

PENNSYLVANIA-AMERICAN WATER COMPANY

2017 GENERAL BASE RATE CASE

R-2017-2595853

STATEMENT NO. 11 - DIRECT TESTIMONY OF JOHN J. SPANOS

EXHIBIT NO. 11-A - DEPRECIATION STUDY

WATER OPERATIONS AS OF

DECEMBER 31, 2016

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

DIRECT TESTIMONY OF
JOHN J. SPANOS

ON BEHALF OF
PENNSYLVANIA-AMERICAN WATER COMPANY

DEPRECIATION

DOCKET NO. R-2017-2595853

April 28, 2017

BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

RE: PENNSYLVANIA-AMERICAN WATER COMPANY

DIRECT TESTIMONY OF JOHN J. SPANOS

1 **Q. Please state your name and address.**

2 A. My name is John J. Spanos. My business address is 207 Senate Avenue,
3 Camp Hill, Pennsylvania 17011.

4 **Q. With what firm are you associated?**

5 A. Yes, I am associated with the firm of Gannett Fleming Valuation and Rate
6 Consultants, LLC ("Gannett Fleming").

7 **Q. How long have you been associated with Gannett Fleming?**

8 A. I have been associated with the firm since college graduation in June, 1986.

9 **Q. What is your position in the firm?**

10 A. I am Senior Vice President.

11 **Q. What is your educational background?**

12 A. I have Bachelor of Science degrees in Industrial Management and
13 Mathematics from Carnegie-Mellon University and a Master of Business
14 Administration from York College of Pennsylvania.

15 **Q. Are you a member of any professional societies?**

16 A. Yes. I am a member and past President of the Society of Depreciation
17 Professionals. I am also a member of the American Gas Association/Edison
18 Electric Institute Industry Accounting Committee.

19 **Q. Do you hold any special certification as a depreciation expert?**

1 A. Yes. The Society of Depreciation Professionals has established national
2 standards for depreciation professionals. The Society administers an
3 examination to become certified in this field. I passed the certification exam
4 in September 1997 and was recertified in August 2003, February 2008, and
5 January 2013.

6 **Q. What is the extent of your formal instruction with respect to utility plant
7 depreciation?**

8 A. I have completed the “Techniques of Life Analysis”, “Techniques of Salvage
9 and Depreciation Analysis”, “Forecasting Life and Salvage”, “Modeling and
10 Life Analysis Using Simulation” and “Managing a Depreciation Study”
11 programs conducted by Depreciation Programs, Inc. Also, I have completed
12 the “Introduction to Public Utility Accounting” program conducted by the
13 American Gas Association.

14 **Q. Please outline your experience in the field of depreciation.**

15 A. I have over 30 years of depreciation experience which includes giving expert
16 testimony in over 240 cases before 40 regulatory commissions, including this
17 Commission. Please refer to Appendix A for my qualifications. In addition to
18 the cases that I have submitted testimony, I have supervised in over 500 other
19 depreciation or valuation projects.

20 **Q. What is the purpose of your testimony?**

21 A. I was asked by Pennsylvania-American Water Company to prepare
22 depreciation studies with regards to plant in service as of December 31, 2016
23 and, as claimed by the Company, as of December 31, 2017 and December
24 31, 2018 for water assets and for the wastewater assets, excluding Scranton

1 Wastewater Operations, as well as the wastewater assets for Scranton
2 Wastewater Operations.

3 **Q. Have you prepared exhibits presenting the results of your studies?**

4 A. Yes. Exhibit Nos. 11-A, 11-D and 11-G present the results of each
5 depreciation study as of December 31, 2016. Exhibit Nos. 11-B, 11-E and
6 11-H present the results of each depreciation study as of December 31, 2017.
7 Exhibit Nos. 11-C, 11-F and 11-I present the results of each depreciation
8 study as of December 31, 2018. In addition, I am responsible for the
9 responses to Depreciation Data Filing Requirements FR VI.1, FR VI.2, FR
10 VI.3, FR VI.4, FR VI.5 and FR VI.6 that are presented as Appendix B to this
11 testimony.

12 **Q. Please describe Exhibit Nos. 10-A through 10-I.**

13 A. Exhibit No. 11-A, titled "2016 Depreciation Study - Calculated Annual
14 Depreciation Accruals Related to Water Plant as of December 31, 2016,"
15 includes the results of the depreciation study related to the water assets as
16 of December 31, 2016. The report also includes the detailed depreciation
17 calculations. Exhibit No. 11-B, titled "2017 Depreciation Study - Calculated
18 Annual Depreciation Accruals Related to Water Plant as of December 31,
19 2017," includes the results of the depreciation study related to the estimated
20 water assets as of December 31, 2017. The report also includes explanatory
21 text, statistics related to the estimation of service life, and the detailed
22 depreciation calculations. Exhibit No. 11-C titled "2018 Depreciation Study –
23 Calculated Annual Depreciation Accruals Related to Water Plant as of
24 December 31, 2018", includes the results of the depreciation study related to

1 the estimated water assets as of December 31, 2018. The Exhibit Nos. 11-
2 D through 11-F are organized in the same fashion for the Wastewater System
3 (excluding Scranton Wastewater) and Exhibit Nos. 11-G through 11-I are the
4 same for the Scranton Wastewater Operations.

5 **Q. What was the purpose of your depreciation studies?**

6 A. The purpose of the depreciation studies was to estimate the annual
7 depreciation accruals related to water and wastewater plant in service for
8 ratemaking purposes and, using Commission-approved procedures, to
9 estimate Pennsylvania-American Water Company's book reserve as of
10 December 31, 2017 and December 31, 2018.

11 **Q. Is Pennsylvania-American Water Company's claim for annual deprecia-**
12 **tion in the current proceeding based on the same method of deprecia-**
13 **tion as was used in its most recent rate proceeding in Docket No. R-**
14 **2013-2355276?**

15 A. Yes, it is. For most plant accounts, the current claim for annual depreciation
16 is based on the straight line remaining life method of depreciation which has
17 been used for over twenty years. For Accounts 340, 342, 343, 346, 347 and
18 348 for water assets and Accounts 390, 392, 393, 394, 396 and 397 for
19 wastewater assets, the claim is based on the straight line remaining life
20 method of amortization. The annual amortization is based on amortization
21 accounting, which distributes the unrecovered cost of fixed capital assets
22 over the remaining amortization period selected for each account.

23 **Q. What group procedure is being used in this proceeding for depreciable**
24 **accounts?**

1 A. The same group procedures as in the last approved rate proceeding are used
2 for each study. The equal life group procedure is used in the current
3 proceeding for all depreciable accounts and installation years of water plant.
4 The average service life procedure is used in the current proceeding for all
5 depreciable accounts and installation years for wastewater plant.

6 **Q. Is Pennsylvania-American Water Company's claim for accrued**
7 **depreciation in the current proceeding made on the same basis as has**
8 **been used for over thirty years?**

9 A. Yes. The current claim for accrued depreciation for water assets is the book
10 reserve brought forward from the book reserves approved by the Commission
11 at Dockets No. R-842621, R-842675 and R-842755. Similarly, for
12 wastewater assets, accrued depreciation is brought forward from a starting
13 point previously approved by the Commission in prior rate proceedings and
14 at the time of each acquisition.

15 **Q. How was the book reserve used in the calculation of annual deprecia-**
16 **tion?**

17 A. The book reserve by account was allocated to vintages to determine original
18 cost less accrued depreciation by vintage. The total annual accrual is the
19 sum of the results of dividing the original costs less accrued depreciation by
20 the vintage composite remaining lives.

21 **Q. How was the book reserve as of December 31, 2017 and December 31,**
22 **2018 estimated?**

23 A. The book reserve as of December 31, 2017 and December 31, 2018, by
24 account, was projected by adding estimated accruals, salvage and the
25 amortization of net salvage, and subtracting estimated retirements and cost

1 of removal from the book reserve as of December 31, 2016. Annual accruals
2 were calculated based on an average yearly or monthly plant balance. For
3 most accounts, salvage and cost of removal were estimated by (1) expressing
4 actual salvage and cost of removal as a percent of retirements by account,
5 for the most recent five-year period, and (2) applying those percents to the
6 projected retirements by account. The projected book reserve by account
7 was allocated to vintages for the purpose of the annual accrual calculation
8 based on calculated accrued depreciation as of December 31, 2017 and
9 December 31, 2018.

10 **Q. Has a service life study of Pennsylvania-American Water Company's**
11 **water and wastewater utility property been performed?**

12 A. Yes. Service life studies were performed in 2011 for the water assets and
13 2016 for the wastewater assets. The service life studies were the basis for
14 the service lives I used to calculate annual accruals.

15 **Q. Briefly outline the procedure used in performing the service life studies.**

16 A. The service life studies consisted of assembling and compiling historical data
17 from the records related to the water and wastewater plant of Pennsylvania-
18 American Water Company and its predecessors; statistically analyzing such
19 data to obtain historical trends of survivor characteristics; obtaining
20 supplementary information from management and operating personnel
21 concerning Company practices and plans as they relate to plant operations;
22 and interpreting the above data to form judgments of service life
23 characteristics. Iowa type survivor curves were used to describe the
24 estimated survivor characteristics of the mass property groups. Individual
25 service lives were used for major individual units of plant, such as reservoirs

1 and buildings housing treatment plants, pump stations, offices and shops.
2 The life span concept was recognized by coordinating the lives of associated
3 plant installed in subsequent years with the probable retirement date defined
4 by the life estimated for the major unit.

5 **Q. What statistical data were employed in the historical analyses**
6 **performed for the purpose of estimating service life characteristics?**

7 A. The data consisted of the entries made to record retirements and other
8 transactions related to the water plant during the period 1960-2011 and the
9 wastewater plant during the period 2000-2016. These entries were classified
10 by depreciable group, type of transaction, the year in which the transaction
11 took place, and the year in which the plant was installed. Types of
12 transactions included in the data were plant additions, retirements, transfers,
13 and balances.

14 **Q. What was the source of these data?**

15 A. They were assembled from Company records related to its utility plant in
16 service.

17 **Q. Were the methods used in the service life study the same as those used**
18 **in other depreciation studies for water and wastewater plant presented**
19 **before this Commission?**

20 A. Yes. The methods are the same ones that have been presented previously
21 for Pennsylvania-American Water Company and for other water and
22 wastewater companies before the Pennsylvania Public Utility Commission
23 and that have been accepted by the Commission in its past orders concerning
24 water and wastewater utilities.

1 **Q. Are the factors considered in your estimates of service life presented in**
2 **Exhibit Nos. 11-B, 11-E and 11-H?**

3 A. Yes. A discussion of the factors considered in the estimation of service lives
4 is presented in Part III of Exhibit 11-B; in Part III of Exhibit No. 11-E and in
5 Part III of Exhibit No. 11-H.

6 **Q. Please outline the contents of Exhibit Nos. 11-B, 11-E and 11-H.**

7 A. Exhibit No. 11-B is presented in eight parts. Part I, Introduction, contains
8 statements with respect to the plan of the report, and the basis of the study.
9 Part II, Estimation of Survivor Curves, presents descriptions of the
10 considerations and the methods used in the service life studies. Part III,
11 Service Life Considerations, presents the factors and judgment utilized in the
12 average service life analysis. Part IV, Calculation of Annual and Accrued
13 Depreciation, describes the procedures used in the calculation of group
14 depreciation. Part V, Results of Study, presents a summary by depreciable
15 group of annual depreciation accrual rates and amounts. Part VI, Service Life
16 Statistics presents the statistical analysis of service life estimates; Part VII,
17 Detailed Depreciation Calculations presents the detailed tabulations of
18 annual depreciation; and Part VIII, Experienced and Estimated Net Salvage
19 presents the cost of removal and gross salvage recorded for the period 2013-
20 2017.

21 Table 1, pages V-5 and V-6, presents the book cost of Water Plant as
22 of December 31, 2017, Customers' Advances for Construction, Contributions
23 in Aid of Construction, and the resulting net original cost used in the
24 depreciation study. Table 2, pages V-7 through V-9, presents the estimated

1 survivor curve, the net original cost as of December 31, 2017, and the book
2 reserve and calculated annual depreciation for each account or subaccount
3 of Water Plant. Table 3, page V-10, presents the bringforward to December
4 31, 2017, of the book depreciation reserve as of December 31, 2016. Table
5 4 on page V-11 sets forth the calculation of the annual accruals used in the
6 bringforward. Table 5, page V-12, presents the experienced and estimated
7 net salvage during the five-year period, 2013 through 2017.

8 The section beginning on page VI-2 presents the results of the
9 retirement rate analyses prepared as the historical bases for the service life
10 estimates. The section beginning on page VII-2 presents the depreciation
11 calculations related to original cost. The tabulation on pages VII-3 through
12 VII-5 presents the cumulative depreciated original cost by year installed. The
13 tabulations on pages VII-7 through VII-140 present the calculation of annual
14 depreciation by vintage by account for each depreciable group of water plant.
15 The tabulation on pages VIII-2 through VIII-6 presents the retirements,
16 salvage, and cost of removal by account for each year during the period 2013
17 through 2017. Exhibit Nos. 11-E and 11-H are presented in the same fashion
18 for wastewater plant (excluding Scranton) and Scranton Wastewater
19 Operations, respectively.

20 **Q. Please outline the contents in Exhibit Nos. 11-C, 11-F and 11-I.**

21 A. Exhibit No. 11-C includes a description of the results, summaries of the
22 depreciation calculations, and the detailed depreciation calculations as of
23 December 31, 2018. The descriptions and explanations presented in Exhibit
24 No. 11-B are also applicable to the depreciation calculations presented in

1 Exhibit No. 11-C. The graphs and tables related to service lives presented in
2 Exhibit No. 11-B also support the service life estimates used in Exhibit No.
3 11-C, inasmuch as the estimates are the same for both test years. The
4 summary tables and detailed depreciation calculations as of December 31,
5 2018, are organized and presented in the same manner as those as of
6 December 31, 2017. Exhibit Nos. 11-F and 11-I are presented in the same
7 fashion for wastewater plant (excluding Scranton) and Scranton Wastewater
8 Operations, respectively.

9 **Q. Please outline the contents of Exhibit Nos. 11-A, 11-D and 11-G.**

10 A. Exhibit No. 11-A includes a description of the results, summaries of the
11 depreciation calculations, and the detailed depreciation calculations as of
12 December 31, 2016. The descriptions and explanations presented in Exhibit
13 No. 11-B are also applicable to the depreciation calculations presented in
14 Exhibit No. 11-A. The graphs and tables related to service lives presented in
15 Exhibit No. 11-B also support the service life estimates used in Exhibit No.
16 11-A, inasmuch as the estimates are the same for both test years. The
17 summary tables and detailed depreciation calculations as of December 31,
18 2016, are organized and presented in the same manner as those as of
19 December 31, 2017. Exhibit Nos. 11-D and 11-G are presented in the same
20 fashion for wastewater plant (excluding Scranton) and Scranton Wastewater
21 Operations, respectively.

22 **Q. Please use an example to illustrate the manner in which the study is**
23 **presented in Exhibit Nos. 11-A through 11-I.**

1 A. I will use Account 331, Mains and Accessories, as my example, inasmuch as
2 it is the largest depreciable group of water assets and represents 51 percent
3 of the original cost of depreciable water utility plant as of December 31, 2017.

4 The retirement rate method was used to analyze the survivor
5 characteristics of this group. The life table for the 1948-2011 experience band
6 is presented on pages VI-90 through VI-94 of Exhibit No. 11-B. The life table,
7 or original survivor curve, is plotted along with the estimated smooth survivor
8 curve, the 110-R2, on page VI-89.

9 The calculation of the annual depreciation related to the original cost of
10 water plant as of December 31, 2016 is presented on pages II-107 through
11 II-110 of Exhibit No. 11-A. The calculation is based on the 110-R2 survivor
12 curve, the attained age, and the allocated book reserve. The calculation as
13 of December 31, 2017 is presented on pages VII-107 through VII-110 of
14 Exhibit No.11-B and is based in part on the bringforward of the book reserve.
15 The calculation as of December 31, 2018 is presented on pages II-105
16 through II-108 of Exhibit No. 11-C and is based in part on the bringforward of
17 the book reserve. The tabulations in Exhibits 11-A, 11-B and 11-C set forth
18 the installation year, the original cost, calculated accrued depreciation,
19 allocated book reserve, future accruals, remaining life and annual accrual.
20 The totals are brought forward to Table 2 on page I-7 in Exhibit No. 11-A, on
21 page V-9 in Exhibit No. 11-B, and page I-7 in Exhibit No. 11-C. The same
22 process is conducted for the wastewater plant (excluding Scranton) and
23 Scranton Wastewater Operations.

24 **Q. Do the exhibits exclude the original cost of certain plant?**

1 A. Yes. Certain items of plant, as well as amounts received from customers as
2 advances or contributions, have been excluded from the original cost used in
3 the study. The original cost and a description of the plant excluded are set
4 forth on page I-5 of Exhibit No. 11-B. The net original cost used in the study
5 is developed in Table 1 on pages I-3 and I-4 of Exhibit No. 11-A, on pages
6 V-5 and V-6 of Exhibit No. 11-B and on pages I-3 and I-4 of Exhibit No. 11-C.
7 The same description is included in the wastewater studies.

8 **Q. In what manner is net salvage incorporated in the depreciation**
9 **calculations?**

10 A. As stated on page IV-7 of Exhibit No. 11-B, no adjustment for net salvage
11 was made to the calculated annual depreciation amounts. The total
12 calculated annual depreciation set forth on page I-7 of Exhibit No. 11-A, on
13 page V-9 of Exhibit No. 11-B and on page I-7 of Exhibit No. 11-C reflects an
14 addition for the amortization of negative net salvage in accordance with the
15 practice of this Commission. The amortization is based on experience during
16 the period 2012 through 2016 for the calculation as of December 31, 2016,
17 on experience during the period 2013 through December 31, 2016, plus
18 estimates for the year 2017 for the calculation as of December 31, 2017, and
19 on experience during the period 2014 through December 31, 2016, plus
20 estimates for the years 2017 and 2018 for the calculation as of December 31,
21 2018. The detail by plant account of regular retirements, salvage, and cost
22 of removal for each year is presented on pages III-2 through III-6 of Exhibit
23 No. 11-A and on pages VIII-2 through VIII-6 of Exhibit No. 11-B and on pages
24 III-2 through III-5 of Exhibit No. 11-C. The totals are brought forward to Table

1 3 on page I-8 of Exhibit No. 11-A, to Table 5 on page V-12 of Exhibit No. 11-
2 B and on page I-10 of Exhibit No. 11-C in which the amounts of the five-year
3 amortizations are calculated. The same calculations are presented in the
4 wastewater studies.

5 **Q. Does this complete your testimony at this time?**

6 A. Yes, it does.

APPENDIX A

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please outline your experience in the field of depreciation.

A. In June, 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June, 1986 through December, 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January, 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July, 1999, I was promoted to the position of Manager, Depreciation and Valuation Studies. In December, 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc. and in April 2012, I was promoted to my present position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC). In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York

and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Northern Indiana Public Service Company; Tennessee-American Water Company; Columbia Gas of Maryland; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR

Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Kansas Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; and Alabama Gas Corporation.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey;

the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission and the North Carolina Utilities Commission.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
01.	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	PA PUC	R-00994605	The York Water Company	Depreciation
04.	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	PA PUC	R-00017236	The York Water Company	Depreciation
07.	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Co.	Depreciation
09.	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Co.	Depreciation
13.	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	PA PUC	R-0027975	The York Water Company	Depreciation
15.	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	PA PUC	R-00038304	Pennsylvania-American Water Co.	Depreciation
17.	MO PSC	WR-2003-0500	Missouri-American Water Co.	Depreciation
18.	FERC	ER-03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	PA PUC	R-00049165	The York Water Company	Depreciation
27.	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	OH PUC	04-680-EI-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
32.	IL CC	05-	North Shore Gas Company	Depreciation
33.	IL CC	05-	Peoples Gas Light and Coke Company	Depreciation
34.	KY PSC	2005-00042	Union Light Heat & Power	Depreciation
35.	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	FERC		Cinergy Corporation	Accounting
40.	OK CC	PUD 200500151	Oklahoma Gas and Electric Co.	Depreciation
41.	MA Dept Tele-com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Co.	Depreciation
43.	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	PA PUC	R-00051178	T.W. Phillips Gas and Oil Co.	Depreciation
47.	NC Util Cm.		Pub. Service Co. of North Carolina	Depreciation
48.	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	PA PUC	R-00061322	The York Water Company	Depreciation
51.	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	SC PSC		SCANA	Depreciation
55.	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	FERC	ISO82, ETC. AL	TransAlaska Pipeline	Depreciation
61.	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
63.	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	KY PSC	2007-00143	Kentucky American Water Company	Depreciation
66.	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	DE PSC	08-96	Artesian Water Company	Depreciation
72.	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	IN URC	43526	Northern Indiana Public Service Co.	Depreciation
75.	IN URC	43501	Duke Energy Indiana	Depreciation
76.	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	PA PUC	2008-20322689	Pennsylvania American Water Co.-Wastewater	Depreciation
80.	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	IL CC	ICC-09-166	Peoples Gas, Light and Coke Co.	Depreciation
83.	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	PA PUC	R-2009-2097323	Pennsylvania American Water Co.	Depreciation
88.	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	MS PSC	09-	Entergy Mississippi	Depreciation
93.	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	TX PUC	37744	Entergy Texas	Depreciation
95.	TX PUC	37690	El Paso Electric Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
96.	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	PA PUC	R-2009-	United Water Pennsylvania	Depreciation
99.	OH PUC		Aqua Ohio Water Company	Depreciation
100.	WI PSC	3270-DU-103	Madison Gas & Electric Co.	Depreciation
101.	MO PSC	WR-2010	Missouri American Water Co.	Depreciation
102.	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	IN URC	43969	Northern Indiana Public Service Co.	Depreciation
104.	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	SC PSC	2009-489-E	South Carolina Electric & Gas Co.	Depreciation
110.	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	MO PSC	ER-2010-0356	Greater Missouri Operations Co.	Depreciation
114.	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Co.	Depreciation
116.	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	AK PSC	10-067-U	Oklahoma Gas and Electric Co.	Depreciation
119.	IN URC		Northern Indiana Public Serv. Co. - NIFL	Depreciation
120.	IN URC		Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	PA PUC	R-2010-2166212	Pennsylvania American Water Co - WW	Depreciation
122.	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	PA PUC	R-2010-2179103	Lancaster, City of – Bureau of Water	Depreciation
128.	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
130.	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	OK CC	201100087	Oklahoma Gas & Electric Co.	Depreciation
132.	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation
133.	FERC	2011-2232243	Carolina Gas Transmission	Depreciation
134.	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	TX PUC	40094	El Paso Electric Company	Depreciation
138.	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	PA PUC	R-2012-2311725	Hanover, Borough of – Bureau of Water	Depreciation
141.	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	PA PUC	R-2012-2310366	Lancaster, City of – Sewer Fund	Depreciation
148.	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Co.	Depreciation
152.	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	MN PUC	G007,001/D-12-533	Integrus – MN Energy Resource Group	Depreciation
153.	TX PUC		Aqua Texas	Depreciation
155.	PA PUC	2012-2336379	York Water Company	Depreciation
156.	NJ BPU	ER12121071	PHI Service Co.– Atlantic City Electric	Depreciation
157.	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	VA St CC	2013-00020	Virginia Electric and Power Co.	Depreciation
159.	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	PA PUC	2013-2355276	Pennsylvania American Water Co.	Depreciation
161.	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
163.	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	DC PSC	Case 1103	PHI Service Co. – PEPCO	Depreciation
166.	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Co.	Depreciation
167.	FERC	ER13- -0000	Kentucky Utilities	Depreciation
168.	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	FERC	ER13- -0000	PPL Utilities	Depreciation
170.	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	NJ BPU	ER12111052	Jersey Central Power and Light Co.	Depreciation
172.	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	FERC	ER14-	Duquesne Light Company	Depreciation
181.	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	PA PUC	2014-2428304	Hanover, Borough of – Municipal Water Works	Depreciation
184.	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192.	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	VA St CC	PUE-2013	Virginia American	Depreciation
194.	OK CC	PUD201400229	Oklahoma Gas and Electric	Depreciation
195.	OR PUC	UM1679	Portland General Electric	Depreciation
196.	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
197.	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation
200.	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	PA PUC	R-2015-2468056	Columbia Gas of Pennsylvania	Depreciation
204.	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	WI PSC	3370-DU-104	Madison Gas and Electric Company	Depreciation
215.	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	NY PSC	Case No. 16-W-0130	Suez Water New York, Inc.	Depreciation
220.	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	WI PSC		Wisconsin Public Service Commission	Depreciation
222.	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	OH PUC		Aqua Ohio	Depreciation
225.	MD PSC	Case 9417	Columbia Gas of Maryland	Depreciation
226.	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	DE PSC	16-0649	Delmarva Power and Light Co. – Electric	Depreciation
228.	DE PSC	16-0650	Delmarva Power and Light Co. – Gas	Depreciation
229.	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
230.	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation
233.	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	PA PUC	R-2016-2529660	Columbia Gas of PA	Depreciation
235.	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	IN URC		Indianapolis Power & Light	Depreciation
245.	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
246.	TX PUC		EL Paso Electric Company	Depreciation

APPENDIX B

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.1

Pennsylvania-American Water Company
VI. Depreciation

1. Provide a description of the depreciation methods used to calculate annual depreciation amounts and depreciation reserves, together with a discussion of the factors which were considered in arriving at estimates of service life and dispersion by account. Supply a comprehensive statement of any changes made in method of depreciation. Provide dates of all field inspections and facilities visited.

Answer:

The depreciation methods utilized in calculating annual and accrued depreciation are discussed in Exhibit No. 11-B in Part IV. Calculation of Annual and Accrued Depreciation, in Exhibit No. 11-E in Part IV. Calculation of Annual and Accrued Depreciation, and in Exhibit No. 11-H in Part IV. Calculation of Annual and Accrued Depreciation.

Field trips and facilities visited for Pennsylvania-American Water Company are presented in Exhibit No. 11-B in Part III. Service Life Considerations, in Exhibit No. 11-E in Part III. Service Life Considerations, and in Exhibit No. 11-H in Part III. Service Life Considerations.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.2

Pennsylvania-American Water Company
VI. Depreciation

2. Set forth, in exhibit form, charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized.

Answer:

Charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized is presented in Exhibit No. 11-B in Part VI. Service Life Statistics, in Exhibit No. 11-E in Part VI. Service Life Statistics and in Exhibit No. 11-H in Part VI. Service Life Statistics.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.3

Pennsylvania-American Water Company
VI. Depreciation

3. Provide the surviving original cost at historic test year-end by vintage by account and include applicable depreciation reserves and accruals. These calculations should be provided for plant in service as well as other categories of plant, including contributions in aid of construction and customers' advances for construction.

Answer:

The surviving original cost at the end of the historical year December 31, 2016 by vintage by account and the applicable depreciation reserve for utility plant are presented in Exhibit No. 11-A beginning on page II-7, in Exhibit No. 11-D beginning on page II-6, and in Exhibit No. 11-G beginning on page II-5.

The surviving original cost at test year end December 31, 2017, by vintage by account and the applicable depreciation reserve for utility plant are presented in Exhibit No. 11-B beginning on page VII-7, in Exhibit No. 11-E beginning on page VII-6, and in Exhibit No. 11-H beginning on page VII-5.

The surviving original cost at test year end December 31, 2018, by vintage by account and the applicable depreciation reserve for utility plant are presented in Exhibit No. 11-C beginning on page II-7, in Exhibit No. 11-F beginning on page II-6, and in Exhibit No. 11-I beginning on page II-5.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.4

Pennsylvania-American Water Company
VI. Depreciation

4. Provide a comparison of the calculated depreciation reserve used for ratemaking purposes v. the book reserve by account at the end of the test year, if they differ.

Answer:

A comparison of the calculated depreciation reserve v. book reserve by account at December 31, 2016, at December 31, 2017 and at December 31, 2018, are attached as pages FR VI.4 (2) through (16) for both water and wastewater assets.

PENNSYLVANIA-AMERICAN WATER COMPANY
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2016

<u>DEPRECIABLE GROUP</u>	<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)	(2)	(3)
DEPRECIABLE PLANT		
303.14 WATER RIGHTS - HIBERNIA	1,670,827	1,523,826
303.35 WASTE HANDLING AND TREATMENT LAND	152,051	119,719
303.99 COMPREHENSIVE PLANNING STUDIES	4,093,068	4,083,769
304.15 OTHER WATER SOURCE STRUCTURES	5,937,487	6,241,308
304.20 POWER AND PUMING STRUCTURES		
LARGE STRUCTURES	9,686,991	5,446,321
OTHER STRUCTURES	<u>12,854,413</u>	<u>7,227,141</u>
TOTAL ACCOUNT 304.2	22,541,404	12,673,462
304.30 PURIFICATION BUILDINGS		
LARGE STRUCTURES	56,536,552	62,666,382
OTHER STRUCTURES	<u>14,751,114</u>	<u>16,350,466</u>
TOTAL ACCOUNT 304.3	71,287,666	79,016,848
304.36 WASTE HANDLING AND TREATMENT STRUCTURES	6,071,633	4,794,229
304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	42,475	47,080
304.39 PURIFICATION BUILDINGS - TANK PAINTING	97,886	108,499
304.61 OFFICE BUILDINGS		
LARGE STRUCTURES	4,769,182	4,778,836
OTHER OTHER STRUCTURES	<u>3,004,260</u>	<u>3,010,340</u>
TOTAL ACCOUNT 304.61	7,773,442	7,789,176
304.62 STORES, SHOP AND GARAGE BUILDINGS		
LARGE STRUCTURES	3,821,344	4,358,962
OTHER OTHER STRUCTURES	<u>2,853,259</u>	<u>3,254,679</u>
TOTAL ACCOUNT 304.62	6,674,603	7,613,641
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	<u>486,518</u>	<u>531,675</u>
TOTAL ACCOUNT 304	120,913,114	118,815,918
305.00 COLLECTING AND IMPOUNDING RESERVOIRS		
LARGE RESERVOIRS	14,523,237	10,315,012
OTHER RESERVOIRS	<u>3,279,635</u>	<u>1,973,224</u>
TOTAL ACCOUNT 305	17,802,872	12,288,236
306.00 LAKE, RIVER AND OTHER INTAKES		
LARGE RESERVOIRS	4,619,333	3,701,678
OTHER RESERVOIRS	<u>1,664,925</u>	<u>1,334,178</u>
TOTAL ACCOUNT 306	6,284,258	5,035,856

PENNSYLVANIA-AMERICAN WATER COMPANY
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2016

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
307.00 WELLS AND SPRINGS	3,865,614	3,874,142
310.00 POWER GENERATION EQUIPMENT	3,065,892	3,179,339
PUMPING EQUIPMENT		
311.20 ELECTRIC PUMPING EQUIPMENT	1,716,728	1,958,386
311.50 OTHER	320,501	365,617
311.52 SOURCE OF SUPPLY	896,477	1,022,671
311.53 WATER TREATMENT	19,988,254	22,801,929
311.54 TRANSMISSION AND DISTRIBUTION	<u>1,543,054</u>	<u>1,760,264</u>
TOTAL ACCOUNT 311	24,465,014	27,908,867
PURIFICATION SYSTEM		
320.10 PURIFICATION STRUCTURES		
LARGE STRUCTURES	58,705,559	61,256,168
OTHER OTHER STRUCTURES	<u>6,452,375</u>	<u>6,732,715</u>
TOTAL ACCOUNT 320.1	65,157,934	67,988,883
320.18 LARGE STRUCTURES PAINT	103,246	103,246
320.19 LARGE STRUCTURES PAINT	3,710,154	3,730,550
320.20 CHEMICAL TREATMENT	27,091,120	28,273,002
320.29 CHEMICAL TREATMENT PAINT	8,168	8,168
320.30 GRANULAR ACTIVATED CARBON	6,396,734	6,010,346
320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT	<u>8,559,588</u>	<u>8,818,529</u>
TOTAL ACCOUNT 320	111,026,944	114,932,724
330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES	30,314,627	29,296,747
330.10 ELEVATED TANKS AND STANDPIPES	1,421,957	1,374,212
330.20 GROUND LEVEL FACILITIES	937,942	906,449
330.30 BELOW GRADE FACILITIES	62,645	60,542
330.40 CLEARWELL	1,137,725	1,099,523
330.58 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,169,802	2,096,946
330.59 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	<u>20,038,266</u>	<u>19,365,437</u>
TOTAL ACCOUNT 330	56,082,964	54,199,856
331.00 MAINS AND ACCESSORIES	330,704,330	283,379,411
333.00 SERVICES	128,349,094	122,236,826
334.00 METERS AND METER INSTALLATIONS	78,596,315	78,620,251
335.00 FIRE HYDRANTS	18,996,370	19,049,193
340.00 OFFICE FURNITURE AND EQUIPMENT		
FURNITURE	10,539,418	8,181,243
COMPUTERS AND PERIPHERAL EQUIPMENT	9,072,395	7,042,464
COMPUTER SOFTWARE - 5 YEAR	7,094,292	5,506,958
COMPUTER SOFTWARE - 10 YEAR	24,334,638	18,889,810
OTHER OFFICE EQUIPMENT	<u>97,027</u>	<u>75,317</u>
TOTAL ACCOUNT 340	51,137,770	39,695,792

PENNSYLVANIA-AMERICAN WATER COMPANY
 COMPARISON OF CALCULATED ACCRUED DEPRECIATION
 AND BOOK RESERVE AS OF DECEMBER 31, 2016

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
341.00 TRANSPORTATION EQUIPMENT		
NOT CLASSIFIED	16,002	16,002
LIGHT DUTY TRUCKS	7,685,990	8,068,555
EQUIPMENT	5,184,102	5,442,137
AUTOS	2,842,133	2,983,599
OTHER	2,328,529	2,444,430
TOTAL ACCOUNT 341	18,056,756	18,954,723
342.00 STORES EQUIPMENT	157,552	124,999
343.00 TOOLS AND WORK EQUIPMENT	6,780,355	5,905,519
344.00 LABORATORY EQUIPMENT	1,856,350	1,588,126
345.00 POWER OPERATED EQUIPMENT	2,197,991	1,759,616
346.00 COMMUNICATION EQUIPMENT		
EQUIPMENT	2,637,505	2,612,346
NON-TELEPHONE	225,369	223,219
REMOTE CONTROL AND INSTRUMENTATION	4,311,204	4,270,080
TELEPHONE	605,804	600,025
TOTAL ACCOUNT 346	7,779,882	7,705,670
347.00 MISCELLANEOUS EQUIPMENT	7,462,446	6,878,760
348.00 OTHER TANGIBLE EQUIPMENT	282,927	275,880
TOTAL DEPRECIABLE PLANT	1,001,780,756	932,137,018

PENNSYLVANIA-AMERICAN WATER COMPANY
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2017

<u>DEPRECIABLE GROUP</u>	<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)	(2)	(3)
DEPRECIABLE PLANT		
303.14 WATER RIGHTS - HIBERNIA	1,748,540	1,643,499
303.35 WASTE HANDLING AND TREATMENT LAND	155,025	155,025
303.99 COMPREHENSIVE PLANNING STUDIES	5,368,576	5,352,539
304.15 OTHER WATER SOURCE STRUCTURES	6,554,687	6,909,235
304.20 POWER AND PUMING STRUCTURES		
LARGE STRUCTURES	10,764,561	6,650,281
OTHER STRUCTURES	13,570,175	8,383,570
TOTAL ACCOUNT 304.2	24,334,736	15,033,851
304.30 PURIFICATION BUILDINGS		
LARGE STRUCTURES	60,464,726	67,733,504
OTHER STRUCTURES	15,560,938	17,431,599
TOTAL ACCOUNT 304.3	76,025,664	85,165,103
304.36 WASTE HANDLING AND TREATMENT STRUCTURES	6,331,474	5,115,719
304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	45,238	50,676
304.39 PURIFICATION BUILDINGS - TANK PAINTING	102,229	114,519
304.61 OFFICE BUILDINGS		
LARGE STRUCTURES	5,022,716	5,090,135
OTHER OTHER STRUCTURES	3,140,359	3,182,511
TOTAL ACCOUNT 304.61	8,163,075	8,272,646
304.62 STORES, SHOP AND GARAGE BUILDINGS		
LARGE STRUCTURES	4,479,445	5,056,449
OTHER OTHER STRUCTURES	2,921,110	3,297,382
TOTAL ACCOUNT 304.62	7,400,555	8,353,831
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	541,419	587,392
TOTAL ACCOUNT 304	129,499,077	129,602,972
305.00 COLLECTING AND IMPOUNDING RESERVOIRS		
LARGE RESERVOIRS	15,646,915	11,685,749
OTHER RESERVOIRS	3,141,957	2,075,139
TOTAL ACCOUNT 305	18,788,872	13,760,888
306.00 LAKE, RIVER AND OTHER INTAKES		
LARGE RESERVOIRS	4,821,552	3,964,281
OTHER RESERVOIRS	1,730,635	1,422,928
TOTAL ACCOUNT 306	6,552,187	5,387,209

PENNSYLVANIA-AMERICAN WATER COMPANY
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2017

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
307.00 WELLS AND SPRINGS	4,049,405	4,108,224
310.00 POWER GENERATION EQUIPMENT	3,489,893	3,660,377
PUMPING EQUIPMENT		
311.20 ELECTRIC PUMPING EQUIPMENT	1,957,437	2,251,908
311.50 OTHER	354,596	407,940
311.52 SOURCE OF SUPPLY	1,107,230	1,273,799
311.53 WATER TREATMENT	20,698,128	23,811,898
311.54 TRANSMISSION AND DISTRIBUTION	1,683,876	1,937,194
TOTAL ACCOUNT 311	25,801,267	29,682,739
PURIFICATION SYSTEM		
320.10 PURIFICATION STRUCTURES		
LARGE STRUCTURES	61,758,924	64,774,500
OTHER OTHER STRUCTURES	6,697,688	7,024,724
TOTAL ACCOUNT 320.1	68,456,612	71,799,224
320.18 LARGE STRUCTURES PAINT	103,246	103,246
320.19 LARGE STRUCTURES PAINT	3,744,003	3,730,550
320.20 CHEMICAL TREATMENT	28,524,363	29,922,596
320.29 CHEMICAL TREATMENT PAINT	8,168	8,168
320.30 GRANULAR ACTIVATED CARBON	6,842,709	7,281,524
320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT	9,014,934	9,643,694
TOTAL ACCOUNT 320	116,694,035	122,489,002
330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES	31,672,911	31,972,571
330.10 ELEVATED TANKS AND STANDPIPES	1,668,341	1,684,125
330.20 GROUND LEVEL FACILITIES	1,223,692	1,235,269
330.30 BELOW GRADE FACILITIES	77,832	78,568
330.40 CLEARWELL	1,368,845	1,381,796
330.58 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,205,615	2,226,483
330.59 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	21,148,934	21,349,026
TOTAL ACCOUNT 330	59,366,170	59,927,838
331.00 MAINS AND ACCESSORIES	354,090,091	307,251,055
333.00 SERVICES	136,106,553	130,484,389
334.00 METERS AND METER INSTALLATIONS	82,333,135	82,002,013
335.00 FIRE HYDRANTS	20,421,929	20,413,015
340.00 OFFICE FURNITURE AND EQUIPMENT		
FURNITURE	10,395,942	8,960,811
COMPUTERS AND PERIPHERAL EQUIPMENT	10,540,633	9,085,527
COMPUTER SOFTWARE - 5 YEAR	11,426,126	9,848,781
COMPUTER SOFTWARE - 10YEAR	30,589,528	26,366,727
OTHER OFFICE EQUIPMENT	47,557	40,992
TOTAL ACCOUNT 340	62,999,786	54,302,838

PENNSYLVANIA-AMERICAN WATER COMPANY
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2017

<u>DEPRECIABLE GROUP</u>	<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)	(2)	(3)
341.00 TRANSPORTATION EQUIPMENT		
NOT CLASSIFIED	16,002	16,002
LIGHT DUTY TRUCKS	9,237,412	10,065,412
EQUIPMENT	6,477,570	7,058,190
AUTOS	3,008,985	3,278,697
OTHER	<u>2,820,715</u>	<u>3,073,551</u>
TOTAL ACCOUNT 341	21,560,684	23,491,852
342.00 STORES EQUIPMENT	175,341	148,957
343.00 TOOLS AND WORK EQUIPMENT	6,511,278	5,794,792
344.00 LABORATORY EQUIPMENT	1,947,610	1,785,651
345.00 POWER OPERATED EQUIPMENT	2,260,531	2,212,806
346.00 COMMUNICATION EQUIPMENT		
EQUIPMENT	1,672,027	1,611,829
NON-TELEPHONE	286,656	276,336
REMOTE CONTROL AND INSTRUMENTATION	2,410,108	2,323,336
TELEPHONE	<u>644,367</u>	<u>621,168</u>
TOTAL ACCOUNT 346	5,013,158	4,832,669
347.00 MISCELLANEOUS EQUIPMENT	7,683,649	7,210,908
348.00 OTHER TANGIBLE EQUIPMENT	<u>312,343</u>	<u>306,186</u>
TOTAL DEPRECIABLE PLANT	<u>1,072,929,135</u>	<u>1,016,007,443</u>

PENNSYLVANIA-AMERICAN WATER COMPANY
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2018

<u>DEPRECIABLE GROUP</u>	<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)	(2)	(3)
DEPRECIABLE PLANT		
303.14 WATER RIGHTS - HIBERNIA	1,826,253	1,763,172
303.35 WASTE HANDLING AND TREATMENT LAND	155,025	155,025
303.99 COMPREHENSIVE PLANNING STUDIES	6,687,715	6,716,899
304.15 OTHER WATER SOURCE STRUCTURES	7,160,584	7,573,274
304.20 POWER AND PUMING STRUCTURES		
LARGE STRUCTURES	11,971,760	7,894,471
OTHER STRUCTURES	14,267,122	9,408,085
TOTAL ACCOUNT 304.2	26,238,882	17,302,556
304.30 PURIFICATION BUILDINGS		
LARGE STRUCTURES	64,793,032	71,976,298
OTHER STRUCTURES	16,021,848	17,798,107
TOTAL ACCOUNT 304.3	80,814,880	89,774,405
304.36 WASTE HANDLING AND TREATMENT STRUCTURES	6,563,042	5,437,209
304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	48,000	53,322
304.39 PURIFICATION BUILDINGS - TANK PAINTING	106,573	118,388
304.61 OFFICE BUILDINGS		
LARGE STRUCTURES	4,139,541	2,227,308
OTHER OTHER STRUCTURES	3,272,116	1,760,585
TOTAL ACCOUNT 304.61	7,411,657	3,987,893
304.62 STORES, SHOP AND GARAGE BUILDINGS		
LARGE STRUCTURES	5,406,507	5,760,761
OTHER OTHER STRUCTURES	2,790,051	2,972,865
TOTAL ACCOUNT 304.62	8,196,558	8,733,626
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	637,812	688,106
TOTAL ACCOUNT 304	137,177,988	133,668,779
305.00 COLLECTING AND IMPOUNDING RESERVOIRS		
LARGE RESERVOIRS	16,866,696	12,895,938
OTHER RESERVOIRS	2,878,810	1,994,257
TOTAL ACCOUNT 305	19,745,506	14,890,195
306.00 LAKE, RIVER AND OTHER INTAKES		
LARGE RESERVOIRS	5,037,802	4,232,561
OTHER RESERVOIRS	1,807,443	1,518,542
TOTAL ACCOUNT 306	6,845,245	5,751,103

PENNSYLVANIA-AMERICAN WATER COMPANY
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2018

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
307.00 WELLS AND SPRINGS	4,230,686	4,335,267
310.00 POWER GENERATION EQUIPMENT	3,941,288	4,138,472
PUMPING EQUIPMENT		
311.20 ELECTRIC PUMPING EQUIPMENT	2,509,231	2,866,110
311.50 OTHER	387,470	442,578
311.52 SOURCE OF SUPPLY	1,304,740	1,490,308
311.53 WATER TREATMENT	21,399,665	24,443,262
311.54 TRANSMISSION AND DISTRIBUTION	1,853,083	2,116,640
TOTAL ACCOUNT 311	27,454,189	31,358,898
PURIFICATION SYSTEM		
320.10 PURIFICATION STRUCTURES		
LARGE STRUCTURES	65,096,120	68,522,614
OTHER OTHER STRUCTURES	6,170,152	6,494,933
TOTAL ACCOUNT 320.1	71,266,272	75,017,547
320.18 LARGE STRUCTURES PAINT	103,246	103,246
320.19 LARGE STRUCTURES PAINT	3,752,651	3,730,550
320.20 CHEMICAL TREATMENT	30,700,513	32,322,374
320.29 CHEMICAL TREATMENT PAINT	8,168	8,168
320.30 GRANULAR ACTIVATED CARBON	7,186,072	7,889,111
320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT	9,449,695	10,177,065
TOTAL ACCOUNT 320	122,466,617	129,248,061
330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES	33,085,395	33,734,636
330.10 ELEVATED TANKS AND STANDPIPES	1,956,753	1,995,151
330.20 GROUND LEVEL FACILITIES	1,594,416	1,625,703
330.30 BELOW GRADE FACILITIES	92,580	94,397
330.40 CLEARWELL	1,610,226	1,641,824
330.58 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,228,237	2,271,962
330.59 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	22,706,576	23,152,151
TOTAL ACCOUNT 330	63,274,183	64,515,824
331.00 MAINS AND ACCESSORIES	379,166,460	334,433,465
333.00 SERVICES	144,075,214	138,762,554
334.00 METERS AND METER INSTALLATIONS	86,830,729	86,722,828
335.00 FIRE HYDRANTS	21,933,363	21,864,870
340.00 OFFICE FURNITURE AND EQUIPMENT		
FURNITURE	11,214,891	10,246,557
COMPUTERS AND PERIPHERAL EQUIPMENT	11,203,408	10,236,065
COMPUTER SOFTWARE - 5 YEAR	13,050,641	11,923,801
COMPUTER SOFTWARE - 10 YEAR	36,844,418	33,663,138
TOTAL ACCOUNT 340	72,313,358	66,069,561

PENNSYLVANIA-AMERICAN WATER COMPANY
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2018

<u>DEPRECIABLE GROUP</u>	<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)	(2)	(3)
341.00 TRANSPORTATION EQUIPMENT		
NOT CLASSIFIED	16,002	16,002
LIGHT DUTY TRUCKS	10,703,310	11,779,314
EQUIPMENT	7,745,207	8,523,832
AUTOS	3,202,092	3,523,998
OTHER	<u>3,303,187</u>	<u>3,635,257</u>
TOTAL ACCOUNT 341	24,969,798	27,478,403
342.00 STORES EQUIPMENT	195,345	175,368
343.00 TOOLS AND WORK EQUIPMENT	7,500,667	6,924,992
344.00 LABORATORY EQUIPMENT	2,034,157	1,953,912
345.00 POWER OPERATED EQUIPMENT	2,315,305	2,356,661
346.00 COMMUNICATION EQUIPMENT		
EQUIPMENT	1,645,922	1,596,948
NON-TELEPHONE	347,569	337,227
REMOTE CONTROL AND INSTRUMENTATION	2,374,774	2,304,114
TELEPHONE	<u>593,944</u>	<u>576,271</u>
TOTAL ACCOUNT 346	4,962,209	4,814,560
347.00 MISCELLANEOUS EQUIPMENT	7,556,652	7,190,728
348.00 OTHER TANGIBLE EQUIPMENT	<u>341,759</u>	<u>336,044</u>
TOTAL DEPRECIABLE PLANT	<u>1,147,999,711</u>	<u>1,095,625,641</u>

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER OPERATIONS (EXCLUDING SCRANTON WASTEWATER)**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2016**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	62,529	49,350
354.30 STRUCTURES AND IMPROVEMENTS - SPP	2,207,570	4,146,488
354.40 STRUCTURES AND IMPROVEMENTS - TDP	6,997,898	9,948,199
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	250,999	1,306,466
355.00 POWER GENERATING EQUIPMENT	996,608	2,652,039
360.10 COLLECTION SEWERS - FORCE MAINS	3,722,406	175,918
361.10 COLLECTION SEWERS - GRAVITY MAINS	11,782,526	11,371,594
361.20 MANHOLES	1,391,027	1,103,203
363.00 SERVICES	3,787,741	3,048,755
364.00 FLOW MEASURING DEVICES	139,377	(3,852)
365.00 FLOW MEASURING INSTALLATIONS	4,858	4,022
370.00 RECEIVING WELLS	15,104	16,346
371.00 PUMPING EQUIPMENT	887,398	1,267,841
380.00 TREATMENT EQUIPMENT	9,291,733	10,681,481
381.00 PLANT SEWERS	882,587	831,789
382.00 OUTFALL SEWER LINES	162,527	157,760
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT	87,681	72,881
390.00 OFFICE FURNITURE AND EQUIPMENT	71,636	53,384
391.00 TRANSPORTATION EQUIPMENT	199,325	245,469
392.00 STORES EQUIPMENT	13,674	18,187
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	180,422	241,652
394.00 LABORATORY EQUIPMENT	136,607	193,677
395.00 POWER OPERATED EQUIPMENT	240,020	242,424
396.00 COMMUNICATION EQUIPMENT	629,690	854,060
397.00 MISCELLANEOUS EQUIPMENT	780,833	467,686
TOTAL DEPRECIABLE PLANT	44,922,776	49,146,818

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER OPERATIONS (EXCLUDING SCRANTON WASTEWATER)**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2017**

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
DEPRECIABLE PLANT		
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	106,150	99,386
354.30 STRUCTURES AND IMPROVEMENTS - SPP	2,482,729	4,368,896
354.40 STRUCTURES AND IMPROVEMENTS - TDP	7,643,939	10,681,129
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	307,248	1,330,906
355.00 POWER GENERATING EQUIPMENT	1,102,644	2,656,734
360.10 COLLECTION SEWERS - FORCE MAINS	4,126,278	557,783
361.10 COLLECTION SEWERS - GRAVITY MAINS	12,606,243	11,748,979
361.20 MANHOLES	1,668,719	1,310,372
363.00 SERVICES	4,097,775	3,429,457
364.00 FLOW MEASURING DEVICES	162,575	35,480
365.00 FLOW MEASURING INSTALLATIONS	5,484	4,754
370.00 RECEIVING WELLS	17,072	18,386
371.00 PUMPING EQUIPMENT	1,048,915	1,456,901
380.00 TREATMENT EQUIPMENT	10,232,053	11,729,038
381.00 PLANT SEWERS	1,005,232	961,910
382.00 OUTFALL SEWER LINES	174,784	171,448
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT	101,744	88,954
390.00 OFFICE FURNITURE AND EQUIPMENT	78,260	62,005
391.00 TRANSPORTATION EQUIPMENT	229,802	270,361
392.00 STORES EQUIPMENT	16,244	20,500
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	158,898	178,389
394.00 LABORATORY EQUIPMENT	131,184	179,845
395.00 POWER OPERATED EQUIPMENT	260,593	265,685
396.00 COMMUNICATION EQUIPMENT	731,179	894,251
397.00 MISCELLANEOUS EQUIPMENT	938,679	681,622
TOTAL DEPRECIABLE PLANT	49,434,423	53,203,171

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER OPERATIONS (EXCLUDING SCRANTON WASTEWATER)**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2018**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	183,103	182,207
354.30 STRUCTURES AND IMPROVEMENTS - SPP	2,768,298	4,581,016
354.40 STRUCTURES AND IMPROVEMENTS - TDP	8,285,326	11,377,304
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	365,695	1,355,706
355.00 POWER GENERATING EQUIPMENT	1,227,691	2,686,016
360.10 COLLECTION SEWERS - FORCE MAINS	4,400,107	951,240
361.10 COLLECTION SEWERS - GRAVITY MAINS	13,569,963	12,831,511
361.20 MANHOLES	1,875,596	1,541,490
363.00 SERVICES	4,419,781	3,820,002
364.00 FLOW MEASURING DEVICES	185,212	73,722
365.00 FLOW MEASURING INSTALLATIONS	6,090	5,484
370.00 RECEIVING WELLS	19,059	20,425
371.00 PUMPING EQUIPMENT	1,224,557	1,669,288
380.00 TREATMENT EQUIPMENT	11,183,028	12,607,762
381.00 PLANT SEWERS	1,128,240	1,092,030
382.00 OUTFALL SEWER LINES	186,949	185,068
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT	117,886	110,704
390.00 OFFICE FURNITURE AND EQUIPMENT	88,083	74,006
391.00 TRANSPORTATION EQUIPMENT	265,582	304,135
392.00 STORES EQUIPMENT	18,814	22,813
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	184,457	166,801
394.00 LABORATORY EQUIPMENT	152,262	193,334
395.00 POWER OPERATED EQUIPMENT	279,787	288,476
396.00 COMMUNICATION EQUIPMENT	832,670	938,010
397.00 MISCELLANEOUS EQUIPMENT	1,006,994	798,676
TOTAL DEPRECIABLE PLANT	53,975,230	57,877,226

**PENNSYLVANIA-AMERICAN WATER COMPANY
SCRANTON WASTEWATER OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2016**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
354.30 STRUCTURES AND IMPROVEMENTS - SPP	1,047,177	1,443,116
354.40 STRUCTURES AND IMPROVEMENTS - TDP	8,631,351	10,929,899
360.10 COLLECTION SEWERS - FORCE MAINS	133,387	150,952
361.10 COLLECTION SEWERS - GRAVITY MAINS	21,702,983	24,199,271
361.20 MANHOLES	6,416,182	7,154,174
363.00 SERVICES	5,348,398	4,533,421
364.00 FLOW MEASURING DEVICES	53,441	54,243
371.00 PUMPING EQUIPMENT	288,974	574,319
380.00 TREATMENT EQUIPMENT	3,648,825	4,964,183
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT	722,910	579,985
390.00 OFFICE FURNITURE AND EQUIPMENT	136,653	136,653
391.00 TRANSPORTATION EQUIPMENT	1,236,590	1,838,747
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	158,464	158,463
394.00 LABORATORY EQUIPMENT	46,411	46,412
395.00 POWER OPERATED EQUIPMENT	238,227	415,322
TOTAL DEPRECIABLE PLANT	49,809,973	57,179,160

PENNSYLVANIA-AMERICAN WATER COMPANY
SCRANTON WASTEWATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2017

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
354.30 STRUCTURES AND IMPROVEMENTS - SPP	1,124,269	1,514,550
354.40 STRUCTURES AND IMPROVEMENTS - TDP	9,276,961	11,558,364
355.00 POWER GENERATING EQUIPMENT	17,274	9,518
360.10 COLLECTION SEWERS - FORCE MAINS	135,590	153,799
361.10 COLLECTION SEWERS - GRAVITY MAINS	22,607,520	24,871,622
361.20 MANHOLES	6,582,447	7,369,725
363.00 SERVICES	5,504,560	4,846,387
364.00 FLOW MEASURING DEVICES	79,017	80,345
371.00 PUMPING EQUIPMENT	351,069	639,414
380.00 TREATMENT EQUIPMENT	3,910,224	5,236,091
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT	937,052	805,279
390.00 OFFICE FURNITURE AND EQUIPMENT	189,589	189,336
391.00 TRANSPORTATION EQUIPMENT	1,453,836	1,987,760
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	194,523	194,522
394.00 LABORATORY EQUIPMENT	53,664	53,669
395.00 POWER OPERATED EQUIPMENT	269,991	437,336
396.00 COMMUNICATION EQUIPMENT	39,245	39,269
397.00 MISCELLANEOUS EQUIPMENT	10,432	10,439
TOTAL DEPRECIABLE PLANT	<u>52,737,263</u>	<u>59,997,425</u>

**PENNSYLVANIA-AMERICAN WATER COMPANY
SCRANTON WASTEWATER OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2018**

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
DEPRECIABLE PLANT		
354.30 STRUCTURES AND IMPROVEMENTS - SPP	1,218,027	1,590,518
354.40 STRUCTURES AND IMPROVEMENTS - TDP	9,922,480	12,219,940
355.00 POWER GENERATING EQUIPMENT	67,543	57,476
360.10 COLLECTION SEWERS - FORCE MAINS	137,722	156,622
361.10 COLLECTION SEWERS - GRAVITY MAINS	23,503,695	25,622,189
361.20 MANHOLES	6,748,438	7,585,225
363.00 SERVICES	5,662,262	5,150,043
364.00 FLOW MEASURING DEVICES	113,512	112,791
371.00 PUMPING EQUIPMENT	429,517	712,429
380.00 TREATMENT EQUIPMENT	4,168,004	5,507,999
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT	1,173,847	1,053,451
390.00 OFFICE FURNITURE AND EQUIPMENT	261,286	260,558
391.00 TRANSPORTATION EQUIPMENT	1,677,228	2,158,604
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	242,156	242,196
394.00 LABORATORY EQUIPMENT	60,919	60,926
395.00 POWER OPERATED EQUIPMENT	299,081	459,217
396.00 COMMUNICATION EQUIPMENT	142,045	124,348
397.00 MISCELLANEOUS EQUIPMENT	43,590	37,632
TOTAL DEPRECIABLE PLANT	55,871,352	63,112,164

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.5

Pennsylvania-American Water Company
VI. Depreciation

5. Supply a schedule by account and depreciable group showing the survivor curve and annual accrual rate estimated to be appropriate:
 - a. For the purposes of this filing.
 - b. For the purposes of the most recent rate increase filing prior to the current proceedings.

Answer:

- a. Refer to Table 2 in Exhibit Nos. 11-A through 11-I.
- b. Refer to pages FR VI.5 (2) to FR VI.5 (10) and FR VI.5 (11) to FR VI.5 (16) for survivor curves and annual accrual rates estimated to be appropriate in the most recent prior water and wastewater rate filings, respectively.

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2012

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Depreciable Group	Survivor Curve	Net Original Cost at December 31, 2012	Book Reserve	Future Accruals	Annual Accrual Amount	Annual Accrual Rate, Percent	Composite Remaining Life
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Intangible Plant								
301.00	Organization	Nondepr.	773,314.06					
302.00	Franchises and Consents	Nondepr.	2,404,599.20					
303.00	Miscellaneous Intangible Plant	Nondepr.	15,569.16					
	Total Intangible Plant		3,193,482.42					
Nondepreciable Plant								
303.20	Power and Pumping Land	Nondepr.	3,748,463.30					
303.30	Purification Land	Nondepr.	15,412.25					
303.40	Transmission and Distribution Land	Nondepr.	3,453,298.25					
303.50	Distribution Reservoirs and Standpipe Land	Nondepr.	2,472,059.48					
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.	4,230,799.74					
	Total Nondepreciable Plant		20,971,403.89					
Depreciable Plant								
303.14	Water Rights - Hibernia	25-SQ	1,942,822.51	925,278	1,017,545	135,673	6.98	7.5
303.35	Waste Handling and Treatment Land	100-R2 *	155,025.17	82,829	72,196	20,693	13.35	3.5
303.99	Comprehensive Planning Studies	5-SQ	3,048,679.10	1,601,852	1,446,827	552,233	18.11	2.6
304.15	Other Water Source Structures	60-R3	26,821,443.92	4,717,502	22,103,942	480,885	1.79	46.0
304.20	Power and Pumping Structures	70-R2.5 *	48,035,909.34	4,638,017	43,397,892	1,608,933	3.35	27.0
	Large Structures	50-R3	28,760,923.17	4,072,698	24,688,225	821,815	2.86	30.0
	Other Structures							
	Total Account 304.2		76,796,832.51	8,710,715	68,086,117	2,430,748	3.17	28.0
304.30	Purification Buildings	60-R2.5 *	213,813,375.01	61,070,484	152,742,889	4,543,767	2.13	33.6
	Large Structures	50-R3	9,912,809.09	3,857,988	6,054,821	187,125	1.89	32.4
	Other Structures							
	Total Account 304.3		223,726,184.10	64,928,472	158,797,710	4,730,892	2.11	33.6
304.36	Waste Handling and Treatment Structure	60-R2.5 *	11,422,074.81	3,679,296	7,742,779	314,401	2.75	24.6
304.38	Waste Handling and Treatment Structure Painting	10-SQ	38,331.32	38,331	0	0	-	-
304.39	Purification Buildings - Tank Painting	10-SQ	130,150.38	130,150	0	0	-	-
304.61	Office Buildings	50-R1.5 *	15,057,712.83	6,638,434	8,419,279	493,755	3.28	17.1
304.62	Stores, Shop and Garage Buildings	75-R2 *	11,965,179.88	5,114,522	6,850,660	347,947	2.91	19.7

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2012

	Depreciable Group (1)	Survivor Curve (2)	Net Original Cost at December 31, 2012 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Annual Accrual Rate, Percent (7)	Composite Remaining Life (8)
304.63	Miscellaneous Structures and Improvements							
	Large Structures	75-R2 *	1,318,475.18	337,550	980,926	52,680	4.00	18.6
	Other Structures	35-S2.5	627,140.20	75,472	551,668	22,576	3.60	24.4
	Total Account 304.63		1,945,615.38	413,022	1,532,594	75,256	3.87	20.4
	Total Account 304		367,903,525.13	94,370,444	273,533,081	8,873,884	2.41	30.8
305.00	Collecting and Impounding Reservoirs	125-R2.5 *	75,124,355.40	9,434,864	65,689,490	1,245,091	1.66	52.8
306.00	Lake, River and Other Intakes	65-S1.5 *	18,306,375.42	4,922,853	13,383,524	394,698	2.16	33.9
307.00	Wells and Springs	55-R2	10,180,650.58	3,674,107	6,506,544	195,830	1.92	33.2
310.00	Power Generation Equipment	40-R2.5	13,616,192.08	1,516,818	12,099,374	425,873	3.13	28.4
	Pumping Equipment							
311.20	Electric Pumping Equipment	50-R1	7,973,123.51	1,683,450	6,289,674	217,436	2.73	28.9
311.50	Other	50-R1	831,537.33	232,909	598,628	19,579	2.35	30.6
311.52	Source of Supply	50-R1	3,677,454.05	382,053	3,295,401	116,563	3.17	28.3
311.53	Water Treatment	50-R1	59,923,905.29	29,928,626	29,995,279	1,035,849	1.73	29.0
311.54	Transmission and Distribution	50-R1	6,343,521.03	1,323,034	5,020,487	165,891	2.62	30.3
	Total Account 311		78,749,541.21	33,550,072	45,199,469	1,555,318	1.98	29.1
	Purification System							
320.10	Large Structures	70-R2 *	180,450,275.39	73,847,267	106,603,006	3,562,249	1.97	29.9
320.18	Large Structures Paint	10-SQ	103,245.73	103,246	0	0	-	-
320.19	Large Structures Paint	10-SQ	3,887,324.19	3,875,435	11,889	2,162	0.06	5.5
320.20	Chemical Treatment	32-R1	53,301,373.75	26,706,430	26,594,944	1,503,262	2.82	17.7
320.29	Chemical Treatment Paint	Fully Accrued	8,167.87	8,168	0	0	-	-
320.30	Granular Activated Carbon	6-L2.5	10,011,065.94	5,273,258	4,737,808	2,154,492	21.52	2.2
320.37	Waste Handling & Treatment - Equipment	25-R3	14,006,265.74	10,580,124	3,426,142	399,587	2.85	8.6
	Total Account 320		261,767,718.61	120,393,928	141,373,789	7,621,752	2.91	18.5
330.00	Distribution Reservoirs and Standpipes	65-R2	82,236,895.50	27,540,050	54,696,846	1,381,918	1.68	39.6
330.10	Elevated Tanks and Standpipes	65-R2	6,892,646.95	462,790	6,429,857	141,301	2.05	45.5
330.20	Ground Level Facilities	65-R2	3,023,717.40	126,538	2,897,179	67,009	2.22	43.2
330.30	Below Grade Facilities	65-R2	205,356.73	20,708	184,649	4,036	1.97	45.8
330.40	Clearwell	65-R2	12,676,760.31	152,737	12,524,023	297,836	2.35	42.1
330.58	Dist. Reservoirs and Standpipes - Painting	10-SQ	2,463,537.58	2,317,301	146,237	49,690	2.02	2.9
330.59	Dist. Reservoirs and Standpipes - Painting	10-SQ	23,967,595.60	15,368,380	8,599,216	1,465,159	6.11	5.9
	Total Account 330		131,466,510.07	45,988,504	85,478,007	3,406,949	2.59	25.1
331.00	Mains and Accessories	110-R2	1,586,837,115.12	220,166,294	1,366,670,821	18,671,018	1.18	73.2
333.00	Services	70-R2	431,989,975.81	87,985,492	344,004,484	7,684,025	1.78	44.8
334.00	Meters and Meter Installations	19-L1.5	146,251,179.32	57,571,359	88,679,820	8,470,834	5.79	10.5
335.00	Fire Hydrants	72-R2	66,219,816.77	13,513,862	52,705,955	1,131,004	1.71	46.6

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2012

	Depreciable Group (1)	Survivor Curve (2)	Net Original Cost at		Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Annual Accrual Rate, Percent (7)	Composite Remaining Life (8)
			December 31, 2012 (3)	December 31, 2012 (3)					
340.00	Office Furniture and Equipment	20-SQ	16,649,225.01	8,402,943	8,246,282	8,402,943	811,175	4.87	10.4
	Office Furniture	5-SQ	9,605,098.02	3,901,860	5,703,218	3,901,860	1,344,914	14.00	2.9
	Computers and Peripheral Equipment	5-SQ	20,595,980.97	342,238	20,253,743	342,238	251,052	1.22	1.4
	Computer Software	10-SQ	24,545,975.72	23,334,791	1,211,185	23,334,791	2,456,294	10.01	9.5
	Computer Software - Business Transformation	10-SQ	1,113,360.02	62,867	1,050,493	62,867	26,904	2.42	2.3
	Other Office Equipment								
	Total Account 340		72,509,639.74	36,044,719	36,464,921	36,044,719	4,890,339	6.74	7.4
341.00	Transportation Equipment	6-L3	110,899.48	3,056	107,843	3,056	3,055	2.75	1.0
	Not Classified	6-L3	927,104.47	815,265	111,839	815,265	173,517	18.72	4.7
	Light Duty Trucks	6-L3	2,374,915.23	1,539,686	835,229	1,539,686	435,940	18.36	3.5
	Equipment	6-L3	8,244,822.78	6,978,967	1,265,856	6,978,967	1,552,222	18.83	4.5
	Autos	6-L3	1,615,561.39	1,077,552	538,009	1,077,552	282,090	17.46	3.8
	Other								
	Total Account 341		13,273,303.35	10,414,526	2,858,776	10,414,526	2,446,824	18.43	4.3
342.00	Stores Equipment	20-SQ	355,371.24	114,524	240,847	114,524	11,002	3.10	10.4
343.00	Tools and Work Equipment	20-SQ	14,576,601.78	8,401,774	6,174,828	8,401,774	672,672	4.61	12.5
344.00	Laboratory Equipment	20-R0.5	4,858,847.02	2,723,949	2,134,898	2,723,949	286,644	5.90	9.5
345.00	Power Operated Equipment	10-S2	3,343,509.79	888,609	2,454,901	888,609	478,478	14.31	1.9
346.00	Communication Equipment	15-SQ	5,845,389.29	1,853,624	3,991,765	1,853,624	415,135	7.10	4.5
	Equipment	15-SQ	129,767.04	118,689	11,078	118,689	8,809	6.79	13.5
	Non-Telephone	10-SQ	5,051,413.37	3,094,011	1,957,402	3,094,011	584,157	11.56	5.3
	Remote Control and Instrumentation	10-SQ	2,522,865.50	2,131,358	391,508	2,131,358	260,788	10.34	8.2
	Telephone								
	Total Account 346		13,549,435.20	7,197,682	6,351,753	7,197,682	1,268,889	9.36	5.7
347.00	Miscellaneous Equipment	25-SQ	12,157,952.45	6,917,931	5,240,021	6,917,931	553,486	4.55	12.5
348.00	Other Tangible Equipment	25-SQ	734,049.94	580,033	154,017	580,033	29,953	4.08	19.4
	Total Depreciable Plant		3,328,918,192.81	2,571,144,673	757,773,518	2,571,144,673	71,023,162		
	AMORTIZATION OF NET SALVAGE						6,731,385		
	TOTAL UTILITY PLANT IN SERVICE		3,353,083,079.12	2,571,144,673	757,773,518	2,571,144,673	77,754,547		

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

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2013

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Depreciable Group	Survivor Curve	Net Original Cost at December 31, 2013	Book Reserve	Future Accruals	Annual Accrual Amount	Annual Accrual Rate, Percent	Composite Remaining Life
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Intangible Plant								
301.00	Organization	Nondepr.	774,398.06					
302.00	Franchises and Consents	Nondepr.	2,404,599.20					
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.	3,857,144.40					
303.30	Purification Land	Nondepr.	15,412.25					
303.40	Transmission and Distribution Land	Nondepr.	3,453,467.25					
303.50	Distribution Reservoirs and Standpipe Land	Nondepr.	2,472,059.48					
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.	4,230,799.74					
	Total Nondepreciable Plant		21,080,253.99					
Depreciable Plant								
303.14	Water Rights - Hibernia	25-SQ	1,942,822.51	1,060,887	881,936	135,682	6.98	6.5
303.35	Waste Handling and Treatment Land	100-R2	155,025.17	124,838	30,187	12,129	7.82	2.5
303.99	Comprehensive Planning Studies	5-SQ	5,753,661.10	2,398,904	3,354,757	1,033,092	17.96	3.2
304.15	Other Water Source Structures	60-R3	28,350,524.92	4,862,385	23,488,140	516,250	1.82	45.5
304.20	Power and Pumping Structures	70-R2.5	48,035,909.34	6,048,770	41,987,138	1,716,036	3.57	24.5
	Large Structures	50-R3	29,115,074.59	5,217,307	23,897,768	810,052	2.78	29.5
	Other Structures							
	Total Account 304.2		77,150,983.93	11,266,077	65,884,906	2,526,088	3.27	26.1
304.30	Purification Buildings	60-R2.5	218,052,267.01	65,814,966	152,237,299	4,595,489	2.11	33.1
	Large Structures	50-R3	9,912,809.09	4,053,850	5,858,959	184,998	1.87	31.7
	Other Structures							
	Total Account 304.3		227,965,076.10	69,868,816	158,096,258	4,780,487	2.10	33.1
304.36	Waste Handling and Treatment Structure	60-R2.5	11,422,074.81	3,993,403	7,428,672	311,495	2.73	23.8
304.38	Waste Handling and Treatment Structure Painting	10-SQ	38,331.32	38,331	0	0	-	-
304.39	Purification Buildings - Tank Painting	10-SQ	130,150.38	130,150	0	0	-	-
304.61	Office Buildings	50-R1.5	15,057,712.83	7,191,027	7,866,686	473,987	3.15	16.6
304.62	Stores, Shop and Garage Buildings	75-R2	12,609,179.88	5,404,188	7,204,994	360,973	2.86	20.0

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2013

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Depreciable Group	Survivor Curve	Net Original Cost at December 31, 2013	Book Reserve	Future Accruals	Annual Accrual Amount	Annual Accrual Rate, Percent	Composite Remaining Life
304.63	Miscellaneous Structures and Improvements							
	Large Structures	75-R2 *	1,318,475.18	387,874	930,602	52,455	3.98	17.7
	Other Structures	35-S2.5	628,124.58	101,288	526,837	22,520	3.59	23.4
	Total Account 304.63		1,946,599.76	489,162	1,457,439	74,975	3.85	19.4
	Total Account 304		374,670,633.93	103,243,539	271,427,095	9,044,255	2.41	30.0
305.00	Collecting and Impounding Reservoirs	125-R2.5 *	83,916,241.40	10,488,068	73,428,172	1,316,645	1.57	55.8
306.00	Lake, River and Other Intakes	65-S1.5 *	18,306,375.42	5,350,720	12,955,656	391,157	2.14	33.1
307.00	Wells and Springs	55-R2	10,199,920.94	3,888,937	6,310,984	192,388	1.89	32.8
310.00	Power Generation Equipment	40-R2.5	19,539,684.69	800,208	18,739,477	640,901	3.28	29.2
	Pumping Equipment							
311.20	Electric Pumping Equipment	50-R1	14,672,246.15	2,006,896	12,665,350	478,733	3.26	26.5
311.50	Other	50-R1	831,537.33	251,283	580,254	18,850	2.27	30.8
311.52	Source of Supply	50-R1	3,677,454.05	500,850	3,176,604	106,890	2.91	29.7
311.53	Water Treatment	50-R1	59,923,905.29	30,768,798	29,155,107	1,004,978	1.68	29.0
311.54	Transmission and Distribution	50-R1	6,343,521.03	1,485,628	4,857,893	158,014	2.49	30.7
	Total Account 311		85,448,663.85	35,013,455	50,435,208	1,767,465	2.07	28.5
	Purification System							
320.10	Large Structures	70-R2 *	189,362,178.39	77,942,978	111,419,198	3,771,854	1.99	29.5
320.18	Large Structures Paint	10-SQ	103,245.73	103,246	0	0	-	-
320.19	Large Structures Paint	10-SQ	3,887,324.19	3,877,597	9,727	2,162	0.06	4.5
320.20	Chemical Treatment	32-R1	53,305,790.59	28,067,669	25,238,122	1,440,400	2.70	17.5
320.29	Chemical Treatment Paint	Fully Accrued	8,167.87	8,168	0	0	-	-
320.30	Granular Activated Carbon	6-L2.5	10,011,065.94	7,471,280	2,539,786	1,059,980	10.59	2.4
320.37	Waste Handling & Treatment - Equipment	25-R3	14,006,265.74	10,979,342	3,026,924	376,209	2.69	8.0
	Total Account 320		270,684,038.45	128,450,280	142,233,757	6,650,605	2.46	21.4
330.00	Distribution Reservoirs and Standpipes	65-R2	93,101,328.24	28,571,695	64,529,633	1,632,301	1.75	39.5
330.10	Elevated Tanks and Standpipes	65-R2	8,384,650.95	604,376	7,780,275	172,714	2.06	45.0
330.20	Ground Level Facilities	65-R2	6,622,371.40	222,292	6,400,079	147,778	2.23	43.3
330.30	Below Grade Facilities	65-R2	205,356.73	24,189	181,168	3,969	1.93	45.6
330.40	Cleanwell	65-R2	12,676,760.31	415,179	12,261,581	273,696	2.16	44.8
330.58	Distr. Reservoirs and Standpipes - Painting	10-SQ	2,463,537.58	2,373,819	89,719	28,919	1.17	3.1
330.59	Distr. Reservoirs and Standpipes - Painting	10-SQ	23,967,595.60	16,798,836	7,168,760	1,444,170	6.03	5.0
	Total Account 330		147,421,600.81	49,010,386	98,411,215	3,703,547	2.51	26.6
331.00	Mains and Accessories	110-R2	1,713,386,493.18	237,213,597	1,476,172,896	20,166,510	1.18	73.2
333.00	Services	70-R2	450,658,637.25	95,706,412	354,952,225	7,936,263	1.76	44.7
334.00	Meters and Meter Installations	19-L1.5	155,259,404.50	62,349,410	92,909,994	8,904,697	5.74	10.4

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2013

	(1) Depreciable Group	(2) Survivor Curve	(3) Net Original Cost at December 31, 2013	(4) Book Reserve	(5) Future Accruals	(6) Annual Accrual Amount	(7) Annual Accrual Rate, Percent	(8) Composite Remaining Life
335.00	Fire Hydrants	72-R2	71,665,114.23	14,582,599	57,082,515	1,224,755	1.71	46.6
340.00	Office Furniture and Equipment							
	Office Furniture	20-SQ	16,649,225.01	8,655,108	7,994,117	862,052	5.18	9.3
	Computers and Peripheral Equipment	5-SQ	10,952,406.02	6,713,738	4,238,668	1,510,849	13.79	2.8
	Computer Software	5-SQ	5,374,029.46	5,042,400	331,629	197,570	3.68	1.7
	Computer Software - Business Transformation	10-SQ	60,356,026.72	5,175,885	55,180,142	6,069,285	10.06	9.1
	Other Office Equipment	10-SQ	1,113,360.02	1,022,317	91,043	39,332	3.53	2.3
	Total Account 340		94,445,047.23	26,609,448	67,835,599	8,679,088	9.19	7.8
341.00	Transportation Equipment							
	Not Classified	6-L3	110,899.48	110,899	0	0	-	-
	Light Duty Trucks	6-L3	927,104.47	287,132	639,972	168,477	18.17	3.8
	Equipment	6-L3	9,374,915.23	1,921,771	7,453,144	1,726,127	18.41	4.3
	Autos	6-L3	8,244,822.78	2,821,751	5,423,072	1,498,323	18.17	3.6
	Other	6-L3	1,615,561.39	803,657	811,904	262,409	16.24	3.1
	Total Account 341		20,273,303.35	5,945,210	14,328,092	3,655,336	18.03	3.9
342.00	Stores Equipment	20-SQ	355,371.24	251,864	103,507	10,986	3.09	9.4
343.00	Tools and Work Equipment	20-SQ	15,431,995.93	6,792,791	8,639,205	688,667	4.46	12.5
344.00	Laboratory Equipment	20-R0.5	4,858,847.02	2,430,631	2,428,216	251,980	5.19	9.6
345.00	Power Operated Equipment	10-S2	3,343,509.79	2,933,357	410,153	179,990	5.38	2.3
346.00	Communication Equipment							
	Equipment	15-SQ	6,017,932.29	4,110,740	1,907,192	464,953	7.73	4.1
	Non-Telephone	15-SQ	129,767.04	18,236	111,531	8,950	6.90	12.5
	Remote Control and Instrumentation	10-SQ	6,063,413.37	2,327,391	3,736,022	731,520	12.06	5.1
	Telephone	10-SQ	2,522,865.50	599,180	1,923,686	268,703	10.65	7.2
	Total Account 346		14,733,978.20	7,055,547	7,678,431	1,474,126	5.20	10.0
347.00	Miscellaneous Equipment	25-SQ	13,100,597.45	5,743,093	7,357,504	583,753	4.46	12.6
348.00	Other Tangible Equipment	25-SQ	734,049.94	184,606	549,444	29,918	4.08	18.4
	Total Depreciable Plant		3,576,285,017.58	807,628,787	2,768,656,225	78,673,935		
	AMORTIZATION OF NET SALVAGE					7,165,529		
	TOTAL UTILITY PLANT IN SERVICE		3,600,559,837.99	807,628,787	2,768,656,225	85,839,464		

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

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2014

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Depreciable Group	Survivor Curve	Net Original Cost at December 31, 2014	Book Reserve	Future Accruals	Annual Accrual Amount	Annual Accrual Rate, Percent	Composite Remaining Life
		(2)	(3)	(4)	(5)	(6)	(7)	(8)
Intangible Plant								
301.00	Organization	Nondepr.	774,398.06					
302.00	Franchises and Consents	Nondepr.	2,404,599.20					
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.	4,079,914.40					
303.30	Purification Land	Nondepr.	15,412.25					
303.40	Transmission and Distribution Land	Nondepr.	3,453,467.25					
303.50	Distribution Reservoirs and Standpipe Land	Nondepr.	2,472,059.48					
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.	5,346,319.74					
	Total Nondepreciable Plant		22,418,543.99					
Depreciable Plant								
303.14	Water Rights - Hibernia	25-SQ	1,942,822.51	1,196,496	746,327	135,696	6.98	5.5
303.35	Waste Handling and Treatment Land	100-R2 *	155,025.17	136,961	18,064	12,132	7.83	1.5
303.99	Comprehensive Planning Studies	5-SQ	7,602,158.10	3,471,448	4,130,710	1,334,159	17.55	3.1
304.15	Other Water Source Structures	60-R3	29,679,758.92	5,349,372	24,330,387	540,408	1.82	45.0
304.20	Power and Pumping Structures	70-R2.5 *	48,035,909.34	7,594,492	40,441,416	1,603,161	3.34	25.2
	Large Structures	50-R3	29,115,074.59	6,206,347	22,908,728	789,707	2.71	29.0
	Other Structures							
	Total Account 304.2		77,150,983.93	13,800,839	63,350,144	2,392,868	3.10	26.5
304.30	Purification Buildings							
	Large Structures	60-R2.5 *	225,734,012.01	69,751,962	155,982,048	4,787,981	2.12	32.6
	Other Structures	50-R3	9,912,809.09	4,204,410	5,708,399	184,994	1.87	30.9
	Total Account 304.3		235,646,821.10	73,956,372	161,690,447	4,972,975	2.11	32.5
304.36	Waste Handling and Treatment Structure	60-R2.5 *	11,422,074.81	4,305,225	7,116,850	308,662	2.70	23.1
304.38	Waste Handling and Treatment Structure Painting	10-SQ	38,331.32	38,331	0	0	-	-
304.39	Purification Buildings - Tank Painting	10-SQ	130,150.38	130,150	0	0	-	-
304.61	Office Buildings	50-R1.5 *	23,436,604.83	7,840,721	15,595,884	792,836	3.38	19.7
304.62	Stores, Shop and Garage Buildings	75-R2 *	23,133,296.63	5,865,535	17,267,764	714,166	3.09	24.2

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2014

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Depreciable Group	Survivor Curve	Net Original Cost at December 31, 2014	Book Reserve	Future Accruals	Annual Accrual Amount	Annual Accrual Rate, Percent	Composite Remaining Life
			(3)	(4)	(5)	(6)	(7)	(8)
304.63	Miscellaneous Structures and Improvements							
	Large Structures	75-R2 *	1,318,475.18	438,283	880,193	52,240	3.96	16.8
	Other Structures	35-S2.5	628,124.58	125,886	502,239	22,316	3.55	22.5
	Total Account 304.63		1,946,599.76	564,169	1,382,432	74,556	3.83	18.5
	Total Account 304		402,584,621.68	111,850,714	290,733,908	9,796,471	2.43	29.7
305.00	Collecting and Impounding Reservoirs	125-R2.5 *	85,838,357.40	11,978,707	73,859,649	1,332,697	1.55	55.4
306.00	Lake, River and Other Intakes	65-S1.5 *	18,306,375.42	5,774,926	12,531,451	388,346	2.12	32.3
307.00	Wells and Springs	55-R2	12,297,235.94	4,092,128	8,205,108	247,619	2.01	33.1
310.00	Power Generation Equipment	40-R2.5	20,694,666.69	1,338,181	19,356,486	659,155	3.19	29.4
	Pumping Equipment							
311.20	Electric Pumping Equipment	50-R1	17,706,008.15	2,555,477	15,150,531	543,940	3.07	27.9
311.50	Other	50-R1	831,537.33	269,855	561,682	18,219	2.19	30.8
311.52	Source of Supply	50-R1	3,677,454.05	611,469	3,065,985	100,707	2.74	30.4
311.53	Water Treatment	50-R1	59,923,905.29	31,718,460	28,205,445	975,040	1.63	28.9
311.54	Transmission and Distribution	50-R1	8,439,261.03	1,694,132	6,745,129	238,041	2.82	28.3
	Total Account 311		90,578,165.85	36,849,393	53,728,772	1,875,947	2.07	28.6
	Purification System							
320.10	Large Structures	70-R2 *	198,117,996.39	81,321,277	116,796,717	4,146,996	2.09	28.2
320.18	Large Structures Paint	10-SQ	103,245.73	103,246	0	0	-	-
320.19	Large Structures Paint	10-SQ	3,887,324.19	3,879,759	7,565	2,161	0.06	3.5
320.20	Chemical Treatment	32-R1	58,123,255.59	28,997,100	29,126,156	1,714,662	2.95	17.0
320.29	Chemical Treatment Paint	Fully Accrued	8,167.87	8,168	0	0	-	-
320.30	Granular Activated Carbon	6-L2.5	11,104,600.94	8,542,664	2,561,937	932,758	8.40	2.7
320.37	Waste Handling & Treatment - Equipment	25-R3	14,006,265.74	11,356,129	2,650,137	351,382	2.51	7.5
	Total Account 320		285,350,856.45	134,208,343	151,142,512	7,147,959	2.50	21.1
330.00	Distribution Reservoirs and Standpipes	65-R2	99,241,032.24	30,087,870	69,153,162	1,742,477	1.76	39.7
330.10	Elevated Tanks and Standpipes	65-R2	8,384,650.95	762,171	7,622,480	167,243	1.99	45.6
330.20	Ground Level Facilities	65-R2	6,622,371.40	354,900	6,267,471	138,870	2.10	45.1
330.30	Below Grade Facilities	65-R2	205,356.73	27,768	177,589	3,903	1.90	45.5
330.40	Clearwell	65-R2	12,676,760.31	666,462	12,010,298	263,499	2.08	45.6
330.58	Distr. Reservoirs and Standpipes - Painting	10-SQ	2,463,537.58	2,424,032	39,506	15,803	0.64	2.5
330.59	Distr. Reservoirs and Standpipes - Painting	10-SQ	27,917,155.60	18,214,472	9,702,684	1,661,790	5.95	5.8
	Total Account 330		157,510,864.81	52,537,675	104,973,190	3,993,585	2.54	26.3
331.00	Mains and Accessories	110-R2	1,837,997,982.19	254,900,039	1,583,097,943	21,617,051	1.18	73.2
333.00	Services	70-R2	488,508,637.25	103,551,017	364,957,620	8,174,242	1.74	44.6
334.00	Meters and Meter Installations	19-L1.5	162,726,180.85	68,144,688	94,581,493	9,146,702	5.62	10.3
335.00	Fire Hydrants	72-R2	76,991,233.23	15,695,002	61,296,231	1,314,120	1.71	46.6

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2014

	Depreciable Group (1)	Survivor Curve (2)	Net Original Cost at December 31, 2014 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Annual Accrual Rate, Percent (7)	Composite Remaining Life (8)
340.00	Office Furniture and Equipment	20-SQ	18,065,723.01	9,734,370	8,331,353	886,793	4.91	9.4
	Office Furniture	5-SQ	12,332,406.02	8,244,726	4,087,680	1,586,333	12.86	2.6
	Computers and Peripheral Equipment	5-SQ	5,374,029.46	5,225,820	148,209	103,617	1.93	1.4
	Computer Software	10-SQ	65,215,758.72	11,478,519	53,737,240	6,555,793	10.05	8.2
	Computer Software - Business Transformation	10-SQ	1,113,360.02	1,066,030	47,330	24,680	2.22	1.9
	Other Office Equipment							
	Total Account 340		102,101,277.23	35,749,465	66,351,812	9,157,216	8.97	7.2
341.00	Transportation Equipment	6-L3	110,899.48	110,899	0	0	-	-
	Not Classified	6-L3	1,884,104.47	544,710	1,339,394	340,266	18.06	3.9
	Light Duty Trucks	6-L3	11,123,915.23	3,769,196	7,354,719	1,983,304	17.83	3.7
	Equipment	6-L3	11,973,822.78	4,598,780	7,375,043	2,113,686	17.65	3.5
	Autos	6-L3	1,780,561.39	1,041,762	738,799	269,940	15.16	2.7
	Other							
	Total Account 341		26,873,303.35	10,065,347	16,807,955	4,707,196	17.52	3.6
342.00	Stores Equipment	20-SQ	355,371.24	262,845	92,526	10,957	3.08	8.4
343.00	Tools and Work Equipment	20-SQ	16,333,595.93	7,418,712	8,914,884	710,428	4.35	12.5
344.00	Laboratory Equipment	20-R0.5	4,858,847.02	2,691,446	2,167,401	223,953	4.61	9.7
345.00	Power Operated Equipment	10-S2	3,343,509.79	3,113,238	230,272	83,786	2.51	2.7
346.00	Communication Equipment	15-SQ	6,012,126.29	4,162,666	1,849,460	508,355	8.46	3.6
	Equipment	15-SQ	129,767.04	24,837	104,930	9,172	7.07	11.4
	Non-Telephone	10-SQ	7,702,784.37	2,732,002	4,970,782	979,754	12.72	5.1
	Remote Control and Instrumentation	10-SQ	2,522,865.50	789,726	1,733,140	282,692	11.21	6.1
	Telephone							
	Total Account 346		16,367,543.20	7,709,231	8,658,312	1,779,973	4.90	10.9
347.00	Miscellaneous Equipment	25-SQ	14,020,597.45	6,263,391	7,757,206	606,980	4.33	12.8
348.00	Other Tangible Equipment	25-SQ	734,049.94	215,195	518,855	29,879	4.07	17.4
	Total Depreciable Plant		3,814,073,278.69	879,214,588	2,934,858,687	84,486,249		
	AMORTIZATION OF NET SALVAGE					7,514,606		
	TOTAL UTILITY PLANT IN SERVICE		3,839,686,389.10	879,214,588	2,934,858,687	92,000,855		

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

PENNSYLVANIA-AMERICAN WATER COMPANY
CLARION WASTEWATER SYSTEM

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AT DECEMBER 31, 2012

(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) NET ORIGINAL COST AT DECEMBER 31, 2009	(4) BOOK RESERVE	(5) FUTURE ACCRUALS	(6) ANNUAL ACCRUAL AMOUNT	(7) ANNUAL ACCRUAL RATE, PERCENT	(8) COMPOSITE REMAINING LIFE
DEPRECIABLE PLANT							
354.30	Structures and Improvements - SPP	944,284.84	439,161	505,124	25,898	2.74	19.5
354.40	Structures and Improvements - TDP	715,548.08	353,072	362,476	8,518	1.19	42.6
354.50	Structures and Improvements - General	25,144.32	1,899	23,245	621	2.47	37.4
354.70	Structures and Improvements - General	15,770.67	4,044	11,727	1,154	7.32	10.2
355.00	Power Generation Equipment	66,482.84	49,096	17,387	1,585	2.38	11.0
360.10	Mains - Force	130,363.40	40,594	89,769	1,940	1.49	46.3
361.10	Mains - Gravity	5,658,939.18	1,126,266	4,532,673	98,433	1.74	46.0
361.20	Manholes	811,516.29	311,247	500,269	28,431	3.50	17.6
363.00	Services	284,382.25	147,895	136,487	3,962	1.39	34.5
364.00	Flow Measuring Devices	292,901.83	92,848	200,054	11,106	3.79	18.0
365.00	Flow Measuring Installations	14,938.00	1,647	13,291	688	4.61	19.3
371.10	Pumping Equipment - Electric	441,040.81	282,696	158,345	15,464	3.51	10.2
380.00	Treatment Equipment	1,978,973.37	1,170,369	808,604	48,532	2.45	16.7
381.00	Plant Sewers	1,958.97	144	1,815	45	2.30	40.3
382.00	Outfall Sewer Lines	201,123.34	8,906	192,217	7,673	3.82	25.1
390.30	Computer Software	31,006.15	14,671	16,335	6,280	20.25	2.6
391.00	Transportation Equipment	74,300.24	40,697	33,603	4,828	6.50	7.0
393.00	Tools, Shop and Garage Equipment	72,333.88	63,920	8,414	2,197	3.04	3.8
394.00	Laboratory Equipment	19,972.47	12,110	7,862	2,301	11.52	3.4
396.00	Communication Equipment	45,536.23	7,274	38,262	3,037	6.67	12.6
	TOTAL DEPRECIABLE PLANT	11,826,517.16	4,168,556	7,657,959	272,693	2.31	28.1
NONDEPRECIABLE PLANT							
353.20	Land and Land Rights - Collection	606,814.78					
353.30	Land and Land Rights - SPP	5.00					
353.40	Land and Land Rights - TDP	143,463.43					
	TOTAL NONDEPRECIABLE PLANT	750,283.21			60,523		
AMORTIZATION OF NET SALVAGE							
	TOTAL WASTEWATER COMPANY	12,576,800.37	4,168,556	7,657,959	333,216		

PENNSYLVANIA-AMERICAN WATER COMPANY
CLARION WASTEWATER SYSTEM

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AT DECEMBER 31, 2013 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
DEPRECIABLE PLANT							
354.30	Structures and Improvements - SPP	944,284.84	384,890	559,395	29,870	3.16	18.7
354.40	Structures and Improvements - TDP	715,548.08	342,830	372,718	8,799	1.23	42.4
354.50	Structures and Improvements - General	25,144.32	2,520	22,624	611	2.43	37.0
354.70	Structures and Improvements - General	15,770.67	5,198	10,573	493	3.13	21.4
355.00	Power Generation Equipment	66,482.84	50,678	15,805	1,508	2.27	10.5
360.10	Mains - Force	130,363.40	42,536	87,827	1,940	1.49	45.3
361.10	Mains - Gravity	5,882,738.18	1,562,331	4,320,407	90,472	1.54	47.8
361.20	Manholes	811,516.29	339,650	471,866	26,711	3.29	17.7
363.00	Services	294,142.25	149,937	144,205	4,214	1.43	34.2
364.00	Flow Measuring Devices	292,901.83	103,949	188,953	10,737	3.67	17.6
365.00	Flow Measuring Installations	14,938.00	2,336	12,602	666	4.46	18.9
371.10	Pumping Equipment - Electric	441,040.81	203,524	237,517	24,433	5.54	9.7
380.00	Treatment Equipment	1,986,333.37	1,123,208	863,125	53,313	2.68	16.2
381.00	Plant Sewers	1,958.97	189	1,770	45	2.30	39.3
382.00	Outfall Sewer Lines	201,123.34	13,925	187,198	7,720	3.84	24.2
390.30	Computer Software	31,006.15	20,950	10,056	6,280	20.25	1.6
391.00	Transportation Equipment	74,300.24	41,664	32,636	5,315	7.15	6.1
393.00	Tools, Shop and Garage Equipment	72,333.88	66,119	6,215	2,201	3.04	2.8
394.00	Laboratory Equipment	19,972.47	14,319	5,653	914	4.58	6.2
396.00	Communication Equipment	45,536.23	10,311	35,225	3,038	6.67	11.6
TOTAL DEPRECIABLE PLANT		12,067,436.16	4,481,064	7,586,370	279,280	2.31	27.2
NONDEPRECIABLE PLANT							
353.20	Land and Land Rights - Collection	606,814.78					
353.30	Land and Land Rights - SPP	5.00					
353.40	Land and Land Rights - TDP	143,463.43					
TOTAL NONDEPRECIABLE PLANT		750,283.21					
AMORTIZATION OF NET SALVAGE					63,858		
TOTAL WASTEWATER COMPANY		12,817,719.37	4,481,064	7,586,370	343,138		

PENNSYLVANIA-AMERICAN WATER COMPANY
CLARION WASTEWATER SYSTEM

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED
ANNUAL DEPRECIATION ACCRUALS RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) NET ORIGINAL COST AT DECEMBER 31, 2014	(4) BOOK RESERVE	(5) FUTURE ACCRUALS	(6) ANNUAL ACCRUAL AMOUNT	(7) ANNUAL ACCRUAL RATE, PERCENT	(8) COMPOSITE REMAINING LIFE
DEPRECIABLE PLANT							
354.30	Structures and Improvements - SPP	3,557,861.59	176,505	3,381,357	135,733	3.82	24.9
354.40	Structures and Improvements - TDP	7,028,601.38	106,728	6,921,873	164,582	2.34	42.1
354.50	Structures and Improvements - General	25,144.32	6,218	18,926	521	2.07	36.3
354.70	Structures and Improvements - General	305,898.62	1,440	304,460	8,110	2.65	37.5
355.00	Power Generation Equipment	949,416.84	56,362	893,055	35,944	3.79	24.8
360.10	Mains - Force	3,071,159.40	60,910	3,010,249	46,757	1.52	64.4
361.10	Mains - Gravity	9,750,308.18	1,589,175	8,161,133	155,553	1.60	52.5
361.20	Manholes	811,516.29	366,349	445,167	25,871	3.19	17.2
363.00	Services	785,055.25	154,819	630,236	14,303	1.82	44.1
364.00	Flow Measuring Devices	669,031.83	117,714	551,318	28,729	4.29	19.2
365.00	Flow Measuring Installations	14,938.00	3,002	11,936	644	4.31	18.5
371.10	Pumping Equipment - Electric	2,175,905.81	78,662	2,097,244	131,904	6.06	15.9
380.00	Treatment Equipment	4,802,970.37	904,233	3,898,737	156,923	3.27	24.8
381.00	Plant Sewers	414,091.97	1,419	412,673	9,660	2.38	41.9
382.00	Outfall Sewer Lines	363,622.34	8,298	355,324	13,661	3.76	26.0
390.30	Computer Software	31,006.15	27,229	3,777	3,480	11.16	1.1
391.00	Transportation Equipment	74,300.24	46,333	27,967	5,179	6.97	5.4
393.00	Tools, Shop and Garage Equipment	72,333.88	68,318	4,016	1,488	2.06	2.7
394.00	Laboratory Equipment	19,972.47	15,234	4,738	389	1.95	12.2
396.00	Communication Equipment	45,536.23	13,348	32,188	3,038	6.67	10.6
TOTAL DEPRECIABLE PLANT		34,968,672.16	3,802,296	31,166,374	942,649	2.70	33.1
NONDEPRECIABLE PLANT							
353.20	Land and Land Rights - Collection	606,814.78					
353.30	Land and Land Rights - SPP	5.00					
353.40	Land and Land Rights - TDP	143,463.43					
TOTAL NONDEPRECIABLE PLANT		750,283.21					
AMORTIZATION OF NET SALVAGE					102,988		
TOTAL WASTEWATER COMPANY		35,718,955.37	3,802,296	31,166,374	1,045,637		

PENNSYLVANIA-AMERICAN WATER COMPANY
POCONO WASTEWATER SYSTEM

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AT DECEMBER 31, 2012

Depreciable Group (1)	Survivor Curve (2)	Net Original Cost at December 31, 2012 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Annual Accrual Rate, Percent (7)	Composite Remaining Life (8)
DEPRECIABLE PLANT							
354.30	Structures and Improvements	324,968.19	102,849	222,119	8,424	2.59	26.4
354.40	Structures and Improvements	6,973,250.24 *	2,726,138	4,247,112	135,446	1.94	31.4
355.20	Structures and Improvements - Collection	6,738.60	1,146	5,593	255	3.78	21.9
355.30	Structures and Improvements - SPP	4,327.14	686	3,641	146	3.37	24.9
355.40	Structures and Improvements - TDP	23,700.37	518	23,182	902	3.81	25.7
355.50	Structures and Improvements - General	5,651.68	2,288	3,364	153	2.71	22.0
360.00	Mains - Force	3,640,088.76	637,817	3,002,272	80,509	2.21	37.3
361.10	Mains - Gravity	1,276,719.66	203,149	1,073,571	19,028	1.49	56.4
363.00	Services	674,161.11	129,282	544,879	19,150	2.84	28.5
371.10	Pumping Equipment - Electric	108,669.28	70,942	37,727	2,400	2.21	15.7
371.20	Pumping Equipment - Other	370,766.05	202,489	168,277	6,578	1.77	25.6
380.35	Treatment Equipment	17,212.16	3,481	13,731	497	2.89	27.6
380.40	Treatment Equipment	191,042.62	51,741	139,302	5,669	2.97	24.6
380.50	Treatment Equipment	16,838.84	4,424	12,415	475	2.82	26.1
380.62	Treatment Equipment	7,324.55	291	7,034	233	3.18	30.2
381.00	Plant Sewers	29,247.14	1,328	27,919	692	2.37	40.3
390.00	Office Furniture and Equipment	14,315.11	12,267	2,048	132	0.92	15.5
391.00	Transportation Equipment	48,270.31	4,479	43,791	5,578	11.56	7.9
393.00	Tools, Shop and Garage Equipment	7,746.00	7,746	0	0	-	-
394.00	Laboratory Equipment	14,527.26	4,861	9,666	751	5.17	12.9
396.00	Communication Equipment	4,811.88	3,152	1,660	189	3.93	8.8
397.00	Miscellaneous Equipment	24,575.36	136	24,439	1,455	5.92	16.8
398.00	Other Tangible Plant	3,165.77	237	2,929	158	4.99	18.5
TOTAL DEPRECIABLE PLANT		13,788,118.08	4,171,447	9,616,671	288,820	2.09	33.3
NONDEPRECIABLE PLANT							
352.10	Franchises and Consents	78,307.29					
353.40	Land and Land Rights	37,000.00					
TOTAL NONDEPRECIABLE PLANT		115,307.29					
AMORTIZATION OF NET SALVAGE							
TOTAL WASTEWATER COMPANY		13,903,425.37	4,171,447	9,616,671	27,960		
					316,780		

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

PENNSYLVANIA-AMERICAN WATER COMPANY
POCONO WAS TEWATER SYSTEM

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AT DECEMBER 31, 2013

Depreciable Group (1)	Survivor Curve (2)	Net Original Cost at December 31, 2013 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Annual Accrual Rate, Percent (7)	Composite Remaining Life (8)
DEPRECIABLE PLANT							
354.30	Structures and Improvements	324,968.19	111,266	213,702	8,241	2.54	25.9
354.40	Structures and Improvements	6,973,250.24	2,877,093	4,096,157	133,232	1.91	30.7
355.20	Structures and Improvements - Collection	6,738.60	1,919	4,820	229	3.40	21.0
355.30	Structures and Improvements - SPP	4,327.14	832	3,495	146	3.37	23.9
355.40	Structures and Improvements - TDP	23,700.37	1,537	22,163	897	3.78	24.7
355.50	Structures and Improvements - General	5,651.68	2,442	3,210	153	2.71	21.0
360.00	Mains - Force	3,640,088.76	722,493	2,917,596	79,844	2.19	36.5
361.10	Mains - Gravity	1,335,220.66	217,521	1,117,700	20,061	1.50	55.7
363.00	Services	702,765.55	148,677	554,089	19,764	2.81	28.0
371.10	Pumping Equipment - Electric	108,669.28	73,344	35,325	2,327	2.14	15.2
371.20	Pumping Equipment - Other	370,766.05	213,110	157,656	6,250	1.69	25.2
380.35	Treatment Equipment	17,212.16	3,978	13,234	493	2.86	26.8
380.40	Treatment Equipment	226,002.62	54,896	171,107	6,784	3.00	25.2
380.50	Treatment Equipment	16,838.84	5,011	11,828	465	2.76	25.4
380.62	Treatment Equipment	7,324.55	524	6,801	231	3.15	29.4
381.00	Plant Sewers	29,247.14	2,207	27,040	684	2.34	39.5
390.00	Office Furniture and Equipment	14,315.11	12,399	1,916	118	0.82	16.2
391.00	Transportation Equipment	48,270.31	10,059	38,211	5,490	11.37	7.0
393.00	Tools, Shop and Garage Equipment	61,772.00	4,785	56,987	2,922	4.73	19.5
394.00	Laboratory Equipment	14,527.26	5,628	8,899	756	5.20	11.8
395.00	Communication Equipment	4,811.88	3,341	1,471	189	3.93	7.8
397.00	Miscellaneous Equipment	131,575.36	5,075	126,500	6,736	5.12	18.8
398.00	Other Tangible Plant	3,165.77	473	2,693	154	4.86	17.5
	TOTAL DEPRECIABLE PLANT	14,071,209.52	4,478,610	9,592,600	296,166	2.10	32.4
NONDEPRECIABLE PLANT							
352.10	Franchises and Consents	78,307.29					
353.40	Land and Land Rights	37,000.00					
	TOTAL NONDEPRECIABLE PLANT	115,307.29			28,475		
AMORTIZATION OF NET SALVAGE							
	TOTAL WASTEWATER COMPANY	14,186,516.81	4,478,610	9,592,600	324,641		

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

PENNSYLVANIA-AMERICAN WATER COMPANY
POCONO WASTEWATER SYSTEM

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AT DECEMBER 31, 2014

(1) Depreciable Group	(2) Survivor Curve	(3) Net Original Cost at December 31, 2014	(4) Book Reserve	(5) Future Accruals	(6) Annual Accrual Amount	(7) Annual Accrual Rate, Percent	(8) Composite Remaining Life
DEPRECIABLE PLANT							
354.30	Structures and Improvements	324,968.19	119,520	205,448	8,065	2.48	25.5
354.40	Structures and Improvements	6,973,250.24	3,025,956	3,947,294	131,794	1.89	30.0
355.20	Structures and Improvements - Collection	6,738.60	2,666	4,073	203	3.01	20.1
355.30	Structures and Improvements - SPP	4,327.14	978	3,349	146	3.37	22.9
355.40	Structures and Improvements - TDP	23,700.37	2,549	21,151	892	3.76	23.7
355.50	Structures and Improvements - General	5,651.68	2,597	3,055	152	2.69	20.1
360.00	Mains - Force	3,640,088.76	806,441	2,833,648	79,296	2.18	35.7
361.10	Mains - Gravity	2,335,220.66	238,174	2,097,047	36,407	1.56	57.6
363.00	Services	702,765.55	168,563	534,203	19,541	2.78	27.3
371.10	Pumping Equipment - Electric	108,669.28	75,670	32,999	2,255	2.08	14.6
371.20	Pumping Equipment - Other	370,766.05	223,434	147,332	5,942	1.60	24.8
380.35	Treatment Equipment	17,212.16	4,470	12,742	487	2.83	26.2
380.40	Treatment Equipment	226,002.62	64,705	161,298	6,552	2.90	24.6
380.50	Treatment Equipment	16,838.84	5,588	11,251	453	2.69	24.8
380.62	Treatment Equipment	7,324.55	755	6,570	230	3.14	28.6
381.00	Plant Sewers	29,247.14	3,078	26,169	675	2.31	38.8
390.00	Office Furniture and Equipment	14,315.11	12,516	1,799	103	0.72	17.5
391.00	Transportation Equipment	48,270.31	10,892	37,378	6,088	12.61	6.1
393.00	Tools, Shop and Garage Equipment	61,772.00	6,168	55,604	3,006	4.87	18.5
394.00	Laboratory Equipment	14,527.26	6,388	8,139	760	5.23	10.7
396.00	Communication Equipment	4,811.88	3,530	1,282	189	3.93	6.8
397.00	Miscellaneous Equipment	131,575.36	12,129	119,446	6,708	5.10	17.8
398.00	Other Tangible Plant	3,165.77	704	2,462	149	4.71	16.5
TOTAL DEPRECIABLE PLANT		15,071,209.52	4,797,471	10,273,739	310,093	2.06	33.1
NONDEPRECIABLE PLANT							
352.10	Franchises and Consents	78,307.29					
353.40	Land and Land Rights	37,000.00					
TOTAL NONDEPRECIABLE PLANT		115,307.29			28,475		
AMORTIZATION OF NET SALVAGE					338,568		
TOTAL WASTEWATER COMPANY		15,186,516.81	4,797,471	10,273,739			

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

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.6

Pennsylvania-American Water Company
VI. Depreciation

6. Provide an exhibit showing gross salvage, cost of removal, and net salvage for the five most recent calendar or fiscal years by account.

Answer:

The information is presented on pages III-2 through III-6 of Exhibit No. 11-A for the historic test year, pages VIII-2 through VIII-6 of Exhibit No. 11-B for the future test year and pages III-2 through III-5 of Exhibit No. 11-C for the fully forecasted test year for water assets.

The information is presented on pages III-2 through III-6 of Exhibit No. 11-D for the historic test year, pages VIII-2 through VIII-6 of Exhibit No. 11-E of the future test year and pages III-2 through III-6 of Exhibit No. 11-F for the fully forecasted test year for wastewater, excluding Scranton Wastewater Operations.

There is no information of Exhibit No. 11-G for the historic test year. The information is presented on page VIII-2 of Exhibit No. 11-H of the future test year and pages III-2 and III-3 of Exhibit No. 11-I for the fully forecasted test year for Scranton Wastewater Operations.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA PUBLIC UTILITY
COMMISSION**

v.

**PENNSYLVANIA-AMERICAN WATER
COMPANY**

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:
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:
:
:
:

DOCKET NO. R-2017-2595853

VERIFICATION

I, **John J. Spanos**, hereby state that the facts set forth in the pre-marked Statement No. 11 and accompanying exhibits, if any, are true and correct to the best of my knowledge information and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Date: April 28, 2017



John J. Spanos

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

PENNSYLVANIA-AMERICAN WATER COMPANY
HERSHEY, PENNSYLVANIA

2016 DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AT DECEMBER 31, 2016

Prepared by:



Excellence Delivered As Promised

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

PENNSYLVANIA-AMERICAN WATER COMPANY

Hershey, Pennsylvania

2016 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF DECEMBER 31, 2016

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania



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, 2016. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 through 3, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based, as well as support for the service life estimates, is set forth in a companion report "2017 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of December 31, 2017".

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

Gannett Fleming Valuation and Rate Consultants, LLC

P.O. Box 67100 • Harrisburg, PA 17106-7100 | 207 Senate Avenue • Camp Hill, PA 17011-2316

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PART I. RESULTS OF STUDY

PENNSYLVANIA-AMERICAN WATER COMPANY

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

SUMMARY OF RESULTS

Table 1 presents the development of net original cost used in the study. The net original cost is the original cost of water plant less advances, contributions and property to be excluded pursuant to Commission audits. The results of the depreciation study are summarized in Table 2, which sets forth the book reserve and the calculated annual depreciation related to net original cost as of December 31, 2016, and the annual amortization of net negative salvage. Table 3 presents the calculation of the amortization of experienced net salvage, by account, based on the five-year period, 2012-2016.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

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 2012 through 2016, on pages III-2 through III-6.

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF DECEMBER 31, 2016

DEPRECIABLE GROUP (1)	ORIGINAL COST AS OF DECEMBER 31, 2016 (2)	CUSTOMER ADVANCES (3)	CONTRIBUTIONS IN AID OF CONSTRUCTION (4)	EXCLUDED PROPERTY (5)	NET ORIGINAL COST AS OF DECEMBER 31, 2016 (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	3,724,068.03		215,927.20		3,508,140.83
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	4,035,102.99				4,035,102.99
TOTAL NONDEPRECIABLE PLANT	20,792,264.94	0.00	215,927.20	0.00	20,576,337.74
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	9,275,725.11				9,275,725.11
304.15 OTHER WATER SOURCE STRUCTURES	34,232,489.90				34,232,489.90
304.20 POWER AND PUMPING STRUCTURES	95,236,081.30		1,289,607.60	41,310.00	93,905,163.70
304.30 PURIFICATION BUILDINGS	237,085,783.33		169,605.01	230,375.00	236,685,803.32
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	17,167,653.62		60,000.00	12,834.00	17,094,819.62
304.62 STORES, SHOP AND GARAGE BUILDINGS	31,854,082.14		576.00		31,853,506.14
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	2,898,378.39				2,898,378.39
305.00 COLLECTING AND IMPOUNDING RESERVOIRS	82,122,353.90		3,575.00		82,118,778.90
306.00 LAKE, RIVER AND OTHER INTAKES	16,947,059.35		41,551.00		16,905,508.35
307.00 WELLS AND SPRINGS	11,241,893.43		71,610.27		11,170,283.16
310.00 OTHER POWER PRODUCTION EQUIPMENT	16,311,495.81		118,273.00	26,561.00	16,166,661.81
311.20 ELECTRIC PUMPING EQUIPMENT	12,176,132.19		1,954,569.05	116,716.00	10,104,847.14
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	47,432,222.90				47,432,222.90
311.54 TRANSMISSION AND DISTRIBUTION	7,077,025.14				7,077,025.14

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF DECEMBER 31, 2016

DEPRECIABLE GROUP (1)	ORIGINAL COST	CUSTOMER	CONTRIBUTIONS	EXCLUDED	NET ORIGINAL COST
	AS OF DECEMBER 31, 2016 (2)	ADVANCES (3)	IN AID OF CONSTRUCTION (4)	PROPERTY (5)	AS OF DECEMBER 31, 2016 (6)
320.10	PURIFICATION SYSTEM - LARGE STRUCTURES	173,848,920.78			173,193,906.51
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	63,788,548.30	42,367.00		63,746,181.30
320.29	PURIFICATION SYSTEM - CHEM. TREATMENT PAINT	8,167.87			8,167.87
320.30	GRANULAR ACTIVATED CARBON	8,392,061.87			8,392,061.87
320.37	WASTE HANDLING & TREATMENT - EQUIPMENT	16,075,077.23			16,075,077.23
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	99,733,681.09	2,905,114.51		96,828,566.58
330.10	ELEVATED TANKS AND STANDPIPES	13,919,959.77			13,919,959.77
330.20	GROUND LEVEL FACILITIES	13,816,758.48			13,816,758.48
330.30	BELOW GRADE FACILITIES	818,744.06			818,744.06
330.40	CLEARWELL	12,769,078.14			12,769,078.14
330.58	DISTR. RESERVOIRS AND STANDPIPES - PAINTING	2,375,281.44			2,375,281.44
330.59	DISTR. RESERVOIRS AND STANDPIPES - PAINTING	27,808,137.41			27,808,137.41
331.00	MAINS AND ACCESSORIES	2,405,923,759.44	170,596,157.78	502,366.00	2,157,471,012.52
333.00	SERVICES	533,394,148.41	9,002,408.46		522,637,758.07
334.00	METERS	182,058,011.13	1,653,080.42		180,099,561.36
335.00	FIRE HYDRANTS	95,198,345.52	4,275,268.25		90,923,077.27
340.10	OFFICE FURNITURE	16,603,278.13			16,603,278.13
340.20	COMPUTERS AND PERIPHERAL EQUIPMENT	22,223,637.90			22,223,637.90
340.30	COMPUTER SOFTWARE - 5 YEAR	18,038,698.69			18,038,698.69
340.31	COMPUTER SOFTWARE - 10 YEAR	62,548,894.51			62,548,894.51
340.50	OTHER OFFICE EQUIPMENT	105,368.67	354.00		105,014.67
341.00	NOT CLASSIFIED	16,002.14			16,002.14
341.10	LIGHT DUTY TRUCKS	14,625,880.61			14,625,880.61
341.20	EQUIPMENT	11,141,638.37			11,141,638.37
341.30	AUTOS	3,787,081.15			3,787,081.15
341.40	OTHER	4,600,416.17			4,600,416.17
342.00	STORES EQUIPMENT	402,313.08			402,313.08
343.00	TOOLS AND WORK EQUIPMENT	23,227,679.26	61.00		23,227,618.26
344.00	LABORATORY EQUIPMENT	3,323,028.15			3,323,028.15
345.00	POWER OPERATED EQUIPMENT	2,571,357.61			2,571,357.61
346.00	EQUIPMENT	3,351,776.82			3,351,776.82
346.10	NON-TELEPHONE	919,288.58			919,288.58
346.19	REMOTE CONTROL AND INSTRUMENTATION	6,234,424.45			6,234,424.45
346.20	TELEPHONE	1,034,291.00			1,034,291.00
347.00	MISCELLANEOUS EQUIPMENT	15,821,465.52	4,085.00		15,817,380.52
348.00	OTHER TANGIBLE EQUIPMENT	735,410.29			735,410.29
	TOTAL DEPRECIABLE PLANT	4,510,348,540.53	79,413,574.37	1,558,014.00	4,237,161,526.54
	TOTAL WATER PLANT IN SERVICE	4,534,335,371.89	79,413,574.37	1,558,014.00	4,260,932,430.70

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, 2016

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2016 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRAUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
INTANGIBLE PLANT							
301.00 ORGANIZATION	NONDEPR.	774,398.06					
302.00 FRANCHISES AND CONSENTS	NONDEPR.	2,404,599.20					
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.	3,508,140.83					
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.	4,035,102.99					
TOTAL NONDEPRECIABLE PLANT		20,576,337.74					
DEPRECIABLE PLANT							
303.14 WATER RIGHTS - HIBERNIA	25-SQ	1,942,822.51	1,523,826	418,997	119,713	6.16	3.5
303.35 WASTE HANDLING AND TREATMENT LAND	100-R2	155,025.17	119,719	35,306	35,306	22.77	1.0
303.99 COMPREHENSIVE PLANNING STUDIES	5-SQ	9,275,725.11	4,083,769	5,191,956	1,248,607	13.46	4.2
304.15 OTHER WATER SOURCE STRUCTURES	60-R3	34,232,489.90	6,241,308	27,991,182	629,534	1.84	44.5
304.20 POWER AND PUMPING STRUCTURES	70-R2.5	53,316,256.38	5,446,321	47,869,935	1,279,100	2.40	37.4
LARGE STRUCTURES	55-R3	40,588,907.32	7,227,141	33,361,766	1,047,567	2.58	31.8
OTHER STRUCTURES							
TOTAL ACCOUNT 304.2		93,905,163.70	12,673,462	81,231,701	2,326,667	2.48	34.9
304.30 PURIFICATION BUILDINGS	60-R2.5	191,605,722.93	62,686,382	128,939,339	4,026,228	2.10	32.0
LARGE STRUCTURES	55-R3	45,080,080.39	16,350,466	28,729,614	816,350	1.81	35.2
OTHER STRUCTURES							
TOTAL ACCOUNT 304.3		236,685,803.32	79,016,848	157,668,953	4,842,578	2.05	32.6
304.36 WASTE HANDLING AND TREATMENT STRUCTURES	60-R2.5	11,733,221.74	4,794,229	6,938,993	321,640	2.74	21.6
304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ	65,958.42	47,080	18,878	2,221	3.37	8.5
304.39 PURIFICATION BUILDINGS - TANK PAINTING	10-SQ	134,806.79	108,499	26,308	3,095	2.30	8.5
304.61 OFFICE BUILDINGS	50-R1.5	10,190,975.29	4,778,836	5,412,139	291,414	2.86	18.6
LARGE STRUCTURES	45-R3	6,903,844.33	3,010,340	3,893,504	158,466	2.30	24.6
OTHER OTHER STRUCTURES							
TOTAL ACCOUNT 304.61		17,094,819.62	7,789,176	9,305,643	449,882	2.63	20.7
304.62 STORES, SHOP AND GARAGE BUILDINGS	75-R2	25,386,080.53	4,358,862	21,027,118	656,184	2.58	32.0
LARGE STRUCTURES	45-R3	6,467,425.61	3,254,679	3,212,747	125,336	1.94	25.6
OTHER OTHER STRUCTURES							
TOTAL ACCOUNT 304.62		31,853,506.14	7,613,541	24,239,865	781,520	2.45	31.0

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, 2016

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2016 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRAUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS TOTAL ACCOUNT 304	50-R2.5	2,898,378.39 428,604,148.02	531,675 118,815,918	2,366,703 309,788,226	67,233 9,424,370	2.32 2.20	35.2 32.9
305.00	COLLECTING AND IMPOUNDING RESERVOIRS LARGE RESERVOIRS OTHER RESERVOIRS TOTAL ACCOUNT 305	125-R2.5 75-R3	75,402,379.42 6,716,399.48	10,315,012 1,973,224	65,087,368 4,743,175	1,082,055 319,390	1.44 4.76	60.2 14.9
306.00	LAKE, RIVER AND OTHER INTAKES LARGE RESERVOIRS OTHER RESERVOIRS TOTAL ACCOUNT 306	65-S1.5 60-S1	12,912,483.76 3,993,074.59	3,701,678 1,334,178	9,210,815 2,658,897	255,350 88,598	1.98 2.22	36.1 30.0
307.00	WELLS AND SPRINGS	55-R2	16,905,508.35	5,035,856	11,869,652	343,948	2.03	34.5
310.00	POWER GENERATION EQUIPMENT	40-R2.5	11,170,283.16 16,166,661.81	3,874,142 3,179,339	7,296,141 12,987,323	224,222 461,721	2.01 2.86	32.5 28.1
311.20	PUMPING EQUIPMENT	50-R1	10,104,847.14	1,968,386	8,146,461	275,303	2.72	29.6
311.30	ELECTRIC PUMPING EQUIPMENT	50-R1	1,634,152.00	365,617	1,268,535	41,855	2.56	30.3
311.52	SOURCE OF SUPPLY	50-R1	8,908,617.14	1,022,671	7,886,946	265,164	3.12	28.2
311.53	WATER TREATMENT	50-R1	47,432,222.90	22,801,929	24,630,294	876,009	1.85	28.1
311.54	TRANSMISSION AND DISTRIBUTION	50-R1	7,077,025.14	1,760,264	5,316,761	175,425	2.48	30.3
	TOTAL ACCOUNT 311		74,757,864.32	27,908,867	48,848,997	1,633,756	2.19	28.7
320.10	PURIFICATION SYSTEM LARGE STRUCTURES OTHER OTHER STRUCTURES TOTAL ACCOUNT 320.1	70-R2 55-R3	157,897,831.72 15,296,074.79	61,256,168 6,732,715	96,641,662 8,563,360	3,267,002 288,277	2.07 1.75	29.6 31.9
320.18	LARGE STRUCTURES PAINT	10-SQ	173,193,906.51	67,988,883	105,205,022	3,535,279	2.04	29.8
320.19	LARGE STRUCTURES PAINT	10-SQ	103,245.73	103,246	0	0	-	-
320.20	LARGE STRUCTURES PAINT	32-R1	3,770,702.48	3,730,550	40,152	15,052	0.40	2.7
320.29	CHEMICAL TREATMENT PAINT	FULLY ACCRUED	63,746,181.30	28,273,002	35,473,179	2,108,575	3.31	16.8
	TOTAL PURIFICATION SYSTEM		240,822,203.89	100,103,849	140,718,353	5,658,906	2.35	24.9
320.30	GRANULAR ACTIVATED CARBON	6-L2.5	8,992,061.87	6,010,346	2,981,716	1,219,996	14.54	2.0
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	25-R3	16,075,077.23	8,818,529	7,256,548	579,805	3.61	12.5
	TOTAL ACCOUNT 320		265,289,342.99	114,932,724	150,356,617	7,458,647	2.81	20.2
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-R2	96,828,566.58	29,296,747	67,531,820	1,731,963	1.79	39.0
330.10	ELEVATED TANKS AND STANDPIPES	65-R2	13,919,959.77	1,374,212	12,545,748	275,064	1.98	45.6
330.20	GROUND LEVEL FACILITIES	65-R2	13,816,758.48	906,449	12,910,309	285,157	2.06	45.3
330.30	BELOW GRADE FACILITIES	65-R2	818,744.06	60,542	758,202	17,121	2.09	44.3
330.40	CLEARWELL	65-R2	12,769,078.14	1,089,523	11,669,555	253,631	1.99	46.0
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ	2,375,281.44	2,096,946	278,335	101,002	4.25	2.8
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ	27,808,137.41	19,365,437	8,442,700	1,775,289	6.39	4.8
	TOTAL ACCOUNT 330		168,336,525.88	54,199,856	114,136,669	4,440,207	2.64	25.7

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, 2016

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2016 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
331.00 MAINS AND ACCESSORIES	110-R2	2,157,471,012.52	283,379,411	1,874,091,602	25,574,474	1.19	73.3
333.00 SERVICES	70-R2	522,637,758.07	122,236,826	400,400,932	8,991,549	1.72	44.5
334.00 METERS AND METER INSTALLATIONS	19-L1.5	180,099,561.36	78,620,251	101,479,310	10,065,375	5.59	10.1
335.00 FIRE HYDRANTS	72-R2	90,923,077.27	19,049,193	71,873,884	1,536,237	1.69	46.8
340.00 OFFICE FURNITURE AND EQUIPMENT							
FURNITURE	20-SQ	16,603,278.13	8,181,243	8,422,035	1,206,077	7.26	7.0
COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	22,223,637.90	7,042,464	15,181,174	5,096,453	22.93	3.0
COMPUTER SOFTWARE - 5 YEAR	5-SQ	18,038,698.69	5,506,958	12,531,741	4,376,203	24.26	2.9
COMPUTER SOFTWARE - 10 YEAR	10-SQ	62,548,894.51	18,889,810	43,659,085	7,163,515	11.45	6.1
OTHER OFFICE EQUIPMENT	10-SQ	105,014.67	75,317	29,698	21,157	20.15	1.4
TOTAL ACCOUNT 340		119,519,523.90	39,695,792	79,823,733	17,863,405	14.95	4.5
341.00 TRANSPORTATION EQUIPMENT							
NOT CLASSIFIED	6-L3	16,002.14	16,002	0	0	-	-
LIGHT DUTY TRUCKS	6-L3	14,625,860.61	8,068,555	6,557,326	2,327,553	15.91	2.8
EQUIPMENT	6-L3	11,141,638.37	5,442,137	5,699,501	1,800,682	16.16	3.2
AUTOS	6-L3	3,787,081.15	2,883,599	803,482	468,286	12.37	1.7
OTHER	6-L3	4,600,416.17	2,444,430	2,155,986	713,802	15.52	3.0
TOTAL ACCOUNT 341		34,171,018.44	18,954,723	15,216,285	5,310,323	15.54	2.9
342.00 STORES EQUIPMENT	20-SQ	402,313.08	124,999	277,314	26,287	6.53	10.5
343.00 TOOLS AND WORK EQUIPMENT	20-SQ	23,227,618.26	5,905,519	17,322,099	1,277,784	5.50	13.6
344.00 LABORATORY EQUIPMENT	20-R0.5	3,323,028.15	1,588,126	1,734,902	187,249	5.63	9.3
345.00 POWER OPERATED EQUIPMENT	10-SZ	2,571,357.61	1,759,616	811,742	452,314	17.59	1.8
346.00 COMMUNICATION EQUIPMENT							
EQUIPMENT	15-SQ	3,351,776.82	2,612,346	739,431	172,694	5.15	4.3
NON-TELEPHONE	15-SQ	819,288.58	223,219	696,070	61,487	6.69	11.3
REMOTE CONTROL AND INSTRUMENTATION	10-SQ	6,234,424.45	4,270,080	1,964,344	490,092	7.86	4.0
TELEPHONE	10-SQ	1,034,291.00	600,025	434,266	102,588	9.92	4.2
TOTAL ACCOUNT 346		11,539,780.85	7,705,670	3,834,111	826,861	7.17	4.6
347.00 MISCELLANEOUS EQUIPMENT	25-SQ	15,817,380.52	6,878,760	8,938,621	728,135	4.60	12.3
348.00 OTHER TANGIBLE EQUIPMENT	25-SQ	735,410.29	275,880	459,530	29,878	4.06	15.4
TOTAL DEPRECIABLE PLANT		4,237,161,526.54	932,137,018	3,305,024,502	99,661,813	2.35	
AMORTIZATION OF NET SALVAGE					10,314,475		
TOTAL WATER PLANT IN SERVICE		4,260,932,430.70	932,137,018	3,305,024,502	109,976,288		

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

PENNSYLVANIA-AMERICAN WATER COMPANY
 TABLE 3. AMORTIZATION OF EXPERIENCED NET SALVAGE

Account (1)	EXPERIENCED NET SALVAGE					5 - YEAR AMORT. (7)
	2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (5)	
303.14	0	0	0	0	26	(5)
303.35	0	0	(4)	0	0	1
304.15	(11,904)	(5,694)	(46,636)	(46,243)	(70,089)	36,113
304.20	(17,333)	(3,890)	(53,488)	(56,757)	(26,237)	31,541
304.30	(299,697)	(1,005,590)	319,920	(476,945)	(191,035)	330,669
304.61	(26,691)	(5,931)	(65,824)	0	(70,936)	33,876
304.62	(47,450)	(35,356)	(80,107)	(3,615)	(48,019)	42,909
304.63	(313)	0	0	(59,776)	(11,676)	14,353
305.00	(114,252)	(157,400)	(317,805)	(46,348)	(84,116)	143,984
306.00	(1,795)	0	(2,002)	(324)	(6,542)	2,132
307.00	(7,273)	(9,413)	(13,938)	(16,118)	(1,054)	9,559
310.00	(2,037)	(36,629)	0	(8,915)	(45,776)	18,671
311.00	(129,204)	(106,966)	(162,341)	(159,509)	(103,119)	132,228
320.00	(188,632)	(2,202,903)	(93,583)	(182,337)	(101,953)	553,882
320.30	(51,416)	(81,115)	(27,730)	(78,144)	(16,457)	50,972
320.37	0	0	(6,734)	0	(192,597)	39,866
330.00	(575,021)	(1,664,824)	(631,746)	(1,024,942)	(1,370,181)	1,053,343
331.00	(4,303,562)	(2,652,144)	(3,496,437)	(7,578,550)	(11,564,326)	5,919,004
333.00	(1,643,888)	(621,910)	(446,624)	(606,667)	(987,614)	861,341
334.00	(260,755)	(1,217,676)	(764,036)	(1,258,131)	(770,084)	854,136
335.00	(172,891)	(133,162)	(146,091)	81,394	(276,615)	129,473
340.00	(17,228)	(3,485)	1,941	(20,871)	(41,508)	16,230
341.00	2,004	0	(1,555)	(13,623)	(1,158)	2,867
342.00	0	0	0	(630)	0	126
343.00	(2,217)	(19,725)	(9,640)	(19,321)	(18,941)	13,969
344.00	(39,983)	(2,275)	(983)	(3,939)	(5,015)	10,439
345.00	(0)	(86)	(201)	(3,680)	(472)	888
346.00	(874)	(10,436)	(1,029)	(7,472)	(777)	4,118
347.00	83	(1,265)	(9,534)	(21,448)	(4,547)	7,342
348.00	(2,239)	0	0	0	0	448
TOTAL	(7,914,567)	(9,977,877)	(6,056,209)	(11,612,910)	(16,010,818)	10,314,475

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, 2016

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1843	72	59	13	13	0.00
1850	4,000	4,000	0	13	0.00
1861	1,113	1,113	0	13	0.00
1868	3,816	2,961	855	868	0.00
1869	235	181	54	922	0.00
1870	9,074	7,063	2,011	2,933	0.00
1871	28,891	24,032	4,859	7,792	0.00
1872	114,992	103,451	11,541	19,332	0.00
1873	14,755	11,430	3,325	22,657	0.00
1874	47,256	36,355	10,901	33,558	0.00
1875	5,039	3,848	1,191	34,748	0.00
1876	10,261	8,025	2,236	36,985	0.00
1877	181	139	42	37,027	0.00
1878	7,133	5,418	1,715	38,743	0.00
1879	14,436	10,886	3,550	42,293	0.00
1880	11,147	8,474	2,673	44,965	0.00
1882	2,623	2,552	71	45,036	0.00
1883	532	396	136	45,172	0.00
1884	20,318	19,212	1,106	46,278	0.00
1885	72,620	54,008	18,612	64,889	0.00
1886	64,595	47,763	16,832	81,722	0.00
1887	144,183	121,809	22,374	104,096	0.00
1888	180,928	135,622	45,306	149,402	0.00
1889	599,684	541,391	58,293	207,695	0.01
1890	464,123	342,097	122,026	329,720	0.01
1891	201,176	141,990	59,186	388,906	0.01
1892	357,508	229,915	127,593	516,499	0.01
1893	443,708	321,986	121,722	638,221	0.02
1894	270,000	225,342	44,658	682,879	0.02
1895	96,633	69,694	26,939	709,818	0.02
1896	583,379	416,345	167,034	876,852	0.02
1897	391,067	237,453	153,614	1,030,467	0.03
1898	214,051	152,799	61,252	1,091,719	0.03
1899	796,848	561,741	235,107	1,326,826	0.04
1900	1,914,181	1,343,058	571,123	1,897,949	0.05
1901	667,178	423,028	244,150	2,142,099	0.06
1902	508,057	354,425	153,632	2,295,732	0.06
1903	1,103,454	779,069	324,385	2,620,116	0.07
1904	472,495	326,478	146,017	2,766,133	0.08
1905	646,539	450,610	195,929	2,962,063	0.08
1906	647,319	461,992	185,327	3,147,389	0.09
1907	738,307	493,350	244,957	3,392,346	0.10
1908	657,454	453,641	203,813	3,596,159	0.10
1909	471,694	326,669	145,025	3,741,184	0.11
1910	741,579	459,183	282,396	4,023,579	0.11
1911	345,837	242,547	103,290	4,126,869	0.12
1912	443,203	293,953	149,250	4,276,119	0.12
1913	265,160	178,207	86,953	4,363,072	0.12
1914	549,851	361,869	187,982	4,551,054	0.13
1915	748,305	452,604	295,701	4,846,754	0.14
1916	189,536	122,818	66,718	4,913,472	0.14
1917	308,230	207,446	100,784	5,014,256	0.14
1918	266,402	171,294	95,108	5,109,364	0.14
1919	366,775	227,647	139,128	5,248,492	0.15
1920	414,051	266,882	147,169	5,395,661	0.15
1921	473,556	325,498	148,058	5,543,719	0.16
1922	434,230	292,976	141,254	5,684,973	0.16
1923	2,841,518	1,826,084	1,015,434	6,700,406	0.19
1924	1,592,504	1,048,886	543,618	7,244,024	0.20
1925	1,151,047	715,466	435,581	7,679,605	0.22
1926	757,912	472,946	284,966	7,964,571	0.23
1927	684,138	426,582	257,556	8,222,128	0.23
1928	848,330	525,878	322,452	8,544,580	0.24
1929	746,307	461,889	284,418	8,828,998	0.25
1930	862,199	501,486	360,713	9,189,711	0.26
1931	487,101	310,204	176,897	9,366,608	0.26

PENNSYLVANIA-AMERICAN WATER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1932	150,168	82,401	67,767	9,434,375	0.27
1933	96,008	55,878	40,130	9,474,505	0.27
1934	175,713	110,586	65,127	9,539,632	0.27
1935	396,407	241,668	154,739	9,694,371	0.27
1936	425,787	254,520	171,267	9,865,638	0.28
1937	654,750	409,180	245,570	10,111,207	0.29
1938	487,010	292,363	194,647	10,305,854	0.29
1939	552,843	326,049	226,794	10,532,648	0.30
1940	550,830	331,878	218,952	10,751,600	0.30
1941	738,567	423,370	315,197	11,066,798	0.31
1942	399,042	245,066	153,976	11,220,774	0.32
1943	220,410	127,381	93,029	11,313,803	0.32
1944	160,153	93,795	66,358	11,380,162	0.32
1945	966,879	507,362	459,517	11,839,678	0.33
1946	1,014,521	528,533	485,988	12,325,667	0.35
1947	1,199,463	709,768	489,695	12,815,362	0.36
1948	1,694,212	952,731	741,481	13,556,843	0.38
1949	1,102,302	690,490	411,812	13,968,655	0.39
1950	1,162,797	706,827	455,970	14,424,625	0.41
1951	3,197,924	1,852,428	1,345,496	15,770,121	0.45
1952	1,843,318	1,129,694	713,624	16,483,745	0.47
1953	5,814,920	3,674,013	2,140,907	18,624,652	0.53
1954	4,947,093	2,719,733	2,227,360	20,852,012	0.59
1955	6,311,911	3,282,974	3,028,937	23,880,949	0.67
1956	4,714,655	2,526,015	2,188,640	26,069,589	0.74
1957	5,373,950	2,758,584	2,615,366	28,684,956	0.81
1958	5,608,169	2,825,424	2,782,745	31,467,700	0.89
1959	5,551,474	2,863,241	2,688,233	34,155,933	0.97
1960	5,763,482	2,876,529	2,886,953	37,042,886	1.05
1961	8,346,720	4,456,179	3,890,541	40,933,426	1.16
1962	3,374,353	1,787,067	1,587,286	42,520,712	1.20
1963	4,201,152	2,084,400	2,116,752	44,637,464	1.26
1964	8,963,949	3,968,197	4,995,752	49,633,217	1.40
1965	8,740,850	4,539,596	4,201,254	53,834,470	1.52
1966	7,779,809	3,619,849	4,159,960	57,994,431	1.64
1967	9,211,262	4,286,043	4,925,219	62,919,650	1.78
1968	8,764,007	4,014,069	4,749,938	67,669,588	1.91
1969	11,157,282	6,315,109	4,842,173	72,511,761	2.05
1970	6,302,229	2,783,540	3,518,689	76,030,450	2.15
1971	9,015,168	3,965,905	5,049,263	81,079,713	2.29
1972	19,177,331	9,911,750	9,265,581	90,345,293	2.55
1973	12,832,253	5,548,191	7,284,062	97,629,356	2.76
1974	8,461,627	3,639,824	4,821,803	102,451,159	2.90
1975	11,886,226	4,881,266	7,004,960	109,456,119	3.09
1976	13,495,902	7,743,909	5,751,993	115,208,111	3.26
1977	10,291,444	4,202,457	6,088,987	121,297,098	3.43
1978	15,390,459	6,002,894	9,387,565	130,684,664	3.69
1979	13,947,078	5,477,166	8,469,912	139,154,576	3.93
1980	17,498,394	6,407,596	11,090,798	150,245,374	4.25
1981	13,625,931	5,343,532	8,282,399	158,527,772	4.48
1982	16,461,200	7,719,586	8,741,614	167,269,386	4.73
1983	16,758,506	6,394,709	10,363,797	177,633,183	5.02
1984	21,481,501	7,539,998	13,941,503	191,574,686	5.41
1985	40,070,969	14,980,865	25,090,104	216,664,790	6.12
1986	39,467,812	14,381,562	25,086,250	241,751,040	6.83
1987	43,287,851	15,656,896	27,630,955	269,381,995	7.61
1988	64,077,747	23,611,906	40,465,841	309,847,836	8.76
1989	65,642,541	22,562,253	43,080,288	352,928,123	9.97
1990	105,800,294	43,895,454	61,904,840	414,832,963	11.72
1991	63,803,448	27,189,519	36,613,929	451,446,892	12.76
1992	71,579,713	27,127,232	44,452,481	495,899,373	14.02
1993	106,361,480	40,092,931	66,268,549	562,167,922	15.89
1994	65,593,466	19,918,856	45,674,610	607,842,532	17.18
1995	97,514,471	31,362,285	66,152,186	673,994,718	19.05
1996	72,931,423	21,895,170	51,036,253	725,030,970	20.49
1997	101,661,091	33,318,572	68,342,519	793,373,490	22.42

PENNSYLVANIA-AMERICAN WATER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1998	167,915,055	46,707,535	121,207,520	914,581,010	25.85
1999	123,316,310	36,033,654	87,282,656	1,001,863,666	28.32
2000	98,366,766	23,751,610	74,615,156	1,076,478,822	30.42
2001	116,262,861	29,273,693	86,989,168	1,163,467,990	32.88
2002	112,062,081	23,550,037	88,512,044	1,251,980,034	35.38
2003	73,844,174	20,502,498	53,341,676	1,305,321,710	36.89
2004	78,847,516	14,013,535	64,833,981	1,370,155,691	38.72
2005	102,202,492	21,899,873	80,302,619	1,450,458,310	40.99
2006	60,560,645	14,007,612	46,553,033	1,497,011,343	42.31
2007	134,081,453	23,032,622	111,048,831	1,608,060,174	45.45
2008	175,470,181	24,157,078	151,313,103	1,759,373,277	49.72
2009	145,006,137	19,190,525	125,815,612	1,885,188,889	53.28
2010	166,136,524	23,699,245	142,437,279	2,027,626,168	57.31
2011	208,375,736	26,041,746	182,333,990	2,209,960,158	62.46
2012	354,823,482	46,247,735	308,575,747	2,518,535,905	71.18
2013	308,867,047	37,513,158	271,353,889	2,789,889,794	78.85
2014	244,502,482	14,579,538	229,922,944	3,019,812,738	85.35
2015	252,582,240	10,269,724	242,312,516	3,262,125,254	92.20
2016	280,833,829	4,720,879	276,112,950	3,538,238,204	100.00
SUBTOTAL	4,508,809,530	970,571,319	3,538,238,204		
UNDATED	(271,648,004)	(38,434,301)	(233,213,703)		
NONDEPRECIABLE	23,770,904	0	23,770,904		
TOTAL	4,260,932,431	932,137,018	3,328,795,406		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 303.14 WATER RIGHTS - HIBERNIA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	1,670,827	1,523,826	418,997	3.50	119,713
	1,942,822.51	1,670,827	1,523,826	418,997		119,713
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.5	6.16

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 303.35 WASTE HANDLING AND TREATMENT LAND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	69,148	54,444	15,986	0.47	15,986
1992	84,595.17	82,903	65,275	19,320	0.50	19,320
	155,025.17	152,051	119,719	35,306		35,306
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.0 22.77

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 303.99 COMPREHENSIVE PLANNING STUDIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	146,101	144,800	63,916	1.50	42,611
2014	668,293.04	334,147	331,172	337,121	2.50	134,848
2015	145,685.55	43,706	43,317	102,369	3.50	29,248
2016	5,204,351.54	520,435	515,801	4,688,551	4.50	1,041,900
	9,275,725.11	4,093,068	4,083,769	5,191,956		1,248,607
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.2 13.46

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	396	398			
1921	18,176.37	17,878	18,176			
1925	728.12	713	728			
1945	57.00	52	55	2	7.24	
1946	2,129.00	1,921	2,020	109	7.62	14
1948	286.66	255	268	19	8.42	2
1961	423.70	341	358	66	13.46	5
1962	5,056.64	4,051	4,259	798	13.52	59
1965	31,013.07	23,958	25,187	5,826	15.17	384
1966	25,025.40	19,084	20,063	4,962	15.72	316
1967	375.30	282	296	79	16.29	5
1968	14,522.76	10,776	11,329	3,194	16.86	189
1969	945.00	691	726	219	17.44	13
1970	1,980.00	1,427	1,500	480	18.01	27
1971	12,018.02	8,530	8,967	3,051	18.60	164
1972	20,365.59	14,227	14,957	5,409	19.20	282
1973	102.13	70	74	28	19.79	1
1974	24,226.01	16,372	17,212	7,014	20.39	344
1975	4,871.00	3,234	3,400	1,471	21.00	70
1977	2,198.00	1,407	1,479	719	22.23	32
1978	3,361.00	2,109	2,217	1,144	22.85	50
1979	79,603.00	48,956	51,466	28,137	23.48	1,198
1980	216,610.00	130,443	137,132	79,478	24.11	3,296
1981	229,274.71	135,112	142,041	87,234	24.74	3,526
1982	5,781.00	3,311	3,481	2,300	25.74	89
1983	23,321.00	13,046	13,715	9,606	26.38	364
1984	1,022.00	558	587	435	27.02	16
1985	100,655.15	53,589	56,337	44,318	27.67	1,602
1986	101,533.37	52,645	55,345	46,188	28.32	1,631
1987	13,371.47	6,745	7,091	6,280	28.98	217
1988	5,623.39	2,757	2,898	2,725	29.64	92
1989	237,627.81	113,063	118,861	118,767	30.30	3,920
1990	223,834.14	102,606	107,868	115,966	31.31	3,704
1991	530,473.66	235,371	247,441	283,033	31.97	8,853
1992	316,201.04	135,587	142,540	173,661	32.64	5,320
1993	145,706.35	60,264	63,354	82,352	33.32	2,472
1994	1,295,468.19	515,855	542,308	753,160	34.00	22,152
1995	243,669.24	92,741	97,497	146,172	34.99	4,178
1996	523,886.83	191,166	200,969	322,918	35.68	9,050
1997	36,548.31	12,755	13,409	23,139	36.37	636
1998	299,670.51	99,790	104,907	194,764	37.06	5,255
1999	206,520.14	65,054	68,390	138,130	38.06	3,629
2000	204,855.75	61,170	64,307	140,549	38.75	3,627

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	21,883	23,005	54,569	39.45	1,383
2002	854,140.02	226,689	238,314	615,826	40.14	15,342
2003	2,299,626.57	568,008	597,136	1,702,491	41.15	41,373
2004	263,551.31	60,617	63,725	199,826	41.85	4,775
2005	1,198,909.97	255,128	268,211	930,699	42.55	21,873
2006	794,873.49	154,364	162,280	632,593	43.56	14,522
2007	1,836,776.23	324,558	341,202	1,495,574	44.26	33,791
2008	1,474,805.61	234,494	246,519	1,228,287	44.97	27,313
2009	256,994.46	36,236	38,094	218,900	45.69	4,791
2010	11,306,319.50	1,381,632	1,452,483	9,853,836	46.69	211,048
2011	354,938.99	36,914	38,807	316,132	47.41	6,668
2012	378,179.21	32,334	33,992	344,187	48.13	7,151
2013	3,208,116.18	214,302	225,292	2,982,824	48.86	61,048
2014	1,668,123.45	80,070	84,176	1,583,947	49.58	31,947
2015	1,036,771.49	30,170	31,717	1,005,054	50.05	20,081
2016	2,013,274.12	19,730	20,742	1,992,532	50.26	39,644
	34,232,489.90	5,937,487	6,241,308	27,991,182		629,534
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.5 1.84

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	11,684	6,569	9,310	19.57	476
1970	6,710.06	4,587	2,579	4,131	21.52	192
1995	1,715,454.62	778,130	437,489	1,277,966	25.90	49,342
2001	6,191.06	2,293	1,289	4,902	26.34	186
	1,744,234.47	796,694	447,926	1,296,308		50,196
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	2,181,600	1,226,561	22,642,145	44.76	505,857
2015	17,442.33	572	322	17,121	44.16	388
	23,886,149.23	2,182,172	1,226,883	22,659,266		506,245
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	704,407	396,039	881,913	21.58	40,867
1994	3,067.93	1,560	877	2,191	21.75	101
2001	15,048.48	6,182	3,476	11,573	22.23	521
	1,296,068.58	712,149	400,392	895,677		41,489
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	553,389	311,132	810,223	24.12	33,591
1994	85,662.97	41,247	23,190	62,473	24.23	2,578
2001	13,088.07	5,052	2,840	10,248	24.66	416
2003	7,900.11	2,784	1,565	6,335	24.81	255
	1,228,006.31	602,472	338,728	889,278		36,840

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	997,201	560,657	1,839,924	27.45	67,028
1998	52,044.11	20,891	11,746	40,299	27.59	1,461
2003	1,271.63	414	233	1,039	27.99	37
2007	10,970.93	2,762	1,553	9,418	28.23	334
2008	97,884.43	22,631	12,724	85,161	28.26	3,013
2012	1,059.31	145	82	978	28.39	34
2013	31,601.32	3,473	1,953	29,649	28.35	1,046
	2,595,413.00	1,047,517	588,946	2,006,467		72,953
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	869,624	488,929	1,604,532	27.45	58,453
1998	27,010.00	10,842	6,096	20,914	27.59	758
2015	97,145.43	4,925	2,769	94,376	28.09	3,360
	2,217,616.85	885,391	497,794	1,719,823		62,571
CHERRY VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1999	4,650,691.72	1,741,684	979,227	3,671,465	29.23	125,606
2014	95,817.23	7,397	4,159	91,658	29.86	3,070
	4,746,508.95	1,749,081	983,386	3,763,123		128,676

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	691,346	388,696	1,960,425	32.37	60,563
2004	146,294.31	40,597	22,825	123,469	32.55	3,793
2007	2,583.58	579	326	2,258	32.87	69
	2,497,998.08	732,522	411,846	2,086,152		64,425
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	159,112	89,458	1,879,754	39.79	47,242
	1,969,212.16	159,112	89,458	1,879,754		47,242
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	208,928	117,465	2,468,272	39.79	62,032
2014	2,223,738.04	131,645	74,015	2,149,723	39.70	54,149
	4,809,475.15	340,573	191,480	4,617,995		116,181
ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	4,853,431.24	392,157	220,483	4,632,948	39.79	116,435
2014	1,472,142.36	87,151	48,999	1,423,143	39.70	35,847
	6,325,573.60	479,308	269,482	6,056,092		152,282

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1893	3,249.15	3,249	3,249			
1894	94,841.04	94,841	94,841			
1896	3,182.60	3,183	3,183			
1897	7,107.03	7,107	7,107			
1900	358.00	358	358			
1901	7,495.63	7,496	7,496			
1904	2,215.00	2,215	2,215			
1905	6,230.79	6,231	6,231			
1906	6,449.72	6,450	6,450			
1908	7,657.66	7,658	7,658			
1909	8,663.76	8,664	8,664			
1910	13,836.00	13,836	13,836			
1911	16,065.00	16,065	16,065			
1912	1,348.87	1,349	1,349			
1915	1,154.25	1,154	1,154			
1918	33,974.06	33,974	33,974			
1919	3,620.00	3,620	3,620			
1920	5,563.30	5,563	5,563			
1921	645.00	645	645			
1922	11,541.92	11,542	11,542			
1923	8,106.40	8,106	8,106			
1924	35,623.67	35,588	19,718	15,906	0.09	15,906
1925	154.00	154	154			
1926	525.00	523	290	235	0.41	235
1927	927.19	921	510	417	0.59	417
1928	3,768.38	3,735	2,069	1,699	0.79	1,699
1929	14,204.23	14,045	7,782	6,423	0.99	6,423
1930	4,309.44	4,250	2,355	1,955	1.22	1,602
1931	8,059.98	7,925	4,391	3,669	1.46	2,513
1932	4,338.00	4,252	2,356	1,982	1.71	1,159
1933	32.82	32	18	15	1.97	8
1934	216.34	211	117	99	2.25	44
1935	2,295.77	2,226	1,233	1,062	2.54	418
1936	1,269.17	1,226	679	590	2.83	208
1937	979.72	942	522	458	3.14	146
1938	3,229.30	3,093	1,714	1,516	3.47	437
1939	3,064.46	2,921	1,618	1,446	3.80	381
1940	267.00	253	140	127	4.15	31
1941	443.03	421	233	210	3.87	54
1942	4,109.17	3,888	2,154	1,955	4.24	461
1943	68.00	64	35	33	4.62	7
1944	653.45	611	339	315	5.02	63

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1945	1,436.76	1,335	740	697	5.42	129
1946	473.00	440	244	229	5.26	44
1947	10,135.29	9,369	5,191	4,944	5.68	870
1948	71,909.00	66,005	36,570	35,339	6.13	5,765
1949	2,239.14	2,056	1,139	1,100	6.03	182
1950	14,620.88	13,320	7,380	7,241	6.50	1,114
1951	30,741.27	27,987	15,506	15,235	6.45	2,362
1952	12,157.42	10,978	6,082	6,075	6.93	877
1953	29,291.37	26,227	14,531	14,760	7.42	1,989
1954	153,376.90	137,088	75,953	77,424	7.43	10,420
1955	109,166.68	96,678	53,564	55,603	7.94	7,003
1956	34,301.66	30,299	16,787	17,515	7.99	2,192
1957	17,668.01	15,452	8,561	9,107	8.53	1,068
1958	21,329.85	18,467	10,232	11,098	9.07	1,224
1959	28,883.94	24,912	13,802	15,082	9.17	1,645
1960	21,287.75	18,163	10,063	11,225	9.72	1,155
1961	78,692.88	66,385	36,780	41,913	10.29	4,073
1962	774.72	650	360	415	10.44	40
1963	49,046.94	40,670	22,533	26,514	11.02	2,406
1964	390,375.67	321,748	178,263	212,113	11.20	18,939
1965	35,451.65	28,847	15,983	19,469	11.79	1,651
1966	56,907.37	45,697	25,318	31,589	12.39	2,550
1967	98,163.64	78,236	43,346	54,817	12.61	4,347
1968	21,975.15	17,266	9,566	12,409	13.23	938
1969	116,617.91	90,286	50,022	66,595	13.85	4,808
1970	47,470.11	36,201	20,057	27,413	14.48	1,893
1971	130,043.91	98,222	54,419	75,625	14.74	5,131
1972	142,293.56	105,753	58,592	83,702	15.38	5,442
1973	62,938.92	45,996	25,484	37,455	16.02	2,338
1974	124,855.06	89,671	49,682	75,173	16.67	4,509
1975	106,962.94	75,462	41,809	65,154	17.32	3,762
1976	48,590.64	33,848	18,753	29,837	17.64	1,691
1977	27,908.09	19,072	10,567	17,341	18.30	948
1978	91,744.25	61,459	34,051	57,693	18.97	3,041
1979	73,094.61	47,965	26,575	46,520	19.65	2,367
1980	137,173.03	88,120	48,822	88,351	20.32	4,348
1981	256,329.30	161,077	89,244	167,086	20.99	7,960
1982	194,879.67	119,676	66,306	128,574	21.68	5,931
1983	161,540.95	97,409	53,969	107,572	22.06	4,876
1984	132,167.58	77,741	43,072	89,096	22.75	3,916
1985	954,829.05	547,403	303,285	651,544	23.45	27,784
1986	234,073.37	130,660	72,391	161,682	24.14	6,698

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1987	1,118,201.24	606,960	336,283	781,919	24.85	31,466
1988	359,508.30	189,533	105,010	254,499	25.56	9,957
1989	802,971.88	410,720	227,557	575,415	26.26	21,912
1990	1,977,683.76	980,140	543,041	1,434,643	26.97	53,194
1991	235,492.27	112,895	62,549	172,943	27.69	6,246
1992	1,853,412.02	858,130	475,442	1,377,970	28.41	48,503
1993	1,585,929.48	708,118	392,329	1,193,601	29.13	40,975
1994	244,001.25	104,872	58,104	185,898	29.85	6,228
1995	698,673.20	288,412	159,793	538,880	30.58	17,622
1996	991,199.84	392,119	217,251	773,949	31.32	24,711
1997	725,094.85	274,303	151,976	573,119	32.05	17,882
1998	635,311.29	229,220	126,998	508,313	32.78	15,507
1999	676,136.09	230,698	127,817	548,319	33.78	16,232
2000	1,789,277.09	578,652	320,599	1,468,678	34.52	42,546
2001	821,527.03	250,894	139,006	682,521	35.26	19,357
2002	297,417.02	85,388	47,309	250,108	36.01	6,946
2003	4,333,680.55	1,164,027	644,922	3,688,758	36.75	100,374
2004	502,606.80	125,652	69,617	432,990	37.50	11,546
2005	492,020.21	113,755	63,025	428,995	38.25	11,216
2006	3,557,134.61	750,555	415,841	3,141,294	39.25	80,033
2007	4,321,249.09	829,248	459,440	3,861,809	40.00	96,545
2008	1,298,031.59	224,040	124,128	1,173,904	40.76	28,800
2009	145,921.76	22,326	12,370	133,552	41.52	3,217
2010	237,689.83	31,660	17,541	220,149	42.28	5,207
2011	593,562.48	67,251	37,260	556,302	43.04	12,925
2012	574,260.45	53,521	29,653	544,607	43.81	12,431
2013	1,730,654.73	125,992	69,805	1,660,850	44.58	37,255
2014	803,022.12	41,918	23,224	779,798	45.35	17,195
2015	759,029.64	23,985	13,289	745,741	45.90	16,247
2016	3,052,051.26	32,962	18,262	3,033,789	46.01	65,938
9999	1,289,607.60-	408,416-	229,624-	1,059,984-		33,284-
	40,588,907.32	12,854,413	7,227,141	33,361,766		1,047,567
	93,905,163.70	22,541,404	12,673,462	81,231,701		2,326,667
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.9 2.48

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	180,292.01	144,089	159,712	20,581	13.94	1,476
1962	587.00	467	518	69	13.99	5
1964	398.22	311	345	54	14.62	4
1969	95,040.00	70,425	78,061	16,979	16.60	1,023
1970	9.00	7	8	1	16.79	
1972	2,625.00	1,892	2,097	528	17.23	31
1975	162.19	113	125	37	18.02	2
1976	1,253.00	863	957	296	18.32	16
1979	8,573.73	5,659	6,273	2,301	19.32	119
1980	0.44		0			
1981	5,147.00	3,307	3,666	1,481	19.75	75
1982	183.99	117	130	54	19.85	3
1983	34,159.01	21,397	23,717	10,442	19.98	523
1985	1,432.21	871	965	467	20.31	23
1986	2,413.79	1,443	1,599	814	20.52	40
1987	38,000.00	22,306	24,724	13,276	20.75	640
1989	3,521.45	1,995	2,211	1,310	21.04	62
1995	4,585.62	2,277	2,524	2,062	21.79	95
1996	595,731.83	287,024	318,144	277,588	22.05	12,589
1997	1,174.41	552	612	563	21.99	26
1998	34,779.35	15,828	17,544	17,235	22.15	778
2000	66,447.94	28,174	31,229	35,219	22.41	1,572
2001	7,444.51	3,046	3,376	4,068	22.38	182
2002	174,276.54	68,229	75,627	98,650	22.54	4,377
2003	61,863.96	23,137	25,646	36,218	22.60	1,603
2005	27,340.51	9,181	10,176	17,164	22.75	754
2006	353,738.17	111,428	123,509	230,229	22.83	10,084
2008	6,953.12	1,886	2,090	4,863	22.85	213
2009	76,688.50	18,927	20,979	55,709	22.89	2,434
2010	2,144.76	474	525	1,619	22.91	71
2011	87,207.23	16,831	18,656	68,551	22.99	2,982
2012	5,742,476.76	940,618	1,042,602	4,699,875	22.97	204,609
2013	126,807.08	16,777	18,596	108,211	22.96	4,713
2014	88,273.55	8,695	9,638	78,636	22.88	3,437
	7,831,731.88	1,828,346	2,026,580	5,805,152		254,561

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	62,747	65,856			
1928	5,894.08	5,529	5,894			
1938	5,543.24	5,048	5,543			
1953	101,879.76	86,048	95,509	6,370	11.68	545
1954	121,610.29	101,849	113,048	8,563	12.13	706
1955	22,935.00	19,041	21,135	1,800	12.58	143
1958	1,894.04	1,540	1,709	185	13.44	14
1961	6,679.68	5,264	5,843	837	14.92	56
1962	306.00	240	266	40	14.94	3
1963	541.00	420	466	75	15.46	5
1965	321.42	243	270	52	16.53	3
1966	438.31	328	364	74	17.07	4
1969	941.98	680	755	187	18.29	10
1973	503.00	346	384	119	19.79	6
1975	27,418.68	18,206	20,208	7,211	21.00	343
1976	340.00	223	248	92	21.23	4
1977	1,330.30	862	957	374	21.48	17
1979	6,592.08	4,128	4,582	2,010	22.38	90
1980	1,168.00	720	799	369	22.67	16
1981	249.00	150	166	83	23.32	4
1982	180.14	107	119	61	23.64	3
1984	3,590.63	2,054	2,280	1,311	24.32	54
1985	123,865.79	69,452	77,089	46,777	24.68	1,895
1986	79,350.99	43,564	48,354	30,997	25.06	1,237
1987	835.29	448	497	338	25.45	13
1988	3,086.01	1,627	1,806	1,280	25.56	50
1989	112,676.89	57,938	64,309	48,368	25.98	1,862
1990	410,240.82	206,556	229,268	180,973	26.13	6,926
1991	170,555.94	83,504	92,686	77,870	26.58	2,930
1995	370.12	162	180	190	27.52	7
1996	13,940.61	5,916	6,566	7,374	27.81	265
1997	41,038.76	16,883	18,739	22,299	27.90	799
2002	76,925.72	25,655	28,476	48,450	28.98	1,672
2003	30,725.41	9,746	10,818	19,908	29.06	685
2007	95,024.01	23,110	25,651	69,373	29.56	2,347
2008	105,093.21	23,404	25,977	79,116	29.67	2,667
2009	71,161.85	14,304	15,877	55,285	29.81	1,855
2010	5,973.99	1,068	1,185	4,789	29.86	160
2011	50,433.38	7,822	8,682	41,751	29.96	1,394
2012	12,939,563.04	1,688,613	1,874,283	11,065,280	29.98	369,089

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	13,719	15,227	115,929	29.95	3,871
2014	1,581,299.96	122,076	135,499	1,445,801	29.86	48,419
2016	161,148.09	2,740	3,041	158,107	28.83	5,484
	16,581,550.01	2,734,951	3,031,481	13,550,069		455,653
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	2,393,130	2,652,599	2,834,973	31.68	89,488
1995	8,866.38	3,469	3,845	5,021	33.45	150
1996	7,097.75	2,677	2,967	4,131	33.85	122
2001	219,124.56	65,891	73,035	146,089	36.05	4,052
2006	50,011.38	10,817	11,990	38,022	38.04	1,000
2010	7,202.92	1,026	1,137	6,066	39.16	155
2011	65,485.64	8,029	8,900	56,586	39.35	1,438
2012	3,767,409.91	385,029	426,775	3,340,635	39.55	84,466
2013	166,659.20	13,533	15,000	151,659	39.60	3,830
2014	237,415.86	14,126	15,658	221,758	39.52	5,611
2015	34,086.88	1,254	1,390	32,697	39.31	832
2016	214,343.91	2,786	3,088	211,256	37.96	5,565
	10,265,276.50	2,901,767	3,216,384	7,048,892		196,709
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	2,089	2,110			
1921	8,707.86	8,316	8,708			
1953	44.66	38	42	3	11.68	
1977	196.98	128	142	55	21.48	3
1990	3,175,539.91	1,598,884	1,773,017	1,402,523	26.13	53,675
1994	2,561.54	1,158	1,284	1,277	27.25	47
1995	10,224.61	4,485	4,973	5,251	27.52	191
2006	66,480.93	17,451	19,352	47,129	29.50	1,598

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
2007	1,592.33	387	429	1,163	29.56	39
2009	1,945.08	391	434	1,511	29.81	51
2013	13,302.91	1,391	1,542	11,760	29.95	393
	3,283,396.78	1,635,408	1,812,723	1,470,674		55,997

FALLBROOK WTP

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

1990	2,232,245.42	1,123,936	1,245,796	986,450	26.13	37,752
1991	14,802.97	7,248	8,034	6,769	26.58	255
1992	3,782.38	1,807	2,003	1,779	26.78	66
1994	7,446.00	3,367	3,732	3,714	27.25	136
1997	5,455.32	2,244	2,487	2,968	27.90	106
1998	18,465.92	7,311	8,104	10,362	28.23	367
1999	2,277.11	869	963	1,314	28.37	46
2003	17,373.38	5,511	6,109	11,265	29.06	388
2006	53,490.76	14,041	15,563	37,927	29.50	1,286
2007	72,172.59	17,552	19,455	52,718	29.56	1,783
2008	47,309.49	10,536	11,678	35,631	29.67	1,201
2009	28,023.69	5,633	6,244	21,780	29.81	731
2010	4,824.82	863	957	3,868	29.86	130
2012	30,878.01	4,030	4,467	26,411	29.98	881
2014	45,791.34	3,535	3,918	41,873	29.86	1,402
2015	54,662.81	2,635	2,921	51,742	29.65	1,745
2016	58,953.74	1,002	1,111	57,843	28.83	2,006
	2,697,955.75	1,212,120	1,343,541	1,354,415		50,281

SCRANTON AREA WTP

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

1990	12,117,189.92	6,101,005	6,762,490	5,354,700	26.13	204,925
1991	172,840.69	84,623	93,798	79,043	26.58	2,974
1992	922.40	441	489	434	26.78	16
1994	6,187.92	2,798	3,101	3,087	27.25	113

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)
SCRANTON AREA WTP						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1995	10,098.00	4,429	4,909	5,189	27.52	189
1996	247,124.46	104,880	116,251	130,873	27.81	4,706
1997	6,216.61	2,558	2,835	3,381	27.90	121
1999	27,590.23	10,526	11,667	15,923	28.37	561
2001	546.72	192	213	334	28.75	12
2002	63,125.03	21,052	23,335	39,791	28.98	1,373
2003	62,706.57	19,891	22,048	40,659	29.06	1,399
2004	24,437.91	7,331	8,126	16,312	29.17	559
2005	406,134.03	114,449	126,858	279,276	29.31	9,528
2006	6,859.58	1,801	1,996	4,863	29.50	165
2007	74,173.72	18,039	19,995	54,179	29.56	1,833
2008	21,809.99	4,857	5,384	16,426	29.67	554
2009	1,610.17	324	359	1,251	29.81	42
2010	8,990.99	1,608	1,782	7,209	29.86	241
2011	109,155.82	16,930	18,766	90,390	29.96	3,017
2012	124,937.89	16,304	18,072	106,866	29.98	3,565
2013	21,316.66	2,230	2,472	18,845	29.95	629
2014	5,310.00	410	454	4,856	29.86	163
	13,519,285.31	6,536,678	7,245,400	6,273,885		236,685

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

1990	4,333,605.45	2,181,970	2,418,545	1,915,061	26.13	73,290
1991	91,879.45	44,984	49,861	42,018	26.58	1,581
1992	72.69	35	39	34	26.78	1
1998	5,873.05	2,325	2,577	3,296	28.23	117
1999	152.98	58	64	89	28.37	3
2003	7,790.06	2,471	2,739	5,051	29.06	174
2005	30,165.72	8,501	9,423	20,743	29.31	708
2007	12,234.92	2,976	3,299	8,936	29.56	302
2008	56,670.86	12,621	13,989	42,681	29.67	1,439
2009	66,342.17	13,335	14,781	51,561	29.81	1,730
2010	10,428.23	1,865	2,067	8,361	29.86	280
2011	5,098.68	791	877	4,222	29.96	141
2012	56,670.09	7,395	8,197	48,473	29.98	1,617
2013	1,247.32	130	144	1,103	29.95	37

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
2014	42,913.80	3,313	3,672	39,242	29.86	1,314
2015	10,206.09	492	545	9,661	29.65	326
2016	8,159.69	139	154	8,006	28.83	278
	4,739,511.25	2,283,401	2,530,973	2,208,538		83,338

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	3,264,011	3,617,903	2,473,943	24.69	100,200
1989	236,127.92	123,377	136,754	99,374	25.13	3,954
1991	9,200.90	4,599	5,098	4,103	25.52	161
1992	3,913.79	1,908	2,115	1,799	25.75	70
1994	2,637.07	1,216	1,348	1,289	26.28	49
1997	1,578.02	665	737	841	26.80	31
1998	19,882.52	8,092	8,969	10,913	26.95	405
1999	5,954.90	2,334	2,587	3,368	27.14	124
2001	15,115.78	5,460	6,052	9,064	27.42	331
2002	777.36	267	296	481	27.70	17
2003	9,821.77	3,209	3,557	6,265	27.82	225
2006	33,459.15	9,101	10,088	23,371	28.11	831
2007	18,344.81	4,619	5,120	13,225	28.23	468
2008	68,374.13	15,808	17,522	50,852	28.26	1,799
2009	26,211.66	5,483	6,077	20,134	28.34	710
2010	1,810.10	336	372	1,438	28.47	51
2012	649,812.36	88,634	98,244	551,568	28.50	19,353
2014	96,480.80	7,815	8,662	87,818	28.36	3,097
2015	14,209.06	719	797	13,412	28.17	476
	7,305,557.59	3,547,653	3,932,298	3,373,260		132,352

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	2,377,552	2,635,332	2,418,987	27.58	87,708
1993	73,596.13	33,552	37,190	36,406	28.05	1,298

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1995	197.94	85	94	104	28.50	4
1999	13,626.50	5,080	5,631	7,996	29.45	272
2002	11,509.46	3,738	4,143	7,366	30.14	244
2004	11,303.55	3,292	3,649	7,655	30.42	252
2006	99,797.96	25,359	28,108	71,689	30.82	2,326
2007	13,173.73	3,091	3,426	9,748	30.99	315
2008	28,589.12	6,147	6,813	21,776	31.03	702
2009	19,356.65	3,759	4,167	15,190	31.11	488
2010	2,858.04	492	545	2,313	31.24	74
2011	22,252.17	3,329	3,690	18,562	31.26	594
2014	3,545.66	263	292	3,254	31.17	104
2015	2,868.40	133	147	2,721	30.97	88
2016	10,676.66	175	194	10,483	30.08	349
	5,367,671.01	2,466,047	2,733,422	2,634,249		94,818

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	3,851,554	4,269,149	4,221,931	28.31	149,132
1994	18,958.58	8,319	9,221	9,738	28.78	338
1995	16,043.96	6,830	7,571	8,473	29.01	292
1997	45,655.10	18,162	20,131	25,524	29.52	865
1998	3,202.38	1,227	1,360	1,842	29.81	62
2001	5,100.00	1,716	1,902	3,198	30.58	105
2002	3,150.51	1,009	1,118	2,032	30.75	66
2004	17,119.10	4,899	5,430	11,689	31.17	375
2005	299,398.81	80,568	89,303	210,095	31.24	6,725
2006	87,058.57	21,852	24,221	62,837	31.34	2,005
2007	11,733.64	2,720	3,015	8,719	31.48	277
2008	28,894.84	6,114	6,777	22,118	31.66	699
2009	10,169.23	1,937	2,147	8,022	31.87	252
2010	16,080.19	2,718	3,013	13,067	31.96	409
2011	77,289.61	11,346	12,576	64,713	31.96	2,025

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)
CEASETOWN WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2012	123,725.49	15,255	16,909	106,817	32.00	3,338
2013	2,077.72	205	227	1,850	31.96	58
2014	40,488.30	2,948	3,268	37,221	31.86	1,168
	9,297,225.70	4,039,379	4,477,338	4,819,888		168,191

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	4,101,671	4,546,384	4,496,100	28.31	158,817
1994	557,586.68	244,669	271,197	286,390	28.78	9,951
1995	52,517.59	22,357	24,781	27,737	29.01	956
1998	1,099.27	421	467	633	29.81	21
2002	1,956.80	627	695	1,262	30.75	41
2003	5,173.10	1,572	1,742	3,431	30.94	111
2006	32,831.09	8,241	9,135	23,697	31.34	756
2007	1,179.60	273	303	877	31.48	28
2008	34,000.57	7,195	7,975	26,025	31.66	822
2009	5,827.62	1,110	1,230	4,597	31.87	144
2010	15,084.17	2,549	2,825	12,259	31.96	384
2011	95,761.95	14,058	15,582	80,180	31.96	2,509
2013	64,674.64	6,383	7,075	57,600	31.96	1,802
2014	165,655.45	12,060	13,368	152,288	31.86	4,780
2015	9,260.45	419	464	8,796	31.61	278
2016	8,706.97	139	154	8,553	30.75	278
	10,093,800.11	4,423,744	4,903,377	5,190,423		181,678

NORRISTOWN						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1966	179.14	134	149	31	17.07	2
1997	5,570,498.27	2,140,185	2,372,229	3,198,269	31.26	102,312
1998	57,213.04	21,066	23,350	33,863	31.75	1,067
2000	74,588.87	25,226	27,961	46,628	32.28	1,444
2001	2,370,232.41	764,163	847,015	1,523,217	32.58	46,753

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)
NORRISTOWN						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2002	29,045.94	8,888	9,852	19,194	32.89	584
2003	86,104.25	24,987	27,696	58,408	33.01	1,769
2004	98,144.99	26,745	29,645	68,500	33.37	2,053
2005	140.00	36	40	100	33.55	3
2006	1,204,036.32	285,718	316,696	887,340	33.75	26,292
2007	47,742.24	10,432	11,563	36,179	33.98	1,065
2009	114,233.37	20,562	22,791	91,442	34.17	2,676
2010	55,984.86	8,913	9,879	46,105	34.32	1,343
2011	28,104.08	3,864	4,283	23,821	34.50	690
2012	365,613.30	42,119	46,686	318,928	34.56	9,228
2013	21,001.51	1,932	2,141	18,860	34.52	546
2014	69.14	5	6	64	34.40	2
2015	65,724.22	2,774	3,075	62,649	34.09	1,838
2016	1,026,830.11	15,300	16,959	1,009,871	33.06	30,547
	11,215,486.06	3,403,049	3,772,016	7,443,470		230,214

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

1999	5,140,610.11	1,789,960	1,984,031	3,156,579	32.75	96,384
2001	8,125.96	2,569	2,848	5,278	33.52	157
2005	48,155.64	12,020	13,323	34,832	34.58	1,007
2006	30,782.70	7,142	7,916	22,866	34.75	658
2007	7,211.16	1,542	1,709	5,502	34.94	157
2008	64,791.73	12,608	13,975	50,817	35.17	1,445
2009	25,684.93	4,490	4,977	20,708	35.42	585
2010	2,533.46	392	435	2,099	35.52	59
2011	38,290.79	5,116	5,671	32,620	35.65	915
2012	15,722.39	1,761	1,952	13,770	35.66	386
2013	3,295.43	294	326	2,970	35.72	83
2015	11,172.48	456	505	10,667	35.26	303
2016	9,027.44	130	144	8,883	34.22	260
	5,405,404.22	1,838,480	2,037,812	3,367,592		102,399

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)
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	755,188	837,067	1,451,382	33.50	43,325
2001	3,501,677.38	1,101,628	1,221,069	2,280,608	33.76	67,554
2003	1,504.36	425	471	1,033	34.34	30
2004	166,573.01	44,142	48,928	117,645	34.67	3,393
2006	156,404.08	35,973	39,873	116,531	35.16	3,314
2007	11,385.73	2,401	2,661	8,724	35.55	245
2008	220,753.83	42,407	47,005	173,749	35.75	4,860
2014	30,485.81	1,975	2,189	28,297	36.11	784
2015	149,409.41	6,006	6,657	142,752	35.81	3,986
	6,526,642.34	1,990,145	2,205,921	4,320,721		127,491

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	2,021,758	2,240,962	859,893	21.61	39,791
1985	5,833.47	3,253	3,606	2,228	24.99	89
1991	23,116.00	11,257	12,478	10,638	26.86	396
1996	6,671.00	2,803	3,107	3,564	28.28	126
2000	142,779.16	51,600	57,195	85,585	29.16	2,935
2002	373,803.03	123,056	136,398	237,405	29.55	8,034
2006	406,929.21	105,110	116,506	290,423	30.15	9,633
2007	36,506.64	8,703	9,647	26,860	30.34	885
2011	13,005,027.49	1,981,966	2,196,856	10,808,172	30.60	353,208
2013	228,674.96	23,462	26,006	202,669	30.63	6,617
2014	33,340.29	2,527	2,801	30,539	30.50	1,001
	17,363,536.44	4,335,495	4,805,560	12,557,976		422,715

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

1951	429.84	369	409	21	10.84	2
1960	45.00	36	40	5	14.43	
1970	349.00	247	274	75	19.29	4
1975	41,890.00	27,639	30,636	11,254	21.40	526

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	8,156	9,040	3,546	22.00	161
1977	48,491.99	30,841	34,185	14,307	22.61	633
1978	89.00	56	62	27	22.85	1
1979	1,797.00	1,105	1,225	572	23.48	24
1980	9,400.42	5,661	6,275	3,126	24.11	130
1983	3,194.00	1,819	2,016	1,178	25.32	47
1985	30.00	16	18	12	26.30	
1988	9,287.67	4,739	5,253	4,035	27.36	147
1989	2,360.00	1,175	1,302	1,058	27.75	38
1991	4,553.00	2,148	2,381	2,172	28.55	76
1992	72,215.50	33,089	36,677	35,539	28.97	1,227
1995	4,258,824.56	1,785,299	1,978,865	2,279,959	29.78	76,560
1996	7,506.00	3,031	3,360	4,146	30.26	137
1997	7,826.00	3,052	3,383	4,443	30.50	146
1998	541.00	203	225	316	30.76	10
2007	2,222.54	501	555	1,667	32.69	51
2008	360,111.32	73,751	81,747	278,364	33.00	8,435
2009	6,280.49	1,163	1,289	4,991	32.99	151
2011	12,316.24	1,748	1,938	10,379	33.26	312
2013	17,236.87	1,641	1,819	15,418	33.26	464
	4,879,583.48	1,987,485	2,202,973	2,676,610		89,282

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

2003	10,424,313.52	2,856,262	3,165,945	7,258,369	35.76	202,975
2004	1,073,637.95	276,462	306,437	767,201	36.04	21,287
2005	51,929.31	12,484	13,838	38,092	36.34	1,048
2008	4,901.24	913	1,012	3,889	37.16	105
2009	3,997.32	668	740	3,257	37.35	87
2010	15,074.97	2,225	2,466	12,609	37.55	336
2012	25,964.22	2,768	3,068	22,896	37.70	607
2013	22,045.21	1,867	2,069	19,976	37.82	528
2015	4,722.08	182	202	4,520	37.41	121
	11,626,585.82	3,153,831	3,495,777	8,130,809		227,094

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	2,926,829	3,244,163	10,218,713	37.81	270,265
2007	3,389,546.02	676,214	749,531	2,640,015	38.12	69,255
2008	20,115.84	3,641	4,036	16,080	38.45	418
2009	21,160.91	3,445	3,819	17,342	38.58	450
2011	68,339.41	8,460	9,377	58,962	38.94	1,514
2013	109,213.87	8,945	9,915	99,299	39.24	2,531
2014	156,102.97	9,366	10,381	145,721	39.17	3,720
2015	8,725.59	325	360	8,365	38.82	215
2016	64,712.83	854	947	63,766	37.52	1,700
	17,300,793.45	3,638,079	4,032,528	13,268,265		350,068

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	2,580,494	2,860,278	23,444,451	41.37	566,702
	26,304,729.23	2,580,494	2,860,278	23,444,451		566,702

OTHER PURIFICATION STRUCTURES
SURVIVOR CURVE.. IOWA 55-R3
NET SALVAGE PERCENT.. 0

1889	12,281.02	12,281	12,281			
1900	4,332.63	4,333	4,333			
1901	56.00	56	56			
1902	19,905.86	19,906	19,906			
1903	1,923.01	1,923	1,923			
1906	8,203.94	8,204	8,204			
1908	527.18	527	527			
1909	402.93	403	403			
1912	225.95	226	226			
1914	1,050.61	1,051	1,051			
1915	41.89	42	42			
1917	8,920.97	8,921	8,921			
1918	838.00	838	838			
1923	32,555.22	32,555	32,555			
1924	10,761.75	10,751	10,762			

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1928	1,422.37	1,410	1,422			
1929	3,192.25	3,156	3,192			
1930	933.76	921	934			
1931	1,866.36	1,835	1,866			
1934	1,352.34	1,317	1,352			
1935	438.07	425	438			
1937	627.00	603	627			
1940	50.89	48	51			
1941	13.00	12	13			
1943	134.03	126	134			
1944	301.47	282	301			
1946	1.00	1	1			
1947	0.28		0			
1948	4.01	4	4			
1949	4,992.13	4,583	4,992			
1951	5,462.98	4,973	5,463			
1952	1,811.29	1,636	1,811			
1953	8,978.11	8,039	8,917	61	7.42	8
1954	7,595.45	6,789	7,531	65	7.43	9
1955	491.82	436	484	8	7.94	1
1956	47.17	42	47	1	7.99	
1957	1,693.80	1,481	1,643	51	8.53	6
1958	809.74	701	778	32	9.07	4
1959	178.42	154	171	8	9.17	1
1960	120.38	103	114	6	9.72	1
1961	392.83	331	367	26	10.29	3
1962	19,691.48	16,527	18,333	1,359	10.44	130
1963	3,904.55	3,238	3,592	313	11.02	28
1964	2,087.14	1,720	1,908	179	11.20	16
1965	63,435.29	51,617	57,256	6,179	11.79	524
1966	6,801.29	5,461	6,058	744	12.39	60
1967	952.29	759	842	110	12.61	9
1968	47,245.68	37,121	41,176	6,069	13.23	459
1969	770,571.39	596,576	661,750	108,822	13.85	7,857
1970	545.39	416	461	84	14.48	6
1971	17,204.32	12,994	14,414	2,791	14.74	189
1972	1,303,419.36	968,701	1,074,528	228,892	15.38	14,882
1973	12,734.09	9,306	10,323	2,411	16.02	150
1974	9,493.89	6,819	7,564	1,930	16.67	116
1975	338,381.21	238,728	264,808	73,573	17.32	4,248
1976	39,536.17	27,541	30,550	8,986	17.64	509
1977	28,847.22	19,714	21,868	6,980	18.30	381

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1978	10,580.56	7,088	7,862	2,718	18.97	143
1979	4,799.69	3,150	3,494	1,306	19.65	66
1980	409.67	263	292	118	20.32	6
1981	48,317.26	30,363	33,680	14,637	20.99	697
1982	560,193.02	344,015	381,597	178,596	21.68	8,238
1983	179,032.60	107,957	119,751	59,282	22.06	2,687
1984	98,976.14	58,218	64,578	34,398	22.75	1,512
1985	1,813,940.13	1,039,932	1,153,540	660,400	23.45	28,162
1986	163,671.61	91,361	101,342	62,330	24.14	2,582
1987	201,120.38	109,168	121,094	80,026	24.85	3,220
1988	1,317,675.77	694,679	770,570	547,106	25.56	21,405
1989	2,755,349.98	1,409,362	1,563,329	1,192,021	26.26	45,393
1990	1,245,708.92	617,373	684,819	560,890	26.97	20,797
1991	1,402,332.39	672,278	745,722	656,611	27.69	23,713
1992	207,915.52	96,265	106,782	101,134	28.41	3,560
1993	953,499.16	425,737	472,247	481,252	29.13	16,521
1994	1,246,852.09	535,897	594,442	652,410	29.85	21,856
1995	2,612,781.61	1,078,556	1,196,384	1,416,398	30.58	46,318
1996	1,640,866.56	649,127	720,042	920,825	31.32	29,401
1997	2,688,468.64	1,017,048	1,128,156	1,560,312	32.05	48,684
1998	974,240.39	351,506	389,907	584,334	32.78	17,826
1999	2,198,286.34	750,055	831,996	1,366,291	33.78	40,447
2000	197,771.17	63,959	70,946	126,825	34.52	3,674
2001	2,380,522.83	727,012	806,435	1,574,088	35.26	44,642
2002	372,342.73	106,900	118,578	253,764	36.01	7,047
2003	509,992.14	136,984	151,949	358,043	36.75	9,743
2004	111.00	28	31	80	37.50	2
2005	729,446.95	168,648	187,072	542,375	38.25	14,180
2006	283,003.90	59,714	66,238	216,766	39.25	5,523
2007	114,768.50	22,024	24,430	90,338	40.00	2,258
2008	1,033,978.90	178,465	197,962	836,017	40.76	20,511
2009	781,071.37	119,504	132,559	648,512	41.52	15,619
2010	712,572.30	94,915	105,284	607,288	42.28	14,363
2011	2,389,219.91	270,699	300,272	2,088,948	43.04	48,535
2012	2,851,375.69	265,748	294,780	2,556,596	43.81	58,356
2013	1,644,581.60	119,726	132,806	1,511,776	44.58	33,912
2014	4,019,588.35	209,823	232,745	3,786,843	45.35	83,503

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
2015	566,406.16	17,898	19,853	546,553	45.90	11,907
2016	1,528,124.80	16,504	18,307	1,509,818	46.01	32,815
9999	169,605.01-	55,498-	61,515-	108,090-		3,071-
	45,080,080.39	14,751,114	16,350,466	28,729,614		816,350
	236,685,803.32	71,287,666	79,016,848	157,668,953		4,842,578
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.6 2.05

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.36 WASTE HANDLING AND TREATMENT STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	5,886,180	4,647,793	6,188,326	21.45	288,500
1998	68,969.00	31,388	24,784	44,185	22.15	1,995
2000	122,317.58	51,863	40,952	81,366	22.41	3,631
2001	25,833.98	10,571	8,347	17,487	22.38	781
2003	4,063.71	1,520	1,200	2,864	22.60	127
2007	58,121.65	17,065	13,475	44,647	22.86	1,953
2010	79,266.28	17,518	13,832	65,434	22.91	2,856
2012	197,523.29	32,354	25,547	171,976	22.97	7,487
2013	129,535.29	17,138	13,533	116,002	22.96	5,052
2014	18,080.06	1,781	1,406	16,674	22.88	729
2016	193,392.39	4,255	3,360	190,032	22.28	8,529
	11,733,221.74	6,071,633	4,794,229	6,938,993		321,640
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.6 2.74

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.38 WASTE HANDLING AND TREATMENT STRUCTURE PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	4,144	8,749	18,878	8.50	2,221
	65,958.42	42,475	47,080	18,878		2,221
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.5	3.37

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.39 PURIFICATION BUILDINGS - TANK PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	6,516	17,129	26,308	8.50	3,095
	134,806.79	97,886	108,499	26,308		3,095
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.5	2.30

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	885,315	887,107	364,044	12.60	28,892
1987	17,605.59	12,310	12,335	5,271	12.69	415
1988	66,022.32	45,727	45,820	20,203	12.65	1,597
1989	21,520.60	14,677	14,707	6,814	12.82	532
1990	47,919.69	32,255	32,320	15,599	12.87	1,212
1991	3,439.19	2,280	2,285	1,155	12.96	89
1992	3,258.04	2,131	2,135	1,123	12.95	87
1996	15,197.42	9,252	9,271	5,927	13.17	450
1998	1,013.00	590	591	422	13.24	32
2005	8,291.75	3,824	3,832	4,460	13.44	332
2006	206,201.63	90,502	90,685	115,516	13.42	8,608
2008	59,275.49	22,975	23,021	36,254	13.43	2,699
2009	4,369.19	1,566	1,569	2,800	13.42	209
2011	8,577.97	2,496	2,501	6,077	13.40	454
2012	18,670.27	4,697	4,707	13,964	13.39	1,043
2013	103,178.46	21,451	21,494	81,684	13.34	6,123
2014	68,172.08	10,839	10,861	57,311	13.22	4,335
2015	29,091.75	2,996	3,002	26,090	13.06	1,998
2016	107,280.37	4,141	4,149	103,131	12.45	8,284
	2,040,236.01	1,170,024	1,172,392	867,844		67,391

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	904,504	906,335	409,498	13.42	30,514
1988	2,021.01	1,371	1,374	647	13.52	48
1989	3,371.53	2,262	2,267	1,105	13.48	82
1992	15,076.98	9,678	9,698	5,379	13.67	393
1994	2,429.06	1,503	1,506	923	13.86	67
1995	69,619.62	42,357	42,443	27,177	13.84	1,964
1997	96,402.86	56,203	56,317	40,086	13.95	2,874
2001	50,080.02	26,237	26,290	23,790	14.09	1,688
2003	72,512.60	35,343	35,415	37,098	14.20	2,613
2010	19,835.46	6,214	6,227	13,609	14.25	955

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	17,492	17,527	45,213	14.22	3,180
2013	82,727.62	16,413	16,446	66,281	14.14	4,687
2014	14,536.76	2,198	2,202	12,334	14.03	879
	1,807,187.05	1,121,775	1,124,046	683,141		49,944

CAPITOL DISTRIBUTION CENTER
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 6-2034
NET SALVAGE PERCENT.. 0

1989	1,226,155.16	795,775	797,386	428,769	14.87	28,834
1990	5,101.58	3,258	3,265	1,837	15.00	122
1991	1,803.26	1,136	1,138	665	14.99	44
1992	1,547.03	955	957	590	15.18	39
1994	1,690.90	1,008	1,010	681	15.24	45
1995	25,211.07	14,688	14,718	10,493	15.40	681
1996	24,474.21	13,948	13,976	10,498	15.47	679
1997	1,272.06	709	710	562	15.47	36
2001	12,812.78	6,376	6,389	6,424	15.65	410
2002	5,478.58	2,630	2,635	2,843	15.71	181
2003	1,018.77	470	471	548	15.74	35
2006	28,442.30	11,348	11,371	17,071	15.82	1,079
2007	295,873.67	111,012	111,237	184,637	15.82	11,671
2008	77,843.20	27,198	27,253	50,590	15.83	3,196
2009	2,301.64	741	743	1,559	15.81	99
2010	12,910.55	3,760	3,768	9,143	15.82	578
2011	45,457.41	11,751	11,775	33,683	15.78	2,135
2012	124,750.18	27,732	27,788	96,962	15.74	6,160
2013	226,588.06	41,398	41,482	185,106	15.66	11,820
2014	6,928.73	962	964	5,965	15.52	384
	2,127,661.14	1,076,855	1,079,035	1,048,626		68,228

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1991	15,076.33	7,766	7,782	7,295	24.00	304
1992	16,723.00	8,358	8,375	8,348	24.52	340
1993	2,532.00	1,232	1,234	1,298	24.81	52
1994	1,902,164.04	898,773	900,592	1,001,572	25.12	39,871
1995	46,395.87	21,249	21,292	25,104	25.45	986
1996	17,029.34	7,541	7,556	9,473	25.80	367
1997	63,553.01	27,264	27,319	36,234	25.95	1,396
1998	30,064.34	12,405	12,430	17,634	26.34	669
1999	166,626.77	66,184	66,318	100,309	26.56	3,777
2000	173,521.24	66,146	66,280	107,241	26.79	4,003
2001	23,647.92	8,613	8,630	15,017	27.06	555
2002	6,520.16	2,269	2,274	4,247	27.17	156
2004	16,242.11	5,055	5,065	11,177	27.66	404
2005	45,143.90	13,236	13,263	31,881	27.72	1,150
2006	27,595.68	7,534	7,549	20,046	27.96	717
2007	289,414.65	73,396	73,545	215,870	27.96	7,721
2009	209,124.41	44,083	44,172	164,952	28.09	5,872
2010	42,775.40	8,033	8,049	34,726	28.10	1,236
2011	212,889.97	34,893	34,964	177,926	28.06	6,341
2012	367,493.73	51,082	51,185	316,308	27.86	11,353
2013	254,548.54	28,611	28,669	225,880	27.65	8,169
2014	285,152.87	24,010	24,059	261,094	27.18	9,606
2015	43,633.32	2,356	2,361	41,273	26.28	1,571
2016	18,022.49	371	372	17,651	23.83	741
9999	60,000.00-	19,932-	19,972-	40,028-		1,506-
	4,215,891.09	1,400,528	1,403,363	2,812,528		105,851

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	12	1	4.00	
1960	48.73	45	45	4	4.85	1
1961	21.19	19	19	2	5.10	
1963	33,045.39	30,055	30,116	2,930	5.32	551
1964	1,079.50	975	977	103	5.64	18
1965	11,957.68	10,715	10,737	1,221	5.97	205

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1966	1,125.43	1,000	1,002	123	6.32	19
1967	48,178.36	42,450	42,536	5,642	6.68	845
1968	57,612.52	50,296	50,398	7,215	7.06	1,022
1969	1,273.22	1,101	1,103	170	7.45	23
1970	11,499.94	9,839	9,859	1,641	7.85	209
1971	9,019.90	7,634	7,649	1,370	8.26	166
1972	64,853.02	54,256	54,366	10,487	8.69	1,207
1973	1,636.52	1,353	1,356	281	9.13	31
1975	6,526.85	5,255	5,266	1,261	10.05	125
1976	55,167.00	43,792	43,881	11,286	10.52	1,073
1977	13,240.50	10,355	10,376	2,865	11.01	260
1979	28,098.53	21,285	21,328	6,770	12.00	564
1980	1.10	1	1			
1981	45,810.00	33,501	33,569	12,241	13.04	939
1982	361,045.49	257,859	258,381	102,664	13.81	7,434
1983	35,850.00	25,102	25,153	10,697	14.34	746
1984	902.06	619	620	282	14.89	19
1985	72,985.69	48,973	49,072	23,914	15.45	1,548
1986	351,447.26	229,390	229,854	121,593	16.23	7,492
1987	637,873.18	406,453	407,276	230,597	16.80	13,726
1988	613,396.25	381,103	381,875	231,522	17.37	13,329
1989	449,868.60	270,911	271,459	178,409	18.16	9,824
1990	149,072.06	87,297	87,474	61,598	18.75	3,285
1991	22,074.08	12,496	12,521	9,553	19.55	489
1992	148,265.09	81,368	81,533	66,732	20.14	3,313
1993	12,902.30	6,852	6,866	6,036	20.75	291
1994	235,862.93	120,479	120,723	115,140	21.55	5,343
1995	14,621.08	7,199	7,214	7,408	22.17	334
1996	47,370.53	22,335	22,380	24,990	22.98	1,087
1997	49,047.66	22,189	22,234	26,814	23.60	1,136
1998	20,073.06	8,651	8,669	11,405	24.42	467
1999	61,011.45	25,088	25,139	35,873	25.06	1,431
2000	759,342.14	295,688	296,287	463,056	25.87	17,899
2001	49,302.15	18,114	18,151	31,151	26.69	1,167
2002	4,780.74	1,657	1,660	3,120	27.34	114
2003	84,890.14	27,504	27,560	57,330	28.17	2,035
2004	52,030.07	15,671	15,703	36,327	29.00	1,253
2005	403,088.52	112,623	112,851	290,238	29.65	9,789
2006	271,513.04	69,562	69,703	201,810	30.48	6,621
2007	10,362.80	2,412	2,417	7,946	31.31	254
2008	251,383.27	52,564	52,670	198,713	32.15	6,181
2009	5,344.65	994	996	4,349	32.82	133

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
2010	18,349.35	2,969	2,975	15,374	33.66	457
2011	108,680.65	14,944	14,974	93,706	34.50	2,716
2012	171,348.70	19,431	19,470	151,878	35.18	4,317
2013	71,067.26	6,297	6,310	64,758	36.02	1,798
2014	232,610.86	14,841	14,871	217,740	36.71	5,931
2016	734,812.82	9,626	9,645	725,167	37.67	19,251
	6,903,844.33	3,004,260	3,010,340	3,893,504		158,468
	17,094,819.62	7,773,442	7,789,176	9,305,643		449,882
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.7 2.63

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	573,891	654,630	206,164	14.75	13,977
1988	45,426.41	29,909	34,117	11,310	14.79	765
1990	62,790.60	40,268	45,933	16,857	14.82	1,137
1991	2,520.15	1,594	1,818	702	14.82	47
2000	8,240.40	4,324	4,932	3,308	14.95	221
2001	106,652.86	54,222	61,850	44,802	14.99	2,989
2011	2,125.81	571	651	1,474	14.99	98
2014	390,865.47	56,089	63,980	326,885	14.92	21,909
2015	19,376.64	1,779	2,029	17,347	14.84	1,169
	1,498,792.48	762,647	869,942	628,850		42,312

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

1958	1,356.00	1,150	1,312	44	10.47	4
1965	657,881.85	545,516	622,264	35,618	10.61	3,357
1967	45,486.00	37,376	42,634	2,852	10.74	266
1969	4,300.00	3,513	4,007	293	10.64	28
1970	2,902.00	2,362	2,694	208	10.64	20
1972	1,319.97	1,063	1,213	107	10.75	10
1973	9,153.18	7,326	8,357	796	10.85	73
1975	40.52	32	37	4	10.86	
1977	1,690.34	1,322	1,508	182	11.01	17
1979	3,808.27	2,942	3,356	452	11.04	41
1981	0.16		0			
1985	8,909.55	6,595	7,523	1,387	11.06	125
1986	56,270.95	41,190	46,985	9,286	11.17	831
1987	51,879.47	37,649	42,946	8,934	11.15	801
1988	1,675.90	1,204	1,373	303	11.18	27
1989	365,534.82	260,334	296,960	68,575	11.11	6,172
1991	4,610.90	3,210	3,662	949	11.13	85
1992	10,300.00	7,066	8,060	2,240	11.21	200
1993	2,884.28	1,952	2,227	658	11.22	59
1995	1,257.55	827	943	314	11.18	28
1996	53,669.41	34,660	39,536	14,133	11.24	1,257
1997	47,281.24	30,057	34,286	12,996	11.17	1,163
1998	41,194.00	25,680	29,293	11,901	11.18	1,064

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	28,311	32,294	15,239	11.20	1,361
2002	3,229.97	1,817	2,073	1,157	11.27	103
2007	61,197.63	28,022	31,964	29,233	11.25	2,598
2008	530,439.54	228,142	260,239	270,201	11.26	23,997
2009	415,793.46	166,234	189,621	226,172	11.26	20,086
2010	105,796.74	38,722	44,170	61,627	11.26	5,473
2011	61,653.29	20,247	23,096	38,558	11.25	3,427
2012	393,497.73	112,462	128,284	265,214	11.25	23,575
2013	32,181.42	7,637	8,711	23,470	11.25	2,086
2014	27,215.99	4,959	5,657	21,559	11.22	1,921
	3,051,944.99	1,689,579	1,927,283	1,124,662		100,255

STAFFORD AVENUE DISTRIBUTION CENTER
INTERIM SURVIVOR CURVE.. IOWA 75-R2
PROBABLE RETIREMENT YEAR.. 6-2062
NET SALVAGE PERCENT.. 0

2012	1,537,705.01	163,304	186,279	1,351,426	37.87	35,686
2014	19,285,243.83	1,205,328	1,374,904	17,910,340	37.50	477,609
2015	12,394.22	486	554	11,840	36.81	322
	20,835,343.06	1,369,118	1,561,737	19,273,606		513,617

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

1894	1,470.00	1,470	1,470			
1906	2,277.20	2,277	2,277			
1908	13,999.57	14,000	14,000			
1909	13,507.39	13,507	13,507			
1912	4,321.23	4,321	4,321			
1922	38.02	38	38			
1924	0.63	1	1			
1926	14,909.00	14,909	14,909			
1927	283.00	283	283			
1928	2,177.00	2,177	2,177			
1929	13,095.47	13,095	13,095			
1935	1,480.00	1,480	1,480			

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1937	295.00	295	295			
1940	190.00	190	190			
1942	29,740.95	29,690	29,741			
1943	0.07		0			
1945	718.00	708	718			
1947	0.21		0			
1948	1,078.00	1,049	1,078			
1949	260.00	253	260			
1950	2,640.76	2,546	2,641			
1951	871.00	839	871			
1954	10,690.00	10,156	10,690			
1955	141.54	134	142			
1956	11,091.61	10,468	11,092			
1957	4,393.47	4,130	4,393			
1958	1,197.00	1,120	1,197			
1959	1,431.00	1,325	1,431			
1960	4,585.09	4,223	4,585			
1961	2,337.30	2,140	2,337			
1962	827.00	753	827			
1963	2,401.75	2,184	2,402			
1964	6,581.18	5,943	6,581			
1965	574.98	515	575			
1966	6,360.81	5,653	6,361			
1967	423.05	373	423			
1968	2,952.92	2,578	2,953			
1969	4,645.45	4,016	4,607	39	7.45	5
1970	7,477.75	6,398	7,339	139	7.85	18
1971	4,218.53	3,570	4,095	123	8.26	15
1972	7,178.47	6,006	6,889	289	8.69	33
1973	4,436.38	3,667	4,206	230	9.13	25
1974	15,272.74	12,463	14,296	977	9.58	102
1976	25,974.20	20,618	23,651	2,324	10.52	221
1977	1,348.58	1,055	1,210	138	11.01	13
1978	231.44	178	204	27	11.50	2
1980	2,836.34	2,112	2,423	414	12.52	33
1981	1,534.25	1,122	1,287	247	13.04	19
1982	20,196.00	14,424	16,546	3,650	13.81	264
1983	7,429.93	5,202	5,967	1,463	14.34	102
1984	59,294.78	40,664	46,645	12,650	14.89	850
1985	150,836.92	101,212	116,099	34,738	15.45	2,248
1986	192,828.04	125,859	144,371	48,457	16.23	2,986
1987	9,028.22	5,753	6,599	2,429	16.80	145

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1988	733,600.89	455,786	522,825	210,775	17.37	12,134
1989	75,889.20	45,700	52,422	23,467	18.16	1,292
1990	992,319.53	581,102	666,574	325,746	18.75	17,373
1991	706,407.39	399,897	458,716	247,691	19.55	12,670
1992	371,195.82	203,712	233,675	137,521	20.14	6,828
1993	10,915.11	5,797	6,650	4,265	20.75	206
1994	88,182.01	45,043	51,668	36,514	21.55	1,694
1995	6,922.98	3,409	3,910	3,013	22.17	136
1996	114,351.44	53,917	61,847	52,504	22.98	2,285
1997	198,775.01	89,926	103,153	95,622	23.60	4,052
1998	33,378.98	14,386	16,502	16,877	24.42	691
1999	154,998.44	63,735	73,109	81,889	25.06	3,268
2000	73,672.68	28,688	32,908	40,765	25.87	1,576
2001	290,921.69	106,885	122,606	168,315	26.69	6,306
2002	15,383.68	5,332	6,116	9,267	27.34	339
2004	1,409.66	425	488	922	29.00	32
2005	196,131.55	54,799	62,859	133,272	29.65	4,495
2006	96,899.71	24,826	28,478	68,422	30.48	2,245
2007	146,899.13	34,198	39,228	107,671	31.31	3,439
2008	138,000.14	28,856	33,100	104,900	32.15	3,263
2009	39,909.27	7,423	8,515	31,394	32.82	957
2010	3,347.94	542	622	2,726	33.66	81
2011	218,339.08	30,022	34,438	183,901	34.50	5,330
2012	213,304.25	24,189	27,747	185,557	35.18	5,275
2013	46,149.91	4,089	4,690	41,459	36.02	1,151
2014	89,931.25	5,738	6,582	83,349	36.71	2,270
2015	639,133.30	24,671	28,300	610,834	37.41	16,328
2016	97,522.35	1,278	1,466	96,056	37.67	2,550
9999	576.00-	254-	290-	286-		11-
	6,467,425.61	2,853,259	3,254,679	3,212,747		125,336
	31,853,506.14	6,674,603	7,613,641	24,239,865		781,520
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.0 2.45

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1861	1,113.00	1,113	1,113			
1916	1.00	1	1			
1917	1,000.00	1,000	1,000			
1920	883.12	883	883			
1927	163.99	163	164			
1929	714.00	706	714			
1930	5,124.00	5,053	5,124			
1936	1,441.58	1,393	1,442			
1941	691.00	652	691			
1942	573.00	542	573			
1943	45.00	42	45			
1951	1.00	1	1			
1952	700.00	637	697	3	6.43	
1954	2,306.95	2,076	2,272	35	6.94	5
1958	1,456.00	1,278	1,399	57	8.17	7
1959	140.00	122	134	6	8.29	1
1960	2,318.94	2,018	2,209	110	8.44	13
1962	187.00	160	175	12	9.20	1
1963	1,065.20	900	985	80	9.79	8
1964	435.84	366	401	35	10.00	4
1967	3,045.00	2,487	2,722	323	11.10	29
1969	80.59	64	70	11	12.02	1
1970	3,281.93	2,594	2,840	442	12.32	36
1971	482.00	375	410	72	12.98	6
1972	581.70	448	490	92	13.31	7
1973	25.00	19	21	4	13.65	
1975	3,044.44	2,249	2,462	582	14.68	40
1981	144.00	96	105	39	17.98	2
1983	1,857.17	1,182	1,294	563	19.13	29
1986	2,001.93	1,185	1,297	705	21.05	33
1987	34,572.38	19,990	21,882	12,690	21.52	590
1988	4,650.00	2,611	2,858	1,792	22.26	81
1989	2,778.64	1,520	1,664	1,115	22.75	49
1991	5,785.22	2,980	3,262	2,523	24.00	105
1992	1,500.00	746	817	683	24.76	28
1996	80,870.40	34,645	37,924	42,946	27.35	1,570
1997	23,694.58	9,748	10,671	13,024	27.90	467
1998	5,889.26	2,310	2,529	3,360	28.67	117
2003	68,721.90	20,410	22,342	46,380	31.95	1,452
2004	206,480.10	57,298	62,721	143,759	32.55	4,417
2005	370,539.90	95,451	104,485	266,055	33.14	8,028
2007	328,480.64	70,820	77,523	250,958	34.56	7,262
2008	344,788.10	67,096	73,447	271,341	35.17	7,715

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
2009	26,671.02	4,641	5,080	21,591	35.60	606
2010	163,999.64	24,944	27,305	136,695	36.24	3,772
2011	4,677.30	607	664	4,013	36.87	109
2012	59,772.20	6,431	7,040	52,732	37.34	1,412
2013	55,114.49	4,685	5,128	49,986	37.65	1,328
2014	13,214.89	817	894	12,321	37.98	324
2015	596,859.07	22,740	24,893	571,966	37.87	15,103
2016	464,414.28	6,223	6,812	457,602	36.68	12,476
	2,898,378.39	486,518	531,675	2,366,703		67,233
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.2 2.32

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	34,229	23,626	18,600	22.55	825
1937	48.00	37	26	22	23.59	1
1949	331.00	246	170	161	23.41	7
1961	2,483.15	1,723	1,189	1,294	24.50	53
1973	1,843.00	1,178	813	1,030	24.53	42
1974	259.00	164	113	146	24.62	6
1978	82,513.54	50,193	34,645	47,868	24.79	1,931
1992	1,385,786.88	685,826	473,384	912,403	25.00	36,496
	1,515,490.93	773,596	533,966	981,525		39,361

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

1957	3,545.00	1,941	1,340	2,205	49.20	45
1958	937,679.88	504,659	348,335	589,345	50.20	11,740
1962	1,170.00	606	418	752	50.76	15
1964	15,475.00	7,880	5,439	10,036	50.60	198
1965	5,506.28	2,751	1,899	3,607	51.59	70
1967	0.83			1	51.52	
1985	2,905.50	1,062	733	2,172	54.71	40
1990	18,419.48	6,005	4,145	14,275	54.80	260
1995	1,423,197.85	397,784	274,566	1,148,632	55.42	20,726
	2,407,899.82	922,688	636,875	1,771,025		33,094

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

1918	97,835.35	70,344	48,554	49,281	38.49	1,280
1925	408.75	280	193	215	41.84	5
1930	2,267.00	1,510	1,042	1,225	43.38	28
1934	1,013.55	652	450	564	45.71	12
1956	775.09	408	282	493	54.44	9
1978	134.64	52	36	99	60.51	2
1982	245.51	89	61	184	60.74	3

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	5,457	3,767	12,427	61.96	201
1989	294,046.08	89,743	61,944	232,102	62.59	3,708
2013	8,655,614.25	451,823	311,866	8,343,749	63.61	131,170
	9,068,533.43	620,358	428,195	8,640,338		136,418

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

1904	361.68	281	194	168	32.43	5
1925	882.00	613	423	459	40.08	11
1928	103.00	70	48	55	41.38	1
1930	285.00	190	131	154	43.38	4
1933	93.00	61	42	51	43.09	1
1936	86.00	55	38	48	44.50	1
1956	941.01	507	350	591	51.87	11
1958	951.00	501	346	605	52.61	11
1983	14,744.19	5,433	3,750	10,994	57.41	191
1984	76,177.36	27,485	18,971	57,206	57.59	993
1987	14,359.75	4,829	3,333	11,027	58.22	189
1989	210,306.30	67,088	46,307	164,000	58.71	2,793
1994	5,117.89	1,417	978	4,140	58.80	70
2011	7,667,320.88	645,588	445,610	7,221,711	59.86	120,643
	7,991,729.06	754,118	520,522	7,471,207		124,924

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

1893	59,431.80	48,443	33,437	25,995	28.02	928
1942	171.57	104	72	100	48.96	2
1943	2,456.07	1,462	1,009	1,447	49.95	29
1983	12,768.00	4,534	3,130	9,638	60.84	158
1984	21,564.86	7,429	5,128	16,437	61.84	266
1985	4,179.31	1,408	972	3,207	61.96	52
1989	1,031,668.95	314,865	217,332	814,337	62.59	13,011

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	4,148	2,863	11,111	62.79	177
1995	2,925.08	742	512	2,413	63.25	38
2001	15,236.40	2,976	2,054	13,182	63.87	206
	1,164,376.59	386,111	266,509	897,868		14,867
LAKE SCRANTON						
INTERIM SURVIVOR CURVE.. IOWA 125-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1901	300,722.92	236,188	163,026	137,697	31.56	4,363
1916	2,609.36	1,888	1,303	1,306	38.39	34
1935	239.93	153	106	134	46.71	3
1968	1,279.11	583	402	877	57.88	15
1970	3,211.00	1,419	979	2,232	58.76	38
1976	2,210.73	895	618	1,593	59.50	27
1977	57.10	23	16	41	59.50	1
1978	40,805.32	15,865	10,951	29,855	60.51	493
1982	276.75	100	69	208	60.74	3
1983	15,120.00	5,369	3,706	11,414	60.84	188
1984	35,225.92	12,135	8,376	26,850	61.84	434
1985	30,307.31	10,214	7,050	23,257	61.96	375
1986	30,933.62	10,190	7,034	23,900	62.09	385
1987	17,143.97	5,514	3,806	13,338	62.24	214
1989	1,718,945.82	524,622	362,114	1,356,832	62.59	21,678
1990	99,790.35	29,618	20,443	79,347	62.79	1,264
1991	7,810.44	2,251	1,554	6,257	62.99	99
1993	182,207.07	49,670	34,284	147,923	62.71	2,359
1994	518.27	136	94	424	62.97	7
1995	0.88			1	63.25	
2001	8,465.23	1,653	1,141	7,324	63.87	115
	2,497,881.10	908,486	627,072	1,870,809		32,095

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	83,286	57,487	43,871	27.02	1,624
1902	20,137.13	15,908	10,980	9,157	30.43	301
1915	1,350.92	987	681	670	37.39	18
1916	3,362.29	2,467	1,703	1,659	36.49	45
1930	111.28	74	51	60	43.38	1
1942	202.61	124	86	117	47.45	2
1962	40,618.95	20,366	14,057	26,562	54.20	490
1974	16,787.48	7,135	4,925	11,863	57.50	206
1975	78.02	33	23	55	57.50	1
1985	1,916,629.50	664,112	458,396	1,458,233	59.41	24,545
1986	64,940.48	21,989	15,178	49,763	59.59	835
1988	23,272.56	7,494	5,173	18,100	60.00	302
1989	29,971.02	9,477	6,541	23,430	59.46	394
1990	5.17	2	1	4	59.71	
1993	1,867.84	522	360	1,508	60.54	25
2001	10,426.96	2,101	1,450	8,977	61.42	146
	2,231,120.57	836,077	577,093	1,654,028		28,935

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	178,702	107,518	128,797	34.34	3,751
1916	3,174.05	2,297	1,382	1,792	38.39	47
1929	74,456.00	49,513	29,790	44,666	44.08	1,013

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	62,418	37,554	56,167	43.38	1,295
1933	4,694.45	3,057	1,839	2,855	44.71	64
1935	258.54	164	99	160	46.71	3
1964	36,327.26	17,357	10,443	25,884	57.38	451
1983	2,366.25	824	496	1,870	62.65	30
1984	40,978.64	13,982	8,412	32,566	62.74	519
1986	40,605.19	13,254	7,974	32,631	62.95	518
1987	158.58	51	31	128	63.09	2
1988	5,675.53	1,763	1,061	4,615	63.25	73
1989	619.11	187	113	507	63.41	8
1991	1,085,419.97	309,996	186,512	898,908	63.79	14,092
1993	284,909.12	76,327	45,923	238,986	64.22	3,721
2001	8,126.08	1,562	940	7,186	65.15	110
	1,917,805.58	731,454	440,087	1,477,719		25,697

CRYSTAL LAKE

INTERIM SURVIVOR CURVE.. IOWA 125-R2.5

PROBABLE RETIREMENT YEAR.. 6-2064

NET SALVAGE PERCENT.. 0

1904	14,752.48	11,784	7,090	7,663	28.34	270
1930	603.90	423	255	349	36.96	9
1933	61.83	43	26	36	36.99	1
1951	79,182.32	48,753	29,333	49,850	40.88	1,219
1953	26,444.91	16,121	9,699	16,746	40.67	412
1954	114.24	69	42	73	40.60	2
1964	1,215,428.80	676,386	406,954	808,475	41.84	19,323
1965	1,783.96	983	591	1,193	41.96	28
1966	264.25	144	87	178	42.09	4
1967	3,530.07	1,905	1,146	2,384	42.24	56
1981	7,623.81	3,410	2,052	5,572	43.87	127
1982	45.13	20	12	33	43.62	1
1987	10,559.42	4,236	2,549	8,011	44.03	182
1989	1,797.68	687	413	1,384	44.45	31
1990	0.04		0			
1993	184.09	64	38	146	44.53	3
1994	392.40	132	79	313	44.62	7
	1,362,769.33	765,160	460,366	902,403		21,675

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	42,638	25,654	28,169	30.56	922
1929	10,139.00	6,832	4,111	6,028	42.36	142
1985	1,998,924.41	692,627	416,726	1,582,199	59.41	26,632
1986	9,145.11	3,097	1,863	7,282	59.59	122
2001	6,281.95	1,266	762	5,520	61.42	90
	2,078,312.63	746,460	449,115	1,629,198		27,908

NESBITT						
INTERIM SURVIVOR CURVE.. IOWA 125-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2092						
NET SALVAGE PERCENT.. 0						
1900	186,178.90	147,491	88,739	97,439	30.56	3,188
1932	37,406.03	24,336	14,642	22,764	45.38	502
1934	97.08	62	37	60	45.71	1
1946	172,052.80	99,464	59,844	112,209	51.45	2,181
1980	413.30	152	91	322	62.51	5
1981	18,286.47	6,622	3,984	14,302	62.54	229
1984	111,517.46	38,050	22,893	88,624	62.74	1,413
2001	8,137.93	1,551	933	7,205	65.80	109
2012	26,922,112.06	1,720,323	1,035,050	25,887,062	65.92	392,704
	27,456,202.03	2,038,051	1,226,214	26,229,988		400,332

WATRES						
INTERIM SURVIVOR CURVE.. IOWA 125-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2088						
NET SALVAGE PERCENT.. 0						
1923	440,826.75	309,108	185,978	254,849	39.84	6,397
1941	3,067.89	1,876	1,129	1,939	47.95	40
1943	445.19	268	161	284	48.45	6
1947	12,218.40	7,048	4,241	7,978	50.99	156
1963	203.31	99	60	144	56.40	3
1976	3,892.59	1,576	948	2,944	59.50	49
1992	1,033.37	291	175	858	62.45	14

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	7,502	4,514	31,572	62.87	502
2008	10,206,443.00	1,206,402	725,844	9,480,599	63.44	149,442
2013	10,331.83	542	326	10,006	63.17	158
	10,714,547.52	1,534,712	923,375	9,791,173		156,767
ROCK RUN DAM						
INTERIM SURVIVOR CURVE.. IOWA 125-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2065						
NET SALVAGE PERCENT.. 0						
1915	181,300.00	138,006	83,033	98,267	31.84	3,086
1985	470,440.45	194,104	116,785	353,656	44.84	7,887
1993	46,068.00	15,700	9,446	36,622	45.46	806
1996	722,840.00	225,237	135,516	587,324	45.29	12,968
2000	383,237.34	101,788	61,242	321,996	45.61	7,060
2008	13,218.88	2,067	1,244	11,975	45.85	261
2013	376,416.70	26,876	16,170	360,246	45.52	7,914
2014	1.01			1	45.12	
	2,193,522.38	703,778	423,435	1,770,087		39,982
OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1850	4,000.00	4,000	4,000			
1872	65,311.24	65,311	65,311			
1887	56,976.40	56,976	56,976			
1889	368,963.63	368,964	368,964			
1890	919.72	919	488	432	0.08	432
1891	28,073.67	27,832	14,775	13,299	1.09	12,201
1892	72,947.68	72,656	38,570	34,378	0.50	34,378
1893	21,429.75	21,430	21,430			
1895	7,237.02	7,210	3,800	3,437	0.45	3,437
1896	4,817.00	4,760	2,509	2,308	1.45	1,592
1897	231,580.89	229,682	121,060	110,521	0.99	110,521
1899	4,300.50	4,245	2,237	2,063	1.55	1,331
1900	113.12	111	59	55	2.55	22
1902	19,788.54	19,258	10,150	9,638	3.15	3,060

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1903	1,483.70	1,448	763	720	2.78	259
1904	9,447.18	9,140	4,817	4,630	3.78	1,225
1905	1,703.63	1,653	871	832	3.45	241
1906	13,531.47	13,009	6,857	6,675	4.44	1,503
1907	144,839.78	139,568	73,563	71,277	4.14	17,217
1908	10,658.94	10,292	5,425	5,234	3.87	1,352
1909	682.66	653	344	338	4.85	70
1911	3,773.26	3,583	1,889	1,885	5.61	336
1912	31,195.56	29,667	15,637	15,559	5.38	2,892
1914	12,998.43	12,258	6,461	6,538	6.20	1,055
1915	50,177.33	47,367	24,966	25,211	6.02	4,188
1916	15,364.05	14,514	7,650	7,714	5.88	1,312
1919	97,448.19	91,212	48,076	49,372	6.67	7,402
1920	740.31	686	362	379	7.67	49
1921	7,313.54	6,775	3,571	3,743	7.59	493
1922	7,568.36	7,009	3,694	3,874	7.54	514
1924	45,514.25	41,682	21,970	23,545	8.51	2,767
1925	923.00	845	445	478	8.50	56
1927	5,568.36	5,034	2,653	2,915	9.50	307
1928	37,821.79	34,142	17,995	19,826	9.54	2,078
1930	1,030.30	927	489	542	9.65	56
1931	4,532.14	4,030	2,124	2,408	10.65	226
1935	476.23	415	219	257	11.96	21
1936	60.81	53	28	33	12.09	3
1937	179.62	156	82	97	12.24	8
1938	1,869.64	1,614	851	1,019	12.41	82
1939	499.89	426	225	275	13.41	21
1940	48.00	41	22	26	13.59	2
1941	417.00	353	186	231	13.79	17
1942	1,528.31	1,287	678	850	14.00	61
1943	189.24	157	83	106	14.99	7
1944	0.05		0			
1945	185,689.97	152,674	80,471	105,219	15.46	6,806
1946	18,274.30	14,945	7,877	10,397	15.71	662
1947	42,259.80	34,070	17,958	24,302	16.71	1,454
1948	105,879.92	84,852	44,724	61,156	16.97	3,604
1949	227.00	181	95	132	17.25	8
1951	2,586.50	2,016	1,063	1,524	18.54	82
1953	244.63	186	98	147	19.83	7
1954	556.00	420	221	335	20.15	17
1956	29.00	21	11	18	21.47	1
1957	50,615.23	37,040	19,523	31,092	21.80	1,426

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1958	20,666.73	14,992	7,902	12,765	22.15	576
1959	347,652.27	247,876	130,650	217,002	23.15	9,374
1960	352,565.51	248,982	131,233	221,333	23.50	9,418
1961	925.38	647	341	584	23.87	24
1962	7,307.15	5,018	2,645	4,662	24.87	187
1963	2,783.94	1,891	997	1,787	25.24	71
1964	109,771.78	73,767	38,881	70,891	25.62	2,767
1965	9,425.31	6,213	3,275	6,151	26.62	231
1966	0.72			1	27.02	
1967	44,616.61	28,492	15,017	29,599	28.02	1,056
1968	16,191.72	10,209	5,381	10,811	28.42	380
1971	440.77	265	140	301	30.26	10
1972	134.20	79	42	93	31.26	3
1973	2,058.11	1,191	628	1,430	31.68	45
1974	85.00	48	25	60	32.13	2
1975	24,477.44	13,612	7,175	17,303	33.13	522
1977	50.00	27	14	36	34.58	1
1978	2,561.00	1,341	707	1,854	35.03	53
1979	3,329.73	1,698	895	2,435	36.03	68
1980	7,781.00	3,890	2,050	5,731	36.50	157
1981	61,883.85	30,100	15,865	46,019	37.49	1,228
1982	9,268.57	4,413	2,326	6,943	37.96	183
1983	32,323.28	14,943	7,876	24,447	38.96	627
1984	12,551.13	5,671	2,989	9,562	39.44	242
1985	12,570.43	5,544	2,922	9,648	39.93	242
1986	79,804.85	34,077	17,961	61,844	40.93	1,511
1987	293,417.83	122,062	64,336	229,082	41.42	5,531
1988	6,093.28	2,448	1,290	4,803	42.43	113
1989	12,607.93	4,923	2,595	10,013	42.92	233
1990	7,641.23	2,875	1,515	6,126	43.92	139
1991	111,837.86	40,776	21,492	90,346	44.43	2,033
1992	549,943.90	192,700	101,568	448,376	45.43	9,870
1993	13,050.50	4,416	2,328	10,723	45.94	233
1994	647.79	210	111	537	46.94	11
1995	439,641.76	136,113	71,742	367,900	47.94	7,674
1996	19,658.08	5,842	3,079	16,579	48.47	342
1997	621,953.33	175,888	92,707	529,247	49.46	10,701
1998	9,060.00	2,447	1,290	7,770	49.99	155
1999	121,719.00	31,099	16,392	105,327	50.99	2,066
2000	37,724.43	9,152	4,824	32,901	51.52	639
2001	111,242.44	25,341	13,357	97,886	52.53	1,863
2002	125,676.02	26,970	14,215	111,461	53.07	2,100

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
2003	3,090.00	617	325	2,765	54.07	51
2006	13,786.00	2,156	1,136	12,650	56.62	223
2007	23,343.75	3,326	1,753	21,591	57.17	378
2014	1,226,437.92	47,218	24,888	1,201,550	62.44	19,243
2016	7,768.42	61	32	7,736	62.79	123
9999	3,575.00-	1,746-	1,050-	2,525-		170-
	6,716,399.48	3,279,635	1,973,224	4,743,175		319,390
	82,118,778.90	17,802,872	12,288,236	69,830,543		1,401,445
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.8 1.71

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	4,667	3,740	2,956	21.96	135
1997	4,076,795.17	1,415,056	1,133,948	2,942,848	36.68	80,230
1998	86,320.84	28,745	23,035	63,286	37.06	1,708
2004	37,517.86	8,817	7,065	30,452	40.69	748
2005	48,578.25	10,614	8,505	40,073	41.13	974
	4,255,908.26	1,467,899	1,176,293	3,079,615		83,795
MILL ROAD INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1997	5,249,023.27	1,821,936	1,459,999	3,789,025	36.68	103,299
1998	67,078.68	22,337	17,900	49,179	37.06	1,327
2004	51,910.47	12,199	9,776	42,135	40.69	1,036
	5,368,012.42	1,856,472	1,487,674	3,880,338		105,662
SWATARA CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
1992	1,097,993.04	465,329	372,889	725,104	33.31	21,768
1998	16,433.30	5,533	4,434	11,999	36.45	329
2007	52,227.42	9,824	7,872	44,355	41.01	1,082
2008	24,096.05	4,077	3,267	20,829	41.75	499
	1,190,749.81	484,763	388,462	802,288		23,678
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1962	4,167.41	3,043	2,438	1,729	20.13	86
1970	1,783.13	1,186	950	833	23.43	36

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	8,212	6,581	11,539	31.98	361
1995	2,057,673.24	791,793	634,499	1,423,174	34.37	41,407
1996	16,079.46	5,965	4,780	11,299	34.75	325
	2,097,823.27	810,199	649,249	1,448,574		42,215

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	4,328	3,454	879	0.14	879
1900	19,909.00	19,714	15,732	4,177	1.15	3,632
1901	255.00	253	202	53	0.78	53
1903	1,764.21	1,742	1,390	374	1.45	258
1905	926.29	909	725	201	2.14	94
1906	116.00	114	91	25	1.87	13
1907	50.00	49	39	11	2.85	4
1908	5,105.59	4,986	3,979	1,127	2.61	432
1909	625.00	605	483	142	3.61	39
1914	91.65	87	69	22	5.03	4
1915	2,103.77	2,007	1,602	502	4.88	103
1916	387.96	370	295	93	4.76	20
1920	362.00	339	271	91	6.60	14
1924	184.48	171	136	48	7.50	6
1934	275.60	246	196	79	10.09	8
1937	1,649.48	1,442	1,151	499	11.41	44
1938	223.95	195	156	68	11.59	6
1948	4,170.00	3,428	2,736	1,434	14.83	97
1954	527.89	419	334	194	16.24	12
1955	1,225.24	965	770	455	16.62	27
1959	0.02		0			
1961	201,175.04	150,720	120,280	80,895	18.58	4,354
1962	6,324.74	4,688	3,741	2,584	19.03	136
1963	126.00	92	73	53	19.49	3
1964	13,102.67	9,493	7,576	5,527	19.96	277

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1966	32,201.49	22,927	18,297	13,905	20.43	681
1967	129,302.67	90,887	72,531	56,772	20.92	2,714
1968	8,200.03	5,727	4,570	3,630	20.94	173
1969	349,018.66	240,404	191,851	157,168	21.46	7,324
1970	242.30	164	131	111	21.99	5
1972	2,528.96	1,677	1,338	1,191	22.62	53
1973	79,450.31	51,841	41,371	38,079	23.17	1,643
1974	695.59	449	358	337	23.29	14
1976	4,944.00	3,104	2,477	2,467	24.01	103
1979	4,591.44	2,737	2,184	2,407	25.40	95
1980	219.84	129	103	117	25.61	5
1982	0.25		0			
1983	948.38	524	418	530	27.10	20
1984	15,468.09	8,396	6,700	8,768	27.38	320
1985	3,033.55	1,615	1,289	1,745	27.67	63
1986	5,152.00	2,671	2,132	3,020	28.32	107
1987	373.00	189	151	222	28.64	8
1988	329.26	162	129	200	29.31	7
1989	35,044.05	16,863	13,457	21,587	29.65	728
1991	338,286.17	153,548	122,537	215,750	30.68	7,032
1992	13,345.24	5,885	4,696	8,649	31.06	278
1994	7,175.69	2,955	2,358	4,817	32.14	150
1995	2,404.15	956	763	1,641	32.55	50
1996	994,262.16	381,200	304,211	690,051	32.97	20,930
1997	258,343.09	95,225	75,993	182,350	33.41	5,458
1998	4,168.18	1,465	1,169	2,999	34.13	88
1999	476,312.30	160,041	127,718	348,594	34.58	10,081
2000	3,236.92	1,036	827	2,410	35.05	69
2001	11,542.58	3,488	2,784	8,759	35.78	245
2002	148,733.53	42,478	33,899	114,835	36.26	3,167
2006	200,520.03	42,751	34,117	166,403	38.76	4,293
2007	433,877.13	84,085	67,103	366,774	39.52	9,281
2008	71,901.04	12,590	10,047	61,854	40.04	1,545
2011	35,533.38	4,086	3,261	32,273	42.34	762

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
2013	63,869.08	4,714	3,762	60,107	43.90	1,369
2014	6,733.23	356	284	6,449	44.89	144
9999	41,551.00-	17,325-	13,883-	27,668-		922-
	3,993,014.59	1,664,925	1,334,178	2,658,837		88,598
	16,905,508.35	6,284,258	5,035,856	11,869,652		343,948
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.5 2.03

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	2,502	2,508	7	0.54	7
1916	1,761.00	1,752	1,756	5	0.51	5
1918	1,184.00	1,178	1,181	3	0.51	3
1920	62.00	61	61	1	1.54	1
1922	2,819.00	2,771	2,777	42	1.65	25
1923	9,868.00	9,596	9,617	251	2.65	95
1924	8,365.00	8,124	8,142	223	2.74	81
1926	460.00	445	446	14	2.95	5
1927	1,464.24	1,415	1,418	46	3.09	15
1930	9.00	9	9			
1934	199.00	187	187	12	5.22	2
1935	1,250.00	1,172	1,175	75	5.46	14
1937	3,054.88	2,842	2,848	207	5.97	35
1938	241.00	223	223	18	6.25	3
1939	3,581.28	3,303	3,310	271	6.54	41
1940	74.75	69	69	6	6.83	1
1941	830.19	758	760	70	7.14	10
1945	4,321.00	3,862	3,871	450	8.50	53
1946	1,457.00	1,305	1,308	149	8.24	18
1948	865.57	765	767	99	9.02	11
1950	108.00	94	94	14	9.83	1
1951	608.00	526	527	81	10.26	8
1953	13,001.00	11,144	11,169	1,832	10.58	173
1954	14,821.28	12,598	12,626	2,195	11.03	199
1955	12,168.00	10,253	10,276	1,892	11.49	165
1956	4,046.80	3,379	3,387	660	11.96	55
1957	865.30	721	723	142	11.93	12
1958	2,594.00	2,140	2,145	449	12.43	36
1959	1,929.11	1,575	1,578	351	12.92	27
1960	46,187.99	37,320	37,403	8,785	13.43	654
1961	4,481.46	3,607	3,615	866	13.46	64
1962	2,887.26	2,297	2,302	585	13.99	42
1963	8,669.74	6,818	6,833	1,837	14.53	126

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	1,650	1,654	469	15.07	31
1965	14,960.06	11,557	11,583	3,377	15.17	223
1966	57,611.35	43,934	44,032	13,579	15.72	864
1967	4,217.40	3,173	3,180	1,037	16.29	64
1968	9,156.71	6,839	6,854	2,303	16.44	140
1969	68,521.83	50,446	50,558	17,964	17.02	1,055
1970	5,074.73	3,681	3,689	1,386	17.60	79
1971	31,889.13	22,782	22,833	9,056	18.19	498
1972	110,634.29	78,285	78,459	32,175	18.39	1,750
1973	94,331.88	65,655	65,801	28,531	19.00	1,502
1974	55,326.00	37,854	37,938	17,388	19.61	887
1975	13,918.78	9,415	9,436	4,483	19.85	226
1976	111,791.51	74,252	74,417	37,375	20.48	1,825
1977	21,221.03	13,832	13,863	7,358	21.10	349
1978	169,169.52	108,776	109,017	60,153	21.38	2,814
1979	42,958.48	27,064	27,124	15,834	22.02	719
1980	133,899.77	82,589	82,772	51,128	22.67	2,255
1981	119,430.83	72,495	72,656	46,775	22.98	2,035
1982	295,695.95	175,466	175,855	119,841	23.64	5,069
1983	169,602.61	98,302	98,520	71,083	24.30	2,925
1984	48,715.45	27,709	27,771	20,944	24.64	850
1985	60,868.99	33,746	33,821	27,048	25.32	1,068
1986	75,047.92	40,744	40,834	34,214	25.68	1,332
1987	270,665.74	142,912	143,229	127,437	26.37	4,833
1988	270,905.36	139,733	140,043	130,862	26.75	4,892
1989	66,388.63	33,228	33,302	33,087	27.45	1,205
1990	962,823.67	469,473	470,515	492,309	27.85	17,677
1991	104,559.65	49,331	49,441	55,119	28.55	1,931
1992	239,523.02	109,749	109,993	129,530	28.97	4,471
1993	80,770.05	35,684	35,763	45,007	29.69	1,516
1994	11,479.91	4,908	4,919	6,561	30.13	218
1995	57,249.24	23,507	23,559	33,690	30.86	1,092
1996	30,321.51	11,995	12,022	18,300	31.32	584
1997	77,313.24	29,394	29,459	47,854	31.78	1,506
1998	28,154.21	10,209	10,232	17,922	32.52	551
1999	40,204.97	13,931	13,962	26,243	33.01	795
2000	2,256,111.14	744,517	746,170	1,509,941	33.50	45,073
2001	240,340.60	75,251	75,418	164,923	34.00	4,851
2002	321,443.07	95,083	95,294	226,149	34.52	6,551
2003	144,555.67	40,201	40,290	104,266	35.04	2,976
2004	1,043,721.55	271,368	271,970	771,752	35.58	21,691
2005	2,661.30	643	644	2,017	36.12	56
2006	169,540.66	37,740	37,824	131,717	36.67	3,592

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	111,715	111,963	435,125	37.01	11,757
2008	318,981.29	58,820	58,951	260,030	37.59	6,918
2009	11,481.05	1,894	1,898	9,583	37.95	253
2010	53,132.46	7,704	7,721	45,411	38.34	1,184
2011	340,253.19	42,464	42,558	297,695	38.56	7,720
2012	32,806.62	3,412	3,420	29,387	38.79	758
2013	283,176.93	23,390	23,442	259,735	38.87	6,682
2014	172,350.32	10,427	10,450	161,900	38.82	4,171
2015	1,068,628.50	40,394	40,484	1,028,144	38.18	26,929
2016	97,428.08	1,345	1,348	96,080	35.86	2,679
9999	71,610.27-	24,782-	24,837-	46,773-		1,437-
	11,170,283.16	3,865,614	3,874,142	7,296,141		224,222
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.5 2.01

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 310 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	7,973	8,269	70	2.86	24
1957	1,178.00	1,114	1,155	23	3.40	7
1958	5,336.00	5,025	5,212	124	3.61	34
1959	107.00	100	104	3	3.85	1
1963	940.00	865	897	43	4.64	9
1965	6,019.00	5,456	5,659	360	5.32	68
1966	142.00	128	133	9	5.36	2
1967	7,319.00	6,558	6,802	517	5.75	90
1968	23,061.00	20,580	21,345	1,716	5.85	293
1969	45,202.40	39,936	41,420	3,782	6.26	604
1970	206.00	181	188	18	6.41	3
1972	7,872.85	6,797	7,050	823	7.05	117
1973	136.00	116	120	16	7.52	2
1974	52,315.00	44,248	45,893	6,422	7.75	829
1975	38,313.36	31,961	33,149	5,164	8.25	626
1980	25,076.66	19,587	20,315	4,762	10.23	465
1981	585.65	449	466	120	10.80	11
1982	11,137.43	8,415	8,728	2,409	11.16	216
1983	2,509.00	1,858	1,927	582	11.75	50
1991	24,139.00	14,773	15,322	8,817	16.17	545
1992	48,752.04	29,027	30,106	18,646	16.65	1,120
1993	23,243.53	13,384	13,881	9,363	17.31	541
1994	107,457.50	59,725	61,945	45,512	17.98	2,531
1995	1,076.42	579	601	475	18.50	26
1996	7,932.48	4,098	4,250	3,682	19.18	192
1997	1,119,717.89	554,596	575,210	544,508	19.87	27,404
1998	25,172.70	11,967	12,412	12,761	20.41	625
1999	250,279.72	113,427	117,643	132,637	21.11	6,283
2000	96,600.18	41,596	43,142	53,458	21.82	2,450
2001	3,572.21	1,462	1,516	2,056	22.38	92
2002	239,930.33	92,541	95,981	143,949	23.09	6,234
2003	241,761.04	87,808	91,072	150,689	23.67	6,366
2004	86,744.06	29,389	30,481	56,263	24.40	2,306
2005	274,536.26	86,506	89,721	184,815	25.00	7,393
2006	380,105.41	110,155	114,249	265,856	25.73	10,333
2007	186,121.99	49,322	51,155	134,967	26.34	5,124
2008	165,083.77	39,571	41,042	124,042	26.96	4,601
2009	129,823.10	27,756	28,788	101,035	27.59	3,662

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 310 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	21,164	21,951	91,104	28.22	3,228
2011	400,962.72	64,154	66,539	334,424	28.87	11,584
2012	6,281,773.40	834,220	865,228	5,416,545	29.40	184,236
2013	5,285,686.55	554,997	575,626	4,710,061	29.83	157,897
2014	259,708.78	19,790	20,526	239,183	30.29	7,896
2015	210,076.98	9,895	10,263	199,814	30.35	6,584
2016	71,947.79	1,194	1,238	70,710	29.53	2,395
9999	118,273.00-	22,430-	23,260-	95,013-		3,378-
	16,166,661.81	3,065,892	3,179,339	12,987,323		461,721
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.1 2.86

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 311.2 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	10,954.80	9,079	10,357	598	12.50	48
1957	4,911.00	4,032	4,600	311	12.96	24
1958	77.00	63	72	5	13.44	
1963	148.87	116	132	17	14.99	1
1973	2,137.00	1,487	1,696	441	19.00	23
1981	5,635.81	3,462	3,949	1,687	22.30	76
1989	961.14	497	567	394	25.69	15
1990	3,317.46	1,670	1,905	1,412	26.13	54
1991	6,354.07	3,111	3,549	2,805	26.58	106
1992	60,602.18	28,804	32,859	27,743	27.05	1,026
1993	18,511.91	8,571	9,778	8,734	27.26	320
1994	1,375.00	616	703	672	27.75	24
1995	10,623.28	4,614	5,263	5,360	28.00	191
1996	81,001.47	33,875	38,643	42,358	28.52	1,485
1999	5,434.16	2,026	2,311	3,123	29.45	106
2001	125,000.00	42,425	48,397	76,603	30.16	2,540
2002	62,433.03	20,191	23,033	39,400	30.34	1,299
2003	1,018,252.14	311,992	355,910	662,342	30.56	21,673
2004	297,680.98	85,970	98,072	199,609	30.79	6,483
2005	403,676.40	109,073	124,427	279,249	31.06	8,991
2006	3,056,135.07	770,146	878,557	2,177,578	31.17	69,861
2007	1,806.39	421	480	1,326	31.31	42
2008	268,051.60	57,202	65,254	202,798	31.34	6,471
2009	9,243.96	1,789	2,041	7,203	31.26	230
2010	75,404.48	12,985	14,813	60,591	31.24	1,940
2011	116,694.53	17,586	20,062	96,633	31.00	3,117
2012	975,275.58	124,640	142,185	833,091	30.71	27,128
2013	304,840.58	31,703	36,166	268,675	30.17	8,905
2014	4,148,662.57	326,915	372,933	3,775,730	29.24	129,129
2015	438,334.23	22,487	25,653	412,681	27.74	14,877
2016	545,879.50	11,245	12,828	533,052	23.83	22,369
9999	1,954,569.05-	332,065-	378,809-	1,575,760-		53,251-
	10,104,847.14	1,716,728	1,958,386	8,146,461		275,303

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.6 2.72

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 311.5 PUMPING EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	589	672	467	25.69	18
1993	1,124.24	521	594	530	27.26	19
1995	5,977.82	2,596	2,961	3,017	28.00	108
1999	4,366.65	1,628	1,857	2,510	29.45	85
2000	285,732.07	101,835	116,170	169,562	29.80	5,690
2002	4,918.39	1,591	1,815	3,103	30.34	102
2003	4,227.88	1,295	1,477	2,751	30.56	90
2004	75,780.20	21,885	24,966	50,814	30.79	1,650
2005	179,201.58	48,420	55,236	123,966	31.06	3,991
2006	95,127.71	23,972	27,347	67,781	31.17	2,175
2007	22,450.38	5,226	5,962	16,488	31.31	527
2009	2,012.56	389	444	1,569	31.26	50
2010	72,931.73	12,559	14,327	58,605	31.24	1,876
2011	170,765.87	25,734	29,356	141,410	31.00	4,562
2012	9,450.37	1,208	1,378	8,072	30.71	263
2013	679,320.19	70,649	80,594	598,726	30.17	19,845
2016	19,625.74	404	461	19,165	23.83	804
	1,634,152.00	320,501	365,617	1,268,535		41,855

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.3 2.56

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 311.52 PUMPING EQUIPMENT - SOURCE OF SUPPLY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	656	748	763	28.00	27
1997	4,550.89	1,837	2,096	2,455	28.81	85
2007	549,918.17	128,021	146,042	403,876	31.31	12,899
2008	286,348.33	61,107	69,709	216,639	31.34	6,913
2009	144,475.04	27,956	31,891	112,584	31.26	3,602
2010	751,592.07	129,424	147,643	603,949	31.24	19,333
2011	1,498,977.87	225,896	257,694	1,241,284	31.00	40,041
2012	301,954.16	38,590	44,022	257,932	30.71	8,399
2013	1,472,653.09	153,156	174,715	1,297,938	30.17	43,021
2014	219,733.26	17,315	19,752	199,981	29.24	6,839
2015	1,465,594.33	75,185	85,769	1,379,825	27.74	49,741
2016	1,812,308.72	37,334	42,590	1,769,719	23.83	74,264
	8,509,617.14	896,477	1,022,671	7,486,946		265,164
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.2 3.12

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	132	133			
1918	435.34	433	435			
1919	8,727.40	8,679	8,727			
1923	62.09	60	62			
1928	134.45	129	134			
1929	7,987.63	7,619	7,988			
1930	417.06	397	417			
1931	3,609.84	3,426	3,610			
1936	93.89	88	94			
1937	1,084.39	1,000	1,084			
1939	195.67	179	196			
1941	233.57	212	234			
1942	901.65	813	902			
1944	46.63	42	47			
1945	2,151.41	1,907	2,151			
1946	36.51	32	37			
1947	3,558.34	3,141	3,558			
1948	1,721.87	1,510	1,722			
1950	454.95	393	448	7	10.42	1
1951	52,230.88	44,814	51,128	1,103	10.84	102
1952	33,222.64	28,286	32,271	952	11.26	85
1953	15,012.51	12,680	14,467	546	11.68	47
1954	10,791.48	9,106	10,389	402	11.57	35
1955	10,508.03	8,789	10,027	481	12.03	40
1956	4,590.81	3,805	4,341	250	12.50	20
1957	15,469.94	12,702	14,492	978	12.96	75
1958	6,142.77	4,995	5,699	444	13.44	33
1959	73,437.16	59,543	67,932	5,505	13.42	410
1960	82,848.56	66,469	75,834	7,015	13.92	504
1961	190,866.10	151,471	172,812	18,054	14.43	1,251
1962	3,846.01	3,018	3,443	403	14.94	27
1963	22,373.05	17,476	19,938	2,435	14.99	162
1964	39,821.18	30,734	35,064	4,757	15.52	307
1965	216,702.55	165,171	188,443	28,260	16.07	1,759
1966	15,328.52	11,611	13,247	2,082	16.17	129
1967	73,824.97	55,177	62,951	10,874	16.73	650
1968	134,976.99	100,153	114,264	20,713	16.86	1,229
1969	720,203.61	526,829	601,056	119,148	17.44	6,832
1970	9,689.34	6,984	7,968	1,721	18.01	96
1971	60,135.70	42,961	49,014	11,122	18.19	611
1972	471,039.57	331,188	377,851	93,189	18.79	4,959

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	24,804	28,299	7,339	19.00	386
1974	45,398.56	31,062	35,438	9,961	19.61	508
1975	142,294.39	96,248	109,809	32,485	19.85	1,637
1976	84,805.87	56,667	64,651	20,155	20.11	1,002
1977	40,887.02	26,810	30,587	10,300	20.74	497
1978	24,085.89	15,579	17,774	6,312	21.02	300
1979	295,041.51	186,997	213,344	81,698	21.67	3,770
1980	203,494.06	127,021	144,918	58,576	21.98	2,665
1981	560,533.62	344,280	392,787	167,747	22.30	7,522
1982	961,973.62	580,840	662,677	299,297	22.64	13,220
1983	270,949.97	159,752	182,260	88,690	23.32	3,803
1984	322,417.02	186,518	212,797	109,620	23.68	4,629
1985	1,270,910.43	720,606	822,135	448,775	24.06	18,652
1986	521,226.09	289,333	330,098	191,128	24.45	7,817
1987	910,773.63	494,368	564,022	346,752	24.85	13,954
1988	359,529.14	190,586	217,439	142,090	25.26	5,625
1989	784,014.55	405,336	462,446	321,569	25.69	12,517
1990	4,677,015.54	2,354,877	2,686,666	1,990,350	26.13	76,171
1991	1,097,213.44	537,196	612,884	484,329	26.58	18,222
1992	1,978,999.52	940,618	1,073,146	905,854	27.05	33,488
1993	1,601,453.09	741,473	845,942	755,511	27.26	27,715
1994	379,969.48	170,150	194,123	185,846	27.75	6,697
1995	3,545,036.54	1,539,609	1,756,531	1,788,506	28.00	63,875
1996	1,368,928.83	572,486	653,146	715,783	28.52	25,098
1997	3,547,267.99	1,431,677	1,633,392	1,913,876	28.81	66,431
1998	1,333,446.55	518,044	591,034	742,413	29.12	25,495
1999	3,794,421.65	1,414,560	1,613,864	2,180,558	29.45	74,043
2000	2,516,089.60	896,734	1,023,079	1,493,011	29.80	50,101
2001	2,610,309.18	885,939	1,010,763	1,599,546	30.16	53,035
2002	1,486,921.88	480,871	548,623	938,299	30.34	30,926
2003	2,292,563.93	702,442	801,412	1,491,152	30.56	48,794
2004	435,006.14	125,630	143,331	291,675	30.79	9,473
2005	131,949.05	35,653	40,676	91,273	31.06	2,939
2006	288,931.02	72,811	83,070	205,861	31.17	6,604
2007	2,302,906.67	536,117	611,652	1,691,255	31.31	54,016
2008	422,794.21	90,224	102,936	319,858	31.34	10,206
2009	227,618.41	44,044	50,250	177,368	31.26	5,674
2010	250,567.02	43,148	49,227	201,340	31.24	6,445
2011	447,625.82	67,457	76,961	370,665	31.00	11,957
2012	489,729.36	62,587	71,405	418,324	30.71	13,622
2013	232,675.91	24,198	27,607	205,069	30.17	6,797

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
2014	149,862.92	11,809	13,473	136,390	29.24	4,665
2015	391,478.79	20,083	22,913	368,566	27.74	13,286
2016	301,779.90	6,217	7,093	294,687	23.83	12,366
	47,432,222.90	19,988,254	22,801,929	24,630,294		876,009
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.1 1.85

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 311.54 PUMPING EQUIPMENT - TRANSMISSION AND DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	931	1,062	377	21.02	18
1999	106,103.80	39,555	45,123	60,981	29.45	2,071
2000	502,264.82	179,007	204,205	298,060	29.80	10,002
2001	36,531.40	12,399	14,144	22,387	30.16	742
2002	538,352.70	174,103	198,611	339,742	30.34	11,198
2003	167,835.33	51,425	58,664	109,171	30.56	3,572
2004	336,638.69	97,221	110,906	225,733	30.79	7,331
2005	21,677.82	5,857	6,681	14,997	31.06	483
2006	236,039.74	59,482	67,855	168,185	31.17	5,396
2007	1,255,942.43	292,383	333,541	922,401	31.31	29,460
2008	839,950.09	179,245	204,477	635,473	31.34	20,277
2009	1,510,346.64	292,252	333,392	1,176,955	31.26	37,651
2010	392,838.07	67,647	77,169	315,669	31.24	10,105
2011	167,544.93	25,249	28,803	138,742	31.00	4,476
2012	155,563.99	19,881	22,680	132,884	30.71	4,327
2013	276,598.58	28,766	32,815	243,784	30.17	8,080
2015	218,421.37	11,205	12,782	205,639	27.74	7,413
2016	312,936.06	6,446	7,354	305,582	23.83	12,823
	7,077,025.14	1,543,054	1,760,264	5,316,761		175,425

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.3 2.48

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	2,003,973	2,091,041	2,866,835	36.11	79,392
1993	236.04	92	96	140	36.74	4
1994	15,232.02	5,758	6,008	9,224	37.02	249
1995	830.13	305	318	512	36.98	14
1996	1,183.76	420	438	746	37.31	20
1998	5,798.79	1,899	1,982	3,817	38.00	100
2001	55,101.60	15,803	16,490	38,612	38.55	1,002
2008	30,628.68	5,391	5,625	25,003	39.81	628
2009	156,208.55	24,712	25,786	130,423	39.90	3,269
2012	3,190,991.80	324,524	338,624	2,852,368	39.75	71,758
2013	143,928.90	11,687	12,195	131,734	39.60	3,327
2014	144,316.86	8,659	9,035	135,282	39.17	3,454
	8,702,332.83	2,403,223	2,507,637	6,194,696		163,217

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

1989	2,875,135.64	1,280,873	1,336,524	1,538,612	34.23	44,949
1990	10,623.39	4,617	4,818	5,806	34.48	168
1994	8,231.30	3,186	3,324	4,907	35.64	138
2000	691.60	212	221	470	37.26	13
2007	6,598.67	1,316	1,373	5,225	38.12	137
2008	51,019.15	9,280	9,683	41,336	38.23	1,081
2009	13,787.45	2,254	2,352	11,436	38.37	298
2010	29,160.31	4,228	4,412	24,749	38.34	646
2012	25,731.93	2,710	2,828	22,904	38.24	599
2013	10,033.12	847	884	9,149	37.99	241
2014	10,972.92	683	713	10,260	37.66	272
	3,041,985.48	1,310,206	1,367,131	1,674,854		48,542

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	1,308,307	1,365,150	1,013,590	23.32	43,464
1990	6,544.83	3,469	3,620	2,925	23.50	124
1993	8,633.92	4,301	4,488	4,146	23.67	175
1994	35,338.97	17,175	17,921	17,418	23.80	732
1995	21,272.50	10,109	10,548	10,724	23.75	452
2011	15,381.16	2,833	2,956	12,425	24.35	510
	2,465,911.67	1,346,194	1,404,683	1,061,229		45,457
NORRISTOWN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1997	3,081,917.33	1,141,850	1,191,461	1,890,456	33.13	57,062
1998	107,989.06	38,552	40,227	67,762	33.32	2,034
1999	312,258.00	107,104	111,757	200,501	33.52	5,982
2000	128,124.58	42,281	44,118	84,007	33.50	2,508
2001	405,208.19	127,478	133,017	272,192	33.76	8,063
	4,035,497.16	1,457,265	1,520,580	2,514,917		75,649
NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1999	4,035,844.63	1,539,675	1,606,570	2,429,275	28.37	85,628
2004	14,854.67	4,494	4,689	10,165	28.82	353
2006	18,839.86	5,025	5,243	13,597	28.87	471
2010	35,600.00	6,525	6,808	28,792	28.96	994
2011	9,238.54	1,474	1,538	7,700	28.98	266
2012	111,639.37	15,027	15,680	95,959	28.94	3,316
2013	126,470.76	13,722	14,318	112,153	28.76	3,900
2014	92,686.99	7,461	7,785	84,902	28.56	2,973
	4,445,174.82	1,593,403	1,662,632	2,782,543		97,901

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	419,638	437,870	167,232	20.99	7,967
1970	105.00	72	75	30	21.52	1
1971	85.00	58	61	24	21.61	1
1972	77.00	52	54	23	21.72	1
1973	159.00	106	111	48	21.86	2
1977	915.82	582	607	309	22.61	14
1982	1,483.91	886	924	559	23.31	24
1984	2,725.23	1,586	1,655	1,070	23.36	46
1985	5,679.13	3,238	3,379	2,300	23.75	97
1986	274.00	154	161	113	23.85	5
1989	1,399.32	747	779	620	24.05	26
1990	839,132.66	440,293	459,423	379,710	24.01	15,815
1991	1,611,862.00	826,240	862,138	749,724	24.25	30,916
1992	142.08	71	74	68	24.28	3
1994	3,438.13	1,648	1,720	1,719	24.45	70
1995	39,107.01	18,247	19,040	20,067	24.58	816
2000	35,452.36	14,156	14,771	20,681	24.82	833
2001	12,817.10	4,906	5,119	7,698	24.99	308
2004	30,905.55	10,276	10,722	20,183	25.09	804
2007	0.06		0			
2008	38,004.78	9,592	10,009	27,996	25.17	1,112
2009	43,188.45	9,912	10,343	32,846	25.18	1,304
2011	1,847,904.99	331,329	345,724	1,502,181	25.17	59,681
2012	4,021.14	610	637	3,385	25.18	134
2013	246,296.50	30,171	31,482	214,815	25.07	8,569
2014	12,654.23	1,154	1,204	11,450	24.90	460
	5,382,932.46	2,125,724	2,218,081	3,164,851		129,009

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

1972	991,745.07	653,163	681,541	310,204	23.07	13,446
1973	4,253.01	2,757	2,877	1,376	23.61	58
1974	84.31	54	56	28	23.72	1
1982	1,619,944.17	938,920	979,714	640,230	25.02	25,589
1983	985.80	561	585	400	25.32	16
1984	1,092.20	614	641	452	25.31	18

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	972	1,014	748	25.65	29
1986	158,342.13	85,964	89,699	68,643	25.68	2,673
1987	5,291.21	2,826	2,949	2,342	25.75	91
1990	9,016.06	4,540	4,737	4,279	26.13	164
1994	11,504.67	5,281	5,510	5,994	26.52	226
1996	206,838.17	89,478	93,366	113,473	26.89	4,220
1997	211,238.37	88,974	92,840	118,399	26.80	4,418
1998	143,526.80	58,415	60,953	82,574	26.95	3,064
2008	44,084.18	10,417	10,870	33,215	27.47	1,209
2009	3,924.36	842	879	3,046	27.47	111
2012	12.52	2	2	10	27.45	
2013	55,551.77	6,300	6,574	48,978	27.36	1,790
2014	2,179.04	183	191	1,988	27.18	73
	3,471,376.36	1,950,263	2,034,997	1,436,379		57,196

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

1906	1,384.00	1,315	1,372	12	5.78	2
1909	3,521.00	3,331	3,476	45	6.14	7
1910	203.00	192	200	3	5.87	1
1924	1,765.00	1,600	1,670	95	9.54	10
1927	135.95	122	127	9	10.50	1
1928	129.00	115	120	9	10.51	1
1935	42.65	37	39	4	11.96	
1958	29.15	23	24	5	16.13	
1963	1,462.84	1,119	1,168	295	16.43	18
1965	229,382.77	172,473	179,967	49,416	16.99	2,909
1966	70.40	53	55	15	17.07	1
1967	2.12	2	2			
1969	304,607.79	222,821	232,502	72,106	17.44	4,135
1972	0.36		0			
1973	0.55			1	17.48	
1977	0.27		0			
1982	1,212,034.39	790,246	824,580	387,455	18.41	21,046
1983	68,041.39	43,996	45,907	22,134	18.31	1,209
1987	17,693.12	10,856	11,328	6,365	18.58	343

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	12,175	12,704	7,447	18.67	399
1989	176,134.57	104,624	109,170	66,965	18.80	3,562
1990	7,021.40	4,093	4,271	2,751	18.95	145
1992	11,166.13	6,292	6,565	4,601	18.98	242
1994	1,419,246.48	769,515	802,948	616,298	19.00	32,437
1996	5,063.26	2,616	2,730	2,334	19.18	122
1997	1,346.73	680	710	637	19.11	33
2000	1,658.35	766	799	859	19.21	45
2008	8,355.53	2,543	2,653	5,702	19.43	293
2009	44,551.46	12,430	12,970	31,581	19.38	1,630
2013	396,506.56	60,784	63,425	333,082	19.33	17,231
2014	57.46	7	7	50	19.24	3
	3,931,764.25	2,224,826	2,321,489	1,610,275		85,825

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

1903	17,503.17	16,887	17,503			
1929	43,868.22	38,771	40,458	3,410	11.50	297
1949	16,496.58	12,917	13,479	3,018	18.71	161
1952	399.52	307	320	79	19.53	4
1957	163.91	120	125	39	21.80	2
1959	27,636.27	19,865	20,729	6,907	22.50	307
1961	6.17	4	4	2	23.24	
1968	32.03	21	22	10	26.13	
1970	549.55	350	365	184	26.50	7
1982	1,666.07	879	917	749	30.86	24
1985	2,429,854.46	1,209,339	1,261,956	1,167,898	31.79	36,738
1986	4,228.30	2,063	2,153	2,076	32.00	65
1987	2,974.55	1,422	1,484	1,491	32.23	46
1989	51,823.44	23,657	24,686	27,137	32.74	829
1992	964,823.83	406,577	424,267	540,557	33.64	16,069
1994	1,096.11	436	455	641	34.00	19
1995	3,900.84	1,501	1,566	2,335	34.37	68
1996	23,488.35	8,764	9,145	14,343	34.45	416
1997	21,148.18	7,630	7,962	13,186	34.55	382
1998	43,209.17	14,950	15,600	27,609	34.97	790

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	50,439	52,634	99,062	35.13	2,820
2000	81,605.90	25,983	27,113	54,492	35.32	1,543
2006	65.06	15	16	49	36.01	1
2008	3,214.95	612	639	2,576	36.14	71
2009	5,543.68	952	993	4,550	36.17	126
2012	233,587.43	25,975	27,105	206,482	35.98	5,739
2013	57,995.33	5,156	5,380	52,615	35.87	1,467
2014	711,008.00	46,784	48,820	662,188	35.52	18,643
	4,899,584.85	1,922,376	2,005,898	2,893,687		86,634

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

1961	630,366.81	475,801	496,473	133,893	18.03	7,426
1962	6,750.73	5,040	5,259	1,492	18.50	81
1963	479.89	357	373	107	18.45	6
1964	977.76	719	750	228	18.93	12
1966	240.00	175	183	57	18.94	3
1969	1,014,046.84	717,742	748,926	265,121	19.61	13,520
1970	4,015.31	2,820	2,943	1,073	19.72	54
1972	8,844.27	6,101	6,366	2,478	20.01	124
1975	20,102.89	13,433	14,017	6,086	20.61	295
1976	5,336.00	3,544	3,698	1,638	20.48	80
1979	5,834.00	3,741	3,904	1,930	20.98	92
1980	1,913.00	1,215	1,268	645	20.97	31
1981	9,983.52	6,238	6,509	3,474	21.32	163
1982	326,342.11	201,549	210,306	116,036	21.36	5,432
1983	51,415.94	31,348	32,710	18,706	21.45	872
1984	1,689.05	1,015	1,059	630	21.56	29
1986	10,972.25	6,425	6,704	4,268	21.58	198
1987	770.54	443	462	308	21.78	14
1988	2,916.68	1,654	1,726	1,191	21.75	55
1989	1,211.14	673	702	509	22.00	23
1990	12,231.46	6,677	6,967	5,264	22.04	239
1991	48,602.15	26,026	27,157	21,445	22.12	969
1992	1,006.23	530	553	453	22.01	21
1993	7,305,923.95	3,759,628	3,922,975	3,382,949	22.16	152,660

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	8,546	8,917	8,040	22.14	363
1995	1,428,715.76	700,356	730,785	697,931	22.36	31,213
1996	176,466.95	84,281	87,943	88,524	22.42	3,948
1997	2,294,372.72	1,069,178	1,115,631	1,178,742	22.34	52,764
2000	62,308.54	26,319	27,462	34,846	22.56	1,545
2001	339,034.47	137,682	143,664	195,371	22.67	8,618
2006	14,081.71	4,450	4,643	9,438	22.72	415
2012	4,153,926.68	686,229	716,044	3,437,883	22.75	151,116
2013	2,796,226.12	373,855	390,098	2,406,128	22.68	106,090
2014	197,172.45	19,678	20,533	176,639	22.56	7,830
	20,951,235.24	8,383,468	8,747,709	12,203,526		546,301

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

1894	9,692.00	9,498	9,692			
1905	584.13	560	584			
1906	38,476.97	36,565	38,155	322	5.78	56
1909	54.95	52	54	1	6.14	
1915	149.00	139	145	4	7.20	1
1923	28,824.04	26,143	27,279	1,545	9.59	161
1928	1,754.14	1,552	1,619	135	11.50	12
1929	1,618.00	1,430	1,492	126	11.50	11
1930	2,023.01	1,785	1,863	160	11.54	14
1931	37,143.90	32,393	33,801	3,343	12.54	267
1935	498.19	430	449	49	12.84	4
1937	50,237.31	42,732	44,590	5,648	13.96	405
1951	32,258.92	25,143	26,236	6,023	18.54	325
1952	66,350.50	51,355	53,587	12,763	18.83	678
1953	575,177.12	441,966	461,179	113,999	19.14	5,956
1954	41,918.46	31,963	33,352	8,566	19.47	440
1955	2,978.13	2,253	2,351	627	19.80	32
1957	565.19	420	438	127	20.50	6
1958	2,118.16	1,574	1,642	476	20.24	24
1959	590.20	434	453	137	20.62	7
1962	233.82	167	174	60	21.83	3
1963	1,773.15	1,252	1,306	467	22.26	21

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	393	410	165	22.96	7
1968	3,514.01	2,369	2,472	1,042	23.44	44
1969	930.65	619	646	285	23.93	12
1971	355.64	231	241	115	24.43	5
1972	2,839.64	1,832	1,912	928	24.47	38
1975	176,525.54	109,887	114,664	61,862	25.17	2,458
1976	22,111.00	13,612	14,204	7,907	25.29	313
1978	0.03		0			
1979	0.08		0			
1980	962.00	558	582	380	26.39	14
1981	410.00	234	244	166	26.61	6
1982	57.40	32	33	24	26.85	1
1983	36,621.52	20,365	21,250	15,371	26.74	575
1985	76,193.86	40,802	42,576	33,618	27.32	1,231
1986	221.00	117	122	99	27.31	4
1987	1,190.45	615	642	549	27.65	20
1989	668,229.62	332,645	347,105	321,124	27.75	11,572
1990	9,097,725.75	4,412,397	4,604,207	4,493,518	28.14	159,684
1991	4,130,008.90	1,958,863	2,044,016	2,085,993	28.26	73,814
1993	20,545.39	9,319	9,724	10,821	28.31	382
1994	29,102.76	12,834	13,392	15,711	28.52	551
1995	38,145.57	16,319	17,028	21,117	28.75	735
1996	6,669.92	2,776	2,897	3,773	28.76	131
1997	223,266.28	90,110	94,027	129,239	28.81	4,486
1998	11,663.70	4,531	4,728	6,936	29.12	238
2001	250,469.04	86,562	90,325	160,144	29.35	5,456
2006	39,725.44	10,384	10,835	28,890	29.66	974
2008	67,546.77	15,043	15,697	51,850	29.67	1,748
2009	785.87	159	166	620	29.67	21
2010	29,994.96	5,381	5,615	24,380	29.73	820
2012	11,514,274.26	1,517,581	1,583,551	9,930,723	29.63	335,158
2013	25,957.50	2,751	2,871	23,087	29.50	783
2014	92,604.55	7,269	7,585	85,020	29.35	2,897
	27,464,243.39	9,386,396	9,794,211	17,670,032		612,601

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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)
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	112	7	10.50	1
1929	5,945.58	5,255	5,483	462	11.50	40
1931	5,319.00	4,639	4,841	478	12.54	38
1947	278.00	222	232	46	17.46	3
1954	493.00	370	386	107	20.83	5
1956	179.54	133	139	41	21.47	2
1957	631.36	462	482	149	21.80	7
1963	842.00	577	602	240	24.62	10
1973	26,394.70	15,731	16,414	9,980	29.49	338
1979	391.74	212	221	171	31.94	5
1982	7,848.56	3,981	4,154	3,695	33.52	110
1984	1,071.66	522	545	527	34.17	15
1985	34,553.31	16,434	17,148	17,405	34.73	501
1986	19,163.69	8,942	9,331	9,833	34.86	282
1990	8,393.40	3,537	3,691	4,703	36.39	129
1995	1,937,167.63	699,705	730,106	1,207,062	38.02	31,748
1998	37.76	12	13	25	38.97	1
2008	12,798.62	2,198	2,293	10,505	41.00	256
2009	27,067.43	4,182	4,364	22,704	41.04	553
2010	27,009.76	3,687	3,847	23,163	41.12	563
2011	5,393.93	635	663	4,731	41.23	115
2012	68,345.06	6,739	7,032	61,313	41.16	1,490
2014	10,788.07	626	653	10,135	40.60	250
	2,200,234.80	778,910	812,752	1,387,483		36,462

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	1,678,089	1,750,997	2,406,805	28.81	83,541
1998	687,918.00	267,256	278,868	409,050	29.12	14,047
1999	22,865.33	8,602	8,976	13,890	29.01	479
2001	3,473.57	1,200	1,252	2,221	29.35	76
2007	40,599.49	9,833	10,260	30,339	29.72	1,021
2008	19,404.61	4,321	4,509	14,896	29.67	502
2010	38,695.00	6,942	7,244	31,451	29.73	1,058

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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	1,604	1,674	10,493	29.63	354
2013	106,076.97	11,244	11,733	94,344	29.50	3,198
2014	22,389.82	1,758	1,834	20,555	29.35	700
	5,111,391.47	1,990,849	2,077,346	3,034,045		104,976

SCRANTON WTP

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

1990	6,603,825.31	3,202,855	3,342,011	3,261,814	28.14	115,914
1991	11,542.33	5,475	5,713	5,829	28.26	206
1992	63.36	29	30	33	28.41	1
1993	30.28	14	15	16	28.31	1
1994	2,129.12	939	980	1,149	28.52	40
1995	5,092.90	2,179	2,274	2,819	28.75	98
1998	71.71	28	29	42	29.12	1
1999	169.19	64	67	102	29.01	4
2000	279,397.67	100,974	105,361	174,037	29.16	5,968
2001	2,058.52	711	742	1,317	29.35	45
2007	48,626.86	11,777	12,289	36,338	29.72	1,223
2008	184,433.05	41,073	42,858	141,576	29.67	4,772
2009	133,091.40	26,858	28,025	105,066	29.67	3,541
2010	32,619.58	5,852	6,106	26,513	29.73	892
2012	31,903.15	4,205	4,388	27,515	29.63	929
2013	528.32	56	58	470	29.50	16
2014	77,664.18	6,097	6,362	71,302	29.35	2,429
	7,413,246.93	3,409,186	3,557,307	3,855,940		136,080

BROWNELL WTP

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

1990	2,300,658.24	1,115,819	1,164,299	1,136,360	28.14	40,382
1991	149,358.33	70,841	73,919	75,439	28.26	2,669
1992	5,385.37	2,493	2,601	2,784	28.41	98
1993	35.91	16	17	19	28.31	1

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BROWNELL WTP						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1995	7,546.15	3,228	3,368	4,178	28.75	145
1999	5.76	2	2	4	29.01	
2000	212,116.60	76,659	79,990	132,127	29.16	4,531
2001	3,429.29	1,185	1,236	2,193	29.35	75
2007	7,049.64	1,707	1,781	5,268	29.72	177
2009	16,915.26	3,413	3,561	13,354	29.67	450
2010	7,308.81	1,311	1,368	5,941	29.73	200
2012	119,943.23	15,809	16,496	103,447	29.63	3,491
2013	41,899.64	4,441	4,634	37,266	29.50	1,263
2014	19,329.32	1,517	1,583	17,746	29.35	605
	2,890,981.55	1,298,441	1,354,855	1,536,127		54,087

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

1893	14,836.59	14,659	14,837			
1907	187.12	178	186	1	5.45	
1910	1,427.96	1,353	1,413	15	5.87	3
1921	42,429.29	38,492	40,185	2,244	9.77	230
1990	1,459,927.15	708,065	739,205	720,722	28.14	25,612
1991	125,225.99	59,395	62,007	63,219	28.26	2,237
1992	1,469.28	680	710	759	28.41	27
1993	650.89	295	308	343	28.31	12
1994	4,433.90	1,955	2,041	2,393	28.52	84
1995	45,256.70	19,361	20,212	25,044	28.75	871
1997	1,561.96	630	658	904	28.81	31
1998	244.82	95	99	146	29.12	5
1999	163.20	61	64	100	29.01	3
2000	513.06	185	193	320	29.16	11
2001	18,845.86	6,513	6,799	12,046	29.35	410
2005	80,991.72	22,629	23,624	57,368	29.65	1,935
2008	16,964.75	3,778	3,944	13,021	29.67	439
	1,815,130.24	878,324	916,485	898,645		31,910

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NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1988	3,485,446.48	1,807,901	1,886,450	1,598,996	26.45	60,454
1989	20,213.19	10,284	10,731	9,482	26.55	357
1990	4,961.45	2,472	2,579	2,382	26.69	89
1991	16,130.80	7,856	8,197	7,933	26.86	295
1992	1,148.36	546	570	579	27.05	21
1993	6,916.77	3,202	3,341	3,576	27.26	131
1994	1,753.58	793	827	926	27.25	34
1995	30,147.05	13,289	13,866	16,281	27.28	597
1997	1,057.68	437	456	602	27.67	22
1998	13,500.19	5,419	5,654	7,846	27.59	284
1999	80,486.61	31,132	32,485	48,002	27.75	1,730
2000	245,573.32	91,574	95,553	150,021	27.75	5,406
2001	5,752.97	2,051	2,140	3,613	27.98	129
2007	22,550.39	5,678	5,925	16,626	28.23	589
2008	8,002.36	1,850	1,930	6,072	28.26	215
2009	39,060.79	8,203	8,559	30,501	28.21	1,081
2010	14,986.30	2,805	2,927	12,059	28.22	427
2012	81,800.26	11,264	11,753	70,047	28.18	2,486
2013	32,118.74	3,565	3,720	28,399	28.04	1,013
2014	28,769.10	2,365	2,468	26,301	27.90	943
2016	592,000.00	11,011	11,489	580,511	26.45	21,947
	4,732,376.39	2,023,697	2,111,622	2,620,754		98,250

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	2,158,478	2,252,258	2,510,491	29.56	84,929
1993	63,896.31	28,229	29,455	34,441	29.69	1,160
1995	32,030.36	13,360	13,940	18,090	30.05	602
1997	6,279.48	2,462	2,569	3,711	30.25	123
1998	3,543.58	1,344	1,402	2,141	30.28	71
2000	15,477.24	5,439	5,675	9,802	30.45	322
2001	4,668.59	1,571	1,639	3,029	30.58	99
2007	8,958.35	2,102	2,193	6,765	30.99	218
2008	8,813.12	1,895	1,977	6,836	31.03	220
2009	33,412.18	6,489	6,771	26,641	31.11	856
2010	3,395.99	587	613	2,783	31.09	90

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CRYSTAL LAKE WATER TREATMENT PLANT INTERIM SURVIVOR CURVE.. IOWA 70-R2 PROBABLE RETIREMENT YEAR.. 6-2052 NET SALVAGE PERCENT.. 0						
2012	39,565.46	5,021	5,239	34,326	30.96	1,109
2013	53,719.47	5,469	5,707	48,013	30.87	1,555
2014	49,390.50	3,729	3,891	45,499	30.61	1,486
	5,085,900.25	2,236,175	2,333,331	2,752,569		92,840

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

1993	7,986,963.23	3,491,102	3,642,781	4,344,182	30.26	143,562
1994	44,194.91	18,792	19,608	24,586	30.41	808
1995	129,976.49	53,654	55,985	73,991	30.58	2,420
1997	122,014.58	47,342	49,399	72,616	30.75	2,361
1998	3,366.88	1,258	1,313	2,054	31.00	66
1999	532.85	192	200	333	31.04	11
2000	9,934.19	3,442	3,592	6,343	31.12	204
2001	79,560.47	26,390	27,537	52,024	31.23	1,666
2006	0.33		0			
2007	9,549.60	2,204	2,300	7,250	31.65	229
2008	2,264.03	477	498	1,766	31.82	55
2009	26,199.97	5,009	5,227	20,973	31.72	661
2010	165,181.88	28,015	29,232	135,950	31.82	4,272
2012	34,593.21	4,296	4,483	30,111	31.73	949
2013	128,885.26	12,863	13,422	115,463	31.59	3,655
2014	37,093.23	2,745	2,864	34,229	31.28	1,094
	8,780,311.11	3,697,781	3,858,440	4,921,871		162,013

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

1993	8,789,465.26	3,841,875	4,008,795	4,780,671	30.26	157,986
1994	481,805.58	204,864	213,765	268,041	30.41	8,814
1995	169,615.00	70,017	73,059	96,556	30.58	3,157
1996	1,500.56	600	626	874	30.78	28
1998	91.08	34	35	56	31.00	2

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WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2000	6,829.73	2,367	2,470	4,360	31.12	140
2001	5,365.57	1,780	1,857	3,508	31.23	112
2008	128,405.79	27,068	28,244	100,162	31.82	3,148
2009	16,416.46	3,139	3,275	13,141	31.72	414
2010	6,304.52	1,069	1,115	5,189	31.82	163
2012	36,404.23	4,521	4,717	31,687	31.73	999
2013	70,933.95	7,079	7,387	63,547	31.59	2,012
2014	19,921.37	1,474	1,538	18,383	31.28	588
	9,733,059.10	4,165,887	4,346,884	5,386,175		177,563

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

1999	5,830,780.58	1,744,570	1,820,367	4,010,413	40.98	97,863
2001	49,592.40	13,529	14,117	35,476	41.32	859
2007	10,162.55	1,843	1,923	8,239	42.86	192
2008	6,430.94	1,060	1,106	5,325	43.05	124
2009	20,153.37	2,993	3,123	17,030	43.01	396
2010	6,227.91	813	848	5,380	43.25	124
2012	14,664.07	1,386	1,446	13,218	43.12	307
2013	49,081.55	3,711	3,872	45,209	42.80	1,056
2014	41,390.35	2,297	2,397	38,994	42.55	916
	6,028,483.72	1,772,202	1,849,200	4,179,284		101,837

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	1,236,601	1,290,328	5,180,634	44.45	116,550
2008	14,881.08	2,378	2,481	12,400	44.69	277
2009	10,105.34	1,447	1,510	8,595	44.86	192
2011	20,843.84	2,270	2,369	18,475	45.01	410

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WEST SHORE REGIONAL TREATMENT PLANT INTERIM SURVIVOR CURVE.. IOWA 70-R2 PROBABLE RETIREMENT YEAR.. 6-2081 NET SALVAGE PERCENT.. 0						
2012	159,124.19	14,464	15,092	144,032	45.00	3,201
2013	12,202.19	883	921	11,281	44.81	252
2014	523,557.86	27,853	29,063	494,495	44.45	11,125
	7,211,676.53	1,285,896	1,341,765	5,869,912		132,007
MCMURRAY/SAXONBURG INTERIM SURVIVOR CURVE.. IOWA 70-R2 PROBABLE RETIREMENT YEAR.. 6-2061 NET SALVAGE PERCENT.. 0						
1992	45,446.78	19,042	19,869	25,577	33.98	753
2011	3,266,953.16	426,011	444,520	2,822,433	36.69	76,926
2012	3,336.82	365	381	2,956	36.65	81
	3,315,736.76	445,418	464,770	2,850,967		77,760
ROCK RUN FILTRATION PLANT INTERIM SURVIVOR CURVE.. IOWA 70-R2 PROBABLE RETIREMENT YEAR.. 6-2061 NET SALVAGE PERCENT.. 0						
2011	4,692,559.53	611,910	638,496	4,054,063	36.69	110,495
2012	15,596.59	1,706	1,780	13,816	36.65	377
2013	31,104.01	2,722	2,840	28,264	36.50	774
2014	48,004.23	3,111	3,246	44,758	36.11	1,239
	4,787,264.36	619,449	646,363	4,140,901		112,885
OTHER LARGE STRUCTURES SURVIVOR CURVE.. IOWA 55-R3 NET SALVAGE PERCENT.. 0						
1888	4,319.09	4,319	4,319			
1895	2,105.61	2,106	2,106			
1902	3,652.00	3,652	3,652			
1904	4,936.00	4,936	4,936			
1906	10,099.40	10,099	10,099			
1908	4,299.00	4,299	4,299			
1909	472.28	472	472			

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1910	4,775.61	4,776	4,776			
1912	26.50	26	27			
1914	30.00	30	30			
1915	3,972.14	3,972	3,972			
1917	3,672.89	3,673	3,673			
1918	536.25	536	536			
1921	1,979.50	1,980	1,980			
1922	0.32		0			
1923	265,334.75	265,335	265,335			
1924	90,322.54	90,232	90,323			
1926	44.00	44	44			
1927	378.43	376	378			
1928	20,047.10	19,871	20,047			
1930	3,544.35	3,495	3,544			
1931	4,019.43	3,952	4,019			
1932	16.80	16	17			
1933	212.87	208	213			
1934	114.24	111	114			
1937	519.55	500	520			
1938	275.05	263	275			
1941	290.96	277	290	1	3.87	
1942	13.00	12	13			
1944	152.27	142	149	4	5.02	1
1946	1,076.08	1,001	1,048	29	5.26	6
1947	31,130.67	28,777	30,114	1,016	5.68	179
1948	183.72	169	177	7	6.13	1
1950	107.70	98	103	5	6.50	1
1951	111,670.85	101,665	106,389	5,282	6.45	819
1952	1,270.21	1,147	1,200	70	6.93	10
1953	424,720.00	380,294	397,965	26,755	7.42	3,606
1954	41,223.49	36,846	38,558	2,665	7.43	359
1955	27,213.35	24,100	25,220	1,993	7.94	251
1956	25,003.38	22,085	23,111	1,892	7.99	237
1957	10,398.25	9,094	9,517	882	8.53	103
1958	116,777.58	101,106	105,804	10,973	9.07	1,210
1959	57,448.98	49,550	51,852	5,597	9.17	610
1960	12,671.12	10,811	11,313	1,358	9.72	140
1961	214.35	181	189	25	10.29	2
1962	10,171.67	8,537	8,934	1,238	10.44	119
1963	1,028.58	853	893	136	11.02	12
1964	2,543.25	2,096	2,193	350	11.20	31
1965	45,935.18	37,377	39,114	6,821	11.79	579

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1966	2,832.15	2,274	2,380	452	12.39	36
1967	33,705.06	26,863	28,111	5,594	12.61	444
1968	148,774.88	116,892	122,324	26,451	13.23	1,999
1969	181,248.55	140,323	146,843	34,405	13.85	2,484
1970	983.27	750	785	198	14.48	14
1971	1,995.36	1,507	1,577	418	14.74	28
1972	40,398.28	30,024	31,419	8,979	15.38	584
1973	10.38	8	8	2	16.02	
1974	147.41	106	111	36	16.67	2
1975	19,006.80	13,409	14,032	4,975	17.32	287
1976	12,516.92	8,719	9,124	3,393	17.64	192
1977	44,378.89	30,329	31,738	12,641	18.30	691
1978	14,105.18	9,449	9,888	4,217	18.97	222
1979	7,556.87	4,959	5,189	2,367	19.65	120
1980	34,286.09	22,025	23,048	11,238	20.32	553
1981	6,185.52	3,887	4,068	2,118	20.99	101
1982	18,108.77	11,121	11,638	6,471	21.68	298
1983	102,774.60	61,973	64,853	37,922	22.06	1,719
1984	80,419.16	47,303	49,501	30,918	22.75	1,359
1985	427,284.57	244,962	256,345	170,940	23.45	7,290
1986	412,616.15	230,322	241,025	171,592	24.14	7,108
1987	93,902.83	50,970	53,338	40,564	24.85	1,632
1988	345,015.30	181,892	190,344	154,671	25.56	6,051
1989	1,138,645.13	582,417	609,481	529,165	26.26	20,151
1990	1,370,410.04	679,175	710,735	659,675	26.97	24,460
1991	589,195.64	282,460	295,585	293,610	27.69	10,603
1992	97,969.24	45,360	47,468	50,501	28.41	1,778
1993	12,226.56	5,459	5,713	6,514	29.13	224
1994	908,775.74	390,592	408,742	500,034	29.85	16,752
1995	2,470,542.48	1,019,840	1,067,230	1,403,313	30.58	45,890
1996	855,934.84	338,608	354,342	501,593	31.32	16,015
1997	413,904.48	156,580	163,856	250,049	32.05	7,802
1998	8,920.66	3,219	3,369	5,552	32.78	169
1999	6,128.13	2,091	2,188	3,940	33.78	117
2000	5,245.59	1,696	1,775	3,471	34.52	101
2001	3,416.80	1,043	1,091	2,325	35.26	66
2005	226,399.57	52,344	54,776	171,623	38.25	4,487
2006	2,792.99	589	616	2,177	39.25	55
2007	403,593.76	77,450	81,049	322,545	40.00	8,064
2008	353,098.66	60,945	63,777	289,322	40.76	7,098
2009	365,590.66	55,935	58,534	307,056	41.52	7,395
2010	1,800.57	240	251	1,549	42.28	37

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
2011	105,136.85	11,912	12,466	92,671	43.04	2,153
2012	1,261,748.47	117,595	123,059	1,138,689	43.81	25,992
2013	1,109,352.13	80,761	84,514	1,024,838	44.58	22,989
2014	227,999.87	11,902	12,455	215,545	45.35	4,753
2016	5,204.87	56	59	5,146	46.01	112
9999	27,162.27-	11,458-	11,956-	15,206-		476-
	15,296,074.79	6,452,375	6,732,715	8,563,360		268,277
	173,193,906.51	65,157,934	67,988,883	105,205,022		3,535,279
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.8 2.04

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.18 PURIFICATION SYSTEM - LARGE STRUCTURES PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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 AS OF DECEMBER 31, 2016

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	367,318	383,215	3,436	0.50	3,436
2008	117,393.77	99,785	104,104	13,290	1.50	8,860
2015	27,772.91	4,166	4,346	23,427	8.50	2,756
	3,770,702.48	3,710,154	3,730,550	40,152		15,052

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.7 0.40

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.2 PURIFICATION SYSTEM - CHEMICAL TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1917	978.00	978	978			
1928	456.40	456	456			
1929	45.50	46	46			
1935	33.55	34	34			
1940	8.13	8	8			
1945	29.17	29	29			
1947	12,278.57	12,279	12,279			
1949	80.97	81	81			
1950	204.80	205	205			
1951	102.67	103	103			
1953	62.36	62	62			
1955	10,196.33	10,033	10,196			
1957	726.66	709	727			
1958	40,023.86	38,867	40,024			
1962	6,154.17	5,836	6,091	63	2.97	21
1963	823.57	775	809	15	3.32	5
1964	7,636.81	7,137	7,449	188	3.68	51
1965	37,342.06	34,810	36,330	1,012	3.75	270
1966	1,688.98	1,561	1,629	60	4.14	14
1967	688.22	630	658	30	4.55	7
1968	799.21	729	761	38	4.69	8
1969	2,258.71	2,038	2,127	132	5.13	26
1970	8,536.97	7,661	7,996	541	5.32	102
1971	15,632.78	13,869	14,475	1,158	5.78	200
1972	32,603.76	28,727	29,982	2,622	6.01	436
1973	14,896.08	12,960	13,526	1,370	6.50	211
1974	31,941.16	27,559	28,763	3,178	6.76	470
1975	42,769.93	36,564	38,161	4,609	7.04	655
1976	1,073,863.59	908,918	948,619	125,245	7.35	17,040
1977	29,179.27	24,435	25,502	3,677	7.67	479
1978	51,212.94	42,394	44,246	6,967	8.01	870
1979	19,376.89	15,841	16,533	2,844	8.37	340
1980	60,262.01	48,607	50,730	9,532	8.75	1,089
1981	192,254.16	152,881	159,559	32,695	9.14	3,577
1982	7,527.22	5,895	6,152	1,375	9.55	144
1983	72,692.91	56,010	58,457	14,236	9.98	1,426
1984	292,693.25	222,593	232,316	60,377	10.24	5,896
1985	975,342.46	728,191	759,998	215,344	10.69	20,144
1986	2,015,391.19	1,475,266	1,539,705	475,686	11.17	42,586
1987	719,004.40	517,539	540,145	178,859	11.48	15,580
1988	56,454.54	39,744	41,480	14,975	11.98	1,250
1989	781,880.45	539,654	563,226	218,654	12.34	17,719
1990	435,976.16	294,633	307,502	128,474	12.71	10,108

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.2 PURIFICATION SYSTEM - CHEMICAL TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1991	703,892.04	464,850	485,155	218,737	13.11	16,685
1992	4,302,051.73	2,772,242	2,893,333	1,408,719	13.52	104,195
1993	108,545.81	68,102	71,077	37,469	13.96	2,684
1994	739,039.18	450,666	470,351	268,688	14.40	18,659
1995	4,640,920.23	2,743,712	2,863,557	1,777,363	14.87	119,527
1996	2,064,870.70	1,185,236	1,237,007	827,864	15.21	54,429
1997	3,331,304.92	1,844,877	1,925,461	1,405,844	15.71	89,487
1998	2,072,021.04	1,107,702	1,156,086	915,935	16.10	56,890
1999	7,194,288.92	3,701,462	3,863,140	3,331,149	16.51	201,766
2000	1,257.81	621	648	610	16.94	36
2001	2,457,933.54	1,162,111	1,212,872	1,245,062	17.29	72,011
2002	77,713.84	34,932	36,458	41,256	17.76	2,323
2003	1,966,614.17	841,711	878,477	1,088,137	18.04	60,318
2004	1,991,919.51	804,337	839,470	1,152,450	18.46	62,430
2005	2,387,060.16	905,889	945,458	1,441,602	18.80	76,681
2006	804,107.98	285,378	297,843	506,265	19.09	26,520
2007	2,742,832.83	901,569	940,949	1,801,884	19.40	92,881
2008	2,075,820.58	626,483	653,848	1,421,973	19.67	72,291
2009	354,656.25	97,353	101,605	253,051	19.82	12,767
2010	732,626.06	180,006	187,869	544,757	19.96	27,292
2011	1,690,898.63	364,558	380,482	1,310,417	20.01	65,488
2012	3,235,311.79	594,003	619,948	2,615,364	20.01	130,703
2013	690,076.76	103,650	108,177	581,900	19.81	29,374
2014	648,907.44	74,105	77,342	571,565	19.38	29,493
2015	4,082,112.68	305,342	318,679	3,763,434	18.54	202,990
2016	5,639,652.88	170,881	178,345	5,461,308	16.00	341,332
9999	42,367.00-	18,005-	18,790-	23,577-		1,401-
	63,746,181.30	27,091,120	28,273,002	35,473,179		2,108,575

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8 3.31

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.29 PURIFICATION SYSTEM - CHEMICAL TREATMENT PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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 AS OF DECEMBER 31, 2016

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	755.89	756	756			
1994	3,127.19	3,127	3,127			
1995	22,529.51	22,530	22,530			
1996	19,021.10	19,021	19,021			
1998	42,425.34	42,425	42,425			
1999	9,019.00	9,019	9,019			
2000	312,300.74	312,301	312,301			
2001	991,397.06	985,052	921,485	69,912	0.10	69,912
2002	290,731.34	285,382	266,966	23,765	0.27	23,765
2003	45,891.42	44,359	41,496	4,395	0.47	4,395
2007	705,659.50	630,860	590,149	115,510	1.13	102,221
2008	24,360.51	21,079	19,719	4,642	1.32	3,517
2009	897,153.79	747,509	699,271	197,883	1.50	131,922
2010	756,875.73	604,138	565,152	191,724	1.64	116,905
2011	1,327,559.27	1,004,697	939,862	387,697	1.77	219,038
2012	510,474.08	354,218	331,360	179,114	1.99	90,007
2013	1,661,392.16	987,864	924,115	737,277	2.39	308,484
2014	648,647.47	296,756	277,606	371,041	2.96	125,352
2015	70,760.97	20,464	19,143	51,618	3.69	13,989
2016	51,979.80	5,177	4,843	47,137	4.52	10,429
	8,392,061.87	6,396,734	6,010,346	2,381,716		1,219,936
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0						14.54

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	5,582,374	5,751,250	803,140	4.44	180,887
1997	592,975.99	428,959	441,936	151,040	7.46	20,247
1999	2,185,811.83	1,464,931	1,509,247	676,565	8.61	78,579
2000	959,998.69	614,591	633,183	326,816	9.27	35,255
2002	3,162.77	1,830	1,885	1,278	10.56	121
2003	256,272.33	139,771	143,999	112,273	11.25	9,980
2004	184,852.68	94,497	97,356	87,497	11.95	7,322
2005	13,991.19	6,661	6,863	7,128	12.65	563
2013	15,021.77	2,355	2,426	12,596	18.82	669
2014	586,277.39	66,367	68,375	517,902	19.58	26,451
2015	1,032,007.83	70,899	73,044	958,964	20.33	47,170
2016	3,690,314.96	86,353	88,965	3,601,350	20.87	172,561
	16,075,077.23	8,559,588	8,818,529	7,256,548		579,805
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5						3.61

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1888	3,824.22	3,824	3,824			
1889	473.58	474	474			
1900	155,293.70	153,772	148,608	6,686	1.15	5,814
1904	815.58	798	771	45	2.44	18
1905	303.53	298	288	16	2.14	7
1906	6,084.73	5,917	5,718	367	3.14	117
1907	50,215.97	48,940	47,297	2,919	2.85	1,024
1909	179.00	173	167	12	3.61	3
1910	263.37	255	246	17	3.38	5
1911	22,952.44	22,034	21,294	1,658	4.40	377
1912	4,869.35	4,681	4,524	345	4.20	82
1922	37,496.11	35,081	33,903	3,593	6.51	552
1923	14,266.34	13,205	12,762	1,504	7.52	200
1924	1,161.00	1,074	1,038	123	7.50	16
1925	989.38	914	883	106	7.50	14
1928	543.22	495	478	65	8.58	8
1929	2,421.17	2,203	2,129	292	8.65	34
1930	3,854.55	3,501	3,383	472	8.74	54
1933	65.00	58	56	9	9.96	1
1935	289.70	257	248	42	10.24	4
1938	7,344.54	6,400	6,185	1,160	11.59	100
1940	16,456.70	14,225	13,747	2,710	12.00	226
1941	8,321.81	7,163	6,922	1,400	12.22	115
1943	65.00	55	53	12	13.46	1
1949	25,554.64	20,873	20,172	5,383	15.14	356
1950	11,365.03	9,220	8,910	2,455	15.47	159
1951	84,607.38	67,610	65,340	19,267	16.47	1,170
1952	1,145.15	909	878	267	16.80	16
1953	851,656.29	670,594	648,074	203,582	17.15	11,871
1954	177,941.37	139,008	134,340	43,601	17.50	2,491
1955	61,161.34	47,394	45,802	15,359	17.87	859
1956	48,733.30	37,447	36,189	12,544	18.24	688
1957	104,999.11	79,967	77,282	27,717	18.62	1,489
1958	79,463.48	59,963	57,949	21,514	19.02	1,131
1959	167,584.06	125,269	121,062	46,522	19.42	2,396
1960	25,177.82	18,637	18,011	7,167	19.83	361
1961	416,660.35	305,245	294,994	121,666	20.26	6,005
1962	187,270.36	135,734	131,176	56,094	20.69	2,711
1963	77,775.45	55,345	53,486	24,289	21.68	1,120
1964	46,866.11	32,970	31,863	15,003	22.13	678
1965	82,072.94	57,057	55,141	26,932	22.58	1,193
1966	508,607.35	349,312	337,582	171,025	23.03	7,426
1967	812,069.16	550,745	532,250	279,819	23.49	11,912

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1968	287,103.68	192,158	185,705	101,399	23.96	4,232
1969	272,655.07	180,007	173,962	98,693	24.45	4,037
1970	71,978.76	46,858	45,284	26,695	24.93	1,071
1971	445,017.54	285,523	275,935	169,083	25.42	6,652
1972	177,304.46	112,039	108,277	69,027	25.92	2,663
1973	1,000,197.61	622,123	601,231	398,967	26.43	15,095
1974	698,769.06	427,647	413,286	285,483	26.94	10,597
1975	405,663.05	244,128	235,930	169,733	27.46	6,181
1976	479,626.04	283,603	274,079	205,547	27.99	7,344
1977	214,426.03	124,496	120,315	94,111	28.53	3,299
1978	749,466.83	427,046	412,705	336,762	29.07	11,585
1979	298,887.68	167,018	161,409	137,479	29.61	4,643
1980	1,914.30	1,048	1,013	901	30.17	30
1981	53,859.69	28,869	27,900	25,960	30.73	845
1982	892,891.89	468,233	452,509	440,383	31.29	14,074
1983	1,392,338.73	713,713	689,745	702,594	31.86	22,053
1984	32,388.90	16,211	15,667	16,722	32.44	515
1985	1,763,907.01	861,139	832,220	931,687	33.02	28,216
1986	1,647,201.33	783,738	757,419	889,782	33.60	26,482
1987	425,263.44	196,982	190,367	234,896	34.19	6,870
1988	2,591,574.12	1,166,986	1,127,797	1,463,777	34.79	42,075
1989	5,593,730.56	2,445,579	2,363,452	3,230,279	35.40	91,251
1990	6,212,106.71	2,650,085	2,561,091	3,651,016	35.61	102,528
1991	1,070,491.79	442,220	427,369	643,123	36.23	17,751
1992	1,351,972.41	539,978	521,845	830,127	36.85	22,527
1993	7,736,685.09	2,981,718	2,881,587	4,855,098	37.48	129,538
1994	2,261,607.03	839,509	811,317	1,450,290	38.11	38,055
1995	1,679,756.67	599,505	579,373	1,100,384	38.74	28,404
1996	3,531,794.51	1,216,350	1,175,503	2,356,292	39.02	60,387
1997	2,276,958.94	750,486	725,283	1,551,676	39.67	39,115
1998	1,243,101.09	390,955	377,826	865,275	40.32	21,460
1999	5,125,709.00	1,542,838	1,491,027	3,634,682	40.64	89,436
2000	3,558,309.88	1,015,542	981,438	2,576,872	41.31	62,379
2001	5,224,970.39	1,417,012	1,369,426	3,855,544	41.65	92,570
2002	1,736,994.57	443,281	428,395	1,308,600	42.32	30,922
2003	2,411,912.94	579,583	560,120	1,851,793	42.68	43,388
2004	1,521,508.36	340,514	329,079	1,192,429	43.36	27,501
2005	3,920,151.75	816,176	788,767	3,131,385	43.75	71,575
2006	3,044,401.23	585,134	565,484	2,478,917	44.14	56,160
2007	1,545,963.57	271,780	262,653	1,283,311	44.55	28,806
2008	236,283.67	37,569	36,307	199,977	44.97	4,447
2009	24,847.54	3,523	3,405	21,443	45.41	472
2010	797,791.47	99,564	96,221	701,570	45.58	15,392

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
2011	260,161.04	27,889	26,952	233,209	45.78	5,094
2012	233,067.81	20,766	20,069	212,999	46.01	4,629
2013	4,270,664.76	301,936	291,796	3,978,869	46.00	86,497
2014	6,044,423.17	314,310	303,755	5,740,668	45.58	125,947
2015	376,902.04	12,212	11,802	365,100	44.80	8,150
2016	8,429,717.20	99,471	96,131	8,333,586	42.05	198,183
9999	2,905,114.51-	909,519-	878,980-	2,026,135-		51,964-
	96,828,566.58	30,314,627	29,296,747	67,531,820		1,731,963
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.0 1.79

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 330.1 ELEVATED TANKS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	75,782	73,237	116,502	36.85	3,162
2007	178,310.38	31,347	30,294	148,016	44.55	3,322
2008	452,291.74	71,914	69,499	382,793	44.97	8,512
2009	634,986.43	90,041	87,018	547,968	45.41	12,067
2010	5,413,352.20	675,586	652,902	4,760,450	45.58	104,442
2011	1.37			1	45.78	
2012	70,427.57	6,275	6,064	64,364	46.01	1,399
2013	6,186,602.61	437,393	422,708	5,763,895	46.00	125,302
2014	402,306.06	20,920	20,217	382,089	45.58	8,383
2015	391,942.55	12,699	12,273	379,670	44.80	8,475
	13,919,959.77	1,421,957	1,374,212	12,545,748		275,064
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.6 1.98

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 330.2 GROUND LEVEL FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	132,980	128,515	627,913	44.55	14,095
2008	60,894.99	9,682	9,357	51,538	44.97	1,146
2009	21,769.28	3,087	2,983	18,786	45.41	414
2010	13,139.81	1,640	1,585	11,555	45.58	254
2011	261,613.14	28,045	27,103	234,510	45.78	5,123
2012	1,944,284.21	173,236	167,419	1,776,865	46.01	38,619
2013	5,127,068.52	362,484	350,313	4,776,756	46.00	103,843
2014	3,916,162.54	203,640	196,803	3,719,360	45.58	81,601
2015	141,079.99	4,571	4,418	136,662	44.80	3,050
2016	1,574,317.52	18,577	17,953	1,556,365	42.05	37,012
	13,816,758.48	937,942	906,449	12,910,309		285,157
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.3 2.06

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 330.3 BELOW GRADE FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	30,582	29,555	144,404	44.55	3,241
2010	31,397.64	3,918	3,787	27,611	45.58	606
2011	100,934.51	10,820	10,457	90,478	45.78	1,976
2014	280,555.88	14,589	14,099	266,457	45.58	5,846
2016	231,896.94	2,736	2,644	229,253	42.05	5,452
	818,744.06	62,645	60,542	758,202		17,121
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.3 2.09

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 330.4 CLEARWELL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	1,137,725	1,099,523	11,669,555	46.01	253,631
	12,769,078.14	1,137,725	1,099,523	11,669,555		253,631
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.0						1.99

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 330.58 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	250,608	186,440	77,358	0.50	77,358
2015	226,222.55	33,933	25,245	200,978	8.50	23,644
	2,375,281.44	2,169,802	2,096,946	278,335		101,002

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.8 4.25

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 330.59 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	133,015.03	133,015	133,015			
1984	26,862.85	26,863	26,863			
1985	54,952.40	54,952	54,952			
1986	144,751.37	144,751	144,751			
1987	77,344.29	77,344	77,344			
1989	37,490.69	37,491	37,491			
1991	59,245.37	59,245	59,245			
1994	890,755.57	890,756	890,756			
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	1,554,851	1,415,938	220,748	0.50	220,748
2008	2,441,140.86	2,074,970	1,889,589	551,552	1.50	367,701
2009	259,191.15	194,393	177,026	82,165	2.50	32,866
2010	7,332.39	4,766	4,340	2,992	3.50	855
2011	1,561,997.33	859,099	782,346	779,651	4.50	173,256
2012	3,774,514.50	1,698,532	1,546,783	2,227,732	5.50	405,042
2013	1,350,299.88	472,605	430,382	919,918	6.50	141,526
2014	772,333.61	193,083	175,833	596,501	7.50	79,533
2015	3,038,190.02	455,729	415,013	2,623,177	8.50	308,609
2016	459,170.47	22,959	20,908	438,262	9.50	46,133
	27,808,137.41	20,038,266	19,365,437	8,442,700		1,776,269
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.8 6.39						

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 331 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1843	72.34	69	59	13	8.33	2
1868	3,815.50	3,456	2,961	854	15.44	55
1869	235.00	211	181	54	16.43	3
1870	9,074.14	8,242	7,063	2,011	14.79	136
1871	21,405.72	19,310	16,547	4,859	15.79	308
1872	49,680.27	44,509	38,140	11,540	16.79	687
1873	14,755.03	13,339	11,430	3,325	15.24	218
1874	47,255.62	42,426	36,355	10,901	16.22	672
1875	5,038.58	4,491	3,848	1,191	17.24	69
1876	9,261.35	8,198	7,025	2,236	18.22	123
1877	181.45	162	139	42	16.75	3
1878	7,133.48	6,323	5,418	1,715	17.75	97
1879	14,435.82	12,704	10,886	3,550	18.75	189
1880	11,146.84	9,889	8,474	2,673	17.35	154
1882	280.52	245	210	71	19.35	4
1883	532.09	462	396	136	20.34	7
1884	4,409.80	3,856	3,304	1,106	19.02	58
1885	72,619.59	63,027	54,008	18,612	20.02	930
1886	64,247.57	55,336	47,417	16,831	21.02	801
1887	87,206.56	75,660	64,833	22,374	19.76	1,132
1888	172,784.79	148,768	127,479	45,306	20.75	2,183
1889	217,448.67	185,745	159,164	58,285	21.76	2,679
1890	462,483.74	397,829	340,898	121,586	20.56	5,914
1891	170,591.20	145,583	124,750	45,841	21.56	2,126
1892	179,540.49	151,999	130,247	49,293	22.56	2,185
1893	341,201.10	286,541	245,536	95,665	23.56	4,060
1894	161,816.79	136,768	117,196	44,621	22.43	1,989
1895	83,093.71	69,666	59,697	23,397	23.42	999
1896	572,688.85	476,134	407,998	164,691	24.43	6,741
1897	152,137.23	127,263	109,051	43,086	23.36	1,844
1898	211,579.01	175,505	150,390	61,189	24.36	2,512
1899	786,228.92	646,673	554,132	232,097	25.36	9,152
1900	1,492,559.73	1,234,645	1,057,963	434,597	24.34	17,855
1901	357,814.32	293,408	251,420	106,394	25.35	4,197
1902	444,500.09	361,379	309,664	134,836	26.34	5,119
1903	1,078,180.01	881,089	755,002	323,178	25.39	12,729
1904	436,161.26	353,291	302,734	133,427	26.39	5,056
1905	624,323.83	501,207	429,483	194,841	27.39	7,114
1906	558,947.41	444,699	381,061	177,886	28.39	6,266
1907	541,868.63	433,170	371,182	170,687	27.48	6,211
1908	614,350.19	486,565	416,936	197,414	28.49	6,929
1909	440,615.29	345,795	296,311	144,304	29.48	4,895
1910	472,307.81	372,226	318,959	153,349	28.64	5,354

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 331 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1911	300,941.93	234,945	201,324	99,618	29.64	3,361
1912	393,588.93	304,362	260,807	132,782	30.64	4,334
1913	258,318.40	200,507	171,814	86,504	29.84	2,899
1914	530,619.64	407,940	349,562	181,058	30.83	5,873
1915	486,835.06	370,579	317,548	169,287	31.84	5,317
1916	154,548.87	118,044	101,151	53,398	31.08	1,718
1917	283,367.63	214,283	183,618	99,750	32.08	3,109
1918	126,665.13	94,822	81,253	45,412	33.08	1,373
1919	249,582.28	187,386	160,570	89,012	32.36	2,751
1920	347,075.25	257,877	220,974	126,101	33.38	3,778
1921	379,169.84	278,842	238,939	140,231	34.36	4,081
1922	357,647.06	263,622	225,897	131,750	33.71	3,908
1923	2,007,164.79	1,463,825	1,254,347	752,818	34.71	21,689
1924	1,313,595.23	947,759	812,131	501,464	35.71	14,043
1925	1,138,711.62	823,061	705,278	433,434	35.09	12,352
1926	732,476.49	523,721	448,775	283,701	36.08	7,863
1927	628,317.04	444,220	380,651	247,666	37.09	6,677
1928	760,094.20	538,147	461,136	298,958	36.50	8,191
1929	552,278.84	386,595	331,272	221,007	37.50	5,894
1930	732,743.90	507,059	434,497	298,247	38.50	7,747
1931	406,918.49	281,832	241,501	165,417	37.95	4,359
1932	102,001.02	69,809	59,819	42,182	38.96	1,083
1933	87,211.30	58,990	50,548	36,663	39.95	918
1934	140,168.64	94,824	81,254	58,915	39.45	1,493
1935	336,031.54	224,570	192,433	143,599	40.45	3,550
1936	374,341.99	247,103	211,742	162,600	41.45	3,923
1937	518,387.81	342,032	293,086	225,302	40.99	5,497
1938	405,420.26	264,172	226,368	179,052	41.98	4,265
1939	465,875.97	299,651	256,770	209,106	42.99	4,864
1940	440,797.94	283,257	242,722	198,076	42.55	4,655
1941	649,606.51	411,980	353,024	296,583	43.55	6,810
1942	296,414.20	185,496	158,951	137,463	44.55	3,086
1943	178,013.79	111,223	95,307	82,707	44.14	1,874
1944	123,854.84	76,319	65,397	58,458	45.15	1,295
1945	707,271.44	429,880	368,363	338,908	46.14	7,345
1946	700,620.40	424,786	363,998	336,622	45.78	7,353
1947	774,051.44	462,651	396,444	377,607	46.78	8,072
1948	1,098,140.37	646,914	554,338	543,802	47.78	11,381
1949	562,851.26	330,506	283,209	279,642	47.45	5,893
1950	626,907.62	362,729	310,821	316,087	48.44	6,525
1951	2,068,768.36	1,178,784	1,010,096	1,058,672	49.45	21,409
1952	944,118.71	535,882	459,195	484,924	49.14	9,868
1953	2,940,311.20	1,643,046	1,407,921	1,532,390	50.14	30,562

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 331 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1954	3,495,253.19	1,922,389	1,647,289	1,847,964	51.14	36,135
1955	5,014,793.10	2,745,098	2,352,265	2,662,528	50.85	52,360
1956	3,387,733.08	1,823,955	1,562,941	1,824,792	51.87	35,180
1957	4,069,260.89	2,155,081	1,846,682	2,222,579	52.85	42,054
1958	3,289,172.04	1,731,749	1,483,930	1,805,242	52.61	34,314
1959	3,604,100.63	1,865,122	1,598,217	2,005,884	53.61	37,416
1960	3,940,455.02	2,003,721	1,716,982	2,223,473	54.61	40,715
1961	5,437,104.41	2,745,738	2,352,813	3,084,291	54.40	56,697
1962	1,908,470.92	946,602	811,140	1,097,331	55.38	19,815
1963	2,922,850.31	1,438,627	1,232,755	1,690,095	55.20	30,618
1964	5,780,425.27	2,791,945	2,392,408	3,388,017	56.20	60,285
1965	5,952,481.47	2,820,286	2,416,693	3,535,788	57.20	61,814
1966	5,750,731.41	2,700,543	2,314,086	3,436,645	57.03	60,260
1967	6,555,678.20	3,018,234	2,586,314	3,969,364	58.02	68,414
1968	6,459,423.17	2,913,200	2,496,311	3,963,112	59.03	67,137
1969	4,980,857.41	2,223,953	1,905,698	3,075,159	58.88	52,228
1970	4,403,701.48	1,924,858	1,649,404	2,754,297	59.88	45,997
1971	6,293,341.04	2,719,982	2,330,743	3,962,598	59.77	66,297
1972	11,708,756.90	4,950,462	4,242,034	7,466,723	60.76	122,889
1973	8,498,812.49	3,511,709	3,009,171	5,489,641	61.77	88,872
1974	5,526,672.64	2,254,882	1,932,201	3,594,472	61.67	58,286
1975	8,822,668.17	3,514,951	3,011,949	5,810,719	62.67	92,719
1976	5,081,350.55	1,995,954	1,710,326	3,371,025	62.60	53,850
1977	6,691,133.66	2,564,042	2,197,119	4,494,015	63.59	70,672
1978	10,444,965.63	3,900,150	3,342,025	7,102,941	64.60	109,953
1979	9,142,860.78	3,360,001	2,879,173	6,263,688	64.54	97,051
1980	13,051,101.52	4,668,379	4,000,318	9,050,784	65.54	138,096
1981	8,578,928.39	3,014,635	2,583,230	5,995,698	65.52	91,509
1982	6,330,939.04	2,162,649	1,853,167	4,477,772	66.51	67,325
1983	10,052,184.59	3,367,482	2,885,584	7,166,601	66.50	107,768
1984	15,211,977.83	4,943,893	4,236,405	10,975,573	67.50	162,601
1985	20,075,027.87	6,387,874	5,473,747	14,601,281	67.50	216,315
1986	25,885,438.11	7,972,715	6,831,792	19,053,646	68.51	278,115
1987	27,057,702.83	8,141,663	6,976,563	20,081,140	68.54	292,984
1988	35,943,273.56	10,448,710	8,953,464	26,989,810	69.54	388,119
1989	33,896,431.31	9,507,949	8,147,329	25,749,102	70.54	365,028
1990	33,327,693.18	9,098,460	7,796,439	25,531,254	70.58	361,735
1991	21,999,643.15	5,834,305	4,999,396	17,000,247	70.65	240,626
1992	25,653,084.87	6,536,406	5,601,024	20,052,061	71.65	279,861
1993	35,958,724.93	8,874,613	7,604,626	28,354,099	71.73	395,289
1994	40,391,934.54	9,540,575	8,175,286	32,216,649	72.74	442,901
1995	48,715,358.78	11,102,230	9,513,463	39,201,896	72.84	538,192
1996	39,743,350.71	8,636,230	7,400,356	32,342,995	73.84	438,015

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 331 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1997	36,361,168.50	7,584,940	6,499,509	29,861,660	73.96	403,754
1998	91,261,424.15	18,234,033	15,624,681	75,636,743	74.09	1,020,877
1999	56,273,284.70	10,635,651	9,113,653	47,159,632	75.09	628,041
2000	58,729,305.00	10,559,529	9,048,424	49,680,881	75.25	660,211
2001	64,957,938.77	11,075,329	9,490,412	55,467,527	75.41	735,546
2002	65,760,752.35	10,488,840	8,987,851	56,772,901	76.41	743,004
2003	23,734,450.77	3,555,421	3,046,628	20,687,823	76.59	270,111
2004	61,710,250.44	8,639,435	7,403,102	54,307,148	76.79	707,216
2005	58,266,322.74	7,574,622	6,490,668	51,775,655	76.99	672,498
2006	14,861,096.75	1,778,873	1,524,310	13,336,787	77.22	172,712
2007	81,901,654.40	8,943,661	7,663,793	74,237,861	77.46	958,403
2008	108,708,498.33	10,718,658	9,184,782	99,523,716	77.71	1,280,707
2009	95,866,769.73	8,417,102	7,212,586	88,654,184	77.97	1,137,029
2010	98,086,039.26	7,591,859	6,505,438	91,580,601	77.53	1,181,228
2011	116,919,535.40	7,716,689	6,612,404	110,307,131	77.83	1,417,283
2012	114,462,478.31	6,283,990	5,384,730	109,077,748	77.47	1,408,000
2013	146,318,723.35	6,350,233	5,441,493	140,877,230	77.15	1,826,017
2014	144,148,964.29	4,583,937	3,927,960	140,221,004	76.24	1,839,205
2015	174,441,375.31	3,453,939	2,959,669	171,481,706	74.26	2,309,207
2016	163,937,674.25	1,180,351	1,011,438	162,926,236	68.94	2,363,305
9999	247,950,380.92-	38,006,659-	32,567,776-	215,382,605-		2,939,182-
	2,157,471,012.52	330,704,330	283,379,411	1,874,091,602		25,574,474
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						73.3 1.19

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1890	8.32	8	8			
1903	4.33	4	4			
1904	0.94	1	1			
1905	19.66	19	18	2	4.78	
1906	43.78	42	40	4	5.78	1
1907	106.10	101	96	10	5.45	2
1908	14.50	14	14			
1909	870.18	823	784	86	6.14	14
1910	189.81	180	171	19	5.87	3
1911	80.82	76	72	9	6.85	1
1912	2,891.83	2,720	2,590	302	6.61	46
1913	2,514.81	2,343	2,231	284	7.61	37
1914	1,472.94	1,374	1,309	164	7.38	22
1915	11,092.25	10,358	9,865	1,227	7.20	170
1916	3,376.68	3,122	2,973	404	8.20	49
1917	5,727.09	5,300	5,048	679	8.02	85
1918	996.42	923	879	117	7.88	15
1919	2,985.65	2,736	2,606	380	8.88	43
1920	12,492.15	11,453	10,908	1,584	8.76	181
1921	10,828.10	9,823	9,355	1,473	9.77	151
1922	8,230.56	7,467	7,111	1,120	9.67	116
1923	28,104.82	25,491	24,277	3,828	9.59	399
1924	10,485.52	9,505	9,052	1,434	9.54	150
1925	125.07	112	107	18	10.54	2
1926	4.14	4	4			
1927	35,516.00	31,787	30,273	5,243	10.50	499
1928	704.50	623	593	112	11.50	10
1929	26.28	23	22	4	11.50	
1930	17.53	15	14	4	11.54	
1931	7.37	6	6	1	12.54	
1932	27.10	24	23	4	12.58	
1933	123.81	108	103	21	12.65	2
1934	24,348.02	21,090	20,086	4,262	12.74	335
1935	40,017.62	34,247	32,616	7,402	13.73	539
1936	31,800.76	27,136	25,844	5,957	13.84	430
1937	54,955.09	46,745	44,519	10,436	13.96	748
1938	53,911.49	45,706	43,529	10,382	14.09	737
1939	67,378.58	56,396	53,710	13,669	15.09	906
1940	77,839.64	64,903	61,812	16,028	15.25	1,051
1941	51,451.79	42,731	40,696	10,756	15.41	698
1942	58,261.06	48,182	45,887	12,374	15.59	794
1943	32,484.73	26,501	25,239	7,246	16.59	437
1944	26,272.58	21,333	20,317	5,956	16.79	355

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1945	48,569.08	39,244	37,375	11,194	16.99	659
1946	101,363.51	81,466	77,586	23,778	17.22	1,381
1947	284,916.51	227,705	216,861	68,056	17.46	3,898
1948	371,816.38	292,917	278,968	92,848	18.45	5,032
1949	436,457.03	341,746	325,471	110,986	18.71	5,932
1950	484,672.17	377,075	359,118	125,554	18.97	6,619
1951	663,819.43	513,066	488,633	175,186	19.25	9,101
1952	716,250.25	545,138	519,177	197,073	20.25	9,732
1953	733,275.67	554,063	527,677	205,599	20.54	10,010
1954	717,260.02	537,945	512,327	204,933	20.83	9,838
1955	876,863.12	652,562	621,486	255,377	21.14	12,080
1956	965,398.45	712,561	678,627	286,771	21.47	13,357
1957	903,867.67	656,118	624,872	278,996	22.47	12,416
1958	921,893.09	663,394	631,802	290,091	22.80	12,723
1959	1,067,730.94	761,292	725,038	342,693	23.15	14,803
1960	1,086,933.05	767,592	731,038	355,895	23.50	15,144
1961	1,024,577.84	716,487	682,366	342,212	23.87	14,336
1962	973,788.51	668,701	636,856	336,933	24.87	13,548
1963	875,516.45	594,826	566,499	309,017	25.24	12,243
1964	1,097,068.09	737,230	702,121	394,947	25.62	15,416
1965	1,101,960.16	732,142	697,276	404,684	26.02	15,553
1966	1,115,835.09	732,546	697,661	418,174	26.42	15,828
1967	1,146,344.53	743,290	707,893	438,452	26.84	16,336
1968	1,288,826.60	818,920	779,921	508,906	27.83	18,286
1969	1,366,353.61	856,704	815,906	550,448	28.26	19,478
1970	1,495,861.65	925,041	880,989	614,873	28.69	21,432
1971	1,710,266.20	1,042,749	993,091	717,175	29.13	24,620
1972	1,858,541.02	1,116,611	1,063,436	795,105	29.57	26,889
1973	2,543,096.64	1,504,496	1,432,849	1,110,248	30.03	36,971
1974	1,409,707.15	814,811	776,008	633,699	31.03	20,422
1975	1,127,795.43	641,264	610,726	517,069	31.49	16,420
1976	1,961,616.45	1,096,347	1,044,137	917,479	31.96	28,707
1977	2,584,186.50	1,418,718	1,351,155	1,233,032	32.45	37,998
1978	2,804,557.86	1,511,657	1,439,669	1,364,889	32.93	41,448
1979	3,137,388.86	1,659,051	1,580,043	1,557,346	33.42	46,599
1980	2,815,021.84	1,459,026	1,389,544	1,425,478	33.92	42,025
1981	2,729,759.59	1,385,626	1,319,639	1,410,121	34.43	40,956
1982	2,839,769.80	1,401,142	1,334,416	1,505,354	35.43	42,488
1983	2,997,236.38	1,445,867	1,377,012	1,620,224	35.94	45,081
1984	3,565,875.57	1,680,241	1,600,224	1,965,652	36.47	53,898
1985	3,895,890.62	1,791,720	1,706,394	2,189,497	36.99	59,192
1986	4,683,479.08	2,100,072	2,000,062	2,683,417	37.52	71,520
1987	6,676,904.54	2,915,137	2,776,312	3,900,593	38.07	102,458

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1988	7,212,352.62	3,062,365	2,916,528	4,295,825	38.62	111,233
1989	8,008,458.50	3,303,489	3,146,170	4,862,288	39.17	124,133
1990	8,616,358.00	3,448,266	3,284,052	5,332,306	39.72	134,247
1991	6,505,015.25	2,521,344	2,401,272	4,103,743	40.29	101,855
1992	6,920,989.44	2,593,987	2,470,456	4,450,533	40.86	108,922
1993	9,775,381.48	3,537,711	3,369,237	6,406,144	41.44	154,588
1994	8,179,497.91	2,853,009	2,717,142	5,462,356	42.01	130,025
1995	11,117,303.60	3,728,744	3,551,173	7,566,131	42.60	177,609
1996	11,666,728.05	3,778,853	3,598,896	8,067,832	42.79	188,545
1997	11,065,862.71	3,430,417	3,267,053	7,798,810	43.40	179,696
1998	48,229,068.45	14,275,804	13,595,958	34,633,110	44.00	787,116
1999	14,340,945.71	4,041,279	3,848,824	10,492,122	44.61	235,197
2000	14,475,742.84	3,869,366	3,685,098	10,790,645	45.23	238,573
2001	17,172,727.51	4,365,307	4,157,421	13,015,307	45.48	286,176
2002	30,171,240.75	7,216,961	6,873,273	23,297,968	46.11	505,269
2003	3,644,662.51	816,769	777,873	2,866,790	46.74	61,335
2004	2,195,893.25	461,138	439,178	1,756,715	47.02	37,361
2005	19,372,353.61	3,765,986	3,586,641	15,785,713	47.67	331,146
2006	98,334.64	17,661	16,820	81,515	47.98	1,699
2007	14,128,408.89	2,322,710	2,212,097	11,916,312	48.30	246,715
2008	27,191,697.14	4,046,125	3,853,440	23,338,257	48.64	479,816
2009	24,044,048.36	3,193,050	3,040,990	21,003,058	48.99	428,721
2010	18,955,701.12	2,206,444	2,101,368	16,854,333	49.36	341,457
2011	19,394,267.94	1,941,366	1,848,914	17,545,354	49.45	354,810
2012	22,277,438.94	1,853,483	1,765,216	20,512,223	49.56	413,887
2013	23,113,262.77	1,530,098	1,457,231	21,656,032	49.41	438,292
2014	20,919,923.27	1,014,616	966,298	19,953,625	49.05	406,802
2015	22,021,523.03	665,050	633,379	21,388,144	48.25	443,278
2016	30,731,841.08	338,050	321,951	30,409,890	44.95	676,527
9999	10,775,394.15-	2,646,215-	2,520,196-	8,255,198-		185,382-
	522,637,758.07	128,349,094	122,236,826	400,400,932		8,991,549
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.5 1.72

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 334 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1900	14.64	15	15			
1901	1.55	2	2			
1902	33.48	33	33			
1903	44.86	45	45			
1904	3.54	4	4			
1905	116.03	116	116			
1906	64.96	65	65			
1907	52.01	52	52			
1908	119.34	119	119			
1909	83.35	83	83			
1910	410.70	411	411			
1911	288.34	288	288			
1913	342.46	342	342			
1914	216.95	217	217			
1915	502.59	503	503			
1916	368.10	368	368			
1917	108.35	108	108			
1918	332.81	333	333			
1919	413.20	413	413			
1920	63.51	64	64			
1921	256.03	256	256			
1922	103.03	103	103			
1924	252.88	253	253			
1925	185.57	186	186			
1926	96.22	96	96			
1927	26.75	27	27			
1928	155.80	156	156			
1930	86.25	86	86			
1931	228.90	229	229			
1932	221.82	222	222			
1933	30.27	30	30			
1934	239.66	240	240			
1935	25.99	26	26			
1936	510.07	510	510			
1937	405.32	405	405			
1938	302.91	303	303			
1939	213.28	213	213			
1940	565.89	566	566			
1941	1,210.57	1,211	1,211			
1942	1,108.55	1,109	1,109			
1943	173.62	174	174			
1944	436.07	436	436			
1945	1,719.96	1,720	1,720			

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 334 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1946	5,189.56	5,190	5,190			
1947	1,589.78	1,590	1,590			
1948	6,787.39	6,787	6,787			
1949	2,935.28	2,935	2,935			
1950	1,947.78	1,948	1,948			
1951	8,892.06	8,892	8,892			
1952	18,964.38	18,964	18,964			
1953	23,746.63	23,747	23,747			
1954	26,438.78	26,439	26,439			
1955	38,790.94	38,791	38,791			
1956	64,663.95	64,664	64,664			
1957	38,765.68	38,750	38,762	4	0.02	4
1958	23,668.83	23,124	23,131	538	1.38	390
1959	29,834.35	29,506	29,515	319	0.64	319
1960	22,145.49	21,897	21,904	241	0.64	241
1961	29,931.82	29,405	29,414	518	0.99	518
1962	34,239.36	33,589	33,599	640	1.06	604
1963	24,787.55	24,267	24,274	514	1.15	447
1964	23,265.47	22,719	22,726	539	1.26	428
1965	53,689.39	52,261	52,277	1,412	1.41	1,001
1966	14,555.70	14,113	14,117	439	1.58	278
1967	19,466.16	18,789	18,795	671	1.78	377
1968	25,202.22	24,202	24,209	993	2.01	494
1969	24,591.56	23,596	23,603	989	2.00	494
1970	3,701.72	3,528	3,529	173	2.28	76
1971	52,857.37	50,267	50,282	2,575	2.34	1,100
1972	33,950.40	32,178	32,188	1,762	2.45	719
1973	73,974.87	69,832	69,853	4,122	2.58	1,598
1974	52,117.64	48,949	48,964	3,154	2.75	1,147
1975	57,106.68	53,326	53,342	3,765	2.94	1,281
1976	119,680.58	111,482	111,516	8,165	2.98	2,740
1977	111,532.11	103,089	103,120	8,412	3.24	2,596
1978	148,207.84	136,381	136,423	11,785	3.34	3,528
1979	157,257.27	143,890	143,934	13,323	3.48	3,828
1980	217,153.70	197,349	197,409	19,745	3.66	5,395
1981	225,177.70	203,043	203,105	22,073	3.87	5,704
1982	137,376.46	122,760	122,797	14,579	4.11	3,547
1983	193,649.61	171,922	171,975	21,675	4.23	5,124
1984	231,788.95	204,160	204,222	27,567	4.40	6,265
1985	178,453.52	155,719	155,767	22,687	4.60	4,932
1986	238,271.38	205,676	205,739	32,532	4.83	6,735
1987	1,423,562.19	1,217,857	1,218,229	205,333	4.98	41,232
1988	661,725.26	560,084	560,255	101,470	5.17	19,627

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 334 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1989	628,375.13	527,081	527,242	101,133	5.29	19,118
1990	1,396.78	1,155	1,155	242	5.55	44
1991	1,706,842.05	1,392,783	1,393,208	313,634	5.75	54,545
1992	1,747,666.89	1,408,620	1,409,050	338,617	5.90	57,393
1993	2,813,650.48	2,234,883	2,235,566	578,084	6.09	94,923
1994	1,429,498.10	1,119,297	1,119,639	309,859	6.24	49,657
1995	2,902,027.98	2,233,691	2,234,373	667,655	6.43	103,834
1996	3,513,677.03	2,657,745	2,658,557	855,120	6.60	129,564
1997	3,570,685.18	2,653,019	2,653,829	916,856	6.75	135,831
1998	16,903,624.99	12,288,935	12,292,688	4,610,937	6.95	663,444
1999	4,457,139.58	3,174,375	3,175,344	1,281,796	7.07	181,301
2000	4,139,531.11	2,875,318	2,876,196	1,263,335	7.25	174,253
2001	5,288,970.72	3,574,286	3,575,378	1,713,593	7.44	230,322
2002	4,190,146.28	2,752,088	2,752,928	1,437,218	7.58	189,607
2003	472,901.07	300,056	300,148	172,753	7.78	22,205
2004	7,007.87	4,275	4,276	2,732	7.99	342
2005	4,200,723.01	2,449,022	2,449,770	1,750,953	8.22	213,011
2006	58,463.46	32,354	32,364	26,099	8.47	3,081
2007	4,526,600.43	2,352,022	2,352,740	2,173,860	8.78	247,592
2008	6,909,005.65	3,330,141	3,331,158	3,577,848	9.14	391,449
2009	10,798,004.27	4,761,920	4,763,374	6,034,630	9.51	634,556
2010	15,884,379.67	6,277,507	6,279,424	9,604,956	9.95	965,322
2011	19,877,410.66	6,865,658	6,867,755	13,009,656	10.42	1,248,527
2012	14,118,476.97	4,116,948	4,118,205	10,000,272	10.93	914,938
2013	9,946,909.43	2,325,587	2,326,297	7,620,612	11.47	664,395
2014	6,695,904.92	1,153,035	1,153,387	5,542,518	12.01	461,492
2015	14,151,745.24	1,507,161	1,507,622	12,644,123	12.58	1,005,097
2016	15,918,105.29	588,970	589,150	15,328,955	13.00	1,179,150
9999	1,653,080.42-	721,412-	721,632-	931,448-		92,387-
	180,099,561.36	78,596,315	78,620,251	101,479,310		10,065,375
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.1 5.59

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	236.21	236	236			
1886	347.76	345	346		1.08	2
1889	516.76	507	508	9	2.36	4
1890	710.80	701	703	8	1.71	5
1891	2,511.34	2,458	2,465	46	2.71	17
1892	3,660.98	3,601	3,611	50	2.08	24
1893	2,869.27	2,799	2,807	62	3.09	20
1894	2,180.37	2,137	2,143	37	2.50	15
1895	4,197.12	4,080	4,091	106	3.50	30
1896	1,626.15	1,587	1,591	35	2.96	12
1897	242.19	234	235	7	3.95	2
1898	2,471.82	2,402	2,409	63	3.45	18
1899	1,985.65	1,913	1,918	68	4.45	15
1900	89.52	87	87	3	3.98	1
1901	145.52	139	139	7	4.99	1
1902	40.23	39	39	1	4.55	
1903	2,550.21	2,431	2,438	112	5.55	20
1904	2,100.57	2,009	2,015	86	5.15	17
1905	774.38	734	736	38	6.14	6
1906	767.90	730	732	36	5.78	6
1907	926.92	873	875	52	6.78	8
1908	711.52	672	674	38	6.44	6
1909	1,514.62	1,416	1,420	95	7.45	13
1910	3,243.51	3,040	3,048	196	7.14	27
1911	1,734.90	1,611	1,615	120	8.14	15
1912	3,884.01	3,612	3,622	262	7.87	33
1913	2,487.99	2,318	2,324	164	7.61	22
1914	2,684.91	2,477	2,484	201	8.61	23
1915	7,110.50	6,567	6,585	526	8.40	63
1916	4,184.52	3,827	3,838	347	9.38	37
1917	4,322.04	3,956	3,967	355	9.20	39
1918	3,604.32	3,302	3,311	293	9.03	32
1919	3,997.80	3,625	3,635	363	10.02	36
1920	4,581.38	4,156	4,168	413	9.88	42
1921	4,050.26	3,674	3,684	366	9.77	37
1922	8,785.71	7,888	7,910	876	10.76	81
1923	6,404.33	5,749	5,765	639	10.67	60
1924	7,770.83	6,972	6,991	780	10.60	74
1925	7,939.97	7,048	7,068	872	11.59	75
1926	9,182.26	8,144	8,167	1,015	11.54	88
1927	11,238.48	9,957	9,985	1,253	11.52	109
1928	13,124.90	11,500	11,532	1,593	12.51	127
1929	16,314.58	14,275	14,315	2,000	12.50	160

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	11,117.31	9,712	9,739	1,378	12.51	110
1931	11,786.03	10,178	10,206	1,580	13.50	117
1932	6,156.77	5,307	5,322	835	13.54	62
1933	3,482.75	2,995	3,003	480	13.59	35
1934	7,688.72	6,534	6,552	1,137	14.58	78
1935	13,029.09	11,043	11,074	1,955	14.65	133
1936	13,373.30	11,303	11,334	2,039	14.74	138
1937	17,806.27	14,865	14,906	2,900	15.73	184
1938	8,648.61	7,197	7,217	1,432	15.84	90
1939	12,034.01	9,979	10,007	2,027	15.96	127
1940	11,544.38	9,538	9,565	1,979	16.09	123
1941	21,990.01	17,931	17,981	4,009	17.09	235
1942	6,018.19	4,887	4,901	1,117	17.25	65
1943	6,315.88	5,106	5,120	1,196	17.41	69
1944	8,435.04	6,789	6,808	1,627	17.59	92
1945	14,914.86	11,836	11,869	3,046	18.59	164
1946	11,848.26	9,355	9,381	2,467	18.79	131
1947	27,045.76	21,242	21,301	5,745	18.99	303
1948	31,237.51	24,393	24,461	6,777	19.22	353
1949	49,877.14	38,380	38,487	11,390	20.22	563
1950	19,767.15	15,118	15,160	4,607	20.45	225
1951	55,660.97	42,291	42,409	13,252	20.71	640
1952	46,927.58	35,412	35,510	11,418	20.97	544
1953	71,074.24	52,808	52,955	18,119	21.97	825
1954	115,835.50	85,429	85,667	30,168	22.25	1,356
1955	123,278.55	90,215	90,466	32,813	22.54	1,456
1956	156,165.32	113,376	113,691	42,474	22.83	1,860
1957	144,231.74	102,981	103,267	40,965	23.83	1,719
1958	133,519.69	94,505	94,768	38,752	24.15	1,605
1959	142,362.22	99,867	100,145	42,217	24.47	1,725
1960	166,091.09	115,433	115,754	50,337	24.80	2,030
1961	135,707.56	92,634	92,892	42,816	25.80	1,660
1962	136,997.33	92,583	92,840	44,157	26.15	1,689
1963	168,061.23	112,399	112,712	55,349	26.50	2,089
1964	172,159.50	113,884	114,201	57,958	26.87	2,157
1965	182,866.92	118,662	118,992	63,875	27.87	2,292
1966	176,165.86	112,993	113,307	62,859	28.24	2,226
1967	181,318.32	114,883	115,202	66,116	28.62	2,310
1968	212,124.68	132,705	133,074	79,051	29.02	2,724
1969	226,449.89	139,833	140,222	86,228	29.42	2,931
1970	202,403.43	122,353	122,693	79,710	30.42	2,620
1971	230,164.60	137,178	137,559	92,606	30.84	3,003
1972	366,827.56	215,475	216,074	150,754	31.26	4,823

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	357,594.91	206,904	207,479	150,116	31.68	4,739
1974	397,473.29	226,361	226,990	170,483	32.13	5,306
1975	465,925.56	259,101	259,822	206,104	33.13	6,221
1976	289,584.00	158,345	158,785	130,799	33.57	3,896
1977	391,463.41	210,294	210,879	180,584	34.03	5,307
1978	745,712.49	393,289	394,383	351,329	34.50	10,183
1979	623,874.43	322,855	323,753	300,121	34.96	8,585
1980	568,892.98	288,656	289,459	279,434	35.44	7,885
1981	444,998.23	219,562	220,173	224,825	36.45	6,168
1982	583,992.78	282,069	282,853	301,140	36.93	8,154
1983	614,126.50	290,113	290,920	323,206	37.42	8,637
1984	654,688.53	302,139	302,979	351,710	37.92	9,275
1985	620,419.74	279,437	280,214	340,206	38.43	8,853
1986	776,780.93	341,162	342,111	434,670	38.94	11,163
1987	847,572.80	362,592	363,600	483,973	39.46	12,265
1988	1,284,470.76	534,468	535,954	748,517	39.99	18,718
1989	1,121,950.51	453,492	454,753	667,198	40.53	16,462
1990	1,136,899.98	445,892	447,132	689,768	41.07	16,795
1991	1,011,610.00	384,412	385,481	626,129	41.61	15,048
1992	1,361,991.70	500,532	501,924	860,068	42.17	20,395
1993	1,196,964.33	424,683	425,864	771,100	42.73	18,046
1994	1,580,857.59	540,653	542,156	1,038,702	43.29	23,994
1995	1,719,732.72	565,792	567,365	1,152,368	43.86	26,274
1996	1,448,307.60	457,231	458,502	989,806	44.44	22,273
1997	1,770,526.91	535,053	536,541	1,233,986	45.02	27,410
1998	1,620,925.93	467,799	469,100	1,151,826	45.60	25,259
1999	2,166,834.41	595,446	597,102	1,569,732	46.19	33,984
2000	1,564,209.28	407,789	408,923	1,155,286	46.79	24,691
2001	1,801,310.92	446,725	447,967	1,353,344	47.00	28,795
2002	1,824,753.12	425,897	427,081	1,397,672	47.61	29,357
2003	2,219,522.38	485,410	486,760	1,732,762	48.23	35,927
2004	2,128,183.23	436,278	437,491	1,690,692	48.48	34,874
2005	97,557.97	18,517	18,568	78,990	49.10	1,609
2006	5,324,137.24	933,854	936,451	4,387,686	49.38	88,856
2007	3,652,155.92	586,536	588,167	3,063,989	49.67	61,687
2008	4,734,566.51	684,145	686,048	4,048,519	50.32	80,455
2009	4,809,710.38	624,300	626,036	4,183,674	50.30	83,174
2010	4,433,283.73	504,508	505,911	3,927,373	50.64	77,555
2011	3,579,826.04	348,675	349,645	3,230,181	50.99	63,349
2012	4,706,379.36	381,217	382,277	4,324,102	51.06	84,687
2013	5,560,226.73	358,079	359,075	5,201,152	50.85	102,284
2014	4,869,837.88	229,856	230,495	4,639,343	50.41	92,032

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
2015	7,596,932.14	223,350	223,971	7,372,961	49.52	148,889
2016	6,776,613.19	72,510	72,711	6,703,902	46.23	145,012
9999	4,580,637.60-	957,023-	959,684-	3,620,954-		77,394-
	90,923,077.27	18,996,370	19,049,193	71,873,884		1,536,237
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.8 1.69

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 340.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1994	131,381.58	131,382	131,382			
1995	270,194.35	270,194	270,194			
1996	325,641.71	325,642	325,642			
1997	247,927.84	241,730	183,635	64,293	0.50	64,293
1998	95,295.76	88,149	66,964	28,332	1.50	18,888
1999	78,772.50	68,926	52,361	26,412	2.50	10,565
2000	22,980.73	18,959	14,403	8,578	3.50	2,451
2001	10,548.26	8,175	6,210	4,338	4.50	964
2002	157,590.57	114,253	86,794	70,797	5.50	12,872
2003	12,858,016.03	8,679,161	6,593,290	6,264,726	6.50	963,804
2004	22,171.43	13,857	10,527	11,644	7.50	1,553
2005	31,747.76	18,255	13,868	17,880	8.50	2,104
2006	51,409.99	26,990	20,503	30,907	9.50	3,253
2007	564,122.43	267,958	203,560	360,562	10.50	34,339
2008	119,978.59	50,991	38,736	81,243	11.50	7,065
2009	8,229.70	3,086	2,344	5,886	12.50	471
2010	15,038.10	4,887	3,713	11,325	13.50	839
2011	47,428.85	13,043	9,908	37,521	14.50	2,588
2012	152,376.48	34,285	26,045	126,331	15.50	8,150
2013	638,137.92	111,674	84,836	553,302	16.50	33,533
2014	171,825.74	21,478	16,316	155,510	17.50	8,886
2015	235,630.41	17,672	13,425	222,205	18.50	12,011
2016	346,831.40	8,671	6,587	340,244	19.50	17,448
	16,603,278.13	10,539,418	8,181,243	8,422,035		1,206,077

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0 7.26

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 340.2 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL
EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
2008	658.91	659	659			
2009	200,678.25	200,678	200,678			
2010	285,495.81	285,496	285,496			
2011	963,029.54	963,030	963,030			
2012	1,341,690.85	1,207,522	885,951	455,740	0.50	455,740
2013	3,365,307.17	2,355,715	1,728,372	1,636,935	1.50	1,091,290
2014	2,486,682.64	1,243,341	912,231	1,574,452	2.50	629,781
2015	7,289,724.35	2,186,917	1,604,527	5,685,197	3.50	1,624,342
2016	6,290,370.38	629,037	461,520	5,828,850	4.50	1,295,300
	22,223,637.90	9,072,395	7,042,464	15,181,174		5,096,453
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 22.93

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 340.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
2005	0.20					
2009	18,655.69	18,656	18,656			
2010	13,598.30	13,598	13,598			
2011	58,834.83	58,835	58,835			
2012	9,192.84	8,274	6,399	2,794	0.50	2,794
2013	4,682,316.71	3,277,622	2,534,722	2,147,595	1.50	1,431,730
2014	4,481,440.67	2,240,720	1,732,842	2,748,599	2.50	1,099,440
2015	2,995,602.70	898,681	694,987	2,300,616	3.50	657,319
2016	5,779,056.75	577,906	446,919	5,332,138	4.50	1,184,920
	18,038,698.69	7,094,292	5,506,958	12,531,741		4,376,203
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.9 24.26

PENNSYLVANIA-AMERICAN WATER COMPANY

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	11,558,917	8,972,632	16,713,851	5.50	3,038,882
2013	35,659,466.60	12,480,813	9,688,255	25,971,212	6.50	3,995,571
2014	1,144,664.47	286,166	222,137	922,527	7.50	123,004
2015	58,280.82	8,742	6,786	51,495	8.50	6,058
	62,548,894.51	24,334,638	18,889,810	43,659,085		7,163,515
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.1	11.45

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 340.5 OFFICE FURNITURE AND EQUIPMENT - OTHER OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
2004	3,371.31	3,371	3,371			
2005	42,541.37	42,541	42,541			
2007	9,042.25	8,590	4,953	4,089	0.50	4,089
2008	50,413.74	42,852	24,706	25,708	1.50	17,139
9999	354.00-	327-	254-	100-		71-
	105,014.67	97,027	75,317	29,698		21,157
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.4 20.15						

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 341 TRANSPORTATION EQUIPMENT - NOT CLASSIFIED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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 AS OF DECEMBER 31, 2016

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	29,150.00	28,194	29,150			
2011	13,156.44	10,254	10,765	2,391	1.56	1,533
2012	5,203,743.32	3,701,943	3,886,421	1,317,322	1.83	719,848
2013	4,892,671.19	2,943,431	3,090,110	1,802,561	2.32	776,966
2014	49,579.87	22,484	23,604	25,976	3.01	8,630
2015	3,011,776.24	844,803	886,902	2,124,874	3.85	551,915
2016	1,425,803.55	134,881	141,603	1,284,201	4.78	268,661
	14,625,880.61	7,685,990	8,068,555	6,557,326		2,327,553
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.8 15.91

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 341.2 TRANSPORTATION EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	45,670.55	41,871	43,955	1,716	0.86	1,716
2010	1,083,281.00	887,857	932,049	151,232	1.43	105,757
2012	849,207.03	604,126	634,196	215,011	1.83	117,492
2013	4,438,878.69	2,670,429	2,803,348	1,635,531	2.32	704,970
2014	1,068,002.91	484,339	508,447	559,556	3.01	185,899
2015	804,554.30	225,677	236,910	567,644	3.85	147,440
2016	2,852,043.89	269,803	283,232	2,568,812	4.78	537,408
	11,141,638.37	5,184,102	5,442,137	5,699,501		1,800,682
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.2 16.16

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 341.3 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	1,361,963.96	1,116,266	1,171,828	190,136	1.43	132,962
2011	9,394.63	7,322	7,686	1,709	1.56	1,096
2012	2,415,722.56	1,718,545	1,804,085	611,638	1.83	334,228
	3,787,081.15	2,842,133	2,983,599	803,482		468,286
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.7 12.37

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 341.4 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1961	374.92	375	375			
1965	85.84	86	86			
1976	152.25	152	152			
1977	617.75	618	618			
1978	265.00	265	265			
1984	415.50	416	416			
1998	6,310.22	6,310	6,310			
1999	4,441.06	4,441	4,441			
2006	9,243.56	8,726	9,163	81	0.62	81
2007	27,400.51	25,121	26,378	1,023	0.86	1,023
2008	103,070.88	91,383	95,956	7,115	1.09	6,528
2009	31,977.17	27,270	28,635	3,342	1.29	2,591
2010	499,018.14	408,995	429,464	69,554	1.43	48,639
2011	105,586.57	82,294	86,413	19,174	1.56	12,291
2012	351,278.68	249,900	262,407	88,872	1.83	48,564
2013	1,539,558.71	926,199	972,551	567,008	2.32	244,400
2014	783,140.12	355,154	372,928	410,212	3.01	136,283
2015	178,690.77	50,123	52,632	126,059	3.85	32,743
2016	958,788.52	90,701	95,240	863,549	4.78	180,659
	4,600,416.17	2,328,529	2,444,430	2,155,986		713,802

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0 15.52

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1992	0.03					
1994	638.00	638	638			
1996	665.00	665	665			
1997	937.35	914	724	213	0.50	213
1999	18,538.18	16,221	12,841	5,697	2.50	2,279
2001	75,069.92	58,179	46,058	29,012	4.50	6,447
2002	35,927.34	26,047	20,620	15,307	5.50	2,783
2003	7,565.20	5,107	4,043	3,522	6.50	542
2004	4,806.42	3,004	2,378	2,428	7.50	324
2005	4,482.50	2,577	2,040	2,442	8.50	287
2006	1,756.71	922	730	1,027	9.50	108
2007	34,088.10	16,192	12,819	21,269	10.50	2,026
2008	23,325.31	9,913	7,848	15,477	11.50	1,346
2013	41,334.12	7,233	5,726	35,608	16.50	2,158
2014	61,104.50	7,638	6,047	55,058	17.50	3,146
2016	92,074.40	2,302	1,822	90,252	19.50	4,628
	402,313.08	157,552	124,999	277,314		26,287
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.5 6.53

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 343 TOOLS AND WORK EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1994	253,759.18	253,759	253,759			
1995	288,254.20	288,254	288,254			
1996	468,824.28	468,824	468,824			
1997	424,125.23	413,522	350,819	73,306	0.50	73,306
1998	273,456.79	252,948	214,593	58,864	1.50	39,243
1999	310,043.12	271,288	230,152	79,891	2.50	31,956
2000	75,104.97	61,962	52,567	22,538	3.50	6,439
2001	303,887.70	235,513	199,802	104,086	4.50	23,130
2002	333,452.16	241,753	205,096	128,356	5.50	23,337
2003	429,311.88	289,786	245,846	183,466	6.50	28,226
2004	363,800.07	227,375	192,898	170,902	7.50	22,787
2005	568,797.67	327,059	277,467	291,331	8.50	34,274
2006	564,097.66	296,151	251,245	312,853	9.50	32,932
2007	813,777.32	386,544	327,932	485,845	10.50	46,271
2008	706,125.85	300,103	254,598	451,528	11.50	39,263
2009	261,443.50	98,041	83,175	178,268	12.50	14,261
2010	929,684.30	302,147	256,332	673,352	13.50	49,878
2011	1,592,616.89	437,970	371,561	1,221,056	14.50	84,211
2012	2,649,295.17	596,091	505,706	2,143,589	15.50	138,296
2013	3,571,714.73	625,050	530,273	3,041,442	16.50	184,330
2014	1,134,415.71	141,802	120,300	1,014,116	17.50	57,949
2015	1,832,774.08	137,458	116,615	1,716,159	18.50	92,765
2016	5,078,916.80	126,973	107,721	4,971,196	19.50	254,933
9999	61.00-	18-	16-	45-		3-
	23,227,618.26	6,780,355	5,905,519	17,322,099		1,277,784
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.6 5.50

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	10,416	8,911	1,511	0.02	1,511
1978	3,427.18	3,365	2,879	548	0.71	548
1979	1,191.05	1,157	990	201	1.11	181
1980	956.65	918	785	172	1.52	113
1982	4,885.35	4,568	3,908	977	2.40	407
1983	3,186.24	2,935	2,511	675	2.87	235
1984	7,039.06	6,406	5,480	1,559	3.21	486
1985	35,961.70	32,286	27,621	8,341	3.59	2,323
1986	41,610.99	36,934	31,597	10,014	3.86	2,594
1987	4,442.88	3,880	3,319	1,124	4.28	263
1988	55,994.94	48,195	41,231	14,764	4.61	3,203
1989	122,542.91	103,794	88,797	33,746	4.97	6,790
1990	106,345.10	88,490	75,704	30,641	5.35	5,727
1991	98,795.98	80,874	69,189	29,607	5.65	5,240
1992	54,837.30	44,067	37,700	17,137	5.99	2,861
1994	157,018.58	120,826	103,368	53,651	6.74	7,960
1995	197,830.21	148,867	127,357	70,473	7.07	9,968
1996	60,680.87	44,534	38,099	22,582	7.43	3,039
1997	153,067.90	109,245	93,460	59,608	7.82	7,623
1998	52,491.63	36,419	31,157	21,335	8.17	2,611
1999	94,917.05	63,784	54,568	40,349	8.54	4,725
2000	12,019.94	7,814	6,685	5,335	8.88	601
2001	69,430.68	43,477	37,195	32,236	9.25	3,485
2002	102,651.21	61,622	52,718	49,933	9.65	5,174
2003	283,728.14	163,172	139,595	144,133	9.97	14,457
2004	144,923.40	79,346	67,881	77,042	10.33	7,458
2005	37,937.18	19,674	16,831	21,106	10.67	1,978
2006	150,301.45	73,542	62,916	87,385	10.96	7,973
2007	140,646.33	64,275	54,988	85,658	11.29	7,587
2008	202,155.28	85,754	73,364	128,791	11.54	11,160
2009	219,594.47	85,466	73,117	146,477	11.77	12,445
2010	128,142.15	45,144	38,621	89,521	11.95	7,491
2011	220,713.10	69,194	59,197	161,516	12.04	13,415
2012	87,379.71	23,750	20,318	67,062	12.06	5,561
2013	103,424.98	23,415	20,032	83,393	11.96	6,973
2014	75,409.64	13,310	11,387	64,023	11.66	5,491
2015	20,940.27	2,513	2,150	18,790	11.00	1,708
2016	55,984.53	2,922	2,500	53,485	9.09	5,884
	3,323,028.15	1,856,350	1,588,126	1,734,902		187,249

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 5.63

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 345 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	90,657	60,340	30,745	0.09	30,745
1999	259,177.73	254,901	169,658	89,520	0.29	89,520
2001	50,530.88	48,166	32,059	18,472	0.76	18,472
2002	112,094.99	104,831	69,774	42,321	1.00	42,321
2003	515,993.05	472,288	314,347	201,646	1.25	161,317
2004	95,353.63	84,979	56,561	38,793	1.53	25,355
2005	46,995.17	40,641	27,050	19,945	1.80	11,081
2006	13,570.69	11,299	7,520	6,051	2.11	2,868
2007	5,629.80	4,477	2,980	2,650	2.45	1,082
2008	85,414.00	64,112	42,672	42,742	2.82	15,157
2009	64,981.58	45,370	30,198	34,784	3.24	10,736
2010	21,985.95	13,992	9,313	12,673	3.71	3,416

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 345 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	30,239	20,126	42,911	4.88	8,793
2013	21,465.79	8,256	5,495	15,971	5.60	2,852
2014	100,707.30	28,248	18,802	81,905	6.41	12,778
2015	5,982.85	1,017	677	5,306	7.33	724
2016	130,232.16	7,397	4,923	125,309	8.30	15,097
	2,571,357.61	2,197,991	1,759,616	811,742		452,314
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.8 17.59						

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 346 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1999	284,459.00	284,459	284,459			
2000	52,877.41	52,877	52,877			
2001	410,635.23	410,635	410,635			
2002	380,946.88	368,250	363,347	17,600	0.50	17,600
2003	188,943.90	170,050	167,786	21,158	1.50	14,105
2004	425,059.17	354,215	349,499	75,560	2.50	30,224
2005	1,045,731.71	801,731	791,055	254,677	3.50	72,765
2006	184,419.18	129,093	127,374	57,045	4.50	12,677
2012	23,821.81	7,147	7,052	16,770	10.50	1,597
2013	230,281.76	53,732	53,017	177,265	11.50	15,414
2015	17,452.26	1,745	1,722	15,730	13.50	1,165
2016	107,148.51	3,571	3,523	103,626	14.50	7,147
	3,351,776.82	2,637,505	2,612,346	739,431		172,694
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.3 5.15

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 346.1 COMMUNICATION EQUIPMENT - NON-TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
2003	362.47	326	323	39	1.50	26
2007	10,911.09	6,910	6,844	4,067	5.50	739
2008	3,768.85	2,136	2,116	1,653	6.50	254
2009	7,001.15	3,501	3,468	3,533	7.50	471
2010	7,913.52	3,429	3,396	4,518	8.50	532
2011	18,194.10	6,671	6,607	11,587	9.50	1,220
2012	45,635.24	13,691	13,560	32,075	10.50	3,055
2013	773,567.95	180,497	178,775	594,793	11.50	51,721
2014	47,071.49	7,845	7,770	39,301	12.50	3,144
2015	3,007.59	301	299	2,709	13.50	201
2016	1,855.13	62	61	1,794	14.50	124
	919,288.58	225,369	223,219	696,070		61,487

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.3 6.69

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 346.19 COMMUNICATION EQUIPMENT - REMOTE CONTROL AND INSTRUMENTATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
2004	127,288.98	127,289	127,289			
2005	281,633.66	281,634	281,634			
2006	365,321.87	365,322	365,322			
2007	1,669,397.96	1,585,928	1,567,489	101,909	0.50	101,909
2008	627,917.12	533,730	527,524	100,393	1.50	66,929
2009	922,757.36	692,068	684,021	238,736	2.50	95,494
2010	302,266.91	196,473	194,189	108,078	3.50	30,879
2011	286,314.11	157,473	155,642	130,672	4.50	29,038
2012	400,448.90	180,202	178,107	222,342	5.50	40,426
2013	322,429.59	112,850	111,538	210,892	6.50	32,445
2014	102,010.70	25,503	25,206	76,805	7.50	10,241
2015	114,000.72	17,100	16,901	97,100	8.50	11,424
2016	712,636.57	35,632	35,218	677,419	9.50	71,307
	6,234,424.45	4,311,204	4,270,080	1,964,344		490,092
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.0						7.86

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 346.20 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
2007	61,778.55	58,690	58,130	3,649	0.50	3,649
2008	140,641.95	119,546	118,406	22,236	1.50	14,824
2010	118,538.39	77,050	76,315	42,223	3.50	12,064
2011	572,349.51	314,792	311,789	260,561	4.50	57,902
2012	31,932.00	14,369	14,232	17,700	5.50	3,218
2014	73,917.41	18,479	18,302	55,615	7.50	7,415
2015	11,214.19	1,682	1,666	9,548	8.50	1,123
2016	23,919.00	1,196	1,185	22,734	9.50	2,393
	1,034,291.00	605,804	600,025	434,266		102,588
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.2 9.92

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1976	100.00	100	100			
1984	18,801.77	18,802	18,802			
1986	883.75	884	884			
1990	65,549.95	65,550	65,550			
1991	235,863.79	235,864	235,864			
1992	100,576.90	98,565	90,509	10,068	0.50	10,068
1993	800,710.67	752,668	691,150	109,561	1.50	73,041
1994	184,696.43	166,227	152,641	32,055	2.50	12,822
1995	163,665.46	140,752	129,248	34,417	3.50	9,833
1996	635,119.08	520,798	478,231	156,888	4.50	34,864
1997	433,721.85	338,303	310,652	123,070	5.50	22,376
1998	616,596.66	456,282	418,988	197,609	6.50	30,401
1999	285,469.87	199,829	183,496	101,974	7.50	13,597
2000	329,175.86	217,256	199,499	129,677	8.50	15,256
2001	1,510,814.23	936,705	860,145	650,669	9.50	68,491
2002	845,452.13	490,362	450,283	395,169	10.50	37,635
2003	353,949.54	191,133	175,511	178,439	11.50	15,516
2004	1,148,377.03	574,189	527,259	621,118	12.50	49,689
2005	2,649,170.11	1,218,618	1,119,016	1,530,154	13.50	113,345
2006	509,271.67	213,894	196,412	312,860	14.50	21,577
2007	14,412.76	5,477	5,029	9,384	15.50	605
2008	175,499.07	59,670	54,793	120,706	16.50	7,316
2009	21,138.73	6,342	5,824	15,315	17.50	875
2010	39,101.22	10,166	9,335	29,766	18.50	1,609
2011	81,654.41	17,964	16,496	65,158	19.50	3,341
2012	223,114.88	40,161	36,878	186,237	20.50	9,085
2013	3,048,338.14	426,767	391,886	2,656,452	21.50	123,556
2014	324,974.29	32,497	29,841	295,133	22.50	13,117
2015	211,065.93	12,664	11,629	199,437	23.50	8,487
2016	794,199.34	15,884	14,585	779,614	24.50	31,821
9999	4,085.00-	1,927-	1,776-	2,309-		188-
	15,817,380.52	7,462,446	6,878,760	8,938,621		728,135
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.3 4.60

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 348 OTHER TANGIBLE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	3,155	3,076	2,767	11.50	241
2004	20,479.05	10,240	9,985	10,494	12.50	840
2006	12,840.00	5,393	5,259	7,581	14.50	523
2007	694,887.82	264,057	257,480	437,408	15.50	28,220
2015	1,360.35	82	80	1,280	23.50	54
	735,410.29	282,927	275,880	459,530		29,878
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.4 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
2012 TRANSACTION YEAR				
304.15	12,387.41	11,903.92		11,903.92-
304.20	7,573.00	17,332.67		17,332.67-
304.30	489,194.38	299,696.97		299,696.97-
304.36	3,279.22			
304.61	42,596.15	26,690.63		26,690.63-
304.62	29,003.05	47,450.02		47,450.02-
304.63		313.34		313.34-
305.00	738.47	114,251.98		114,251.98-
306.00	16,539.05	1,794.64		1,794.64-
307.00	43,396.64	7,272.60		7,272.60-
310.40		2,037.36		2,037.36-
311.00	309,604.79	129,203.91		129,203.91-
320.00	567,100.59	188,631.90		188,631.90-
320.30	822,537.30	51,416.26		51,416.26-
330.00	662,916.22	575,021.10		575,021.10-
331.00	1,298,949.97	4,311,622.34	8,060.08	4,303,562.26-
333.00	382,957.75	1,649,346.15	5,457.91	1,643,888.24-
334.00	2,421,297.11	453,479.07	192,724.47	260,754.60-
335.00	67,346.11	172,891.04		172,891.04-
340.00	19,481,522.30	25,231.92	8,003.98	17,227.94-
341.00	52,000.00		2,003.51	2,003.51
342.00	5,445.59			
343.00	77,736.07	2,217.10		2,217.10-
344.00	17,746.02	39,982.82		39,982.82-
345.00	9,763.41	.13		.13-
346.00	169,150.23	910.53	36.35	874.18-
347.00	40,267.76		83.49	83.49
348.00		2,238.88		2,238.88-
	27,031,048.59	8,130,937.28	216,369.79	7,914,567.49-

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
2013 TRANSACTION YEAR				
304.15	12,387.41	5,694.22		5,694.22-
304.20	7,573.00	3,890.31		3,890.31-
304.30	489,194.38	1,005,607.68	18.13	1,005,589.55-
304.36	3,279.22			
304.61	42,596.15	5,930.60		5,930.60-
304.62	29,003.05	35,356.20		35,356.20-
305.00	738.47	157,400.00		157,400.00-
306.00	16,539.05			
307.00	43,396.64	9,413.12		9,413.12-
310.00		36,629.13		36,629.13-
311.00	309,604.79	106,966.38		106,966.38-
320.00	567,100.59	2,279,576.34	76,673.35	2,202,902.99-
320.30	822,537.30	81,114.57		81,114.57-
330.00	662,916.22	1,664,823.50		1,664,823.50-
331.00	1,298,949.97	2,661,617.17	9,472.85	2,652,144.32-
333.00	382,957.75	623,472.59	1,562.20	621,910.39-
334.00	2,421,297.11	1,339,545.79	121,869.64	1,217,676.15-
335.00	67,346.11	133,162.19		133,162.19-
340.00	19,481,522.30	3,485.48		3,485.48-
341.00	52,000.00			
342.00	5,445.59			
343.00	77,736.07	19,725.49		19,725.49-
344.00	17,746.02	2,274.77		2,274.77-
345.00	9,763.41	86.16		86.16-
346.00	169,150.23	10,436.45		10,436.45-
347.00	40,267.76	1,264.53		1,264.53-
	27,031,048.59	10,187,472.67	209,596.17	9,977,876.50-

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-
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-
	78,787,508.40	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				
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-
	13,672,442.29	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-
TOTAL	164,497,251.83	52,890,731.68	1,318,349.90	51,572,381.78-