6,415
2002	15,162.56	5,904	6,291	8,872	25.87	343
2004	1,394.46	483	515	880	27.34	32
2005	194,306.04	62,955	67,080	127,226	28.17	4,516
2006	96,126.67	28,953	30,850	65,277	29.00	2,251
2007	145,900.92	40,765	43,436	102,465	29.65	3,456
2008	137,204.43	35,152	37,455	99,749	30.48	3,273
2009	39,716.10	9,246	9,852	29,864	31.31	954
2010	3,334.38	697	743	2,592	32.15	81
2011	217,603.92	40,474	43,126	174,478	32.82	5,316
2012	212,714.15	34,417	36,672	176,042	33.66	5,230
2013	46,045.49	6,331	6,746	39,300	34.50	1,139
2014	89,766.36	10,180	10,847	78,919	35.18	2,243
2015	638,191.52	56,544	60,249	577,943	36.02	16,045
2016	97,407.48	6,215	6,622	90,785	36.71	2,473

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2017	999,335.45	38,574	41,102	958,234	37.41	25,614
2018	1,720,588.00	22,540	24,017	1,696,571	37.67	45,038
9999	576.00-	185-	197-	379-		13-
	8,687,390.61	2,790,051	2,972,865	5,714,526		197,657
	55,221,711.14	8,196,558	8,733,626	46,488,085		1,414,513
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.9 2.56

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
1952	498.06	457	493	5	5.96	1
1954	1,739.16	1,582	1,707	32	6.43	5
1958	1,172.35	1,043	1,125	47	7.52	6
1959	114.12	101	109	5	7.61	1
1960	1,915.12	1,681	1,814	101	8.17	12
1962	157.74	137	148	10	8.44	1
1963	906.59	780	842	65	9.02	7
1964	374.41	320	345	29	9.20	3
1967	2,680.13	2,236	2,412	268	10.23	26
1969	72.03	59	64	8	11.10	1
1970	2,955.03	2,394	2,583	372	11.38	33
1971	437.15	349	377	60	12.02	5
1972	531.27	420	453	78	12.32	6
1973	22.99	18	19	4	12.98	
1975	2,835.10	2,158	2,328	507	13.65	37
1981	138.14	95	102	36	16.85	2
1983	1,794.17	1,191	1,285	509	17.98	28
1986	1,950.24	1,211	1,306	644	19.85	32
1987	33,756.96	20,524	22,142	11,615	20.31	572
1988	4,549.62	2,692	2,904	1,646	21.05	78
1989	2,723.83	1,575	1,699	1,025	21.52	48
1991	5,689.60	3,113	3,358	2,332	22.75	103
1992	1,477.24	783	845	632	23.50	27
1996	80,007.68	37,084	40,008	40,000	26.04	1,536
1997	23,463.72	10,493	11,320	12,144	26.58	457
1998	5,836.73	2,500	2,697	3,140	27.35	115
2003	68,335.52	22,988	24,801	43,535	30.58	1,424
2004	205,425.83	65,243	70,388	135,038	31.16	4,334
2005	368,818.95	109,539	118,177	250,642	31.95	7,845
2007	327,225.36	84,293	90,940	236,285	33.14	7,130
2008	343,598.63	81,536	87,966	255,633	33.75	7,574
2009	26,587.50	5,732	6,184	20,404	34.56	590
2010	163,537.03	31,824	34,333	129,204	35.17	3,674
2011	4,665.35	812	876	3,789	35.60	106
2012	59,634.68	9,070	9,785	49,850	36.24	1,376
2013	54,999.86	7,139	7,702	47,298	36.87	1,283
2014	13,190.16	1,419	1,531	11,659	37.34	312
2015	595,851.44	50,647	54,641	541,210	37.65	14,375

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
2016	463,708.90	28,657	30,917	432,792	37.98	11,395
2017	660,443.00	25,163	27,147	633,296	37.87	16,723
2018	1,399,553.00	18,754	20,233	1,379,320	36.68	37,604
	4,933,374.39	637,812	688,106	4,245,268		118,887
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.7						2.41

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAM NO. 3 (CITIZENS)						
INTERIM SURVIVOR CURVE.. IOWA 125-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1920	42,226.36	34,938	26,347	15,879	20.55	773
1937	48.00	38	29	19	21.59	1
1949	331.00	251	189	142	22.24	6
1961	2,483.15	1,785	1,346	1,137	22.50	51
1973	1,843.00	1,233	930	913	22.53	41
1974	259.00	172	130	129	22.62	6
1978	82,513.54	52,800	39,817	42,697	22.79	1,873
1992	1,385,786.88	741,812	559,405	826,382	23.00	35,930
	1,515,490.93	833,029	628,192	887,299		38,681

SPRUCE RUN IMPOUNDING RESERVOIR
INTERIM SURVIVOR CURVE.. IOWA 125-R2.5
PROBABLE RETIREMENT YEAR.. 6-2078
NET SALVAGE PERCENT.. 0

1957	3,545.00	1,984	1,496	2,049	48.40	42
1958	937,679.88	521,913	393,577	544,103	48.20	11,288
1962	1,170.00	628	474	696	48.76	14
1964	15,475.00	8,097	6,106	9,369	49.67	189
1965	5,506.28	2,858	2,155	3,351	49.59	68
1967	0.83			1	50.54	
1985	2,905.50	1,129	851	2,054	52.71	39
1990	18,419.48	6,404	4,829	13,590	53.47	254
1995	1,423,197.85	431,514	325,407	1,097,791	54.02	20,322
	2,407,899.82	974,527	734,896	1,673,004		32,216

ONEIDA DAM AND RESERVOIR
INTERIM SURVIVOR CURVE.. IOWA 125-R2.5
PROBABLE RETIREMENT YEAR.. 6-2089
NET SALVAGE PERCENT.. 0

1918	97,835.35	71,772	54,124	43,712	36.49	1,198
1925	408.75	287	216	192	39.84	5
1930	2,267.00	1,525	1,150	1,117	43.08	26
1934	1,013.55	668	504	510	43.71	12
1956	775.09	421	317	458	52.44	9
1978	134.64	55	41	93	58.51	2
1982	245.51	93	70	175	59.65	3

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ONEIDA DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 125-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1985	16,193.21	5,804	4,377	11,816	59.96	197
1989	294,046.08	96,271	72,598	221,448	60.59	3,655
2013	8,655,614.25	699,374	527,402	8,128,212	62.53	129,989
	9,068,533.43	876,270	660,800	8,407,733		135,096

THORN RUN DAM AND RESERVOIR
INTERIM SURVIVOR CURVE.. IOWA 125-R2.5
PROBABLE RETIREMENT YEAR.. 6-2083
NET SALVAGE PERCENT.. 0

1904	361.68	286	216	146	30.43	5
1925	882.00	618	466	416	39.84	10
1928	103.00	71	54	49	41.08	1
1930	285.00	194	146	139	41.38	3
1933	93.00	62	47	46	42.71	1
1936	86.00	56	42	44	44.08	1
1956	941.01	523	394	547	49.87	11
1958	951.00	518	391	560	50.61	11
1983	14,744.19	5,706	4,303	10,441	56.24	186
1984	76,177.36	28,909	21,800	54,377	56.41	964
1987	14,359.75	5,157	3,889	10,471	56.22	186
1989	210,306.30	71,967	54,271	156,036	56.71	2,751
1994	5,117.89	1,530	1,154	3,964	57.47	69
2011	7,667,320.88	874,075	659,145	7,008,176	58.29	120,229
	7,991,729.06	989,672	746,317	7,245,412		124,428

GRIFFIN
INTERIM SURVIVOR CURVE.. IOWA 125-R2.5
PROBABLE RETIREMENT YEAR.. 6-2089
NET SALVAGE PERCENT.. 0

1893	59,431.80	49,227	37,122	22,309	26.02	857
1942	171.57	106	80	92	46.96	2
1943	2,456.07	1,502	1,133	1,323	47.95	28
1983	12,768.00	4,760	3,590	9,178	59.73	154
1984	21,564.86	7,886	5,947	15,618	59.84	261
1985	4,179.31	1,498	1,130	3,050	59.96	51
1989	1,031,668.95	337,768	254,712	776,956	60.59	12,823

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GRIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 125-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1990	13,974.55	4,461	3,364	10,610	60.79	175
1995	2,925.08	804	606	2,319	61.97	37
2001	15,236.40	3,334	2,514	12,722	62.50	204
	1,164,376.59	411,346	310,198	854,179		14,592
LAKE SCRANTON						
INTERIM SURVIVOR CURVE.. IOWA 125-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2098						
NET SALVAGE PERCENT.. 0						
1935	129.87	84	63	67	46.36	1
1968	1,206.99	549	414	793	60.61	13
1970	3,053.80	1,363	1,028	2,026	60.20	34
1976	2,141.70	865	652	1,489	62.76	24
1977	55.45	22	17	39	62.67	1
1978	39,711.50	15,440	11,643	28,068	63.67	441
1982	271.27	98	74	197	64.51	3
1983	14,842.48	5,269	3,973	10,869	64.50	169
1984	34,625.64	12,064	9,098	25,528	64.51	396
1985	29,827.64	10,094	7,612	22,216	65.50	339
1986	30,478.77	10,104	7,619	22,859	65.54	349
1987	16,909.71	5,486	4,137	12,773	65.59	195
1989	1,698,654.23	526,243	396,843	1,301,812	65.73	19,805
1990	98,695.45	29,816	22,484	76,211	65.84	1,158
1991	7,730.84	2,254	1,700	6,031	66.84	90
1993	180,606.00	49,739	37,508	143,098	67.09	2,133
1994	514.04	137	103	411	67.25	6
1995	0.87			1	67.41	
2001	8,424.85	1,725	1,301	7,124	67.97	105
2018	10,113,910.00	76,866	57,965	10,055,945	64.86	155,041
	12,281,791.10	748,218	564,235	11,717,556		180,303

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WILLIAMS BRIDGE						
INTERIM SURVIVOR CURVE.. IOWA 125-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1892	101,358.36	83,337	62,845	38,513	27.35	1,408
1902	20,137.13	15,953	12,030	8,107	30.56	265
1915	1,350.92	1,007	759	592	35.39	17
1916	3,362.29	2,481	1,871	1,491	36.39	41
1930	111.28	76	57	54	41.38	1
1942	202.61	126	95	108	46.96	2
1962	40,618.95	21,114	15,922	24,697	52.20	473
1974	16,787.48	7,470	5,633	11,154	55.50	201
1975	78.02	34	26	52	55.50	1
1985	1,916,629.50	706,278	532,608	1,384,021	57.41	24,108
1986	64,940.48	23,431	17,669	47,271	57.59	821
1988	23,272.56	8,020	6,048	17,225	58.00	297
1989	29,971.02	10,079	7,601	22,370	58.22	384
1990	5.17	2	2	4	58.45	
1993	1,867.84	567	428	1,440	58.54	25
2001	10,426.96	2,372	1,789	8,638	59.42	145
	2,231,120.57	882,347	665,383	1,565,738		28,189

HOLLISTER
FULLY ACCRUED
NET SALVAGE PERCENT.. 0

1972	1,814,273.85	1,814,274	1,814,274			
1973	3,536.78	3,537	3,537			
1976	958,017.39	958,017	958,017			
1977	25,124.94	25,125	25,125			
1978	33.29	33	33			
1993	1,202.20	1,202	1,202			
	2,802,188.45	2,802,188	2,802,188			

CHRISTOPHER CHENERY (PIKES CREEK)
INTERIM SURVIVOR CURVE.. IOWA 125-R2.5
PROBABLE RETIREMENT YEAR.. 6-2091
NET SALVAGE PERCENT.. 0

1910	236,315.37	179,482	124,334	111,982	34.36	3,259
1916	3,174.05	2,342	1,622	1,552	36.39	43
1929	74,456.00	50,645	35,084	39,372	42.08	936

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHRISTOPHER CHENERY (PIKES CREEK)						
INTERIM SURVIVOR CURVE.. IOWA 125-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2091						
NET SALVAGE PERCENT.. 0						
1930	93,721.44	63,037	43,668	50,053	43.08	1,162
1933	4,694.45	3,091	2,141	2,553	44.36	58
1935	258.54	168	116	142	44.71	3
1964	36,327.26	17,819	12,344	23,983	56.61	424
1983	2,366.25	874	605	1,761	60.65	29
1984	40,978.64	14,842	10,282	30,697	60.74	505
1986	40,605.19	13,988	9,690	30,915	61.84	500
1987	158.58	53	37	122	61.96	2
1988	5,675.53	1,870	1,295	4,380	62.09	71
1989	619.11	199	138	481	62.24	8
1991	1,085,419.97	331,270	229,483	855,937	62.59	13,675
1993	284,909.12	82,111	56,881	228,028	62.99	3,620
2001	8,126.08	1,749	1,212	6,914	63.80	108
	1,917,805.58	763,540	528,932	1,388,874		24,403

CRYSTAL LAKE

INTERIM SURVIVOR CURVE.. IOWA 125-R2.5

PROBABLE RETIREMENT YEAR.. 6-2064

NET SALVAGE PERCENT.. 0

1904	14,752.48	11,824	8,191	6,562	28.36	231
1930	603.90	433	300	304	34.96	9
1933	61.83	44	30	31	34.99	1
1951	79,182.32	50,241	34,804	44,379	38.88	1,141
1953	26,444.91	16,629	11,520	14,925	38.67	386
1954	114.24	71	49	65	39.67	2
1964	1,215,428.80	695,468	481,776	733,653	40.74	18,008
1965	1,783.96	1,012	701	1,083	40.84	27
1966	264.25	148	103	162	40.95	4
1967	3,530.07	1,963	1,360	2,170	41.09	53
1981	7,623.81	3,602	2,495	5,129	41.87	122
1982	45.13	21	15	31	42.24	1
1987	10,559.42	4,490	3,110	7,449	42.58	175
1989	1,797.68	737	511	1,287	42.45	30
1990	0.04		0			
1993	184.09	69	48	136	42.53	3
1994	392.40	143	99	293	42.62	7
	1,362,769.33	786,895	545,111	817,658		20,200

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GARDNER'S CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 125-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1900	53,822.16	43,370	30,044	23,778	28.56	833
1929	10,139.00	6,897	4,778	5,361	42.08	127
1985	1,998,924.41	736,604	510,273	1,488,651	57.41	25,930
1986	9,145.11	3,300	2,286	6,859	57.59	119
2001	6,281.95	1,429	990	5,292	59.42	89
	2,078,312.63	791,600	548,371	1,529,942		27,098

NESBITT						
INTERIM SURVIVOR CURVE.. IOWA 125-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2092						
NET SALVAGE PERCENT.. 0						
1900	186,178.90	147,826	102,405	83,774	30.75	2,724
1932	37,406.03	24,912	17,257	20,149	43.38	464
1934	97.08	63	44	53	45.38	1
1946	172,052.80	102,285	70,857	101,196	49.45	2,046
1980	413.30	161	112	302	60.51	5
1981	18,286.47	6,995	4,846	13,441	60.54	222
1984	111,517.46	40,012	27,718	83,800	61.65	1,359
2001	8,137.93	1,737	1,203	6,935	64.47	108
2012	26,922,112.06	2,449,912	1,697,144	25,224,968	64.93	388,495
	27,456,202.03	2,773,903	1,921,585	25,534,617		395,424

WATRES						
INTERIM SURVIVOR CURVE.. IOWA 125-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2088						
NET SALVAGE PERCENT.. 0						
1923	440,826.75	311,532	215,810	225,017	39.64	5,677
1941	3,067.89	1,902	1,318	1,750	47.50	37
1943	445.19	272	188	257	47.95	5
1947	12,218.40	7,250	5,022	7,196	48.99	147
1963	203.31	103	71	132	54.40	2
1976	3,892.59	1,654	1,146	2,747	57.50	48
1992	1,033.37	315	218	815	60.45	13

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES						
INTERIM SURVIVOR CURVE.. IOWA 125-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2088						
NET SALVAGE PERCENT.. 0						
2000	36,085.19	8,343	5,780	30,306	61.50	493
2008	10,206,443.00	1,478,914	1,024,498	9,181,945	61.96	148,191
2013	10,331.83	841	583	9,749	62.07	157
	10,714,547.52	1,811,126	1,254,634	9,459,914		154,770
ROCK RUN DAM						
INTERIM SURVIVOR CURVE.. IOWA 125-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2065						
NET SALVAGE PERCENT.. 0						
1915	181,300.00	138,858	96,192	85,108	31.64	2,690
1985	470,440.45	206,429	143,001	327,440	42.84	7,643
1993	46,068.00	17,036	11,801	34,267	43.46	788
1996	722,840.00	245,621	170,151	552,689	43.72	12,642
2000	383,237.34	113,438	78,583	304,655	44.00	6,924
2008	13,218.88	2,541	1,760	11,459	44.14	260
2013	376,416.70	41,820	28,970	347,446	44.00	7,896
2014	1.01			1	43.81	
	2,193,522.38	765,743	530,458	1,663,064		38,843
ELMHURST						
INTERIM SURVIVOR CURVE.. IOWA 125-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2097						
NET SALVAGE PERCENT.. 0						
2017	23,087,531.00	507,926	351,859	22,735,672	66.53	341,736
	23,087,531.00	507,926	351,859	22,735,672		341,736
PIKE'S CREEK						
INTERIM SURVIVOR CURVE.. IOWA 125-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2098						
NET SALVAGE PERCENT.. 0						
2018	19,521,808.00	148,366	102,779	19,419,029	64.86	299,399
	19,521,808.00	148,366	102,779	19,419,029		299,399

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1887	15,126.79	15,127	15,127			
1889	165,519.64	165,520	165,520			
1890	456.36	456	456			
1891	15,140.48	15,140	15,140			
1892	42,347.81	42,322	28,367	13,981	0.08	13,981
1893	13,158.75	13,046	8,744	4,414	1.09	4,050
1895	4,787.64	4,788	4,788			
1896	3,291.49	3,266	2,187	1,104	0.96	1,104
1897	162,688.51	162,087	108,545	54,144	0.45	54,144
1899	3,146.79	3,121	2,090	1,057	0.99	1,057
1900	84.36	83	56	29	1.98	15
1902	15,180.03	14,855	9,948	5,232	2.55	2,052
1903	1,153.49	1,132	758	395	2.14	185
1904	7,436.22	7,237	4,846	2,590	3.15	822
1905	1,355.38	1,323	886	469	2.78	169
1906	10,860.61	10,508	7,037	3,824	3.78	1,012
1907	117,381.60	113,860	76,249	41,133	3.45	11,923
1908	8,715.48	8,379	5,611	3,104	4.44	699
1909	562.34	542	363	199	4.14	48
1911	3,153.63	3,017	2,020	1,133	4.85	234
1912	26,257.88	25,168	16,854	9,404	4.61	2,040
1914	11,075.19	10,533	7,054	4,022	5.38	748
1915	43,020.69	40,964	27,432	15,588	5.20	2,998
1916	13,250.82	12,496	8,368	4,883	6.20	788
1919	85,425.38	79,898	53,505	31,920	6.88	4,640
1920	652.42	611	409	243	6.76	36
1921	6,475.79	6,061	4,059	2,417	6.67	362
1922	6,735.21	6,239	4,178	2,557	7.67	333
1924	40,894.00	37,872	25,362	15,532	7.54	2,060
1925	832.95	771	516	317	7.52	42
1927	5,069.55	4,639	3,107	1,963	8.50	231
1928	34,576.60	31,603	21,164	13,413	8.51	1,576
1930	949.42	857	574	376	9.54	39
1931	4,192.16	3,778	2,530	1,662	9.59	173
1935	446.61	395	265	182	10.84	17
1936	57.20	50	33	24	10.95	2
1937	169.49	148	99	70	11.96	6
1938	1,769.22	1,538	1,030	739	12.09	61
1939	474.32	411	275	199	12.24	16
1940	45.67	39	26	20	12.41	2
1941	397.72	339	227	171	13.41	13
1942	1,461.17	1,241	831	630	13.59	46

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1943	181.33	153	102	79	13.79	6
1944	0.05		0			
1945	178,690.97	148,421	99,393	79,298	14.99	5,290
1946	17,619.29	14,562	9,752	7,868	15.22	517
1947	40,820.31	33,562	22,475	18,345	15.46	1,187
1948	102,461.45	83,793	56,114	46,348	15.71	2,950
1949	220.04	177	119	102	16.71	6
1951	2,514.84	2,003	1,341	1,173	17.25	68
1953	238.51	186	125	114	18.54	6
1954	542.77	420	281	262	18.83	14
1956	28.38	21	14	14	20.15	1
1957	49,582.77	37,202	24,913	24,670	20.47	1,205
1958	20,265.42	14,958	10,017	10,248	21.47	477
1959	341,244.08	249,722	167,231	174,013	21.80	7,982
1960	346,384.18	251,267	168,266	178,118	22.15	8,041
1961	909.94	649	435	475	23.15	21
1962	7,191.18	5,078	3,401	3,791	23.50	161
1963	2,742.02	1,917	1,284	1,458	23.87	61
1964	108,198.23	74,300	49,756	58,442	24.87	2,350
1965	9,296.64	6,316	4,230	5,067	25.24	201
1966	0.71			1	25.62	
1967	44,066.67	29,049	19,453	24,613	26.62	925
1968	16,001.98	10,424	6,981	9,021	27.02	334
1971	436.34	271	181	255	28.84	9
1972	132.92	81	54	79	29.83	3
1973	2,039.41	1,225	820	1,219	30.26	40
1974	84.27	50	33	51	31.26	2
1975	24,277.92	14,047	9,407	14,871	31.68	469
1977	49.64	28	19	31	33.13	1
1978	2,543.20	1,391	932	1,612	33.57	48
1979	3,307.83	1,764	1,181	2,127	34.58	62
1980	7,732.52	4,049	2,711	5,021	35.03	143
1981	61,519.27	31,375	21,011	40,508	36.03	1,124
1982	9,217.18	4,609	3,087	6,131	36.50	168
1983	32,153.97	15,640	10,474	21,680	37.49	578
1984	12,489.01	5,946	3,982	8,507	37.96	224
1985	12,511.69	5,784	3,873	8,638	38.96	222
1986	79,455.00	35,898	24,040	55,415	39.44	1,405
1987	292,205.55	128,863	86,296	205,910	39.93	5,157
1988	6,069.64	2,592	1,736	4,334	40.93	106
1989	12,561.94	5,226	3,500	9,062	41.42	219
1990	7,615.16	3,060	2,049	5,566	42.43	131

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1991	111,479.57	43,533	29,153	82,327	42.92	1,918
1992	548,291.01	206,322	138,168	410,123	43.92	9,338
1993	13,013.81	4,745	3,178	9,836	44.43	221
1994	646.10	226	151	495	45.43	11
1995	438,567.64	148,411	99,386	339,181	45.94	7,383
1996	19,613.21	6,355	4,256	15,357	46.94	327
1997	620,633.12	192,148	128,676	491,957	47.94	10,262
1998	9,042.13	2,687	1,799	7,243	48.47	149
1999	121,495.53	34,359	23,009	98,486	49.46	1,991
2000	37,660.03	10,172	6,812	30,848	49.99	617
2001	111,067.51	28,378	19,004	92,064	50.99	1,806
2002	125,493.19	30,445	20,388	105,105	51.52	2,040
2003	3,085.83	703	471	2,615	52.53	50
2006	13,771.47	2,564	1,717	12,054	54.62	221
2007	23,321.10	3,997	2,677	20,644	55.61	371
2014	1,225,810.99	84,336	56,477	1,169,334	60.86	19,214
2016	7,765.16	299	200	7,565	62.44	121
2018	400,000.00	3,160	2,116	397,884	62.79	6,337
9999	3,575.00-	1,569-	1,087-	2,488-		116-
	6,558,563.48	2,878,810	1,994,257	4,564,306		211,899
	134,354,191.90	19,745,506	14,890,195	119,463,997		2,067,277
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						57.8 1.54

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1966	6,696.14	4,781	4,017	2,679	21.03	127
1997	4,076,795.17	1,542,659	1,296,081	2,780,714	35.32	78,729
1998	86,320.84	31,498	26,463	59,857	35.68	1,678
2004	37,517.86	10,175	8,549	28,969	38.97	743
2005	48,578.25	12,329	10,358	38,220	39.69	963
	4,255,908.26	1,601,442	1,345,468	2,910,440		82,240
MILL ROAD INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1997	5,249,023.27	1,986,230	1,668,752	3,580,272	35.32	101,367
1998	67,078.68	24,477	20,565	46,514	35.68	1,304
2004	51,910.47	14,078	11,828	40,083	38.97	1,029
	5,368,012.42	2,024,785	1,701,144	3,666,868		103,700
SWATARA CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
1992	1,097,993.04	497,610	418,072	679,921	31.98	21,261
1998	16,433.30	6,097	5,122	11,311	34.75	325
2007	52,227.42	11,772	9,890	42,337	39.52	1,071
2008	24,096.05	5,010	4,209	19,887	40.01	497
	1,190,749.81	520,489	437,294	753,456		23,154
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1962	4,167.41	3,108	2,611	1,556	19.26	81
1970	1,783.13	1,219	1,024	759	22.43	34

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1990	18,120.03	8,727	7,332	10,788	30.67	352
1995	2,057,673.24	855,992	719,171	1,338,502	32.99	40,573
1996	16,079.46	6,477	5,442	10,638	33.36	319
	2,097,823.27	875,523	735,580	1,362,243		41,359
ELLWOOD						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2098						
NET SALVAGE PERCENT.. 0						
2018	1,638,161.00	15,563	13,075	1,625,086	52.13	31,174
	1,638,161.00	15,563	13,075	1,625,086		31,174
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 60-S1						
NET SALVAGE PERCENT.. 0						
1871	7,485.00	7,485	7,485			
1876	1,000.00	1,000	1,000			
1882	2,105.88	2,106	2,106			
1884	15,908.00	15,908	15,908			
1896	1,064.36	1,064	1,064			
1899	4,333.00	4,333	4,333			
1900	19,909.00	19,817	16,593	3,316	0.55	3,316
1901	255.00	255	255			
1903	1,764.21	1,752	1,467	297	0.78	297
1905	926.29	915	766	160	1.45	110
1906	116.00	114	95	21	2.44	9
1907	50.00	49	41	9	2.14	4
1908	5,105.59	5,021	4,204	902	1.87	482
1909	625.00	609	510	115	2.85	40
1914	91.65	88	74	18	4.20	4
1915	2,103.77	2,025	1,696	408	4.02	101
1916	387.96	370	310	78	5.03	16
1920	362.00	342	286	76	5.67	13
1924	184.48	173	145	40	6.51	6
1934	275.60	247	207	69	9.84	7
1937	1,649.48	1,465	1,227	423	10.24	41

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 60-S1						
NET SALVAGE PERCENT.. 0						
1938	223.95	196	164	60	11.25	5
1948	4,170.00	3,469	2,905	1,265	14.25	89
1954	527.89	426	357	171	15.50	11
1955	1,225.24	980	821	405	15.87	26
1959	0.02		0			
1961	201,175.04	152,692	127,847	73,328	18.26	4,016
1962	6,324.74	4,788	4,009	2,316	18.13	128
1963	126.00	94	79	47	18.58	3
1964	13,102.67	9,712	8,132	4,971	19.03	261
1966	32,201.49	23,330	19,534	12,668	19.96	635
1967	129,302.67	93,227	78,058	51,245	19.93	2,571
1968	8,200.03	5,838	4,888	3,312	20.43	162
1969	349,018.66	245,325	205,408	143,611	20.92	6,865
1970	242.30	169	142	101	20.94	5
1972	2,528.96	1,717	1,438	1,091	21.99	50
1973	79,450.31	53,502	44,797	34,654	22.07	1,570
1974	695.59	461	386	310	22.62	14
1976	4,944.00	3,194	2,674	2,270	23.29	97
1979	4,591.44	2,829	2,369	2,223	24.60	90
1980	219.84	134	112	108	24.79	4
1982	0.25		0			
1983	948.38	545	456	492	26.23	19
1984	15,468.09	8,752	7,328	8,140	26.48	307
1985	3,033.55	1,677	1,404	1,629	27.10	60
1986	5,152.00	2,797	2,342	2,810	27.38	103
1987	373.00	199	167	206	27.67	7
1988	329.26	171	143	186	28.32	7
1989	35,044.05	17,781	14,888	20,156	28.64	704
1991	338,286.17	162,783	136,296	201,990	29.65	6,812
1992	13,345.24	6,259	5,241	8,105	30.00	270
1994	7,175.69	3,164	2,649	4,527	31.06	146
1995	2,404.15	1,028	861	1,543	31.45	49
1996	994,262.16	409,437	342,816	651,446	32.14	20,269
1997	258,343.09	102,769	86,047	172,296	32.55	5,293
1998	4,168.18	1,598	1,338	2,830	32.97	86
1999	476,312.30	175,569	147,002	329,311	33.41	9,857
2000	3,236.92	1,138	953	2,284	34.13	67
2001	11,542.58	3,878	3,247	8,296	34.58	240
2002	148,733.53	47,610	39,863	108,870	35.05	3,106
2006	200,520.03	50,130	41,973	158,547	37.50	4,228
2007	433,877.13	100,312	83,990	349,887	38.25	9,147
2008	71,901.04	15,329	12,835	59,066	38.76	1,524

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 60-S1						
NET SALVAGE PERCENT.. 0						
2011	35,533.38	5,515	4,618	30,916	40.81	758
2013	63,869.08	7,345	6,150	57,719	42.34	1,363
2014	6,733.23	636	533	6,201	43.12	144
2017	594,990.00	18,921	15,842	579,148	45.67	12,681
2018	825,660.00	8,752	7,328	818,332	46.67	17,534
9999	41,551.00-	13,873-	11,656-	29,895-		882-
	5,413,664.59	1,807,443	1,518,542	3,895,123		114,947
	19,964,319.35	6,845,245	5,751,103	14,213,216		396,574
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.8 1.99

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
1900	1,510.00	1,510	1,510			
1901	687.32	687	687			
1904	1,700.99	1,701	1,701			
1905	11,557.00	11,557	11,557			
1907	60.00	60	60			
1908	11.00	11	11			
1910	6,358.00	6,358	6,358			
1912	850.80	851	851			
1913	1,496.00	1,496	1,496			
1914	685.91	686	686			
1915	2,515.00	2,515	2,515			
1916	1,761.00	1,761	1,761			
1918	1,184.00	1,178	1,184			
1920	62.00	62	62			
1922	2,819.00	2,775	2,819			
1923	9,868.00	9,706	9,868			
1924	8,365.00	8,221	8,365			
1926	460.00	447	458	2	2.74	1
1927	1,464.24	1,420	1,455	9	2.84	3
1930	9.00	9	9			
1934	199.00	188	193	6	4.79	1
1935	1,250.00	1,180	1,209	41	4.99	8
1937	3,054.88	2,863	2,934	121	5.46	22
1938	241.00	225	231	10	5.71	2
1939	3,581.28	3,331	3,414	167	5.97	28
1940	74.75	69	71	4	6.25	1
1941	830.19	766	785	45	6.54	7
1945	4,321.00	3,906	4,003	318	7.80	41
1946	1,457.00	1,310	1,343	114	8.15	14
1948	865.57	775	794	72	8.24	9
1950	108.00	95	97	11	9.02	1
1951	608.00	534	547	61	9.42	6
1953	13,001.00	11,241	11,521	1,480	10.26	144
1954	14,821.28	12,810	13,129	1,692	10.13	167
1955	12,168.00	10,430	10,690	1,478	10.58	140
1956	4,046.80	3,440	3,526	521	11.03	47
1957	865.30	729	747	118	11.49	10
1958	2,594.00	2,166	2,220	374	11.96	31
1959	1,929.11	1,607	1,647	282	11.93	24
1960	46,187.99	38,096	39,046	7,142	12.43	575
1961	4,481.46	3,659	3,750	731	12.92	57
1962	2,887.26	2,333	2,391	496	13.43	37
1963	8,669.74	6,977	7,151	1,519	13.46	113

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
1964	2,122.94	1,689	1,731	392	13.99	28
1965	14,960.06	11,765	12,058	2,902	14.53	200
1966	57,611.35	44,764	45,880	11,731	15.07	778
1967	4,217.40	3,258	3,339	878	15.17	58
1968	9,156.71	6,983	7,157	2,000	15.72	127
1969	68,521.83	51,556	52,842	15,680	16.29	963
1970	5,074.73	3,790	3,885	1,190	16.44	72
1971	31,889.13	23,477	24,062	7,827	17.02	460
1972	110,634.29	80,254	82,255	28,379	17.60	1,612
1973	94,331.88	67,391	69,071	25,261	18.19	1,389
1974	55,326.00	39,149	40,125	15,201	18.39	827
1975	13,918.78	9,687	9,929	3,990	19.00	210
1976	111,791.51	76,488	78,395	33,397	19.61	1,703
1977	21,221.03	14,354	14,712	6,509	19.85	328
1978	169,169.52	112,362	115,164	54,006	20.48	2,637
1979	42,958.48	28,000	28,698	14,260	21.10	676
1980	133,899.77	86,098	88,245	45,655	21.38	2,135
1981	119,430.83	75,241	77,117	42,314	22.02	1,922
1982	295,695.95	182,385	186,933	108,763	22.67	4,798
1983	169,602.61	102,949	105,516	64,087	22.98	2,789
1984	48,715.45	28,908	29,629	19,086	23.64	807
1985	60,868.99	35,280	36,160	24,709	24.30	1,017
1986	75,047.92	42,687	43,751	31,297	24.64	1,270
1987	270,665.74	150,057	153,799	116,867	25.32	4,616
1988	270,905.36	147,075	150,743	120,162	25.68	4,679
1989	66,388.63	35,053	35,927	30,462	26.37	1,155
1990	962,823.67	496,624	509,008	453,816	26.75	16,965
1991	104,559.65	52,332	53,637	50,923	27.45	1,855
1992	239,523.02	116,791	119,703	119,820	27.85	4,302
1993	80,770.05	38,107	39,057	41,713	28.55	1,461
1994	11,479.91	5,260	5,391	6,089	28.97	210
1995	57,249.24	25,293	25,924	31,325	29.69	1,055
1996	30,321.51	12,962	13,285	17,037	30.13	565
1997	77,313.24	31,745	32,537	44,776	30.86	1,451
1998	28,154.21	11,138	11,416	16,738	31.32	534
1999	40,204.97	15,286	15,667	24,538	31.78	772
2000	2,256,111.14	818,066	838,466	1,417,645	32.52	43,593
2001	240,340.60	83,278	85,355	154,986	33.01	4,695
2002	321,443.07	106,076	108,721	212,722	33.50	6,350
2003	144,555.67	45,260	46,389	98,167	34.00	2,887
2004	1,043,721.55	308,733	316,432	727,290	34.52	21,069
2005	2,661.30	740	758	1,903	35.04	54
2006	169,540.66	44,081	45,180	124,361	35.58	3,495

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
2007	547,087.77	132,122	135,417	411,671	36.12	11,397
2008	318,981.29	71,005	72,776	246,205	36.67	6,714
2009	11,481.05	2,344	2,402	9,079	37.01	245
2010	53,132.46	9,798	10,042	43,090	37.59	1,146
2011	340,253.19	56,142	57,542	282,711	37.95	7,450
2012	32,806.62	4,757	4,876	27,931	38.34	729
2013	283,176.93	35,340	36,221	246,956	38.56	6,404
2014	172,350.32	17,924	18,371	153,979	38.79	3,970
2015	1,068,628.50	88,269	90,470	978,158	38.87	25,165
2016	97,428.08	5,894	6,041	91,387	38.82	2,354
9999	71,610.27-	27,122-	27,792-	43,818-		1,374-
	11,170,283.16	4,230,686	4,335,267	6,835,016		214,258
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.9						1.92

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 310 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1931	3,609.84	3,610	3,610			
1936	2,809.10	2,809	2,809			
1937	4,520.24	4,520	4,520			
1940	2,939.00	2,939	2,939			
1944	1.00	1	1			
1954	8,338.50	8,013	8,338			
1957	1,178.00	1,123	1,178			
1958	5,336.00	5,068	5,323	13	3.20	4
1959	107.00	101	106	1	3.40	
1963	940.00	871	915	25	4.38	6
1965	6,019.00	5,539	5,817	202	4.64	44
1966	142.00	130	137	5	4.97	1
1967	7,319.00	6,634	6,967	352	5.32	66
1968	23,061.00	20,847	21,894	1,167	5.36	218
1969	45,202.40	40,501	42,535	2,667	5.75	464
1970	206.00	184	193	13	5.85	2
1972	7,872.85	6,919	7,267	606	6.41	95
1973	136.00	118	124	12	6.86	2
1974	52,315.00	45,164	47,432	4,883	7.05	693
1975	38,313.36	32,666	34,307	4,006	7.52	533
1980	25,076.66	20,177	21,190	3,887	9.35	416
1981	585.65	463	486	100	9.90	10
1982	11,137.43	8,699	9,136	2,001	10.23	196
1983	2,509.00	1,924	2,021	488	10.80	45
1991	24,139.00	15,666	16,453	7,686	14.87	517
1992	48,752.04	30,748	32,292	16,460	15.52	1,061
1993	23,243.53	14,225	14,939	8,305	16.17	514
1994	107,457.50	63,980	67,193	40,264	16.65	2,418
1995	1,076.42	620	651	425	17.31	25
1996	7,932.48	4,409	4,630	3,302	17.98	184
1997	1,119,717.89	601,848	632,077	487,641	18.50	26,359
1998	25,172.70	13,004	13,657	11,516	19.18	600
1999	250,279.72	123,964	130,190	120,090	19.87	6,044
2000	96,600.18	45,924	48,231	48,369	20.41	2,370
2001	3,572.21	1,619	1,700	1,872	21.11	89
2002	239,930.33	103,314	108,503	131,427	21.82	6,023
2003	241,761.04	98,929	103,898	137,863	22.38	6,160
2004	86,744.06	33,457	35,137	51,607	23.09	2,235
2005	274,536.26	99,712	104,720	169,816	23.67	7,174
2006	380,105.41	128,780	135,248	244,857	24.40	10,035
2007	186,121.99	58,647	61,593	124,529	25.00	4,981
2008	165,083.77	47,841	50,244	114,840	25.73	4,463
2009	129,823.10	34,403	36,131	93,692	26.34	3,557

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 310 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
2010	113,054.93	27,099	28,460	84,595	26.96	3,138
2011	400,962.72	85,726	90,032	310,931	27.59	11,270
2012	6,281,773.40	1,175,948	1,235,011	5,046,762	28.22	178,836
2013	5,285,686.55	845,710	888,187	4,397,500	28.87	152,321
2014	259,708.78	34,489	36,221	223,488	29.40	7,602
2015	210,076.98	22,058	23,166	186,911	29.83	6,266
2016	71,947.79	5,482	5,757	66,191	30.29	2,185
2018	1,840,557.00	30,553	32,088	1,808,469	29.53	61,242
9999	118,273.00-	25,887-	27,182-	91,091-		3,331-
	18,007,218.81	3,941,288	4,138,472	13,868,747		507,133
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.3 2.82

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 311.2 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. 0						
1956	10,943.42	9,234	10,547	396	11.57	34
1957	4,905.97	4,103	4,687	219	12.03	18
1958	76.92	64	73	4	12.50	
1963	148.72	118	135	14	14.43	1
1973	2,134.96	1,525	1,742	393	18.19	22
1981	5,630.61	3,569	4,077	1,554	21.67	72
1989	960.29	521	595	365	24.85	15
1990	3,314.53	1,757	2,007	1,308	25.26	52
1991	6,348.47	3,282	3,749	2,599	25.69	101
1992	60,549.45	30,487	34,823	25,726	26.13	985
1993	18,495.82	9,056	10,344	8,152	26.58	307
1994	1,373.81	653	746	628	27.05	23
1995	10,614.15	4,914	5,613	5,001	27.26	183
1996	80,932.13	36,241	41,395	39,537	27.75	1,425
1999	5,429.58	2,191	2,503	2,927	28.81	102
2001	124,895.03	46,561	53,183	71,712	29.45	2,435
2002	62,381.24	22,233	25,395	36,986	29.80	1,241
2003	1,017,408.12	345,308	394,420	622,988	30.16	20,656
2004	297,434.44	96,190	109,871	187,563	30.34	6,182
2005	403,345.97	123,585	141,162	262,184	30.56	8,579
2006	3,053,641.92	881,892	1,007,320	2,046,322	30.79	66,461
2007	1,804.92	488	557	1,248	31.06	40
2008	267,834.71	67,494	77,093	190,742	31.17	6,119
2009	9,236.54	2,150	2,456	6,781	31.31	217
2010	75,343.99	16,078	18,365	56,979	31.34	1,818
2011	116,601.20	22,562	25,771	90,830	31.26	2,906
2012	974,505.22	167,810	191,677	782,828	31.24	25,059
2013	304,599.98	45,903	52,432	252,168	31.00	8,134
2014	4,145,390.72	529,781	605,129	3,540,262	30.71	115,280
2015	437,992.79	45,551	52,030	385,963	30.17	12,793
2016	545,455.64	42,982	49,095	496,361	29.24	16,975
2017	405,775.93	20,816	23,777	381,999	27.74	13,771
2018	8,710,064.00	179,427	204,946	8,505,118	23.83	356,908
9999	1,954,569.05-	255,295-	291,605-	1,662,964-		61,772-
	19,211,002.14	2,509,231	2,866,110	16,344,892		607,142

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.9 3.16

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 311.5 PUMPING EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. 0						
1989	1,138.62	618	706	433	24.85	17
1993	1,124.24	550	628	496	26.58	19
1995	5,977.82	2,768	3,162	2,816	27.26	103
1999	4,366.65	1,762	2,013	2,354	28.81	82
2000	285,732.07	111,007	126,795	158,937	29.12	5,458
2002	4,918.39	1,753	2,002	2,916	29.80	98
2003	4,227.88	1,435	1,639	2,589	30.16	86
2004	75,780.20	24,507	27,992	47,788	30.34	1,575
2005	179,201.58	54,907	62,716	116,486	30.56	3,812
2006	95,127.71	27,473	31,380	63,748	30.79	2,070
2007	22,450.38	6,066	6,929	15,521	31.06	500
2009	2,012.56	469	536	1,477	31.31	47
2010	72,931.73	15,564	17,778	55,154	31.34	1,760
2011	170,765.87	33,043	37,743	133,023	31.26	4,255
2012	9,450.37	1,627	1,858	7,592	31.24	243
2013	679,320.19	102,374	116,934	562,386	31.00	18,141
2016	19,625.74	1,547	1,767	17,859	29.24	611
	1,634,152.00	387,470	442,578	1,191,574		38,877

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.6 2.38

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 311.52 PUMPING EQUIPMENT - SOURCE OF SUPPLY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. 0						
1995	1,511.21	700	800	711	27.26	26
1997	4,550.89	1,976	2,257	2,294	28.00	82
2007	549,918.17	148,588	169,721	380,197	31.06	12,241
2008	286,348.33	72,160	82,423	203,925	31.17	6,542
2009	144,475.04	33,634	38,418	106,057	31.31	3,387
2010	751,592.07	160,390	183,202	568,390	31.34	18,136
2011	1,498,977.87	290,052	331,305	1,167,673	31.26	37,354
2012	301,954.16	51,997	59,392	242,562	31.24	7,764
2013	1,472,653.09	221,929	253,493	1,219,160	31.00	39,328
2014	219,733.26	28,082	32,076	187,657	30.71	6,111
2015	1,465,594.33	152,422	174,100	1,291,494	30.17	42,807
2016	1,812,308.72	142,810	163,121	1,649,188	29.24	56,402
	8,509,617.14	1,304,740	1,490,308	7,019,309		230,180
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.5 2.70

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. 0						
1909	501.25	501	501			
1910	137.73	138	138			
1917	133.00	133	133			
1918	435.34	435	435			
1919	8,727.40	8,684	8,727			
1923	62.09	61	62			
1928	134.45	130	134			
1929	7,987.63	7,721	7,988			
1930	417.06	399	417			
1931	3,609.84	3,443	3,610			
1936	93.89	88	94			
1937	1,084.39	1,016	1,084			
1939	195.67	180	196			
1941	233.57	214	234			
1942	901.65	821	902			
1944	46.63	42	47			
1945	2,151.41	1,929	2,151			
1946	36.51	33	37			
1947	3,558.34	3,155	3,558			
1948	1,721.87	1,530	1,722			
1950	454.95	399	455			
1951	52,230.88	45,483	51,958	273	10.02	27
1952	33,222.64	28,721	32,810	413	10.42	40
1953	15,012.51	12,881	14,715	298	10.84	27
1954	10,791.48	9,188	10,496	295	11.26	26
1955	10,508.03	8,875	10,138	370	11.68	32
1956	4,590.81	3,874	4,426	165	11.57	14
1957	15,469.94	12,939	14,781	689	12.03	57
1958	6,142.77	5,091	5,816	327	12.50	26
1959	73,437.16	60,299	68,883	4,554	12.96	351
1960	82,848.56	67,372	76,963	5,886	13.44	438
1961	190,866.10	154,754	176,785	14,081	13.42	1,049
1962	3,846.01	3,086	3,525	321	13.92	23
1963	22,373.05	17,755	20,283	2,090	14.43	145
1964	39,821.18	31,252	35,701	4,120	14.94	276
1965	216,702.55	169,266	193,363	23,340	14.99	1,557
1966	15,328.52	11,831	13,515	1,814	15.52	117
1967	73,824.97	56,269	64,279	9,546	16.07	594
1968	134,976.99	102,245	116,801	18,176	16.17	1,124
1969	720,203.61	538,280	614,909	105,295	16.73	6,294
1970	9,689.34	7,189	8,212	1,477	16.86	88
1971	60,135.70	43,989	50,251	9,885	17.44	567
1972	471,039.57	339,525	387,860	83,180	18.01	4,619

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. 0						
1973	35,638.05	25,460	29,084	6,554	18.19	360
1974	45,398.56	31,920	36,464	8,935	18.79	476
1975	142,294.39	99,037	113,136	29,158	19.00	1,535
1976	84,805.87	58,024	66,284	18,522	19.61	945
1977	40,887.02	27,656	31,593	9,294	19.85	468
1978	24,085.89	16,094	18,385	5,701	20.11	283
1979	295,041.51	193,459	221,000	74,042	20.74	3,570
1980	203,494.06	131,620	150,357	53,137	21.02	2,528
1981	560,533.62	355,266	405,841	154,693	21.67	7,139
1982	961,973.62	600,464	685,946	276,028	21.98	12,558
1983	270,949.97	166,417	190,108	80,842	22.30	3,625
1984	322,417.02	194,675	222,389	100,028	22.64	4,418
1985	1,270,910.43	749,329	856,003	414,907	23.32	17,792
1986	521,226.09	301,529	344,455	176,771	23.68	7,465
1987	910,773.63	516,409	589,925	320,849	24.06	13,335
1988	359,529.14	199,575	227,986	131,543	24.45	5,380
1989	784,014.55	425,563	486,146	297,869	24.85	11,987
1990	4,677,015.54	2,479,286	2,832,236	1,844,780	25.26	73,032
1991	1,097,213.44	567,259	648,014	449,199	25.69	17,485
1992	1,978,999.52	996,426	1,138,277	840,723	26.13	32,175
1993	1,601,453.09	784,071	895,691	705,762	26.58	26,552
1994	379,969.48	180,599	206,309	173,660	27.05	6,420
1995	3,545,036.54	1,641,352	1,875,014	1,670,023	27.26	61,263
1996	1,368,928.83	613,006	700,273	668,656	27.75	24,096
1997	3,547,267.99	1,540,578	1,759,894	1,787,374	28.00	63,835
1998	1,333,446.55	557,647	637,033	696,414	28.52	24,418
1999	3,794,421.65	1,531,429	1,749,442	2,044,980	28.81	70,982
2000	2,516,089.60	977,501	1,116,657	1,399,433	29.12	48,057
2001	2,610,309.18	973,123	1,111,656	1,498,653	29.45	50,888
2002	1,486,921.88	529,939	605,381	881,541	29.80	29,582
2003	2,292,563.93	778,096	888,865	1,403,699	30.16	46,542
2004	435,006.14	140,681	160,708	274,298	30.34	9,041
2005	131,949.05	40,429	46,184	85,765	30.56	2,806
2006	288,931.02	83,443	95,322	193,609	30.79	6,288
2007	2,302,906.67	622,245	710,828	1,592,079	31.06	51,258
2008	422,794.21	106,544	121,712	301,082	31.17	9,659
2009	227,618.41	52,990	60,534	167,084	31.31	5,336
2010	250,567.02	53,471	61,083	189,484	31.34	6,046
2011	447,625.82	86,616	98,947	348,679	31.26	11,154
2012	489,729.36	84,331	96,336	393,393	31.24	12,593
2013	232,675.91	35,064	40,056	192,620	31.00	6,214
2014	149,862.92	19,152	21,878	127,985	30.71	4,168

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. 0						
2015	391,478.79	40,714	46,510	344,969	30.17	11,434
2016	301,779.90	23,780	27,165	274,615	29.24	9,392
2018	300,000.00	6,180	7,060	292,940	23.83	12,293
	47,732,222.90	21,399,665	24,443,262	23,288,961		844,364
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.6 1.77

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 311.54 PUMPING EQUIPMENT - TRANSMISSION AND DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. 0						
1978	1,438.68	961	1,098	341	20.11	17
1999	106,103.80	42,823	48,914	57,190	28.81	1,985
2000	502,264.82	195,130	222,883	279,382	29.12	9,594
2001	36,531.40	13,619	15,556	20,975	29.45	712
2002	538,352.70	191,869	219,158	319,195	29.80	10,711
2003	167,835.33	56,963	65,065	102,770	30.16	3,407
2004	336,638.69	108,869	124,353	212,286	30.34	6,997
2005	21,677.82	6,642	7,587	14,091	30.56	461
2006	236,039.74	68,168	77,863	158,177	30.79	5,137
2007	1,255,942.43	339,356	387,621	868,321	31.06	27,956
2008	839,950.09	211,667	241,771	598,179	31.17	19,191
2009	1,510,346.64	351,609	401,617	1,108,730	31.31	35,411
2010	392,838.07	83,832	95,755	297,083	31.34	9,479
2011	167,544.93	32,420	37,031	130,514	31.26	4,175
2012	155,563.99	26,788	30,598	124,966	31.24	4,000
2013	276,598.58	41,683	47,611	228,988	31.00	7,387
2015	218,421.37	22,716	25,947	192,474	30.17	6,380
2016	312,936.06	24,659	28,166	284,770	29.24	9,739
2018	1,616,963.00	33,309	38,046	1,578,917	23.83	66,258
	8,693,988.14	1,853,083	2,116,640	6,577,348		228,997

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.7 2.63

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1992	4,957,875.70	2,141,802	2,254,541	2,703,334	34.85	77,571
1993	236.04	99	104	132	35.48	4
1994	15,232.02	6,195	6,521	8,711	35.74	244
1995	830.13	328	345	485	36.02	13
1996	1,183.76	456	480	704	35.98	20
1998	5,798.79	2,081	2,191	3,608	36.64	98
2001	55,101.60	17,550	18,474	36,628	37.45	978
2008	30,628.68	6,561	6,906	23,722	38.52	616
2009	156,208.55	30,867	32,492	123,717	38.58	3,207
2012	3,190,991.80	458,226	482,346	2,708,646	38.75	69,901
2013	143,928.90	17,890	18,832	125,097	38.75	3,228
2014	144,316.86	15,009	15,799	128,518	38.79	3,313
	8,702,332.83	2,697,064	2,839,031	5,863,302		159,193

BANGOR TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-R2
PROBABLE RETIREMENT YEAR.. 6-2064
NET SALVAGE PERCENT.. 0

1989	2,875,135.64	1,357,064	1,428,496	1,446,639	33.00	43,838
1990	10,623.39	4,905	5,163	5,460	33.23	164
1994	8,231.30	3,428	3,608	4,623	34.32	135
2000	691.60	235	247	444	35.85	12
2007	6,598.67	1,563	1,645	4,953	37.04	134
2008	51,019.15	11,250	11,842	39,177	37.12	1,055
2009	13,787.45	2,803	2,951	10,837	37.23	291
2010	29,160.31	5,430	5,716	23,444	37.16	631
2012	25,731.93	3,813	4,014	21,718	37.36	581
2013	10,033.12	1,291	1,359	8,674	37.24	233
2014	10,972.92	1,185	1,247	9,726	37.17	262
	3,041,985.48	1,392,967	1,466,289	1,575,696		47,336

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MOSHANNON VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1988	2,378,740.29	1,392,990	1,466,314	912,427	21.58	42,281
1990	6,544.83	3,712	3,907	2,637	21.75	121
1993	8,633.92	4,623	4,866	3,768	22.12	170
1994	35,338.97	18,617	19,597	15,742	22.01	715
1995	21,272.50	10,947	11,523	9,749	22.16	440
2011	15,381.16	3,807	4,007	11,374	22.80	499
	2,465,911.67	1,434,696	1,510,215	955,697		44,226
NORRISTOWN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1997	3,081,917.33	1,245,711	1,311,282	1,770,635	31.69	55,874
1998	107,989.06	42,289	44,515	63,474	31.85	1,993
1999	312,258.00	118,127	124,345	187,913	32.05	5,863
2000	128,124.58	46,932	49,402	78,722	32.01	2,459
2001	405,208.19	142,552	150,056	255,153	32.25	7,912
	4,035,497.16	1,595,611	1,679,600	2,355,897		74,101
NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1999	4,035,844.63	1,699,898	1,789,377	2,246,468	26.80	83,823
2004	14,854.67	5,149	5,420	9,435	27.34	345
2006	18,839.86	5,912	6,223	12,617	27.34	461
2010	35,600.00	8,412	8,855	26,745	27.47	974
2011	9,238.54	1,982	2,086	7,152	27.47	260
2012	111,639.37	21,334	22,457	89,182	27.51	3,242
2013	126,470.76	21,070	22,179	104,292	27.50	3,792
2014	92,686.99	13,050	13,737	78,950	27.45	2,876
	4,445,174.82	1,776,807	1,870,334	2,574,841		95,773

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
1969	605,102.01	431,317	454,020	151,082	19.94	7,577
1970	105.00	74	78	27	19.99	1
1971	85.00	60	63	22	20.07	1
1972	77.00	54	57	20	20.17	1
1973	159.00	110	116	43	20.29	2
1977	915.82	608	640	276	21.00	13
1982	1,483.91	932	981	503	21.64	23
1984	2,725.23	1,664	1,752	974	22.00	44
1985	5,679.13	3,425	3,605	2,074	22.06	94
1986	274.00	163	172	102	22.14	5
1989	1,399.32	797	839	560	22.31	25
1990	839,132.66	468,740	493,413	345,719	22.52	15,352
1991	1,611,862.00	886,524	933,188	678,674	22.50	30,163
1992	142.08	76	80	62	22.76	3
1994	3,438.13	1,778	1,872	1,567	22.89	68
1995	39,107.01	19,757	20,797	18,310	23.01	796
2000	35,452.36	15,741	16,570	18,883	23.17	815
2001	12,817.10	5,496	5,785	7,032	23.31	302
2004	30,905.55	11,831	12,454	18,452	23.38	789
2007	0.06		0			
2008	38,004.78	11,690	12,305	25,699	23.63	1,088
2009	43,188.45	12,391	13,043	30,145	23.61	1,277
2011	1,847,904.99	444,976	468,398	1,379,507	23.65	58,330
2012	4,021.14	868	914	3,107	23.62	132
2013	246,296.50	46,599	49,052	197,245	23.57	8,368
2014	12,654.23	2,032	2,139	10,515	23.51	447
	5,382,932.46	2,367,703	2,492,333	2,890,599		125,716

ONEIDA VALLEY TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-R2
PROBABLE RETIREMENT YEAR.. 6-2047
NET SALVAGE PERCENT.. 0

1972	991,745.07	673,296	708,736	283,009	21.99	12,870
1973	4,253.01	2,864	3,015	1,238	22.07	56
1974	84.31	56	59	25	22.17	1
1982	1,619,944.17	981,524	1,033,189	586,755	23.74	24,716
1983	985.80	591	622	364	23.67	15
1984	1,092.20	644	678	414	23.98	17

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ONEIDA VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1985	1,762.52	1,027	1,081	681	23.97	28
1986	158,342.13	91,078	95,872	62,470	24.00	2,603
1987	5,291.21	2,983	3,140	2,151	24.37	88
1990	9,016.06	4,831	5,085	3,931	24.69	159
1994	11,504.67	5,694	5,994	5,511	25.00	220
1996	206,838.17	97,731	102,875	103,963	25.12	4,139
1997	211,238.37	97,191	102,307	108,931	25.23	4,318
1998	143,526.80	64,142	67,518	76,009	25.37	2,996
2008	44,084.18	12,683	13,351	30,734	26.00	1,182
2009	3,924.36	1,051	1,106	2,818	25.96	109
2012	12.52	3	3	9	25.97	
2013	55,551.77	9,716	10,227	45,324	25.95	1,747
2014	2,179.04	322	339	1,840	25.90	71
	3,471,376.36	2,047,427	2,155,198	1,316,178		55,335

TWO LICK CREEK TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-R2
PROBABLE RETIREMENT YEAR.. 6-2037
NET SALVAGE PERCENT.. 0

1906	1,384.00	1,323	1,384			
1909	3,521.00	3,354	3,521			
1910	203.00	194	203			
1924	1,765.00	1,618	1,703	62	8.60	7
1927	135.95	123	129	6	9.52	1
1928	129.00	117	123	6	9.50	1
1935	42.65	38	40	3	10.84	
1958	29.15	23	24	5	14.69	
1963	1,462.84	1,153	1,214	249	14.92	17
1965	229,382.77	177,955	187,324	42,059	15.46	2,721
1966	70.40	54	57	14	15.52	1
1967	2.12	2	2			
1969	304,607.79	230,710	242,856	61,752	15.86	3,894
1972	0.36		0			
1973	0.55			1	16.23	
1977	0.27		0			
1982	1,212,034.39	831,698	875,483	336,552	16.69	20,165
1983	68,041.39	46,132	48,561	19,481	16.86	1,155
1987	17,693.12	11,481	12,085	5,608	17.04	329

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWO LICK CREEK TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1988	20,150.57	12,906	13,585	6,565	17.12	383
1989	176,134.57	111,705	117,586	58,549	17.01	3,442
1990	7,021.40	4,383	4,614	2,408	17.16	140
1992	11,166.13	6,776	7,133	4,033	17.17	235
1994	1,419,246.48	831,111	874,865	544,382	17.34	31,395
1996	5,063.26	2,860	3,011	2,053	17.34	118
1997	1,346.73	744	783	564	17.41	32
2000	1,658.35	853	898	760	17.47	44
2008	8,355.53	3,115	3,279	5,077	17.67	287
2009	44,551.46	15,575	16,395	28,157	17.67	1,593
2013	396,506.56	94,210	99,170	297,337	17.65	16,846
2014	57.46	12	13	45	17.62	3
	3,931,764.25	2,390,225	2,516,040	1,415,724		82,809

NEW CASTLE FILTER PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-R2
PROBABLE RETIREMENT YEAR.. 6-2060
NET SALVAGE PERCENT.. 0

1903	17,503.17	16,982	17,503			
1929	43,868.22	39,262	41,336	2,532	10.50	241
1949	16,496.58	13,184	13,880	2,616	17.46	150
1952	399.52	311	327	72	18.97	4
1957	163.91	123	129	34	20.47	2
1959	27,636.27	20,390	21,467	6,169	21.15	292
1961	6.17	4	4	2	22.50	
1968	32.03	22	23	9	24.69	
1970	549.55	360	379	171	25.57	7
1982	1,666.07	918	966	700	29.72	24
1985	2,429,854.46	1,269,842	1,336,913	1,092,941	30.60	35,717
1986	4,228.30	2,171	2,286	1,943	30.79	63
1987	2,974.55	1,499	1,578	1,396	31.00	45
1989	51,823.44	25,072	26,396	25,427	31.48	808
1992	964,823.83	434,653	457,611	507,213	32.32	15,693
1994	1,096.11	470	495	601	32.64	18
1995	3,900.84	1,623	1,709	2,192	32.99	66
1996	23,488.35	9,513	10,015	13,473	33.06	408
1997	21,148.18	8,320	8,759	12,389	33.15	374
1998	43,209.17	16,385	17,250	25,959	33.56	774

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1999	151,695.78	55,612	58,549	93,146	33.69	2,765
2000	81,605.90	28,840	30,363	51,243	33.85	1,514
2006	65.06	17	18	47	34.67	1
2008	3,214.95	746	785	2,430	34.75	70
2009	5,543.68	1,185	1,248	4,296	34.94	123
2012	233,587.43	36,580	38,512	195,075	35.00	5,574
2013	57,995.33	7,876	8,292	49,703	34.99	1,420
2014	711,008.00	81,268	85,560	625,448	34.87	17,937
	4,899,584.85	2,073,228	2,182,357	2,717,228		84,090

E.H. ALDRICH STATION
INTERIM SURVIVOR CURVE.. IOWA 70-R2
PROBABLE RETIREMENT YEAR.. 6-2041
NET SALVAGE PERCENT.. 0

1961	630,366.81	485,698	511,264	119,103	17.13	6,953
1962	6,750.73	5,187	5,460	1,291	17.03	76
1963	479.89	365	384	96	17.49	5
1964	977.76	741	780	198	17.44	11
1966	240.00	179	188	52	17.92	3
1969	1,014,046.84	742,891	781,995	232,052	18.07	12,842
1970	4,015.31	2,921	3,075	941	18.17	52
1972	8,844.27	6,333	6,666	2,178	18.44	118
1975	20,102.89	13,992	14,729	5,374	19.00	283
1976	5,336.00	3,674	3,867	1,469	19.23	76
1979	5,834.00	3,918	4,124	1,710	19.32	89
1980	1,913.00	1,267	1,334	579	19.64	29
1981	9,983.52	6,551	6,896	3,088	19.65	157
1982	326,342.11	212,024	223,184	103,158	19.68	5,242
1983	51,415.94	33,040	34,779	16,637	19.75	842
1984	1,689.05	1,072	1,128	561	19.85	28
1986	10,972.25	6,775	7,132	3,841	20.13	191
1987	770.54	471	496	275	20.05	14
1988	2,916.68	1,752	1,844	1,072	20.26	53
1989	1,211.14	718	756	455	20.25	22
1990	12,231.46	7,146	7,522	4,709	20.28	232
1991	48,602.15	27,937	29,408	19,195	20.34	944
1992	1,006.23	568	598	408	20.45	20
1993	7,305,923.95	4,043,098	4,255,917	3,050,007	20.58	148,202

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1994	16,957.32	9,223	9,708	7,249	20.55	353
1995	1,428,715.76	762,077	802,191	626,525	20.56	30,473
1996	176,466.95	92,116	96,965	79,502	20.60	3,859
1997	2,294,372.72	1,169,212	1,230,756	1,063,616	20.69	51,407
2000	62,308.54	29,279	30,820	31,488	20.87	1,509
2001	339,034.47	154,261	162,381	176,654	20.96	8,428
2006	14,081.71	5,245	5,521	8,561	21.06	407
2012	4,153,926.68	977,419	1,028,868	3,125,059	21.12	147,967
2013	2,796,226.12	578,260	608,698	2,187,528	21.10	103,674
2014	197,172.45	34,702	36,529	160,644	21.07	7,624
	20,951,235.24	9,420,112	9,915,963	11,035,272		532,185

HAYS MINE STATION TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-R2
PROBABLE RETIREMENT YEAR.. 6-2050
NET SALVAGE PERCENT.. 0

1894	9,692.00	9,533	9,692			
1905	584.13	564	584			
1906	38,476.97	36,792	38,477			
1909	54.95	52	55			
1915	149.00	139	146	3	7.61	
1923	28,824.04	26,149	27,527	1,297	9.77	133
1928	1,754.14	1,572	1,655	99	10.51	9
1929	1,618.00	1,448	1,524	94	10.50	9
1930	2,023.01	1,790	1,884	139	11.50	12
1931	37,143.90	32,828	34,558	2,586	11.50	225
1935	498.19	433	456	42	12.65	3
1937	50,237.31	43,400	45,687	4,550	12.84	354
1951	32,258.92	25,694	27,048	5,211	17.25	302
1952	66,350.50	52,510	55,277	11,073	17.53	632
1953	575,177.12	452,089	475,912	99,265	17.83	5,567
1954	41,918.46	32,713	34,437	7,482	18.15	412
1955	2,978.13	2,307	2,429	550	18.47	30
1957	565.19	431	454	111	19.15	6
1958	2,118.16	1,602	1,686	432	19.50	22
1959	590.20	442	465	125	19.87	6
1962	233.82	172	181	53	20.42	3
1963	1,773.15	1,289	1,357	416	20.84	20

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE STATION TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1967	575.00	403	424	151	22.03	7
1968	3,514.01	2,449	2,578	936	21.96	43
1969	930.65	640	674	257	22.45	11
1971	355.64	240	253	103	22.92	4
1972	2,839.64	1,888	1,987	852	23.43	36
1975	176,525.54	113,647	119,636	56,890	24.07	2,364
1976	22,111.00	14,096	14,839	7,272	24.17	301
1978	0.03		0			
1979	0.08		0			
1980	962.00	585	616	346	24.79	14
1981	410.00	246	259	151	25.00	6
1982	57.40	34	36	22	25.23	1
1983	36,621.52	21,321	22,445	14,177	25.48	556
1985	76,193.86	43,141	45,414	30,780	25.67	1,199
1986	221.00	123	129	92	25.98	4
1987	1,190.45	652	686	504	25.97	19
1989	668,229.62	352,825	371,417	296,813	26.37	11,256
1990	9,097,725.75	4,718,990	4,967,657	4,130,069	26.45	156,146
1991	4,130,008.90	2,101,349	2,212,079	1,917,929	26.55	72,238
1993	20,545.39	10,006	10,533	10,012	26.86	373
1994	29,102.76	13,833	14,562	14,541	27.05	538
1995	38,145.57	17,661	18,592	19,554	27.26	717
1996	6,669.92	3,016	3,175	3,495	27.25	128
1997	223,266.28	98,416	103,602	119,664	27.28	4,387
1998	11,663.70	4,973	5,235	6,429	27.58	233
2001	250,469.04	96,881	101,986	148,483	27.75	5,351
2006	39,725.44	12,216	12,860	26,866	28.15	954
2008	67,546.77	18,298	19,262	48,285	28.26	1,709
2009	785.87	198	208	577	28.23	20
2010	29,994.96	6,935	7,300	22,695	28.26	803
2012	11,514,274.26	2,155,472	2,269,054	9,245,220	28.22	327,612
2013	25,957.50	4,226	4,449	21,509	28.28	761
2014	92,604.55	12,752	13,424	79,181	28.18	2,810
	27,464,243.39	10,551,461	11,106,863	16,357,380		598,346

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1920	2.00	2	2			
1927	119.00	107	113	6	10.54	1
1929	5,945.58	5,321	5,601	344	10.50	33
1931	5,319.00	4,701	4,948	371	11.50	32
1947	278.00	225	237	41	16.99	2
1954	493.00	375	395	98	20.25	5
1956	179.54	135	142	37	20.83	2
1957	631.36	470	495	137	21.14	6
1963	842.00	589	620	222	23.87	9
1973	26,394.70	16,212	17,065	9,329	28.58	326
1979	391.74	220	232	160	30.92	5
1982	7,848.56	4,182	4,402	3,446	31.99	108
1984	1,071.66	547	576	496	33.07	15
1985	34,553.31	17,363	18,277	16,276	33.17	491
1986	19,163.69	9,406	9,901	9,263	33.72	275
1990	8,393.40	3,755	3,953	4,441	35.20	126
1995	1,937,167.63	755,689	795,467	1,141,701	36.74	31,075
1998	37.76	13	14	24	37.64	1
2008	12,798.62	2,661	2,801	9,998	40.01	250
2009	27,067.43	5,194	5,467	21,600	40.00	540
2010	27,009.76	4,705	4,953	22,057	40.28	548
2011	5,393.93	846	891	4,503	40.34	112
2012	68,345.06	9,507	10,007	58,338	40.23	1,450
2014	10,788.07	1,087	1,144	9,644	40.14	240
	2,200,234.80	843,312	887,702	1,312,533		35,652

YARDLEY - MILLRUN ROAD TREATMENT PLANT - NEW
INTERIM SURVIVOR CURVE.. IOWA 70-R2
PROBABLE RETIREMENT YEAR.. 6-2050
NET SALVAGE PERCENT.. 0

1997	4,157,802.12	1,832,759	1,929,231	2,228,572	27.28	81,693
1998	687,918.00	293,328	308,768	379,150	27.58	13,747
1999	22,865.33	9,453	9,951	12,915	27.67	467
2001	3,473.57	1,344	1,415	2,059	27.75	74
2007	40,599.49	11,766	12,385	28,214	28.18	1,001
2008	19,404.61	5,257	5,534	13,871	28.26	491
2010	38,695.00	8,946	9,417	29,278	28.26	1,036

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YARDLEY - MILLRUN ROAD TREATMENT PLANT - NEW						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2012	12,166.56	2,278	2,398	9,769	28.22	346
2013	106,076.97	17,269	18,178	87,899	28.28	3,108
2014	22,389.82	3,083	3,245	19,145	28.18	679
	5,111,391.47	2,185,483	2,300,521	2,810,870		102,642

SCRANTON WTP

INTERIM SURVIVOR CURVE.. IOWA 70-R2

PROBABLE RETIREMENT YEAR.. 6-2050

NET SALVAGE PERCENT.. 0

1990	6,603,825.31	3,425,404	3,605,708	2,998,117	26.45	113,350
1991	11,542.33	5,873	6,182	5,360	26.55	202
1992	63.36	32	34	30	26.69	1
1993	30.28	15	16	14	26.86	1
1994	2,129.12	1,012	1,065	1,064	27.05	39
1995	5,092.90	2,358	2,482	2,611	27.26	96
1998	71.71	31	33	39	27.58	1
1999	169.19	70	74	96	27.67	3
2000	279,397.67	112,150	118,053	161,344	27.59	5,848
2001	2,058.52	796	838	1,221	27.75	44
2007	48,626.86	14,092	14,834	33,793	28.18	1,199
2008	184,433.05	49,963	52,593	131,840	28.26	4,665
2009	133,091.40	33,512	35,276	97,815	28.23	3,465
2010	32,619.58	7,542	7,939	24,681	28.26	873
2012	31,903.15	5,972	6,286	25,617	28.22	908
2013	528.32	86	91	438	28.28	15
2014	77,664.18	10,694	11,257	66,407	28.18	2,357
	7,413,246.93	3,669,602	3,862,760	3,550,487		133,067

BROWNELL WTP

INTERIM SURVIVOR CURVE.. IOWA 70-R2

PROBABLE RETIREMENT YEAR.. 6-2050

NET SALVAGE PERCENT.. 0

1990	2,300,658.24	1,193,351	1,256,166	1,044,493	26.45	39,489
1991	149,358.33	75,994	79,994	69,364	26.55	2,613
1992	5,385.37	2,683	2,824	2,561	26.69	96
1993	35.91	17	18	18	26.86	1

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNELL WTP						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1995	7,546.15	3,494	3,678	3,868	27.26	142
1999	5.76	2	2	4	27.67	
2000	212,116.60	85,144	89,626	122,491	27.59	4,440
2001	3,429.29	1,326	1,396	2,033	27.75	73
2007	7,049.64	2,043	2,151	4,899	28.18	174
2009	16,915.26	4,259	4,483	12,432	28.23	440
2010	7,308.81	1,690	1,779	5,530	28.26	196
2012	119,943.23	22,453	23,635	96,308	28.22	3,413
2013	41,899.64	6,821	7,180	34,720	28.28	1,228
2014	19,329.32	2,662	2,802	16,527	28.18	586
	2,890,981.55	1,401,939	1,475,733	1,415,249		52,891

CHINCHILLA WTP
INTERIM SURVIVOR CURVE.. IOWA 70-R2
PROBABLE RETIREMENT YEAR.. 6-2050
NET SALVAGE PERCENT.. 0

1893	14,836.59	14,709	14,837			
1907	187.12	179	187			
1910	1,427.96	1,363	1,428			
1921	42,429.29	38,886	40,960	1,469	8.88	165
1990	1,459,927.15	757,264	797,662	662,265	26.45	25,038
1991	125,225.99	63,715	67,114	58,112	26.55	2,189
1992	1,469.28	732	771	698	26.69	26
1993	650.89	317	334	317	26.86	12
1994	4,433.90	2,107	2,219	2,214	27.05	82
1995	45,256.70	20,954	22,072	23,185	27.26	851
1997	1,561.96	689	726	836	27.28	31
1998	244.82	104	110	135	27.58	5
1999	163.20	67	71	93	27.67	3
2000	513.06	206	217	296	27.59	11
2001	18,845.86	7,290	7,679	11,167	27.75	402
2005	80,991.72	26,355	27,761	53,231	27.99	1,902
2008	16,964.75	4,596	4,841	12,124	28.26	429
	1,815,130.24	939,533	988,988	826,142		31,146

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1988	3,485,446.48	1,913,510	2,014,233	1,471,214	25.06	58,708
1989	20,213.19	10,911	11,485	8,728	25.15	347
1990	4,961.45	2,630	2,768	2,193	25.26	87
1991	16,130.80	8,385	8,826	7,304	25.41	287
1992	1,148.36	584	615	534	25.58	21
1993	6,916.77	3,457	3,639	3,278	25.52	128
1994	1,753.58	855	900	854	25.75	33
1995	30,147.05	14,380	15,137	15,010	25.76	583
1997	1,057.68	480	505	552	25.90	21
1998	13,500.19	5,951	6,264	7,236	26.01	278
1999	80,486.61	34,368	36,177	44,310	26.16	1,694
2000	245,573.32	101,324	106,657	138,916	26.34	5,274
2001	5,752.97	2,295	2,416	3,337	26.36	127
2007	22,550.39	6,794	7,152	15,399	26.67	577
2008	8,002.36	2,260	2,379	5,623	26.68	211
2009	39,060.79	10,242	10,781	28,280	26.73	1,058
2010	14,986.30	3,618	3,808	11,178	26.71	418
2012	81,800.26	16,000	16,842	64,958	26.72	2,431
2013	32,118.74	5,476	5,764	26,354	26.76	985
2014	28,769.10	4,154	4,373	24,396	26.65	915
2016	592,000.00	51,208	53,903	538,097	26.40	20,382
	4,732,376.39	2,198,882	2,314,626	2,417,750		94,565

CRYSTAL LAKE WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-R2
PROBABLE RETIREMENT YEAR.. 6-2052
NET SALVAGE PERCENT.. 0

1992	4,762,749.62	2,309,934	2,431,523	2,331,226	28.14	82,844
1993	63,896.31	30,306	31,901	31,995	28.26	1,132
1995	32,030.36	14,529	15,294	16,737	28.31	591
1997	6,279.48	2,686	2,827	3,452	28.75	120
1998	3,543.58	1,475	1,553	1,991	28.76	69
2000	15,477.24	6,013	6,330	9,148	29.12	314
2001	4,668.59	1,756	1,848	2,820	29.01	97
2007	8,958.35	2,503	2,635	6,324	29.65	213
2008	8,813.12	2,304	2,425	6,388	29.66	215
2009	33,412.18	8,092	8,518	24,894	29.72	838
2010	3,395.99	756	796	2,600	29.67	88

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRYSTAL LAKE WATER TREATMENT PLANT INTERIM SURVIVOR CURVE.. IOWA 70-R2 PROBABLE RETIREMENT YEAR.. 6-2052 NET SALVAGE PERCENT.. 0						
2012	39,565.46	7,098	7,472	32,094	29.73	1,080
2013	53,719.47	8,391	8,833	44,887	29.71	1,511
2014	49,390.50	6,510	6,853	42,538	29.63	1,436
	5,085,900.25	2,402,353	2,528,807	2,557,093		90,548

CEASETOWN WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-R2
PROBABLE RETIREMENT YEAR.. 6-2053
NET SALVAGE PERCENT.. 0

1993	7,986,963.23	3,747,483	3,944,741	4,042,222	28.85	140,112
1994	44,194.91	20,250	21,316	22,879	28.97	790
1995	129,976.49	58,035	61,090	68,887	29.13	2,365
1997	122,014.58	51,685	54,406	67,609	29.26	2,311
1998	3,366.88	1,380	1,453	1,914	29.50	65
1999	532.85	212	223	310	29.52	11
2000	9,934.19	3,823	4,024	5,910	29.58	200
2001	79,560.47	29,517	31,071	48,490	29.67	1,634
2006	0.33		0			
2007	9,549.60	2,624	2,762	6,787	30.34	224
2008	2,264.03	582	613	1,651	30.32	54
2009	26,199.97	6,246	6,575	19,625	30.34	647
2010	165,181.88	36,076	37,975	127,207	30.41	4,183
2012	34,593.21	6,095	6,416	28,177	30.40	927
2013	128,885.26	19,771	20,812	108,074	30.34	3,562
2014	37,093.23	4,792	5,044	32,049	30.34	1,056
	8,780,311.11	3,988,571	4,198,519	4,581,792		158,141

WATRES WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-R2
PROBABLE RETIREMENT YEAR.. 6-2053
NET SALVAGE PERCENT.. 0

1993	8,789,465.26	4,124,017	4,341,095	4,448,370	28.85	154,190
1994	481,805.58	220,763	232,383	249,422	28.97	8,610
1995	169,615.00	75,733	79,719	89,896	29.13	3,086
1996	1,500.56	652	686	814	29.32	28
1998	91.08	37	39	52	29.50	2

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2000	6,829.73	2,628	2,766	4,063	29.58	137
2001	5,365.57	1,991	2,096	3,270	29.67	110
2008	128,405.79	33,026	34,764	93,641	30.32	3,088
2009	16,416.46	3,914	4,120	12,296	30.34	405
2010	6,304.52	1,377	1,449	4,855	30.41	160
2012	36,404.23	6,414	6,752	29,653	30.40	975
2013	70,933.95	10,881	11,454	59,480	30.34	1,960
2014	19,921.37	2,574	2,709	17,212	30.34	567
	9,733,059.10	4,484,007	4,720,034	5,013,025		173,318

HUNTSVILLE WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-R2
PROBABLE RETIREMENT YEAR.. 6-2075
NET SALVAGE PERCENT.. 0

1999	5,830,780.58	1,921,825	2,022,985	3,807,796	39.67	95,987
2001	49,592.40	15,017	15,807	33,785	40.30	838
2007	10,162.55	2,197	2,313	7,850	41.69	188
2008	6,430.94	1,290	1,358	5,073	41.85	121
2009	20,153.37	3,714	3,909	16,244	42.05	386
2010	6,227.91	1,043	1,098	5,130	42.26	121
2012	14,664.07	1,953	2,056	12,608	42.28	298
2013	49,081.55	5,644	5,941	43,140	42.34	1,019
2014	41,390.35	3,986	4,196	37,195	42.23	881
	6,028,483.72	1,956,669	2,059,663	3,968,821		99,839

WEST SHORE REGIONAL TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-R2
PROBABLE RETIREMENT YEAR.. 6-2081
NET SALVAGE PERCENT.. 0

2006	6,470,962.03	1,448,201	1,524,431	4,946,531	43.36	114,081
2008	14,881.08	2,875	3,026	11,855	43.85	270
2009	10,105.34	1,795	1,889	8,216	43.98	187
2011	20,843.84	3,018	3,177	17,667	44.31	399

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2081						
NET SALVAGE PERCENT.. 0						
2012	159,124.19	20,272	21,339	137,785	44.52	3,095
2013	12,202.19	1,342	1,413	10,790	44.50	242
2014	523,557.86	48,063	50,593	472,965	44.52	10,624
	7,211,676.53	1,525,566	1,605,868	5,605,809		128,898
MCMURRAY/SAXONBURG						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1992	45,446.78	20,351	21,422	24,025	32.67	735
2011	3,266,953.16	568,450	598,372	2,668,582	35.60	74,960
2012	3,336.82	516	543	2,794	35.52	79
	3,315,736.76	589,317	620,337	2,695,400		75,774
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	26,807,468.00	335,093	352,731	26,454,737	39.50	669,740
	26,807,468.00	335,093	352,731	26,454,737		669,740
ROCK RUN FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2011	4,692,559.53	816,505	859,484	3,833,075	35.60	107,671
2012	15,596.59	2,413	2,540	13,057	35.52	368
2013	31,104.01	4,174	4,394	26,710	35.48	753
2014	48,004.23	5,400	5,684	42,320	35.50	1,192
	4,787,264.36	828,492	872,102	3,915,162		109,984

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1947	2,113.83	1,965	2,068	45	5.42	8
1948	45.53	42	44	1	5.26	
1950	50.73	47	49	1	6.13	
1951	61,142.00	56,128	59,082	2,060	6.03	342
1952	771.80	703	740	32	6.50	5
1953	276,556.64	251,777	265,030	11,527	6.45	1,787
1954	28,408.40	25,653	27,003	1,405	6.93	203
1955	19,604.15	17,554	18,478	1,126	7.42	152
1956	18,599.94	16,625	17,500	1,100	7.43	148
1957	7,956.50	7,046	7,417	540	7.94	68
1958	91,480.57	80,805	85,058	6,422	7.99	804
1959	45,821.76	40,076	42,185	3,636	8.53	426
1960	10,279.90	8,900	9,368	911	9.07	100
1961	176.55	152	160	17	9.17	2
1962	8,483.65	7,238	7,619	865	9.72	89
1963	868.74	733	772	97	10.29	9
1964	2,173.49	1,824	1,920	253	10.44	24
1965	39,670.22	32,895	34,627	5,044	11.02	458
1966	2,471.95	2,037	2,144	328	11.20	29
1967	29,716.27	24,180	25,453	4,263	11.79	362
1968	132,397.04	106,315	111,911	20,486	12.39	1,653
1969	162,782.33	129,738	136,567	26,215	12.61	2,079
1970	890.77	700	737	154	13.23	12
1971	1,822.44	1,411	1,485	337	13.85	24
1972	37,183.27	28,356	29,849	7,335	14.48	507
1973	9.62	7	7	2	14.74	
1974	137.59	102	107	30	15.38	2
1975	17,851.82	13,046	13,733	4,119	16.02	257
1976	11,824.04	8,492	8,939	2,885	16.67	173
1977	42,149.86	29,737	31,302	10,848	17.32	626
1978	13,461.50	9,377	9,871	3,591	17.64	204
1979	7,243.86	4,950	5,211	2,033	18.30	111
1980	33,001.86	22,108	23,272	9,730	18.97	513
1981	5,975.36	3,921	4,127	1,848	19.65	94
1982	17,550.90	11,275	11,868	5,682	20.32	280
1983	99,912.87	62,785	66,090	33,823	20.99	1,611
1984	78,386.64	48,137	50,671	27,716	21.68	1,278
1985	417,484.14	251,743	264,994	152,490	22.06	6,913
1986	404,051.35	237,663	250,173	153,878	22.75	6,764
1987	92,130.77	52,819	55,599	36,532	23.45	1,558
1988	339,098.57	189,285	199,248	139,850	24.14	5,793
1989	1,120,951.42	608,452	640,479	480,472	24.85	19,335

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1990	1,351,032.35	712,264	749,756	601,277	25.56	23,524
1991	581,623.59	297,500	313,160	268,464	26.26	10,223
1992	96,828.85	47,988	50,514	46,315	26.97	1,717
1993	12,097.20	5,799	6,104	5,993	27.69	216
1994	900,056.39	416,726	438,661	461,395	28.41	16,241
1995	2,449,136.03	1,093,539	1,151,100	1,298,036	29.13	44,560
1996	849,219.09	364,994	384,206	465,013	29.85	15,578
1997	410,973.88	169,650	178,580	232,394	30.58	7,600
1998	8,863.94	3,507	3,692	5,172	31.32	165
1999	6,093.07	2,305	2,426	3,667	32.05	114
2000	5,218.71	1,883	1,982	3,237	32.78	99
2001	3,401.20	1,160	1,221	2,180	33.78	65
2005	225,762.52	60,640	63,832	161,931	36.75	4,406
2006	2,786.10	697	734	2,052	37.50	55
2007	402,725.74	93,110	98,011	304,715	38.25	7,966
2008	352,436.24	74,364	78,278	274,158	39.25	6,985
2009	364,997.16	70,043	73,730	291,267	40.00	7,282
2010	1,798.06	310	326	1,472	40.76	36
2011	105,010.64	16,067	16,913	88,098	41.52	2,122
2012	1,260,457.88	167,893	176,730	1,083,727	42.28	25,632
2013	1,108,391.74	125,581	132,191	976,200	43.04	22,681
2014	227,832.82	21,234	22,352	205,481	43.81	4,690
2016	5,202.22	272	286	4,916	45.35	108
2018	3,270,171.00	35,318	37,177	3,232,994	46.01	70,267
9999	27,162.27-	9,491-	9,991-	17,172-		502-
	17,657,644.79	6,170,152	6,494,933	11,162,712		326,633
	202,362,944.51	71,266,272	75,017,547	127,345,396		4,181,948
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.5 2.07

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.18 PURIFICATION SYSTEM - LARGE STRUCTURES PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1982	50,562.15	50,562	50,562			
1997	52,683.58	52,684	52,684			
	103,245.73	103,246	103,246			

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

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.19 PURIFICATION SYSTEM - LARGE STRUCTURES PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	72,520.43	72,520	72,520			
1984	288,417.83	288,418	288,418			
1985	265,911.82	265,912	265,912			
1986	103,281.57	103,282	103,282			
1987	104,997.90	104,998	104,998			
1988	99,795.30	99,795	99,795			
1989	6,520.49	6,520	6,520			
1991	1,937.55	1,938	1,938			
1994	13,659.99	13,660	13,660			
1996	174,603.42	174,603	174,603			
1997	251,912.62	251,913	251,913			
1998	175,497.41	175,497	175,497			
1999	517,480.78	517,481	517,481			
2004	475,875.22	475,875	475,875			
2005	686,472.80	686,473	686,473			
2007	386,650.67	386,651	386,651			
2008	117,393.77	117,394	117,394			
2015	27,772.91	9,721	12,380-	40,153	6.50	6,177
	3,770,702.48	3,752,651	3,730,550	40,152		6,177

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 0.16

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.2 PURIFICATION SYSTEM - CHEMICAL TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R1						
NET SALVAGE PERCENT.. 0						
1947	10,031.07	10,031	10,031			
1949	69.68	70	70			
1950	178.02	178	178			
1951	90.10	90	90			
1953	55.60	56	56			
1955	9,211.82	9,184	9,212			
1957	663.86	653	664			
1958	36,748.31	36,017	36,748			
1962	5,744.18	5,517	5,744			
1963	771.38	736	771			
1964	7,175.91	6,805	7,165	11	2.97	4
1965	35,195.78	33,140	34,893	303	3.32	91
1966	1,596.45	1,492	1,571	25	3.68	7
1967	652.28	608	640	12	3.75	3
1968	759.40	702	739	20	4.14	5
1969	2,151.38	1,970	2,074	77	4.55	17
1970	8,149.86	7,431	7,824	326	4.69	70
1971	14,956.24	13,498	14,212	744	5.13	145
1972	31,256.59	28,050	29,534	1,723	5.32	324
1973	14,308.49	12,694	13,366	942	5.78	163
1974	30,737.74	27,083	28,516	2,222	6.01	370
1975	41,231.15	35,871	37,769	3,462	6.50	533
1976	1,036,965.34	894,694	942,026	94,939	6.76	14,044
1977	28,221.08	24,126	25,402	2,819	7.04	400
1978	49,607.71	41,988	44,209	5,399	7.35	735
1979	18,796.25	15,740	16,573	2,223	7.67	290
1980	58,537.43	48,457	51,020	7,517	8.01	938
1981	186,996.59	152,870	160,957	26,040	8.37	3,111
1982	7,330.46	5,913	6,226	1,104	8.75	126
1983	70,877.87	56,362	59,344	11,534	9.14	1,262
1984	285,703.00	223,763	235,601	50,102	9.55	5,246
1985	953,089.66	734,356	773,205	179,885	9.98	18,025
1986	1,971,405.23	1,499,254	1,578,568	392,837	10.24	38,363
1987	703,999.95	525,606	553,412	150,588	10.69	14,087
1988	55,327.00	40,499	42,642	12,685	11.17	1,136
1989	766,935.96	552,041	581,245	185,691	11.48	16,175
1990	427,997.23	301,310	317,250	110,747	11.98	9,244
1991	691,543.56	477,303	502,554	188,990	12.34	15,315
1992	4,229,770.41	2,858,479	3,009,700	1,220,070	12.71	95,993
1993	106,794.22	70,527	74,258	32,536	13.11	2,482
1994	727,601.53	468,866	493,670	233,932	13.52	17,303
1995	4,571,861.39	2,868,386	3,020,131	1,551,730	13.96	111,155
1996	2,035,311.39	1,241,133	1,306,792	728,519	14.40	50,592

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.2 PURIFICATION SYSTEM - CHEMICAL TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R1						
NET SALVAGE PERCENT.. 0						
1997	3,285,419.79	1,942,340	2,045,095	1,240,325	14.87	83,411
1998	2,044,485.39	1,173,535	1,235,618	808,867	15.21	53,180
1999	7,102,116.04	3,933,152	4,141,226	2,960,890	15.71	188,472
2000	1,242.23	664	699	543	16.10	34
2001	2,428,495.51	1,249,461	1,315,561	1,112,935	16.51	67,410
2002	76,812.73	37,899	39,904	36,909	16.94	2,179
2003	1,944,510.21	919,364	968,001	976,509	17.29	56,478
2004	1,970,198.92	885,604	932,455	1,037,744	17.76	58,432
2005	2,361,805.84	1,010,853	1,064,330	1,297,476	18.04	71,922
2006	795,853.53	321,366	338,367	457,487	18.46	24,783
2007	2,715,497.82	1,030,531	1,085,048	1,630,450	18.80	86,726
2008	2,055,779.96	729,596	768,193	1,287,587	19.09	67,448
2009	351,334.60	115,484	121,593	229,742	19.40	11,842
2010	725,981.77	219,101	230,692	495,290	19.67	25,180
2011	1,676,052.72	460,076	484,415	1,191,638	19.82	60,123
2012	3,207,791.69	788,154	829,849	2,377,943	19.96	119,135
2013	684,408.75	147,559	155,365	529,044	20.01	26,439
2014	643,748.35	118,192	124,445	519,303	20.01	25,952
2015	4,050,773.73	608,426	640,613	3,410,161	19.81	172,143
2016	5,597,858.66	639,275	673,095	4,924,764	19.38	254,116
2017	9,682,500.51	724,251	762,566	8,919,935	18.54	481,118
2018	10,814,366.00	327,675	345,010	10,469,356	16.00	654,335
9999	42,367.00-	15,594-	16,418-	25,949-		1,527-
	83,411,076.30	30,700,513	32,322,374	51,088,702		3,007,085
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.0 3.61

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.29 PURIFICATION SYSTEM - CHEMICAL TREATMENT PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1985	8,167.87	8,168	8,168			
	8,167.87	8,168	8,168			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.3 GRANULAR ACTIVATED CARBON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 6-L2.5						
NET SALVAGE PERCENT.. 0						
1992	743.51	744	744			
1994	3,103.25	3,103	3,103			
1995	22,375.86	22,376	22,376			
1996	18,905.83	18,906	18,906			
1998	42,223.51	42,224	42,224			
1999	8,980.95	8,981	8,981			
2000	311,131.52	311,132	311,132			
2001	988,094.91	988,095	988,095			
2002	289,870.13	289,870	289,870			
2003	45,771.32	45,478	45,771			
2007	704,662.58	660,410	704,663			
2008	24,332.13	22,330	24,332			
2009	896,310.30	801,301	896,310			
2010	756,315.95	654,440	746,972	9,344	1.32	7,079
2011	1,326,810.47	1,105,498	1,261,806	65,004	1.50	43,336
2012	510,262.80	407,292	464,880	45,383	1.64	27,673
2013	1,660,911.63	1,256,978	1,434,703	226,209	1.77	127,802
2014	648,524.92	450,011	513,639	134,886	1.99	67,782
2015	70,753.18	42,070	48,018	22,735	2.39	9,513
2016	51,977.12	23,780	27,142	24,835	2.96	8,390
2018	311,773.00	31,053	35,444	276,329	4.52	61,135
	8,693,834.87	7,186,072	7,889,111	804,724		352,710

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.3 4.06

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. 0						
1991	6,554,389.80	5,767,863	6,211,832	342,558	3.75	91,349
1997	592,975.99	457,659	492,886	100,090	6.36	15,737
1999	2,185,811.83	1,581,216	1,702,927	482,885	7.46	64,730
2000	959,998.69	669,503	721,037	238,962	8.03	29,759
2002	3,162.77	2,025	2,181	982	9.27	106
2003	256,272.33	156,506	168,553	87,719	9.88	8,878
2004	184,852.68	106,956	115,189	69,664	10.56	6,597
2005	13,991.19	7,631	8,218	5,773	11.25	513
2013	15,021.77	3,635	3,915	11,107	17.23	645
2014	586,277.39	117,138	126,154	460,123	18.02	25,534
2015	1,032,007.83	161,819	174,274	857,734	18.82	45,576
2016	3,690,314.96	417,744	449,899	3,240,416	19.58	165,496
	16,075,077.23	9,449,695	10,177,065	5,898,012		454,920
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.0 2.83

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. 0						
1900	139,218.54	138,578	139,219			
1904	807.16	795	807			
1905	300.46	297	300			
1906	6,024.53	5,897	6,013	12	2.44	5
1907	49,731.27	48,796	49,731			
1909	177.35	173	176	1	2.85	
1910	260.99	255	260	1	2.61	
1911	22,749.62	22,010	22,443	307	3.61	85
1912	4,827.41	4,679	4,771	56	3.38	17
1922	37,238.08	34,855	35,541	1,697	6.60	257
1923	14,170.23	13,262	13,523	647	6.54	99
1924	1,153.34	1,079	1,100	53	6.51	8
1925	983.02	910	928	55	7.52	7
1928	539.95	494	504	36	8.51	4
1929	2,406.91	2,197	2,240	167	8.54	20
1930	3,832.43	3,494	3,563	269	8.58	31
1933	64.65	58	59	6	9.73	1
1935	288.21	257	262	26	9.96	3
1938	7,309.21	6,413	6,539	770	11.25	68
1940	16,381.18	14,275	14,556	1,825	11.59	157
1941	8,284.41	7,191	7,333	951	11.79	81
1943	64.72	56	57	8	12.22	1
1949	25,458.85	21,054	21,468	3,991	14.54	274
1950	11,323.31	9,308	9,491	1,832	14.83	124
1951	84,303.25	68,859	70,215	14,088	15.14	931
1952	1,141.14	926	944	197	15.47	13
1953	848,741.19	678,229	691,580	157,161	16.47	9,542
1954	177,344.94	140,705	143,475	33,870	16.80	2,016
1955	60,960.60	48,000	48,945	12,016	17.15	701
1956	48,576.93	37,948	38,695	9,882	17.50	565
1957	104,671.03	81,110	82,707	21,964	17.87	1,229
1958	79,220.35	60,873	62,071	17,149	18.24	940
1959	167,082.01	127,250	129,755	37,327	18.62	2,005
1960	25,103.97	18,943	19,316	5,788	19.02	304
1961	415,469.97	310,564	316,678	98,792	19.42	5,087
1962	186,747.56	138,231	140,952	45,796	19.83	2,309
1963	77,562.87	56,823	57,942	19,621	20.26	968
1964	46,740.69	33,878	34,545	12,196	20.69	589
1965	81,858.27	58,250	59,397	22,461	21.68	1,036
1966	507,312.52	356,894	363,920	143,393	22.13	6,480
1967	810,045.14	563,143	574,229	235,816	22.58	10,444
1968	286,403.15	196,702	200,574	85,829	23.03	3,727
1969	272,003.84	184,473	188,104	83,900	23.49	3,572

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. 0						
1970	71,811.41	48,063	49,009	22,802	23.96	952
1971	444,006.80	293,133	298,903	145,104	24.45	5,935
1972	176,910.29	115,169	117,436	59,474	24.93	2,386
1973	998,021.30	640,330	652,935	345,086	25.42	13,575
1974	697,283.65	440,614	449,288	247,996	25.92	9,568
1975	404,824.12	251,801	256,758	148,066	26.43	5,602
1976	478,655.31	292,937	298,704	179,951	26.94	6,680
1977	214,001.35	128,786	131,321	82,680	27.46	3,011
1978	748,014.39	442,301	451,008	297,006	27.99	10,611
1979	298,324.18	173,207	176,617	121,707	28.53	4,266
1980	1,910.78	1,089	1,110	801	29.07	28
1981	53,762.69	30,043	30,634	23,129	29.61	781
1982	891,318.73	487,997	497,603	393,716	30.17	13,050
1983	1,389,943.51	745,010	759,676	630,268	30.73	20,510
1984	32,334.73	16,956	17,290	15,045	31.29	481
1985	1,761,021.45	902,700	920,470	840,551	31.86	26,383
1986	1,644,565.76	823,105	839,308	805,258	32.44	24,823
1987	424,598.01	207,289	211,370	213,228	33.02	6,458
1988	2,587,632.71	1,231,196	1,255,433	1,332,200	33.60	39,649
1989	5,585,429.04	2,587,171	2,638,100	2,947,329	34.19	86,204
1990	6,203,092.08	2,793,252	2,848,238	3,354,854	34.79	96,432
1991	1,068,973.00	467,355	476,555	592,418	35.40	16,735
1992	1,350,100.93	575,953	587,291	762,810	35.61	21,421
1993	7,726,283.88	3,191,728	3,254,559	4,471,725	36.23	123,426
1994	2,258,634.64	902,099	919,857	1,338,778	36.85	36,330
1995	1,677,598.84	646,547	659,275	1,018,324	37.48	27,170
1996	3,527,360.77	1,309,356	1,335,131	2,192,230	38.11	57,524
1997	2,274,183.28	811,656	827,634	1,446,549	38.74	37,340
1998	1,241,623.66	427,615	436,033	805,591	39.02	20,646
1999	5,119,756.52	1,687,472	1,720,690	3,399,067	39.67	85,684
2000	3,554,272.79	1,117,819	1,139,824	2,414,449	40.32	59,882
2001	5,219,192.21	1,570,977	1,601,902	3,617,290	40.64	89,008
2002	1,735,130.74	495,206	504,954	1,230,177	41.31	29,779
2003	2,409,385.08	653,425	666,288	1,743,097	41.65	41,851
2004	1,519,950.96	387,891	395,527	1,124,424	42.32	26,570
2005	3,916,233.31	941,071	959,596	2,956,637	42.68	69,275
2006	3,041,450.30	680,677	694,077	2,347,373	43.36	54,137
2007	1,544,503.88	321,566	327,896	1,216,608	43.75	27,808
2008	236,065.86	45,372	46,265	189,801	44.14	4,300
2009	24,825.18	4,364	4,450	20,375	44.55	457
2010	797,092.52	126,738	129,233	667,860	44.97	14,851
2011	259,940.14	36,860	37,586	222,354	45.41	4,897
2012	232,874.70	29,063	29,635	203,240	45.58	4,459

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. 0						
2013	4,267,212.35	457,445	466,450	3,800,762	45.78	83,022
2014	6,039,656.37	538,133	548,726	5,490,930	46.01	119,342
2015	376,614.19	26,627	27,151	349,463	46.00	7,597
2016	8,423,452.45	438,020	446,643	7,976,809	45.58	175,007
2017	307,670.00	9,969	10,165	297,505	44.80	6,641
2018	1,145,455.00	13,516	13,782	1,131,673	42.05	26,913
9999	2,905,114.51-	979,458-	998,678-	1,906,437-		48,970-
	98,132,726.58	33,085,395	33,734,636	64,398,091		1,654,187
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.9 1.69

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 330.1 ELEVATED TANKS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. 0						
1992	189,738.86	80,943	82,531	107,208	35.61	3,011
2007	178,310.38	37,124	37,853	140,457	43.75	3,210
2008	452,291.74	86,930	88,636	363,656	44.14	8,239
2009	634,986.43	111,631	113,822	521,164	44.55	11,698
2010	5,413,352.20	860,723	877,613	4,535,739	44.97	100,861
2011	1.37			1	45.41	
2012	70,427.57	8,789	8,961	61,467	45.58	1,349
2013	6,186,602.61	663,204	676,218	5,510,385	45.78	120,367
2014	402,306.06	35,845	36,548	365,758	46.01	7,950
2015	391,942.55	27,710	28,254	363,689	46.00	7,906
2018	3,716,442.00	43,854	44,715	3,671,727	42.05	87,318
	17,636,401.77	1,956,753	1,995,151	15,641,251		351,909
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.4 2.00

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 330.2 GROUND LEVEL FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. 0						
2007	756,428.48	157,488	160,578	595,850	43.75	13,619
2008	60,894.99	11,704	11,934	48,961	44.14	1,109
2009	21,769.28	3,827	3,902	17,867	44.55	401
2010	13,139.81	2,089	2,130	11,010	44.97	245
2011	261,613.14	37,097	37,825	223,788	45.41	4,928
2012	1,944,284.21	242,647	247,408	1,696,876	45.58	37,229
2013	5,127,068.52	549,622	560,407	4,566,662	45.78	99,752
2014	3,916,162.54	348,930	355,777	3,560,386	46.01	77,383
2015	141,079.99	9,974	10,170	130,910	46.00	2,846
2016	1,574,317.52	81,865	83,472	1,490,846	45.58	32,708
2017	2,471,347.00	80,072	81,643	2,389,704	44.80	53,342
2018	5,856,053.00	69,101	70,457	5,785,596	42.05	137,588
	22,144,158.48	1,594,416	1,625,703	20,518,455		461,150
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.5 2.08

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 330.3 BELOW GRADE FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. 0						
2007	173,959.09	36,218	36,929	137,030	43.75	3,132
2010	31,397.64	4,992	5,090	26,308	44.97	585
2011	100,934.51	14,313	14,594	86,341	45.41	1,901
2014	280,555.88	24,998	25,488	255,068	46.01	5,544
2016	231,896.94	12,059	12,296	219,601	45.58	4,818
	818,744.06	92,580	94,397	724,347		15,980
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.3 1.95

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 330.4 CLEARWELL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. 0						
2012	12,769,078.14	1,593,581	1,624,852	11,144,226	45.58	244,498
2018	1,410,563.00	16,645	16,972	1,393,591	42.05	33,141
	14,179,641.14	1,610,226	1,641,824	12,537,817		277,639
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.2						1.96

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 330.58 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1959	427.00	427	427			
1961	3,005.00	3,005	3,005			
1962	646.00	646	646			
1963	501.00	501	501			
1984	69,262.85	69,263	69,263			
1985	136,645.56	136,646	136,646			
1986	38,563.66	38,564	38,564			
1990	105,687.39	105,687	105,687			
1996	11,662.63	11,663	11,663			
1997	138,050.00	138,050	138,050			
2002	788,096.37	788,096	788,096			
2003	135,772.35	135,772	135,772			
2004	456,940.96	456,941	456,941			
2007	263,798.12	263,798	263,798			
2015	226,222.55	79,178	122,903	103,320	6.50	15,895
	2,375,281.44	2,228,237	2,271,962	103,319		15,895
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 0.67						

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 330.59 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	459,372.57	459,373	459,373			
1996	223,566.03	223,566	223,566			
1997	1,284,541.36	1,284,541	1,284,541			
1998	302,099.28	302,099	302,099			
1999	1,152,990.35	1,152,990	1,152,990			
2000	972,558.06	972,558	972,558			
2001	1,501,769.45	1,501,769	1,501,769			
2004	828,752.33	828,752	828,752			
2005	2,843,162.93	2,843,163	2,843,163			
2006	1,973,424.21	1,973,424	1,973,424			
2007	1,636,685.63	1,636,686	1,636,686			
2008	2,441,140.86	2,441,141	2,441,141			
2009	259,191.15	246,232	259,191			
2010	7,332.39	6,233	6,627	705	1.50	470
2011	1,561,997.33	1,171,498	1,245,590	316,407	2.50	126,563
2012	3,774,514.50	2,453,434	2,608,602	1,165,912	3.50	333,118
2013	1,350,299.88	742,665	789,635	560,665	4.50	124,592
2014	772,333.61	347,550	369,531	402,803	5.50	73,237
2015	3,038,190.02	1,063,367	1,130,620	1,907,570	6.50	293,472
2016	459,170.47	114,793	122,053	337,117	7.50	44,949
2017	4,619,614.00	692,942	736,768	3,882,846	8.50	456,805
2018	4,956,001.00	247,800	263,472	4,692,529	9.50	493,950
	36,418,707.41	22,706,576	23,152,151	13,266,556		1,947,156
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.8 5.35

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 331 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R2						
NET SALVAGE PERCENT.. 0						
1868	3,618.21	3,322	2,930	688	13.44	51
1869	230.34	210	185	45	14.43	3
1870	8,897.20	8,059	7,108	1,789	15.44	116
1871	20,996.36	18,893	16,664	4,332	16.43	264
1872	48,747.79	44,278	39,054	9,694	14.79	655
1873	14,482.95	13,065	11,524	2,959	15.79	187
1874	46,399.18	41,569	36,665	9,734	16.79	580
1875	4,948.99	4,474	3,946	1,003	15.24	66
1876	9,099.85	8,170	7,206	1,894	16.22	117
1877	178.33	159	140	38	17.24	2
1878	7,013.60	6,208	5,476	1,538	18.22	84
1879	14,197.28	12,675	11,180	3,017	16.75	180
1880	10,965.56	9,720	8,573	2,393	17.75	135
1882	276.13	245	216	60	17.35	3
1883	523.91	461	407	117	18.34	6
1884	4,343.38	3,797	3,349	994	19.35	51
1885	71,543.93	62,086	54,761	16,783	20.34	825
1886	63,313.00	55,367	48,835	14,478	19.02	761
1887	85,962.13	74,607	65,805	20,157	20.02	1,007
1888	170,367.00	146,737	129,425	40,942	21.02	1,948
1889	214,451.27	186,058	164,107	50,344	19.76	2,548
1890	456,246.41	392,828	346,483	109,763	20.75	5,290
1891	168,330.57	143,788	126,824	41,507	21.76	1,907
1892	177,195.56	152,424	134,441	42,755	20.56	2,080
1893	336,854.17	287,471	253,556	83,298	21.56	3,864
1894	159,784.84	135,274	119,315	40,470	22.56	1,794
1895	82,068.55	68,921	60,790	21,279	23.56	903
1896	565,775.61	478,194	421,778	143,998	22.43	6,420
1897	150,328.49	126,035	111,166	39,162	23.42	1,672
1898	209,111.26	173,855	153,344	55,767	24.43	2,283
1899	777,235.42	650,157	573,453	203,782	23.36	8,724
1900	1,475,799.71	1,224,176	1,079,751	396,049	24.36	16,258
1901	353,859.16	291,049	256,712	97,147	25.36	3,831
1902	439,689.79	363,711	320,801	118,889	24.34	4,885
1903	1,066,726.33	874,716	771,519	295,207	25.35	11,645
1904	431,591.93	350,884	309,488	122,104	26.34	4,636
1905	617,943.12	504,983	445,407	172,536	25.39	6,795
1906	553,319.87	448,189	395,313	158,007	26.39	5,987
1907	536,501.52	430,703	379,890	156,612	27.39	5,718
1908	608,405.51	484,047	426,940	181,466	28.39	6,392
1909	436,410.59	348,867	307,709	128,702	27.48	4,683
1910	467,889.42	370,568	326,849	141,040	28.49	4,951
1911	298,181.86	234,013	206,405	91,777	29.48	3,113

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 331 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R2						
NET SALVAGE PERCENT.. 0						
1912	390,040.78	307,391	271,126	118,915	28.64	4,152
1913	256,028.23	199,881	176,300	79,728	29.64	2,690
1914	526,009.43	406,763	358,774	167,235	30.64	5,458
1915	482,687.73	374,662	330,460	152,228	29.84	5,101
1916	153,249.95	117,819	103,919	49,331	30.83	1,600
1917	281,042.49	213,930	188,691	92,351	31.84	2,900
1918	125,642.20	95,966	84,644	40,998	31.08	1,319
1919	247,596.52	187,232	165,143	82,454	32.08	2,570
1920	344,381.81	257,804	227,389	116,993	33.08	3,537
1921	376,266.80	282,501	249,172	127,095	32.36	3,928
1922	354,959.53	263,735	232,620	122,340	33.38	3,665
1923	1,992,397.68	1,465,209	1,292,348	700,050	34.36	20,374
1924	1,304,082.49	961,239	847,835	456,247	33.71	13,534
1925	1,130,611.37	824,555	727,276	403,335	34.71	11,620
1926	727,367.29	524,795	462,881	264,486	35.71	7,406
1927	624,019.99	451,042	397,829	226,191	35.09	6,446
1928	754,967.66	539,802	476,118	278,850	36.08	7,729
1929	548,638.57	387,887	342,125	206,514	37.09	5,568
1930	727,995.91	515,421	454,613	273,383	36.50	7,490
1931	404,316.77	283,022	249,632	154,685	37.50	4,125
1932	101,366.03	70,145	61,869	39,497	38.50	1,026
1933	86,675.50	60,031	52,949	33,726	37.95	889
1934	139,322.38	95,352	84,103	55,219	38.96	1,417
1935	334,048.24	225,950	199,293	134,755	39.95	3,373
1936	372,163.93	251,769	222,066	150,098	39.45	3,805
1937	515,429.32	344,461	303,822	211,607	40.45	5,231
1938	403,151.69	266,120	234,724	168,428	41.45	4,063
1939	463,316.81	305,696	269,631	193,686	40.99	4,725
1940	438,412.88	285,670	251,967	186,446	41.98	4,441
1941	646,167.68	415,615	366,582	279,586	42.99	6,504
1942	294,873.88	189,486	167,131	127,743	42.55	3,002
1943	177,100.67	112,317	99,066	78,035	43.55	1,792
1944	123,235.99	77,121	68,022	55,214	44.55	1,239
1945	703,787.38	439,726	387,848	315,939	44.14	7,158
1946	697,224.20	429,630	378,943	318,281	45.15	7,049
1947	770,389.97	468,243	413,001	357,389	46.14	7,746
1948	1,093,013.06	662,694	584,511	508,502	45.78	11,108
1949	560,276.56	334,877	295,369	264,908	46.78	5,663
1950	624,097.09	367,656	324,281	299,816	47.78	6,275
1951	2,059,651.96	1,209,428	1,066,743	992,909	47.45	20,925
1952	940,026.94	543,900	479,732	460,295	48.44	9,502
1953	2,927,829.23	1,668,277	1,471,458	1,456,371	49.45	29,451
1954	3,480,713.16	1,975,653	1,742,571	1,738,142	49.14	35,371

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 331 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R2						
NET SALVAGE PERCENT.. 0						
1955	4,994,199.48	2,790,759	2,461,513	2,532,686	50.14	50,512
1956	3,374,169.23	1,855,793	1,636,852	1,737,317	51.14	33,972
1957	4,053,223.15	2,218,734	1,956,974	2,096,249	50.85	41,224
1958	3,276,398.35	1,764,013	1,555,900	1,720,498	51.87	33,169
1959	3,590,470.67	1,901,513	1,677,178	1,913,293	52.85	36,202
1960	3,925,744.83	2,066,905	1,823,057	2,102,688	52.61	39,967
1961	5,417,197.18	2,803,400	2,472,663	2,944,534	53.61	54,925
1962	1,901,635.65	966,982	852,900	1,048,736	54.61	19,204
1963	2,912,546.75	1,470,836	1,297,311	1,615,236	54.40	29,692
1964	5,760,421.43	2,857,169	2,520,088	3,240,333	55.38	58,511
1965	5,932,296.73	2,919,876	2,575,397	3,356,900	55.20	60,813
1966	5,731,630.71	2,768,378	2,441,773	3,289,858	56.20	58,538
1967	6,534,201.53	3,095,905	2,730,659	3,803,543	57.20	66,496
1968	6,438,772.60	3,023,648	2,666,927	3,771,846	57.03	66,138
1969	4,965,211.97	2,285,984	2,016,290	2,948,922	58.02	50,826
1970	4,390,051.79	1,979,913	1,746,328	2,643,724	59.03	44,786
1971	6,274,392.43	2,801,516	2,471,001	3,803,391	58.88	64,596
1972	11,673,959.12	5,102,688	4,500,687	7,173,272	59.88	119,794
1973	8,474,012.21	3,662,468	3,230,380	5,243,632	59.77	87,730
1974	5,510,931.72	2,330,022	2,055,133	3,455,799	60.76	56,876
1975	8,797,901.84	3,635,293	3,206,411	5,591,491	61.77	90,521
1976	5,067,378.43	2,067,490	1,823,573	3,243,805	61.67	52,599
1977	6,673,113.28	2,658,568	2,344,918	4,328,195	62.67	69,063
1978	10,417,383.87	4,091,948	3,609,192	6,808,192	62.60	108,757
1979	9,119,093.68	3,494,437	3,082,173	6,036,921	63.59	94,935
1980	13,017,963.70	4,860,908	4,287,432	8,730,532	64.60	135,148
1981	8,557,572.62	3,144,908	2,773,881	5,783,692	64.54	89,614
1982	6,315,386.82	2,259,014	1,992,502	4,322,885	65.54	65,958
1983	10,028,195.96	3,523,908	3,108,167	6,920,029	65.52	105,617
1984	15,176,204.80	5,184,192	4,572,576	10,603,629	66.51	159,429
1985	20,028,619.94	6,709,588	5,918,010	14,110,610	66.50	212,190
1986	25,827,185.87	8,393,835	7,403,554	18,423,632	67.50	272,943
1987	26,997,620.58	8,590,643	7,577,143	19,420,478	67.50	287,711
1988	35,865,241.51	11,046,494	9,743,260	26,121,982	68.51	381,287
1989	33,824,427.02	10,177,770	8,977,025	24,847,402	68.54	362,524
1990	33,258,199.72	9,668,159	8,527,537	24,730,663	69.54	355,632
1991	21,954,586.14	6,158,261	5,431,727	16,522,859	70.54	234,234
1992	25,601,717.95	6,989,269	6,164,695	19,437,023	70.58	275,390
1993	35,888,316.45	9,517,582	8,394,724	27,493,592	70.65	389,152
1994	40,313,909.14	10,271,984	9,060,124	31,253,785	71.65	436,201
1995	48,623,882.92	12,000,374	10,584,604	38,039,279	71.73	530,312
1996	39,669,979.93	9,370,049	8,264,597	31,405,383	72.74	431,748
1997	36,295,100.56	8,271,653	7,295,787	28,999,314	72.84	398,123

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 331 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R2						
NET SALVAGE PERCENT.. 0						
1998	91,100,476.88	19,796,134	17,460,642	73,639,835	73.84	997,289
1999	56,175,389.90	11,718,186	10,335,707	45,839,683	73.96	619,790
2000	58,629,334.90	11,714,141	10,332,140	48,297,195	74.09	651,872
2001	64,850,032.46	12,256,656	10,810,650	54,039,382	75.09	719,661
2002	65,653,388.62	11,804,479	10,411,820	55,241,569	75.25	734,107
2003	23,696,493.17	4,040,252	3,563,594	20,132,899	75.41	266,979
2004	61,613,752.44	9,827,394	8,667,986	52,945,766	76.41	692,917
2005	58,177,316.99	8,714,962	7,686,795	50,490,522	76.59	659,231
2006	14,838,732.54	2,077,423	1,832,335	13,006,398	76.79	169,376
2007	81,781,757.32	10,631,628	9,377,339	72,404,418	76.99	940,439
2008	108,552,453.62	12,993,729	11,460,765	97,091,689	77.22	1,257,339
2009	95,731,143.55	10,453,841	9,220,526	86,510,618	77.46	1,116,842
2010	97,951,798.04	9,658,047	8,518,618	89,433,180	77.71	1,150,858
2011	116,761,765.98	10,251,683	9,042,218	107,719,548	77.97	1,381,551
2012	114,311,204.14	8,847,687	7,803,862	106,507,342	77.53	1,373,757
2013	146,130,595.28	9,644,619	8,506,774	137,623,821	77.83	1,768,262
2014	143,966,572.10	7,903,765	6,971,301	136,995,271	77.47	1,768,365
2015	174,225,828.22	7,561,401	6,669,328	167,556,500	77.15	2,171,828
2016	163,739,772.18	5,206,925	4,592,627	159,147,145	76.24	2,087,449
2017	117,119,639.02	2,318,969	2,045,384	115,074,255	74.26	1,549,613
2018	157,400,124.00	1,133,281	999,580	156,400,544	68.94	2,268,647
9999	260,162,196.92-	40,837,057-	36,019,216-	224,142,981-		3,051,632-
	2,415,570,208.52	379,166,460	334,433,465	2,081,136,744		28,333,986
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						73.5 1.17

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1907	78.09	75	72	6	4.78	1
1908	14.14	13	13	1	5.78	
1909	849.40	809	779	70	5.45	13
1910	185.39	177	170	15	5.14	3
1911	78.98	75	72	7	6.14	1
1912	2,827.55	2,680	2,581	247	5.87	42
1913	2,460.29	2,310	2,225	235	6.85	34
1914	1,441.76	1,356	1,306	136	6.61	21
1915	10,862.87	10,119	9,746	1,117	7.61	147
1916	3,308.48	3,086	2,972	336	7.38	46
1917	5,614.23	5,243	5,050	564	7.20	78
1918	977.25	904	871	106	8.20	13
1919	2,929.65	2,711	2,611	319	8.02	40
1920	12,263.28	11,355	10,936	1,327	7.88	168
1921	10,634.33	9,746	9,387	1,247	8.88	140
1922	8,086.70	7,414	7,141	946	8.76	108
1923	27,625.15	25,062	24,138	3,487	9.77	357
1924	10,311.15	9,354	9,009	1,302	9.67	135
1925	123.04	112	108	15	9.59	2
1926	4.08	4	4			
1927	34,966.10	31,354	30,198	4,768	10.54	452
1928	693.84	622	599	95	10.51	9
1929	25.90	23	22	4	10.50	
1930	17.28	15	14	3	11.50	
1931	7.27	6	6	1	11.50	
1932	26.72	24	23	4	11.54	
1933	122.15	107	103	19	12.54	2
1934	24,029.40	20,915	20,144	3,885	12.58	309
1935	39,506.36	34,307	33,042	6,464	12.65	511
1936	31,404.63	27,203	26,200	5,205	12.74	409
1937	54,287.53	46,459	44,746	9,542	13.73	695
1938	53,271.74	45,457	43,781	9,491	13.84	686
1939	66,597.49	56,648	54,559	12,038	13.96	862
1940	76,958.13	65,245	62,839	14,119	14.09	1,002
1941	50,883.37	42,589	41,019	9,864	15.09	654
1942	57,632.83	48,054	46,282	11,351	15.25	744
1943	32,142.96	26,695	25,711	6,432	15.41	417
1944	26,002.77	21,504	20,711	5,292	15.59	339
1945	48,081.79	39,225	37,779	10,303	16.59	621
1946	100,369.98	81,500	78,495	21,875	16.79	1,303
1947	282,194.56	228,013	219,605	62,590	16.99	3,684
1948	368,346.29	296,040	285,124	83,222	17.22	4,833
1949	432,478.20	345,637	332,892	99,586	17.46	5,704

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1950	480,364.45	378,431	364,477	115,887	18.45	6,281
1951	658,055.36	515,257	496,257	161,798	18.71	8,648
1952	710,179.35	552,520	532,146	178,033	18.97	9,385
1953	727,213.64	562,063	541,337	185,877	19.25	9,656
1954	711,467.02	541,498	521,531	189,936	20.25	9,380
1955	869,944.44	657,330	633,091	236,853	20.54	11,531
1956	957,966.38	718,475	691,982	265,984	20.83	12,769
1957	897,077.07	667,605	642,988	254,089	21.14	12,019
1958	915,138.89	675,464	650,557	264,582	21.47	12,323
1959	1,060,094.79	769,523	741,147	318,948	22.47	14,194
1960	1,079,339.30	776,693	748,053	331,286	22.80	14,530
1961	1,017,585.44	725,538	698,784	318,801	23.15	13,771
1962	967,297.09	683,105	657,916	309,381	23.50	13,165
1963	869,829.65	608,272	585,842	283,988	23.87	11,897
1964	1,090,124.65	748,589	720,985	369,140	24.87	14,843
1965	1,095,147.61	744,043	716,607	378,541	25.24	14,998
1966	1,109,097.21	745,313	717,830	391,267	25.62	15,272
1967	1,139,583.72	757,139	729,220	410,364	26.02	15,771
1968	1,281,402.89	841,241	810,221	471,182	26.42	17,834
1969	1,358,685.37	880,972	848,487	510,198	26.84	19,009
1970	1,487,685.66	945,275	910,419	577,267	27.83	20,743
1971	1,701,137.23	1,066,613	1,027,282	673,855	28.26	23,845
1972	1,848,853.44	1,143,331	1,101,172	747,681	28.69	26,061
1973	2,530,152.71	1,542,634	1,485,751	1,044,402	29.13	35,853
1974	1,402,701.19	842,743	811,668	591,033	29.57	19,988
1975	1,122,335.06	663,973	639,490	482,845	30.03	16,079
1976	1,952,371.15	1,128,471	1,086,860	865,511	31.03	27,893
1977	2,572,296.90	1,462,608	1,408,675	1,163,622	31.49	36,952
1978	2,791,960.89	1,560,427	1,502,887	1,289,074	31.96	40,334
1979	3,123,632.85	1,714,874	1,651,639	1,471,994	32.45	45,362
1980	2,802,979.52	1,510,806	1,455,096	1,347,884	32.93	40,932
1981	2,718,389.51	1,437,484	1,384,478	1,333,912	33.42	39,914
1982	2,828,238.17	1,465,876	1,411,823	1,416,415	33.92	41,758
1983	2,985,376.03	1,515,377	1,459,499	1,525,877	34.43	44,318
1984	3,552,105.72	1,752,609	1,687,983	1,864,123	35.43	52,614
1985	3,881,210.87	1,872,296	1,803,257	2,077,954	35.94	57,817
1986	4,666,286.48	2,198,754	2,117,677	2,548,609	36.47	69,882
1987	6,653,025.67	3,059,727	2,946,902	3,706,124	36.99	100,193
1988	7,187,189.55	3,222,736	3,103,900	4,083,290	37.52	108,830
1989	7,981,268.23	3,484,622	3,356,129	4,625,139	38.07	121,490
1990	8,587,832.12	3,646,394	3,511,936	5,075,896	38.62	131,432
1991	6,484,010.84	2,674,654	2,576,028	3,907,983	39.17	99,770
1992	6,899,253.90	2,761,081	2,659,268	4,239,986	39.72	106,747

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1993	9,745,455.52	3,777,339	3,638,053	6,107,403	40.29	151,586
1994	8,155,083.22	3,056,525	2,943,818	5,211,265	40.86	127,540
1995	11,084,983.30	4,011,655	3,863,728	7,221,255	41.44	174,258
1996	11,633,722.91	4,057,843	3,908,213	7,725,510	42.01	183,897
1997	11,035,370.45	3,701,263	3,564,782	7,470,588	42.60	175,366
1998	48,099,847.80	15,579,541	15,005,057	33,094,791	42.79	773,423
1999	14,303,499.42	4,434,085	4,270,582	10,032,917	43.40	231,173
2000	14,438,909.66	4,273,917	4,116,320	10,322,590	44.00	234,604
2001	17,130,155.18	4,827,278	4,649,276	12,480,879	44.61	279,778
2002	30,098,546.97	8,045,342	7,748,676	22,349,871	45.23	494,138
2003	3,636,129.13	924,304	890,221	2,745,908	45.48	60,376
2004	2,190,891.99	524,061	504,737	1,686,155	46.11	36,568
2005	19,329,381.79	4,331,714	4,171,985	15,157,397	46.74	324,292
2006	98,122.23	20,606	19,846	78,276	47.02	1,665
2007	14,098,695.52	2,740,786	2,639,722	11,458,974	47.67	240,381
2008	27,136,077.00	4,873,639	4,693,927	22,442,150	47.98	467,740
2009	23,996,428.70	3,945,013	3,799,544	20,196,885	48.30	418,155
2010	18,919,164.84	2,815,172	2,711,365	16,207,800	48.64	333,220
2011	19,357,887.63	2,570,727	2,475,933	16,881,955	48.99	344,600
2012	22,236,775.63	2,588,361	2,492,917	19,743,859	49.36	399,997
2013	23,072,218.13	2,309,529	2,224,367	20,847,851	49.45	421,595
2014	20,883,828.57	1,737,535	1,673,465	19,210,364	49.56	387,618
2015	21,984,743.12	1,455,390	1,401,723	20,583,020	49.41	416,576
2016	30,681,958.60	1,488,075	1,433,203	29,248,756	49.05	596,305
2017	22,593,930.80	682,337	657,177	21,936,754	48.25	454,648
2018	24,041,662.00	264,458	254,706	23,786,956	44.95	529,187
9999	10,775,394.15-	2,733,964-	2,633,151-	8,142,243-		183,420-
	567,844,687.07	144,075,214	138,762,554	429,082,133		9,665,934
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.4 1.70

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 334 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-L1.5						
NET SALVAGE PERCENT.. 0						
1952	726.39	726	726			
1953	4,148.81	4,149	4,149			
1954	5,929.72	5,930	5,930			
1955	10,499.50	10,500	10,500			
1956	20,328.00	20,328	20,328			
1957	13,640.97	13,641	13,641			
1958	9,143.73	9,144	9,144			
1959	12,396.43	12,391	12,376	20	0.02	20
1960	9,766.00	9,541	9,529	237	1.38	172
1961	13,917.75	13,765	13,748	170	0.64	170
1962	16,667.15	16,480	16,460	207	0.64	207
1963	12,577.80	12,356	12,341	237	0.99	237
1964	12,267.48	12,034	12,019	248	1.06	234
1965	29,330.65	28,715	28,679	652	1.15	567
1966	8,212.39	8,019	8,009	203	1.26	161
1967	10,715.10	10,430	10,417	298	1.41	211
1968	14,307.26	13,872	13,855	452	1.58	286
1969	15,206.38	14,677	14,659	547	1.78	307
1970	2,344.98	2,252	2,249	96	2.01	48
1971	34,256.00	32,869	32,828	1,428	2.00	714
1972	22,474.23	21,422	21,395	1,079	2.28	473
1973	49,974.69	47,526	47,467	2,508	2.34	1,072
1974	35,858.51	33,987	33,945	1,914	2.45	781
1975	40,000.22	37,760	37,713	2,287	2.58	886
1976	85,220.22	80,039	79,939	5,281	2.75	1,920
1977	80,661.30	75,322	75,228	5,433	2.94	1,848
1978	108,781.56	101,330	101,204	7,578	2.98	2,543
1979	117,035.24	108,176	108,041	8,994	3.24	2,776
1980	163,745.52	150,679	150,492	13,254	3.34	3,968
1981	171,931.92	157,318	157,122	14,810	3.48	4,256
1982	106,130.88	96,452	96,332	9,799	3.66	2,677
1983	151,274.22	136,404	136,234	15,040	3.87	3,886
1984	182,997.27	163,526	163,323	19,674	4.11	4,787
1985	142,267.53	126,305	126,148	16,120	4.23	3,811
1986	191,737.44	168,882	168,672	23,065	4.40	5,242
1987	1,155,424.46	1,008,223	1,006,969	148,455	4.60	32,273
1988	541,399.80	467,336	466,755	74,645	4.83	15,454
1989	517,917.62	443,079	442,528	75,390	4.98	15,139
1990	1,159.23	981	980	179	5.17	35
1991	1,425,406.43	1,195,631	1,194,144	231,262	5.29	43,717
1992	1,468,204.20	1,213,911	1,212,401	255,803	5.55	46,091
1993	2,376,722.02	1,939,405	1,936,993	439,729	5.75	76,475
1994	1,213,929.25	978,427	977,210	236,719	5.90	40,122

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 334 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-L1.5						
NET SALVAGE PERCENT.. 0						
1995	2,477,226.72	1,967,661	1,965,214	512,013	6.09	84,074
1996	3,015,072.38	2,360,802	2,357,866	657,206	6.24	105,321
1997	3,080,650.26	2,371,177	2,368,228	712,422	6.43	110,797
1998	14,668,462.27	11,095,225	11,081,428	3,587,034	6.60	543,490
1999	3,891,957.78	2,891,725	2,888,129	1,003,829	6.75	148,715
2000	3,639,391.33	2,645,837	2,642,547	996,844	6.95	143,431
2001	4,684,796.66	3,336,512	3,332,363	1,352,434	7.07	191,292
2002	3,741,814.48	2,599,064	2,595,832	1,145,982	7.25	158,066
2003	426,003.78	287,893	287,535	138,469	7.44	18,611
2004	6,371.47	4,185	4,180	2,191	7.58	289
2005	3,856,714.27	2,447,085	2,444,042	1,412,672	7.78	181,577
2006	54,236.90	33,085	33,044	21,193	7.99	2,652
2007	4,243,958.97	2,474,228	2,471,151	1,772,808	8.22	215,670
2008	6,544,505.35	3,621,729	3,617,225	2,927,280	8.47	345,606
2009	10,322,494.27	5,363,568	5,356,898	4,965,596	8.78	565,558
2010	15,305,415.13	7,377,210	7,368,036	7,937,379	9.14	868,422
2011	19,281,698.41	8,503,229	8,492,655	10,789,043	9.51	1,134,495
2012	13,780,113.60	5,445,901	5,439,128	8,340,986	9.95	838,290
2013	9,763,852.86	3,372,435	3,368,241	6,395,612	10.42	613,782
2014	6,606,086.54	1,926,335	1,923,939	4,682,148	10.93	428,376
2015	14,021,680.13	3,278,269	3,274,192	10,747,488	11.47	937,009
2016	15,825,718.30	2,725,189	2,721,800	13,103,918	12.01	1,091,084
2017	16,965,158.67	1,806,789	1,804,543	15,160,616	12.58	1,205,136
2018	16,326,049.00	604,064	603,313	15,722,736	13.00	1,209,441
9999	1,653,080.42-	712,408-	711,523-	941,557-		93,216-
	201,482,985.36	86,830,729	86,722,828	114,760,157		11,361,534
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.1 5.64

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 72-R2						
NET SALVAGE PERCENT.. 0						
1882	216.87	217	217			
1886	330.97	331	331			
1889	493.49	492	490	3	0.36	3
1890	679.53	672	670	10	1.38	7
1891	2,403.43	2,360	2,353	50	2.36	21
1892	3,507.32	3,461	3,450	57	1.71	33
1893	2,751.68	2,694	2,686	66	2.71	24
1894	2,093.12	2,059	2,053	40	2.08	19
1895	4,033.11	3,935	3,923	110	3.09	36
1896	1,564.11	1,533	1,528	36	2.50	14
1897	233.17	227	226	7	3.50	2
1898	2,381.95	2,325	2,318	64	2.96	22
1899	1,915.17	1,854	1,848	67	3.95	17
1900	86.42	84	84	2	3.45	1
1901	140.60	135	135	6	4.45	1
1902	38.91	38	38	1	3.98	
1903	2,468.09	2,366	2,359	109	4.99	22
1904	2,034.56	1,957	1,951	84	4.55	18
1905	750.64	716	714	37	5.55	7
1906	744.94	712	710	35	5.15	7
1907	899.90	853	850	50	6.14	8
1908	691.27	657	655	36	5.78	6
1909	1,472.57	1,387	1,383	90	6.78	13
1910	3,155.65	2,979	2,970	186	6.44	29
1911	1,689.05	1,580	1,575	114	7.45	15
1912	3,783.85	3,546	3,535	249	7.14	35
1913	2,425.42	2,252	2,245	180	8.14	22
1914	2,619.12	2,436	2,428	191	7.87	24
1915	6,940.58	6,465	6,445	496	7.61	65
1916	4,086.97	3,770	3,758	329	8.61	38
1917	4,223.75	3,901	3,889	335	8.40	40
1918	3,524.35	3,223	3,213	311	9.38	33
1919	3,911.26	3,580	3,569	342	9.20	37
1920	4,484.73	4,108	4,095	390	9.03	43
1921	3,966.95	3,597	3,586	381	10.02	38
1922	8,609.42	7,810	7,786	823	9.88	83
1923	6,279.05	5,696	5,678	601	9.77	62
1924	7,622.61	6,844	6,823	800	10.76	74
1925	7,792.23	6,994	6,972	820	10.67	77
1926	9,015.59	8,089	8,064	952	10.60	90
1927	11,039.74	9,799	9,768	1,272	11.59	110
1928	12,898.54	11,440	11,404	1,495	11.54	130
1929	16,040.11	14,212	14,168	1,872	11.52	162

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 72-R2						
NET SALVAGE PERCENT.. 0						
1930	10,934.85	9,581	9,551	1,384	12.51	111
1931	11,597.33	10,148	10,116	1,481	12.50	118
1932	6,060.69	5,295	5,278	783	12.51	63
1933	3,429.76	2,962	2,953	477	13.50	35
1934	7,574.78	6,529	6,509	1,066	13.54	79
1935	12,840.72	11,043	11,009	1,832	13.59	135
1936	13,184.67	11,204	11,169	2,016	14.58	138
1937	17,561.26	14,885	14,839	2,722	14.65	186
1938	8,532.51	7,212	7,189	1,344	14.74	91
1939	11,876.41	9,914	9,883	1,993	15.73	127
1940	11,396.97	9,483	9,453	1,944	15.84	123
1941	21,716.66	18,007	17,951	3,766	15.96	236
1942	5,945.23	4,912	4,897	1,048	16.09	65
1943	6,241.19	5,089	5,073	1,168	17.09	68
1944	8,337.71	6,770	6,749	1,589	17.25	92
1945	14,746.96	11,923	11,886	2,861	17.41	164
1946	11,718.13	9,431	9,402	2,316	17.59	132
1947	26,756.25	21,234	21,168	5,588	18.59	301
1948	30,911.56	24,408	24,332	6,580	18.79	350
1949	49,369.35	38,775	38,654	10,715	18.99	564
1950	19,571.02	15,283	15,235	4,336	19.22	226
1951	55,122.36	42,417	42,285	12,837	20.22	635
1952	46,484.53	35,551	35,440	11,045	20.45	540
1953	70,419.56	53,505	53,338	17,082	20.71	825
1954	114,796.12	86,625	86,354	28,442	20.97	1,356
1955	122,199.77	90,794	90,510	31,690	21.97	1,442
1956	154,832.04	114,189	113,832	41,000	22.25	1,843
1957	143,030.36	104,670	104,343	38,687	22.54	1,716
1958	132,434.67	96,148	95,848	36,587	22.83	1,603
1959	141,234.91	100,842	100,527	40,708	23.83	1,708
1960	164,808.55	116,651	116,287	48,522	24.15	2,009
1961	134,687.29	94,483	94,188	40,499	24.47	1,655
1962	135,992.50	94,515	94,220	41,772	24.80	1,684
1963	166,858.70	113,898	113,542	53,317	25.80	2,067
1964	170,957.81	115,533	115,172	55,786	26.15	2,133
1965	181,621.79	121,469	121,090	60,532	26.50	2,284
1966	174,995.81	115,760	115,398	59,598	26.87	2,218
1967	180,144.29	116,896	116,531	63,613	27.87	2,282
1968	210,788.86	135,200	134,778	76,011	28.24	2,692
1969	225,059.46	142,598	142,153	82,906	28.62	2,897
1970	201,191.28	125,865	125,472	75,719	29.02	2,609
1971	228,820.22	141,296	140,855	87,965	29.42	2,990
1972	364,738.00	220,484	219,795	144,943	30.42	4,765

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 72-R2						
NET SALVAGE PERCENT.. 0						
1973	355,608.49	211,943	211,281	144,327	30.84	4,680
1974	395,322.51	232,212	231,487	163,836	31.26	5,241
1975	463,469.97	268,164	267,327	196,143	31.68	6,191
1976	288,095.88	164,071	163,559	124,537	32.13	3,876
1977	389,504.81	216,604	215,928	173,577	33.13	5,239
1978	742,076.05	405,767	404,500	337,576	33.57	10,056
1979	620,908.49	333,552	332,510	288,398	34.03	8,475
1980	566,256.48	298,644	297,711	268,545	34.50	7,784
1981	442,991.35	229,248	228,532	214,459	34.96	6,134
1982	581,427.40	295,016	294,095	287,332	35.44	8,108
1983	611,497.16	301,713	300,771	310,726	36.45	8,525
1984	651,956.85	314,895	313,912	338,045	36.93	9,154
1985	617,897.21	291,895	290,983	326,914	37.42	8,736
1986	773,708.49	357,066	355,951	417,757	37.92	11,017
1987	844,307.19	380,276	379,088	465,219	38.43	12,106
1988	1,279,660.28	562,027	560,272	719,388	38.94	18,474
1989	1,117,857.66	478,220	476,726	641,132	39.46	16,248
1990	1,132,860.20	471,383	469,911	662,949	39.99	16,578
1991	1,008,109.07	407,478	406,205	601,904	40.53	14,851
1992	1,357,401.36	532,373	530,710	826,691	41.07	20,129
1993	1,193,035.93	453,354	451,938	741,098	41.61	17,811
1994	1,575,808.57	579,110	577,301	998,508	42.17	23,678
1995	1,714,405.17	608,271	606,371	1,108,034	42.73	25,931
1996	1,443,940.81	493,828	492,286	951,655	43.29	21,983
1997	1,765,330.42	580,794	578,980	1,186,350	43.86	27,049
1998	1,616,295.83	510,265	508,671	1,107,625	44.44	24,924
1999	2,160,811.19	652,997	650,958	1,509,853	45.02	33,537
2000	1,559,978.37	450,210	448,804	1,111,174	45.60	24,368
2001	1,796,576.10	493,699	492,157	1,304,419	46.19	28,240
2002	1,820,094.27	474,499	473,017	1,347,077	46.79	28,790
2003	2,214,010.66	549,075	547,360	1,666,651	47.00	35,461
2004	2,123,052.77	495,521	493,974	1,629,079	47.61	34,217
2005	97,329.30	21,286	21,220	76,109	48.23	1,578
2006	5,312,002.97	1,088,961	1,085,560	4,226,443	48.48	87,179
2007	3,644,063.89	691,643	689,483	2,954,581	49.10	60,175
2008	4,724,388.32	828,658	826,070	3,898,318	49.38	78,945
2009	4,799,670.68	770,827	768,420	4,031,251	49.67	81,161
2010	4,424,290.84	639,310	637,313	3,786,978	50.32	75,258
2011	3,572,770.50	463,746	462,298	3,110,472	50.30	61,838
2012	4,697,367.64	534,560	532,890	4,164,478	50.64	82,237
2013	5,549,906.89	540,561	538,873	5,011,034	50.99	98,275
2014	4,861,060.43	393,746	392,516	4,468,544	51.06	87,516
2015	7,583,669.68	488,388	486,863	7,096,807	50.85	139,564

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 72-R2						
NET SALVAGE PERCENT.. 0						
2016	6,765,130.56	319,314	318,317	6,446,814	50.41	127,888
2017	6,425,147.50	188,899	188,309	6,236,838	49.52	125,946
2018	6,140,170.00	65,700	65,495	6,074,675	46.23	131,401
9999	4,580,637.60-	973,269-	970,230-	3,610,408-		77,134-
	103,228,152.27	21,933,363	21,864,870	81,363,282		1,738,263
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.8 1.68

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 340.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	78,772.50	76,803	70,172	8,600	0.50	8,600
2000	22,980.73	21,257	19,422	3,559	1.50	2,373
2001	10,548.26	9,230	8,433	2,115	2.50	846
2002	157,590.57	130,012	118,786	38,805	3.50	11,087
2003	12,858,016.03	9,964,962	9,104,551	3,753,465	4.50	834,103
2004	22,171.43	16,074	14,686	7,485	5.50	1,361
2005	31,747.76	21,430	19,580	12,168	6.50	1,872
2006	51,409.99	32,131	29,357	22,053	7.50	2,940
2007	564,122.43	324,370	296,362	267,760	8.50	31,501
2008	119,978.59	62,989	57,550	62,429	9.50	6,571
2009	8,229.70	3,909	3,571	4,659	10.50	444
2010	15,038.10	6,391	5,839	9,199	11.50	800
2011	47,428.85	17,786	16,250	31,179	12.50	2,494
2012	152,376.48	49,522	45,246	107,130	13.50	7,936
2013	638,137.92	175,488	160,336	477,802	14.50	32,952
2014	171,825.74	38,661	35,323	136,503	15.50	8,807
2015	235,630.41	41,235	37,675	197,955	16.50	11,997
2016	346,831.40	43,354	39,611	307,220	17.50	17,555
2017	1,762,568.78	132,193	120,779	1,641,790	18.50	88,745
2018	1,883,761.00	47,094	43,028	1,840,733	19.50	94,397
	19,179,166.67	11,214,891	10,246,557	8,932,610		1,167,381
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.7 6.09

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 340.2 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL
EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	2,486,682.64	2,238,014	2,044,776	441,907	0.50	441,907
2015	7,289,724.35	5,102,807	4,662,212	2,627,512	1.50	1,751,675
2016	6,290,370.38	3,145,185	2,873,618	3,416,752	2.50	1,366,701
2017	2,392,057.63	717,617	655,655	1,736,403	3.50	496,115
9999	354.00-	215-	196-	158-		78-
	18,458,481.00	11,203,408	10,236,065	8,222,416		4,056,320
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.0 21.98

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 340.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	4,481,440.67	4,033,297	3,685,047	796,394	0.50	796,394
2015	2,995,602.70	2,096,922	1,915,866	1,079,737	1.50	719,825
2016	5,779,056.75	2,889,528	2,640,036	3,139,021	2.50	1,255,608
2017	8,435,150.59	2,530,545	2,312,049	6,123,102	3.50	1,749,458
2018	15,003,488.00	1,500,349	1,370,803	13,632,685	4.50	3,029,486
	36,694,738.71	13,050,641	11,923,801	24,770,938		7,550,771
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.3						20.58

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 340.31 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - BUSINESS TRANSFORMATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	25,686,482.62	16,696,214	15,254,603	10,431,880	3.50	2,980,537
2013	35,659,466.60	19,612,707	17,919,275	17,740,192	4.50	3,942,265
2014	1,144,664.47	515,099	470,623	674,041	5.50	122,553
2015	58,280.82	20,398	18,637	39,644	6.50	6,099
	62,548,894.51	36,844,418	33,663,138	28,885,757		7,051,454
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.1 11.27

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 341 TRANSPORTATION EQUIPMENT - NOT CLASSIFIED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 6-L3						
NET SALVAGE PERCENT.. 0						
1986	349.00	349	349			
1987	2,225.00	2,225	2,225			
1995	2,590.00	2,590	2,590			
1996	3,410.91	3,411	3,411			
1997	7,078.43	7,078	7,078			
2001	348.80	349	349			
	16,002.14	16,002	16,002			

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

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 341.1 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 6-L3						
NET SALVAGE PERCENT.. 0						
2005	12,537.42	12,525	12,537			
2011	10,087.38	8,603	9,469	618	1.29	479
2012	4,518,001.91	3,702,954	4,075,644	442,358	1.43	309,341
2013	4,571,460.15	3,562,996	3,921,600	649,860	1.56	416,577
2014	48,002.11	34,149	37,586	10,416	1.83	5,692
2015	2,973,205.11	1,788,680	1,968,704	1,004,501	2.32	432,975
2016	1,421,661.72	644,724	709,613	712,049	3.01	236,561
2017	2,377,489.27	666,886	734,006	1,643,483	3.85	426,879
2018	2,978,782.43	281,793	310,155	2,668,627	4.78	558,290
	18,911,227.50	10,703,310	11,779,314	7,131,914		2,386,794
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 12.62

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 341.2 TRANSPORTATION EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 6-L3						
NET SALVAGE PERCENT.. 0						
2007	23,528.49	22,757	23,528			
2010	728,010.73	645,454	710,468	17,543	1.09	16,094
2012	741,000.52	607,324	668,498	72,503	1.43	50,701
2013	4,154,514.75	3,238,029	3,564,184	590,331	1.56	378,417
2014	1,034,743.56	736,117	810,263	224,481	1.83	122,667
2015	794,382.99	477,901	526,038	268,345	2.32	115,666
2016	2,843,604.57	1,289,575	1,419,469	1,424,136	3.01	473,135
2017	1,824,565.02	511,790	563,341	1,261,224	3.85	327,591
2018	2,286,042.33	216,260	238,043	2,047,999	4.78	428,452
	14,430,392.96	7,745,207	8,523,832	5,906,561		1,912,723
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 13.25

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 341.3 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 6-L3						
NET SALVAGE PERCENT.. 0						
2010	1,191,178.45	1,056,099	1,162,269	28,909	1.09	26,522
2011	8,699.03	7,419	8,165	534	1.29	414
2012	2,313,158.15	1,895,864	2,086,454	226,704	1.43	158,534
2017	608,282.94	170,623	187,776	420,507	3.85	109,223
2018	762,014.11	72,087	79,334	682,680	4.78	142,820
	4,883,332.68	3,202,092	3,523,998	1,359,335		437,513
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 8.96

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 341.4 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 6-L3						
NET SALVAGE PERCENT.. 0						
1998	1,275.60	1,276	1,276			
1999	1,270.31	1,270	1,270			
2006	5,289.25	5,216	5,289			
2007	16,038.19	15,512	16,038			
2008	63,781.68	60,210	63,782			
2009	21,764.31	19,954	21,764			
2010	381,656.63	338,377	372,861	8,796	1.09	8,070
2011	89,912.82	76,678	84,492	5,421	1.29	4,202
2012	322,440.30	264,272	291,204	31,236	1.43	21,843
2013	1,473,029.54	1,148,079	1,265,081	207,949	1.56	133,301
2014	766,077.75	544,988	600,528	165,550	1.83	90,464
2015	177,137.59	106,566	117,426	59,712	2.32	25,738
2016	956,923.26	433,965	478,191	478,732	3.01	159,047
2017	718,826.80	201,631	222,180	496,647	3.85	128,999
2018	900,562.13	85,193	93,875	806,687	4.78	168,763
	5,895,986.16	3,303,187	3,635,257	2,260,729		740,427
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 12.56

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	18,538.18	18,075	16,227	2,311	0.50	2,311
2001	75,069.92	65,686	58,968	16,102	2.50	6,441
2002	35,927.34	29,640	26,609	9,318	3.50	2,662
2003	7,565.20	5,863	5,263	2,302	4.50	512
2004	4,806.42	3,485	3,129	1,677	5.50	305
2005	4,482.50	3,026	2,717	1,766	6.50	272
2006	1,756.71	1,098	986	771	7.50	103
2007	34,088.10	19,601	17,596	16,492	8.50	1,940
2008	23,325.31	12,246	10,994	12,331	9.50	1,298
2013	41,334.12	11,367	10,204	31,130	14.50	2,147
2014	61,104.50	13,749	12,343	48,762	15.50	3,146
2016	92,074.40	11,509	10,332	81,742	17.50	4,671
	400,072.70	195,345	175,368	224,705		25,808
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.7 6.45

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 343 TOOLS AND WORK EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	310,043.12	302,292	279,091	30,952	0.50	30,952
2000	75,104.97	69,472	64,140	10,965	1.50	7,310
2001	303,887.70	265,902	245,494	58,394	2.50	23,358
2002	333,452.16	275,098	253,984	79,468	3.50	22,705
2003	429,311.88	332,717	307,181	122,131	4.50	27,140
2004	363,800.07	263,755	243,512	120,288	5.50	21,871
2005	568,797.67	383,938	354,471	214,327	6.50	32,973
2006	564,097.66	352,561	325,502	238,596	7.50	31,813
2007	813,777.32	467,922	432,009	381,768	8.50	44,914
2008	706,125.85	370,716	342,264	363,862	9.50	38,301
2009	261,443.50	124,186	114,655	146,788	10.50	13,980
2010	929,684.30	395,116	364,791	564,893	11.50	49,121
2011	1,592,616.89	597,231	551,394	1,041,223	12.50	83,298
2012	2,649,295.17	861,021	794,938	1,854,357	13.50	137,360
2013	3,571,714.73	982,222	906,836	2,664,879	14.50	183,785
2014	1,134,415.71	255,244	235,654	898,762	15.50	57,985
2015	1,832,774.08	320,735	296,119	1,536,655	16.50	93,131
2016	5,078,916.80	634,865	586,139	4,492,778	17.50	256,730
2017	2,625,804.00	196,935	181,820	2,443,984	18.50	132,107
2018	1,950,299.00	48,757	45,015	1,905,284	19.50	97,707
9999	61.00-	18-	17-	44-		3-
	26,095,301.58	7,500,667	6,924,992	19,170,310		1,386,538
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.8 5.31

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R0.5						
NET SALVAGE PERCENT.. 0						
1977	10,422.12	10,422	10,422			
1978	3,427.18	3,427	3,427			
1979	1,191.05	1,190	1,143	48	0.02	48
1980	956.65	939	902	55	0.71	55
1982	4,885.35	4,690	4,504	381	1.52	251
1983	3,186.24	3,020	2,900	286	1.96	146
1984	7,039.06	6,582	6,321	718	2.40	299
1985	35,961.70	33,128	31,812	4,150	2.87	1,446
1986	41,610.99	37,866	36,362	5,249	3.21	1,635
1987	4,442.88	3,989	3,831	612	3.59	170
1988	55,994.94	49,701	47,727	8,268	3.86	2,142
1989	122,542.91	107,004	102,754	19,789	4.28	4,624
1990	106,345.10	91,531	87,895	18,450	4.61	4,002
1991	98,795.98	83,680	80,356	18,440	4.97	3,710
1992	54,837.30	45,630	43,818	11,019	5.35	2,060
1994	157,018.58	126,180	121,168	35,851	5.99	5,985
1995	197,830.21	155,732	149,546	48,284	6.35	7,604
1996	60,680.87	46,694	44,839	15,842	6.74	2,350
1997	153,067.90	115,184	110,609	42,459	7.07	6,006
1998	52,491.63	38,524	36,994	15,498	7.43	2,086
1999	94,917.05	67,742	65,051	29,866	7.82	3,819
2000	12,019.94	8,339	8,008	4,012	8.17	491
2001	69,430.68	46,657	44,804	24,627	8.54	2,884
2002	102,651.21	66,734	64,083	38,568	8.88	4,343
2003	283,728.14	177,671	170,614	113,114	9.25	12,229
2004	144,923.40	86,998	83,543	61,380	9.65	6,361
2005	37,937.18	21,818	20,951	16,986	9.97	1,704
2006	150,301.45	82,290	79,021	71,280	10.33	6,900
2007	140,646.33	72,939	70,042	70,604	10.67	6,617
2008	202,155.28	98,915	94,986	107,169	10.96	9,778
2009	219,594.47	100,355	96,369	123,225	11.29	10,915
2010	128,142.15	54,358	52,199	75,943	11.54	6,581
2011	220,713.10	85,902	82,490	138,223	11.77	11,744
2012	87,379.71	30,784	29,561	57,819	11.95	4,838
2013	103,424.98	32,424	31,136	72,289	12.04	6,004
2014	75,409.64	20,496	19,682	55,728	12.06	4,621
2015	20,940.27	4,741	4,553	16,387	11.96	1,370
2016	55,984.53	9,881	9,489	46,496	11.66	3,988
	3,323,028.15	2,034,157	1,953,912	1,369,116		149,806

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.1 4.51

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 345 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S2						
NET SALVAGE PERCENT.. 0						
1940	47.41	47	47			
1943	19.85	20	20			
1948	132.00	132	132			
1951	29.64	30	30			
1967	1,980.23	1,980	1,980			
1968	1,032.10	1,032	1,032			
1969	817.92	818	818			
1970	7,960.29	7,960	7,960			
1972	6,321.41	6,321	6,321			
1973	2,202.90	2,203	2,203			
1975	281.75	282	282			
1977	596.25	596	596			
1978	1,790.00	1,790	1,790			
1979	170.67	171	171			
1980	7,445.82	7,446	7,446			
1981	23,588.00	23,588	23,588			
1982	4,667.75	4,668	4,668			
1984	13,721.64	13,722	13,722			
1985	64,679.17	64,679	64,679			
1986	24,394.35	24,394	24,394			
1987	10,441.99	10,442	10,442			
1988	20,211.60	20,212	20,212			
1989	29,103.63	29,104	29,104			
1990	9,498.15	9,498	9,498			
1991	36,330.78	36,331	36,331			
1992	18,034.45	18,034	18,034			
1993	77,817.09	77,817	77,817			
1994	177,861.00	177,861	177,861			
1995	148,485.10	148,485	148,485			
1996	134,341.51	134,342	134,342			
1997	63,115.88	63,116	63,116			
1998	91,085.02	91,085	91,085			
1999	259,177.73	259,178	259,178			
2001	50,530.88	49,697	50,531			
2002	112,094.99	108,575	112,095			
2003	515,993.05	491,845	511,634	4,359	0.76	4,359
2004	95,353.63	89,175	92,763	2,591	1.00	2,591
2005	46,995.17	43,015	44,746	2,249	1.25	1,799
2006	13,570.69	12,094	12,581	990	1.53	647
2007	5,629.80	4,869	5,065	565	1.80	314
2008	85,414.00	71,116	73,977	11,437	2.11	5,420
2009	64,981.58	51,673	53,752	11,230	2.45	4,584
2010	21,985.95	16,503	17,167	4,819	2.82	1,709

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 345 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S2						
NET SALVAGE PERCENT.. 0						
2012	63,036.69	40,117	41,731	21,306	3.71	5,743
2013	21,465.79	12,102	12,589	8,877	4.26	2,084
2014	100,707.30	48,309	50,253	50,454	4.88	10,339
2015	5,982.85	2,301	2,394	3,589	5.60	641
2016	130,232.16	36,530	37,999	92,233	6.41	14,389
	2,571,357.61	2,315,305	2,356,661	214,697		54,619
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.9 2.12

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 346 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	425,059.17	410,892	398,666	26,393	0.50	26,393
2005	1,045,731.71	941,159	913,155	132,577	1.50	88,385
2006	184,419.18	153,682	149,109	35,310	2.50	14,124
2012	23,821.81	10,323	10,016	13,806	8.50	1,624
2013	230,281.76	84,437	81,925	148,357	9.50	15,617
2015	17,452.26	4,072	3,951	13,501	11.50	1,174
2016	107,148.51	17,858	17,326	89,823	12.50	7,186
2017	76,670.00	7,667	7,439	69,231	13.50	5,128
2018	475,000.00	15,832	15,361	459,639	14.50	31,699
	2,585,584.40	1,645,922	1,596,948	988,636		191,330
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.2 7.40

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 346.1 COMMUNICATION EQUIPMENT - NON-TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	10,911.09	8,365	8,116	2,795	3.50	799
2008	3,768.85	2,638	2,560	1,209	4.50	269
2009	7,001.15	4,434	4,302	2,699	5.50	491
2010	7,913.52	4,484	4,351	3,563	6.50	548
2011	18,194.10	9,097	8,826	9,368	7.50	1,249
2012	45,635.24	19,775	19,187	26,448	8.50	3,112
2013	773,567.95	283,644	275,203	498,365	9.50	52,459
2014	47,071.49	14,121	13,701	33,370	10.50	3,178
2015	3,007.59	702	681	2,327	11.50	202
2016	1,855.13	309	300	1,555	12.50	124
	918,926.11	347,569	337,227	581,699		62,431

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 6.79

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 346.19 COMMUNICATION EQUIPMENT - REMOTE CONTROL AND INSTRUMENTATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	922,757.36	876,619	850,536	72,221	0.50	72,221
2010	302,266.91	256,927	249,282	52,985	1.50	35,323
2011	286,314.11	214,736	208,347	77,967	2.50	31,187
2012	400,448.90	260,292	252,547	147,902	3.50	42,258
2013	322,429.59	177,336	172,059	150,371	4.50	33,416
2014	102,010.70	45,905	44,539	57,472	5.50	10,449
2015	114,000.72	39,900	38,713	75,288	6.50	11,583
2016	712,636.57	178,159	172,858	539,779	7.50	71,971
2017	1,600,000.00	240,000	232,859	1,367,141	8.50	160,840
2018	1,698,000.00	84,900	82,374	1,615,626	9.50	170,066
	6,460,864.86	2,374,774	2,304,114	4,156,751		639,314
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.5 9.90

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 346.20 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	118,538.39	100,758	97,760	20,778	1.50	13,852
2011	572,349.51	429,262	416,489	155,861	2.50	62,344
2012	31,932.00	20,756	20,138	11,794	3.50	3,370
2014	73,917.41	33,263	32,274	41,643	5.50	7,571
2015	11,214.19	3,925	3,808	7,406	6.50	1,139
2016	23,919.00	5,980	5,802	18,117	7.50	2,416
	831,870.50	593,944	576,271	255,600		90,692
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.8 10.90

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	184,696.43	181,003	172,238	12,458	0.50	12,458
1995	163,665.46	153,846	146,396	17,269	1.50	11,513
1996	635,119.08	571,607	543,927	91,192	2.50	36,477
1997	433,721.85	373,001	354,939	78,783	3.50	22,509
1998	616,596.66	505,609	481,125	135,472	4.50	30,105
1999	285,469.87	222,666	211,884	73,586	5.50	13,379
2000	329,175.86	243,590	231,794	97,382	6.50	14,982
2001	1,510,814.23	1,057,570	1,006,358	504,456	7.50	67,261
2002	845,452.13	557,998	530,978	314,474	8.50	36,997
2003	353,949.54	219,449	208,822	145,128	9.50	15,277
2004	1,148,377.03	666,059	633,806	514,571	10.50	49,007
2005	2,649,170.11	1,430,552	1,361,279	1,287,891	11.50	111,991
2006	509,271.67	254,636	242,306	266,966	12.50	21,357
2007	14,412.76	6,630	6,309	8,104	13.50	600
2008	175,499.07	73,710	70,141	105,358	14.50	7,266
2009	21,138.73	8,033	7,644	13,495	15.50	871
2010	39,101.22	13,294	12,650	26,451	16.50	1,603
2011	81,654.41	24,496	23,310	58,344	17.50	3,334
2012	223,114.88	58,010	55,201	167,914	18.50	9,076
2013	3,048,338.14	670,634	638,159	2,410,179	19.50	123,599
2014	324,974.29	58,495	55,662	269,312	20.50	13,137
2015	211,065.93	29,549	28,118	182,948	21.50	8,509
2016	794,199.34	79,420	75,574	718,625	22.50	31,939
2017	1,247,112.00	74,827	71,204	1,175,908	23.50	50,039
2018	1,189,028.00	23,781	22,629	1,166,399	24.50	47,608
9999	4,085.00-	1,813-	1,725-	2,360-		178-
	17,031,033.69	7,556,652	7,190,728	9,840,306		740,716

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.3 4.35

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 348 OTHER TANGIBLE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	5,843.07	3,623	3,562	2,281	9.50	240
2004	20,479.05	11,878	11,679	8,800	10.50	838
2006	12,840.00	6,420	6,313	6,527	12.50	522
2007	694,887.82	319,648	314,303	380,585	13.50	28,191
2015	1,360.35	190	187	1,173	21.50	55
	735,410.29	341,759	336,044	399,366		29,846
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.4 4.06

PART III. EXPERIENCED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2014 TRANSACTION YEAR				
303.35			4.00-	4.00-
303.50	4.00			
304.15	745,475.25	46,636.35		46,636.35-
304.20	1,963,283.31	53,487.96		53,487.96-
304.30	7,081,636.89	108,670.21	428,589.99	319,919.78
304.36	174,064.55			
304.61	681,770.72	65,824.28		65,824.28-
304.62	931,572.94	80,107.11		80,107.11-
305.00	2,461,485.37	317,804.74		317,804.74-
306.00	1,367,400.05	2,002.25		2,002.25-
307.00	681,614.71	13,938.29		13,938.29-
310.00	104,483.49			
311.00	11,902,583.62	185,783.35	23,442.00	162,341.35-
320.00	22,107,482.19	93,582.83		93,582.83-
320.30	3,160,022.40	27,729.91		27,729.91-
320.37	1,593,461.25	6,733.77		6,733.77-
330.00	4,482,990.47	631,746.16		631,746.16-
331.00	810,794.43	3,508,184.22	11,746.91	3,496,437.31-
333.00	339,989.60	523,607.18	76,983.04	446,624.14-
334.00	2,045,300.94	868,765.50	104,729.27	764,036.23-
335.00	63,018.79	147,798.60	1,707.65	146,090.95-
340.00	7,395,039.41	1,940.83-		1,940.83
341.00	121,217.02	1,877.07	321.87	1,555.20-
342.00	141,291.15			
343.00	2,934,483.38	9,639.66		9,639.66-
344.00	1,241,857.32	983.13		983.13-
345.00	979,153.49	200.69		200.69-
346.00	2,678,172.01	1,029.17		1,029.17-
347.00	597,863.65	9,534.36		9,534.36-
	78,787,512.40	6,703,725.96	647,516.73	6,056,209.23-

PENNSYLVANIA-AMERICAN WATER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2015 TRANSACTION YEAR				
303.20	2.00			
304.15	26,252.16	46,243.74	.53	46,243.21-
304.20	12,259.44	56,756.64		56,756.64-
304.30	554,888.66	476,945.24		476,945.24-
304.36	155.13			
304.62	20,888.44	3,615.06		3,615.06-
304.63	188,630.17	59,775.74		59,775.74-
305.00	2,455.15	46,347.63		46,347.63-
306.00	9,146.79	323.60		323.60-
307.00	5,885.03	16,118.13		16,118.13-
310.00	51,660.37	8,915.14		8,915.14-
311.00	209,724.36	159,508.77		159,508.77-
320.00	384,148.85	182,337.13		182,337.13-
320.30	167,764.02	78,144.48		78,144.48-
320.37		1,024,941.57		1,024,941.57-
330.00	65,837.30	7,606,969.81		7,606,969.81-
331.00	2,012,093.13	630,106.85	28,420.05	601,686.80-
333.00	705,904.81	1,315,817.72	23,440.34	1,292,377.38-
334.00	7,981,302.82	77,405.74-	57,686.55	135,092.29
335.00	89,526.76	30,315.40	3,987.77	26,327.63-
340.00	973,882.80	13,623.13	9,444.62	4,178.51-
341.00	21,201.86	629.92		629.92-
343.00	47,725.20	23,321.34	4,000.00	19,321.34-
344.00	927.13	3,938.69		3,938.69-
345.00	20,832.24	3,679.71		3,679.71-
346.00	55,055.57	7,472.45		7,472.45-
347.00	64,294.10	21,447.96		21,447.96-
	13,672,444.29	11,739,890.11	126,979.86	11,612,910.25-

PENNSYLVANIA-AMERICAN WATER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2016 TRANSACTION YEAR				
303.14		25.80-		25.80
304.15	7,970.14	70,089.44		70,089.44-
304.20	36,280.66	26,237.34		26,237.34-
304.30	722,167.62	191,034.83		191,034.83-
304.36	59,344.40			
304.61	173,884.74	70,935.90		70,935.90-
304.62	117,708.60	48,018.96		48,018.96-
304.63	28,622.51	11,676.49		11,676.49-
305.00	2,455.15-	84,115.51		84,115.51-
306.00	78,383.49	6,541.50		6,541.50-
307.00	8,525.54	1,053.72		1,053.72-
310.00	49,619.20	45,775.55		45,775.55-
311.00	454,135.53	103,119.41		103,119.41-
320.00	913,900.27	101,952.75		101,952.75-
320.30	150,932.31	16,457.02		16,457.02-
320.37	1,724,062.45	192,597.40		192,597.40-
330.00	1,793,748.81	1,370,180.50		1,370,180.50-
331.00	8,114,974.40	11,580,684.61	16,358.23	11,564,326.38-
333.00	259,575.71	989,722.04	2,108.47	987,613.57-
334.00	526,015.64	865,037.58	94,953.89	770,083.69-
335.00	28,309.92	277,353.81	738.76	276,615.05-
340.00	1,443,623.81	44,935.76	3,428.00	41,507.76-
341.00	988,786.07	1,158.44		1,158.44-
343.00	131,484.53	19,241.39	300.00	18,941.39-
344.00	44,853.83	5,015.06		5,015.06-
345.00	17,354.35	472.21		472.21-
346.00	15,189.87	777.08		777.08-
347.00	88,204.71	4,547.16		4,547.16-
	17,975,203.96	16,128,705.66	117,887.35	16,010,818.31-

PENNSYLVANIA-AMERICAN WATER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
304.30	106,000.00	24,380.00	5,300.00	19,080.00-
304.62	80,000.00	14,400.00		14,400.00-
304.63	25,000.00	8,250.00		8,250.00-
305.00	211,836.00	59,314.00		59,314.00-
320.00	766,200.00	91,944.00		91,944.00-
330.00	698,980.00	475,306.00		475,306.00-
331.00	2,272,400.00	4,726,592.00	22,724.00	4,703,868.00-
333.00	688,868.00	1,274,406.00	34,443.00	1,239,963.00-
334.00	6,150,079.00	1,599,021.00	184,502.00	1,414,519.00-
335.00	132,750.00	246,915.00	2,655.00	244,260.00-
340.00	3,921,935.63			
341.00	1,106,000.00	11,060.00		11,060.00-
342.00	2,240.38			
343.00	1,434,962.89			
346.00	3,634,339.54			
347.00	421,776.16			
	21,653,367.60	8,531,588.00	249,624.00	8,281,964.00-
2018 TRANSACTION YEAR				
303.61	802,955.00			
304.20	50,000.00	3,500.00		3,500.00-
304.30	625,500.00	125,100.00	31,275.00	93,825.00-
304.61	4,118,189.00	658,910.00		658,910.00-
304.62	420,623.00	63,093.00		63,093.00-
305.00	676,000.00	169,000.00		169,000.00-
311.00	10,000.00	400.00		400.00-
320.00	983,601.00	108,196.00		108,196.00-
320.30	10,000.00	500.00		500.00-
330.00	415,030.00	278,070.00		278,070.00-
331.00	2,001,904.00	4,143,941.00	20,019.00	4,123,922.00-
333.00	758,163.00	1,288,877.00	45,490.00	1,243,387.00-
334.00	5,794,220.00	1,796,208.00	173,827.00	1,622,381.00-
335.00	132,750.00	253,553.00	2,655.00	250,898.00-
340.00	8,193,333.38			
341.00	1,385,480.00	13,855.00		13,855.00-
343.00	273,456.79			
346.00	957,865.44			
347.00	800,710.67			
	28,409,781.28	8,903,203.00	273,266.00	8,629,937.00-
TOTAL	160,498,309.53	52,007,112.73	1,415,273.94	50,591,838.79-