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Michael W. Hasself

mhassell@postschell.com 717-612-6029 Direct 717-731-1985 Direct Fax File #: 168019

May 30, 2018

VIA HAND DELIVERY

Rosemary Chiavetta, Secretary Pennsylvania Public Utility Commission Commonwealth Keystone Building 400 North Street, 2nd Floor North P.O. Box 3265 Harrisburg, PA 17105-3265

Re: Pennsylvania Public Utility Commission v. The York Water Company Docket No. R-2018-3000019

Dear Secretary Chiavetta:

Enclosed please find Supplement No. 130 to Tariff Water-Pa. P.U.C. No. 14 ("Supplement No. 130") and Supplement No. 6 to Tariff Wastewater-Pa. P.U.C. No. 1 ("Supplemental No. 6") filed to become effective August 1, 2018. In Supplement No. 130, The York Water Company ("York Water" or the "Company") proposes a general increase in water rates of \$6,398,961 per year, and in Supplement No. 6, York Water proposes a general increase in wastewater rates of \$288,623 per year. The proposed Tariff supplements are also included in Exhibit Nos. FII-3 and FII-3W of the rate filing.

Also enclosed please find one paper copy and one CD of each of the following materials submitted as supporting data as required pursuant to 52 Pa. Code § 53.52 and § 53.53:

- 1. Index
- 2. Rate Study and Data in Support of Proposed Supplement No. 130 to Tariff Water-Pa. P.U.C. No. 14, Volumes 1 through 8.
- 3. Exhibits and Data in Support of Proposed Supplement No. 6 to Tariff Wastewater-Pa. P.U.C. No. 1; Direct Testimony of Matthew E. Poff and Daniel E. Coppersmith relative to Historic Test Year, Statement Nos. 3W and 4W, respectively; and Direct Testimony Relative to the Future and Fully Forecasted Future Test Years, Statement Nos. 103W and 104W, respectively, Volume 9.

- 4. Direct Testimony of Jeffrey R. Hines, Joseph T. Hand, Matthew E. Poff and Daniel E. Coppersmith, Relative to the Historic Test Year for Water, Statement Nos. 1-4, respectively, Volume 10.
- 5. Direct Testimony of Matthew E. Poff and Daniel E. Coppersmith, the Future and Fully Forecasted Future Test Years for Water, Statement Nos. 103-104, Volume 11.
- Calculated Annual Depreciation Accruals Related to Water Utility Plant as of December 31, 2017, Exhibit HVI, Calculated Annual Depreciation Accruals Related to Water Utility Plant as of December 31, 2018, Exhibit No. FVI-A, and Calculated Annual Depreciation Accruals Related to Water Utility Plant as of February 29, 2020, Exhibit No. FVI-B.
- 7. Calculated Annual Depreciation Accruals Related to Wastewater Utility Plant as of December 31, 2017, Exhibit HVI-W, Calculated Annual Depreciation Accruals Related to Wastewater Utility Plant as of December 31, 2018, Exhibit No. FVI-WA and Calculated Annual Depreciation Accruals Related to Wastewater Utility Plant as of February 29, 2020, Exhibit No. FVI-WB.
- 8. Direct Testimony of John J. Spanos Relative to the Calculated Annual Depreciation Accruals Related to Water and Wastewater Utility Plant as of December 31, 2017, December 31, 2018, and February 29, 2020, Statement No. 105.
- 9. Exhibit to accompany the Direct Testimony of Paul R. Moul, Exhibit No. FVII and Direct Testimony of Paul R. Moul Relative to Fair Rate of Return, Statement No. 106.
- 10. Cost of Service Allocation Study as of February 29, 2020 and Proposed Customer Rates, Exhibit No. FVIII.
- 11. Direct Testimony of Paul R. Herbert Relative to the Cost of Service Allocation Study and Proposed Customer Rates, Statement No. 107.

On January 5, 2017, York Water filed a Petition with the Pennsylvania Public Utility Commission ("Commission") pursuant to 66 Pa. C.S. § 1311(c) of the Public Utility Code to present a combined filing for a general rate increase covering both its water and wastewater revenue requirements. By Opinion and Order dated February 10, 2017, at Docket No. P-2017-2582839, the Commission granted York Water's Petition. The Company is proposing to allocate a portion of the wastewater increase in this case to its water customers.

The data in support of the proposed base rate increase is based upon a Historic Test Year ended December 31, 2017, and a Fully Projected Future Test Year ending February 29, 2020, as adjusted for ratemaking purposes. On March 2, 2018, York Water requested the Commission's

Rosemary Chiavetta, Secretary May 30, 2018 Page 3

permission to depart from the requirements of 52 Pa. Code § 53.52(b)(2) concerning the time period between the end of the Historic Test Year and the date on which a proposed increase in base rates is filed, so that York Water would be permitted to submit this base rate filing on or before May 30, 2018. By letter dated March 29, 2018, the Commission granted York Water's request.

York Water will be represented in this proceeding by Michael W. Hassell, Esquire and Devin T. Ryan, Esquire and requests that all correspondence and inquiries regarding this rate filing be directed as follows:

Michael W. Hassell, Esq. Devin T. Ryan, Esq. Post & Schell, P.C. 17 North Second Street, 12th Floor Harrisburg, PA 17101-1601

York Water has elected to use the alternative method of customer notification (bill insert) for existing customers for the proposed rates set forth in Supplement No. 130 (Water) and Supplement No. 6 (Wastewater).

Copies of the foregoing have been served upon the parties listed below and on the Certificate of Service.

Respectfully submitted,

uhad W Hass a

Michael W. Hassell

MWH/sme Enclosures

cc: Office of Administrative Law Judge Office of Special Assistants Bureau of Technical Utility Services Certificate of Service

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INDEX

THE YORK WATER COMPANY York, PA

INFORMATION SUBMITTED TO PENNSYLVANIA PUBLIC UTILITY COMMISSION PURSUANT TO: Title 52 Pennsylvania Code Section 53.51 et seq., Pa. P.U.C. Regulations Re: Filing of Rate Changes

> Supplement No. 130 to Tariff Water-Pa. P.U.C. No. 14

and

Supplement No. 6 to Tariff Wastewater-Pa. P.U.C. No. 1

THE YORK WATER COMPANY DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION TABLE OF CONTENTS BY EXHIBIT NUMBER

'n

Volume	
1	Exhibit No. H(a)-1 through Exhibit No. HII-13
2	Exhibit No. HIII-1 through Exhibit No. HIII-28
3	Exhibit No. HIV-1 through Exhibit No. HV-16-2
4	Exhibit No. HVI-1 through Exhibit No. HVII-18
5	Exhibit No. HVII-19 through Exhibit No. HVII-22
6	Exhibit No. HVII-23 through Exhibit No. HXII-2
7	Exhibit No. F(a)-1 through Exhibit No. FIII-28
8	Exhibit No. FIV-1 through Exhibit No. FXII-2
9 (Wastewater)	Exhibit No. H(b)-3W through Exhibit No. HVII-28 Exhibit No. F(a)-4W through Exhibit No. FV-16-3W Statement Nos. 3W through 4W Historic Testimony Statement Nos. 103W through 104W Future Testimony
10	Direct Testimony - Historic Test Year Statement No. 1 Direct Testimony of Jeffrey R. Hines Statement No. 2 Direct Testimony of Joseph T. Hand Statement No. 3 Historic Testimony of Matthew E. Poff Statement No. 4 Historic Testimony of Daniel E. Coppersmith
11	Direct Testimony – Future Test Year Statement No. 103 Future Testimony of Matthew E. Poff Statement No. 104 Future Testimony of Daniel E. Coppersmith
Water Depreciation Study	Exhibit No. HVI Exhibit No. FVI-A Period Ending December 31, 2018 Exhibit No. FVI-B Period Ending February 29, 2020 Statement No. 105 Direct Testimony of John J. Spanos
Wastewater Depreciation Study	Exhibit No. HVI-W Exhibit No. FVI-WA Period Ending December 31, 2018 Exhibit No. FVI-WB Period Ending February 29, 2020
Fair Rate of Return	Exhibit No. FVII Statement No. 106 Direct Testimony of Paul R. Moul
Cost of Service Allocation Study	Exhibit No. FVIII Statement No. 107 Direct Testimony of Paul R. Herbert

			Pennsylvania
Exhibit <u>Number</u> (1)	<u>Title of Exhibit and/or Data Requirement Response</u> (2)	<u>Witness</u> (3)	Public Utility Commission <u>Regulation</u> (4)
H(a)-1	SPECIFIC REASONS FOR EACH CHANGE	M. POFF	53.52(a)(1)
H(a)-2	NUMBER OF CUSTOMERS SERVED	M. POFF	53.52(a)(2)
H(a)-3	NUMBER OF CUSTOMERS WHOSE BILLS WILL CHANGE	M. POFF	53.52(a)(3)
H(a)-4	EFFECT OF THE CHANGE ON THE UTILITY'S CUSTOMERS	M. POFF	53.52(a)(4)
H(a)-5 H(a)-6	EFFECT OF PROPOSED CHANGE EFFECT OF THE CHANGE ON SERVICE RENDERED	M. POFF M. POFF	53.52(a)(5)
H(a)-9	CUSTOMER POLLS TAKEN	M. POFF	53.52(a)(6) 53.52(a)(9)
H(a)-10	PLANS FOR INTRODUCING OR IMPLEMENTING THE CHANGES	M. POFF	53.52(a)(10)
H(a)-11	FCC.FERC OR COMMISSION ORDERS	M. POFF	53.52(a)(11)
H(b)-1	SPECIFIC REASONS FOR PROPOSED INCREASE IN WATER RATES	M. POFF	53.52(b)(1)
H(b)-2	OPERATING STATEMENT FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017	M. POFF	53.52(b)(2)
H(b)-3	NUMBER OF CUSTOMERS AS OF DECEMBER 31, 2017 WHOSE BILLS WILL BE INCREASED	M. POFF	53.52(b)(3)
H(b)-4	CALCULATION OF THE PROPOSED REVENUE INCREASE PROJECTED TO AN ANNUAL BASIS	M. POFF	53.52(b)(4)
H(b)-5	NUMBER OF CUSTOMERS WHOSE BILLS WILL BE DECREASED	M. POFF	53.52(b)(5)
H(b)-6	CALCULATION OF THE PROPOSED REVENUE DECREASE PROJECTED TO AN ANNUAL BASIS	M. POFF	53.52(b)(6)
H(c)-1	EXISTING RATES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017 AND ANTICIPATED	D. COPPERSMITH	53.52(C)(1)
H(c)-2	RATE OF RETURN TO BE EARNED WHEN THE PROPOSED RATES BECOME EFFECTIVE BALANCE SHEET AS OF DECEMBER 31, 2017	M. POFF	53.52(c)(2)
H(c)-3	SUMMARY BY PLANT ACCOUNTS OF THE BOOK VALUE OF FIXED CAPITAL	D. COPPERSMITH	
11(0)-0	INSTALLED AS OF DECEMBER 31, 2017	D. CO. I EROMITT	00.02(0)(0)
H(c)-4	DEPRECIATION RESERVE PER BOOKS AS OF DECEMBER 31, 2017 APPLICABLE TO UTILITY PLANT IN SERVICE	J. SPANOS	53.52(c)(4)
H(c)-5	STATEMENT OF NET OPERATING INCOME, OPERATING REVENUES AND OPERATING EXPENSES	M. POFF	53.52(c)(5)
H(c)-6	FOR TWELVE MONTHS ENDED DECEMBER 31, 2017 MAJOR CHANGES IN OPERATING OR FINANCIAL CONDITION	M. POFF	53.52(c)(6)
HI-1	STATEMENT OF INCOME	M. POFF	53.53 I.A.1
H⊩2	STATEMENT OF INCOME	M. POFF	53.53 I.A.2
HI-2-1	STATEMENT OF INCOME ADJUSTMENTS UNDER EXISTING RATES	D. COPPERSMITH	
HI-3	OPERATING DIVISION STATEMENT OF INCOME	M. POFF	53.53 I.A.3
HI-4	OPERATING INCOME CLAIMS	M. POFF	53.53 I.A.4
HI-5	RATES OF RETURN	M. POFF	53.53 I.A.5
HII-1	GALLONS SOLD (000 OMITTED) AND OPERATING REVENUES FOR TWELVE MONTHS ENDED DECEMBER 31, 2017 AND 2016 AND NUMBER OF CUSTOMERS AS OF DECEMBER 31, 2017 AND 2016	M. POFF	53.53 II.A.1
Hil-2	OPERATING REVENUE UNDER EXISTING AND PROPOSED RATES FOR TWELVE MONTHS ENDED DECEMBER 31, 2017	M. POFF	53.53 II.A.1.2
HII-2-1	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A.1.2
HII-2-2	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A.1.2
HIF5-3	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53,53 II.A.1.2
HII-2-4	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M, POFF	53.53 II.A.1.2
HII-2-5	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A.1.2
HII-2-6	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A.1.2
HII-2-7	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A.1.2
HII-2-8	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A.1.2
HII-2-9 HII-2-10	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF M. POFF	53.53 II.A.1.2 53.53 II.A.1.2
HII-2-10	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A.1.2
HII-2-12	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A.1.2
HI-2-13	NOT USED THIS CASE		53,53 II.A.1.2
HII-2-14	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 II.A.1.2
HII-2-15	OPERATING REVENUE ADJUSTMENTS UNDER PROPOSED RATES	M. POFF	53.53 II.A.1.2
HII-3	PRESENT AND PROPOSED TARIFF RATES	M. POFF	53.53 II.A.3
HII-4	CUSTOMER CONSUMPTION ANALYSIS AND RATE APPLICATION	M. POFF	53.53 II.A.4
H11-5	ACCRUED UTILITY REVENUES AS OF DECEMBER 31, 2017 AND 2016	M. POFF	53.53 II.A.5
HIH6	MISCELLANEOUS WATER REVENUES FOR TWELVE MONTHS ENDED DECEMBER 31, 2017, 2016 AND 2019		53.53 II.A.6
HII-7	NUMBER OF CUSTOMERS, CUSTOMERS ADDED AND LOST AND CONSUMPTION BY CUSTOMER CLASSIFICATION FOR THE HISTORIC TEST YEAR AND CURRENT YEAR TO DATE	M. POFF	53.53 II.A.7
HII-8	NUMBER OF CUSTOMERS AND CONSUMPTION BY CUSTOMER CLASSIFICATION FOR THE HISTORIC TEST YEAR AND CURRENT YEAR TO DATE	M. POFF	53.53 II.A.8
HIF8	HISTORICAL AND PROJECTED NUMBER OF CUSTOMERS	M. POFF	53.53 II.A.9
HI-10	PRIVATE AND PUBLIC FIRE PROTECTION	M. POFF	53.53 II.A.10
HII-11	SALES FOR RESALE	M. POFF	53.53 II.A.11
HII-12	TEN LARGEST CUSTOMERS	M. POFF	53.53 II.A.12
HIL-13	TEN LARGEST SALES FOR RESALE CUSTOMERS	M. POFF	53.53 II.A.13
HIII-1	COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR TWELVE MONTHS ENDED DECEMBER 31, 2017, 2016 AND 2015	M. POFF	53.53 III.A.1
HII⊢2	PRO FORMA OPERATING EXPENSES FOR TWELVE MONTHS ENDED DECEMBER 31, 2017 UNDER EXISTING AND PROPOSED RATES	M. POFF	53.53 III.A.2

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Exhibit <u>Number</u> (1)	<u>Title of Exhibit and/or Data Requirement Response</u> (2)	<u>Witness</u> (3)	Pennsylvania Public Utility Commission <u>Regulation</u> (4)
HIII-2-1	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-2	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HII1-2-3	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
Hill-2-4 Hill-2-4 (a)	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
Hill-2-4 (a)	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF M. POFF	53.53 1.A.2 53.53 1.A.2
HII-2-6	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-7	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-8	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 I.A.2
HIII-2-9	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-10 HIII-2-11	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF M. POFF	53.53 (II.A.2
HIII-2-12	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2 53.53 III.A.2
HIII-2-13	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-14	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HII-2-15	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-16	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HII⊢2-17 HII⊢2-18	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HII-2-18	OPERATING EXPENSE ADJUSTMENTS UNDER PROPOSED RATES OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M, POFF M. POFF	53.53 III.A.2 53.53 III.A.2
Hill-2-20	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-21	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-22	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-23	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
Hill-2-24 Hill-2-25	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF M. POFF	53.53 III.A.2
HIII-2-26	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2 53.53 III.A.2
HIII-2-27	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-28	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-29	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-30	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-31 HIII-2-32	OPERATING EXPENSE ADJUSTMENTS UNDER PROPOSED RATES OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF M. POFF	53.53 III.A.2 53.53 III.A.2
HII-2-32	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
Hill-2-34	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-35	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-36	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-37	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 III.A.2
HIII-2-38 HIII-3	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES EXTRAORDINARY PROPERTY LOSSES FOR TWELVE MONTHS ENDED DECEMBER 31, 2017	M. POFF M. POFF	53.53 III.A.2 53.53 III.A.3
HIII-4	NORMALIZATION OF RATE CASE EXPENSE	M. POFF	53.53 III.A.4
HIII-5	OPERATING EXPENSE ADJUSTMENTS FOR SALARY, WAGE AND FRINGE BENEFIT INCREASES	M. POFF	53.53 III.A.5
HIII-6	CHARGES BY AFFILIATES FOR TWELVE MONTHS ENDED DECEMBER 31, 2017 AND 2016	M. POFF	53.53 III.A.6
HII⊢7	OFFICE SPACE AND EQUIPMENT LEASES AND COMPUTER RENTALS	M. POFF	53.53 III.A.7
HII-8 HII-9	MAJOR STORM DAMAGE COST FOR TWELVE MONTHS ENDED DECEMBER 31, 2017	M. POFF M. POFF	53.63 III.A.8
HIII-10	ADVERTISING EXPENSES FOR TWELVE MONTHS ENDED DECEMBER 31, 2017, 2016 AND 2015 SOCIAL AND SERVICE ORGANIZATION MEMBERSHIPS FOR TWELVE MONTHS ENDED DECEMBER 31, 2017	M. POFF	53.53 .A.9 53.53 .A.10
HII-11	CONTRACTUAL SERVICES-AUDITING, CONTRACTUAL SERVICES-INTERNAL CONTROLS, CONTRACTUAL SERVICES-TAX, CONTRACTUAL SERVICES-OTHER ACCOUNTING, CONTRACTUAL SERVICES-LEGAL, CONTRACTUAL SERVICES-OUTSIDE SERVICES, AMORTIZATION OF RATE CASE EXPENSE AND MISCELLANEOUS EXPENSES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017, 2016, 2019		53.63 III.A.11
HIII-12	RESEARCH AND DEVELOPMENT EXPENDITURES	M. POFF	53.53 III.A.12
HII⊢13	CHARITABLE AND CIVIC CONTRIBUTIONS FOR TWELVE MONTHS ENDED DECEMBER 31, 2017	M. POFF	53.53 III.A.13
HIII-14	ACTUARIAL STUDIES-PENSIONS AND POSTRETIREMENT BENEFITS OTHER THAN PENSIONS	M. POFF	53.53 III.A.14
HIII-15	PENSION EXPENSE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017, 2016, 2015	M. POFF	53.53 III.A.15
HIII-16 HIII-17	OPEB EXPENSE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017 SFAS NO. 106 EXPENSE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017	M. POFF M. POFF	53.53 III.A.1 6 53.53 III.A.17
H/II-18	SFAS NO. 106 EXPENSE FOR THE TWEEVE MONTHS ENDED DECEMBER 31, 2017	M. POFF	53.53 .A.18
HII-19	SFAS NO. 106 FUNDING OPTIONS	M. POFF	53.53 III.A.19
Hill-20	CHANGES TO POSTRETIREMENT BENEFITS	M. POFF	53.53 III.A.20
HIII-21	SFAS 112 POSTRETIREMENT BENEFITS	M. POFF	53.53 III.A.21
HII-22		J. HINES	53.53 III.A.22
HII -23 HII -24	INSURANCE PREMIUMS PAYMENTS TO INDUSTRY ORGANIZATIONS	M. POFF M. POFF	53.53 III.A.23 53.53 III.A.24
Hii-24	CANCELLED CONSTRUCTION PROJECTS	M. POFF	53.53 III.A.25
HII⊨26	ACCOUNTING FOR VACATION PAY	M. POFF	53.53 III.A.26

.

Exhibit <u>Number</u> (1)	<u>Title of Exhibit and/or Data Requirement Response</u> (2)	<u>Witness</u> (3)	Pennsylvania Public Utility Commission <u>Regulation</u> (4)
HIII-27	ELIMINATED EMPLOYEE POSITIONS	M. POFF	53.53 III.A.27
HI0-28	WATER PURCHASED FOR RESALE	M. POFF	53.53 III.A.28
HIV-1 HIV-2	LATEST CORPORATE TAX REPORT AND LATEST CORPORATE TAX SETTLEMENT TAXES OTHER THAN INCOME TAXES IN ANOTHER STATE	M. POFF M. POFF	53.53 IV.A.1 53.53 IV.A.2
HIV-2	FEDERAL INCOME TAX REFUNDS FOR LAST THREE YEARS	M. POFF	53.53 IV.A.3
HIV-4	COMPUTATION OF PRO FORMA ALLOWABLE DEPRECIATION, DEPRECIATION USING TAX BASIS AND CALCULATED ANNUAL ACCRUAL RATE AND BASIS FOR DEFERRED INCOME TAX	M. POFF	53.53 IV.A.4
HIV-5	DEFERRED INVESTMENT TAX CREDIT AS OF DECEMBER 31, 2017	M. POFF	53.53 IV.A.5
HIV-6	TAXABLE NET INCOME UNDER EXISTING RATES FOR TWELVE MONTHS ENDED DECEMBER 31, 2017	M. POFF	53.53 IV.A.6
HIV-7 HIV-8	TAXABLE NET INCOME ALLOCATION PREPAID INCOME TAX AND DEFERRED INCOME TAX CHARGES AND OTHER DEFERRED INCOME TAX CREDITS BY ACCOUNTING AREAS	m. Poff M. Poff	53.53 IV.A.7 53.53 IV.A.8
HIV-9	COST OF REMOVAL DEDUCTED CURRENTLY FOR INCOME TAX PURPOSES	M. POFF	53.53 IV.A.9
HIV-10	TAX SAVINGS DUE TO THE USE OF ACCELERATED DEPRECIATION ON PROPERTY INSTALLED PRIOR TO 1970	M. POFF	53.53 IV.A.10
HIV-11	INCOME TAX LOSS OR GAIN CARRYOVER	M. POFF	53.53 IV.A.11
HIV-12	TAXES ACCRUED AS OF DECEMBER 31, 2017	M. POFF	53.53 IV.A.12
HIV-13	CONSOLIDATED INCOME TAX RETURN	M. POFF	53.53 IV.A.13
HIV-14 HIV-15	FEDERAL INCOME TAX RETURNS TAXES OTHER THAN INCOME TAXES	M. POFF M. POFF	53.53 IV.A.14 53.53 IV.A.15
HIV-15-1	OPERATING TAX OTHER THAN INCOME TAXES	M. POFF	53.53 IV.A.15
HIV-15-2	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 IV.A.15
HIV-15-3	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 IV.A.15
HIV-15-4	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 IV.A.15
HIV-15-5	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER PROPOSED RATES	M. POFF	53.53 IV.A.15
HIV-15-6	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER PROPOSED RATES	M. POFF	53.53 IV.A.15
HIV-16	DEFERRED INCOME TAXES	M. POFF	53.53 IV.A.16
HIV-17	FEDERAL AND STATE INCOME TAXES UNDER EXISTING RATES FOR TWELVE MONTHS ENDED DECEMBER 31, 2017 AND ANTICIPATED FEDERAL AND STATE INCOME TAXES WHEN THE PROPOSED RATES BECOME EFFECTIVE	M. POFF	53.53 IV.A.17
HIV-17-1	OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 (V.A.17
HIV-17-2	OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53.53 IV.A.17
HIV-17-3	CALCULATION OF DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE RATE METHOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017	M. POFF	53.53 IV.A.17
HIV-17-4	CALCULATION OF DEFERRED FEDERAL INCOME TAX ON ASSETS SUBJECT TO WEIGHTED AVERAGE RATE METHOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017.	M. POFF	53.53 IV.A.17
	STATE TAX ADJUSTMENT FOR BONUS DEPRECIATION - TWELVE MONTHS ENDED DECEMBER 31, 2017		53.53 IV.A.17
HIV-17-5	OPERATING INCOME TAX ADJUSTMENTS UNDER PROPOSED RATES	M. POFF	53.53 N.A.17
HIV-18 HV-1	DEBT INTEREST UTILIZED FOR INCOME TAX CALCULATIONS MEASURE OF VALUE AND RATES OF RETURN AT ORIGINAL COST AS OF DECEMBER 31, 2017	M. POFF D. COPPERSMITH	53.53 IV.A.18
HV-1-1	DEFERRED FEDERAL INCOME TAXES OF RELATED TO ACCELERATED DEPRECIATION AS OF DECEMBER 31, 2017 DEDUCTED FROM THE MEASURE OF VALUE	M. POFF	53.53 V.A.1
HV-1-2	CUSTOMERS' ADVANCES UNDER CONSTRUCTION AND RELATED EXPENDITURES (FUNDS SUPPLIED THROUGH CUSTOMERS ADVANCES NOT EXPENDED) AS OF DECEMBER 31, 2017	D. COPPERSMITH	
HV-1-3	UTILITY PLANT ACQUISITION ADJUSTMENT MARGARETTA MOBILE HOME PARK	D. COPPERSMITH	
HV-1-4 HV-1-5	UTILITY PLANT ACQUISITION ADJUSTMENT SECTION A WATER CORPORATION UTILITY PLANT ACQUISITION ADJUSTMENT YORK STARVIEW, LP	D. COPPERSMITH D. COPPERSMITH	
HV-1-6	UTILITY PLANT ACQUISITION ADJUSTMENT FORK STARVIEW, LF	D. COPPERSMITH	
HV-1-7	UTILITY PLANT ACQUISITION ADJUSTMENT STOCKHAM'S VILLAGE MOBILE HOME PARK	D. COPPERSMITH	
HV-2	CONSTRUCTION WORK IN PROGRESS AS OF DECEMBER 31, 2017	D. COPPERSMITH	
HV-3	NON-REVENUE PRODUCING CONSTRUCTION WORK IN PROGRESS AS OF DECEMBER 31, 2017	D. COPPERSMITH	53.53 V.A.3
HV-4	PLANT HELD FOR FUTURE USE	D. COPPERSMITH	
HV-5	WORKING CAPITAL - FUEL STOCKS	D. COPPERSMITH	
HV-6	MEASURES OF VALUE	D. COPPERSMITH	
HV-7 HV-8	CASH WORKING CAPITAL	D. COPPERSMITH	
HV-8-1	CASH WORKING CAPITAL REQUIREMENT AS OF DECEMBER 31, 2017 CASH WORKING CAPITAL REQUIREMENT LAG RELATIONSHIP BETWEEN OPERATING REVENUES AND OPERATING EXPENSES AND TAXES	D. COPPERSMITH D. COPPERSMITH	
HV-8-1(g)	CASH WORKING CAPITAL REQUIREMENT CALCULATION OF LAG DAYS IN RECEIPT OF REVENUES	M. POFF	53.53 V.A.8
HV-8-1(g)1	CASH WORKING CAPITAL REQUIREMENT	M. POFF	53.53 V.A.8
HV-8-1(g)2 HV-8-2	CASH WORKING CAPITAL REQUIREMENT AVERAGE REVENUE COLLECTION DAYS THIRTEEN MONTH AVERAGE OF BUILDERS DEPOSITS AND WATER REVENUES BAID NA DY AND CONTRACT OF BUILDERS DEPOSITS AND WATER REVENUES	M. POFF D. COPPERSMITH	53.53 V.A.8 53.53 V.A.8
HV-8-3 HV-8-4	PAID IN ADVANCE CASH WORKING CAPITAL REQUIREMENT INTEREST ADJUSTMENT THIRTEEN MONTH AVERAGE OF PREPAID PUBLIC UTILITY COMMISSION ASSESSMENT, OFFICE OF	D. COPPERSMITH D. COPPERSMITH	

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Exhibit <u>Number</u> (1)	<u>Title of Exhibit and/or Data Requirement Response</u> (2)	<u>Witness</u> (3)	Pennsylvania Public Utility Commission <u>Regulation</u> (4)
	CONSUMER ADVOCATE ASSESSMENT AND SMALL BUSINESS ADVOCATE ASSESSMENT		
HV-9		D. COPPERSMITH	
HV-10 HV-11	FUNDS AVAILABILITY WORKING CAPITAL - MATERIALS AND SUPPLIES	M. POFF D. COPPERSMITH	53.53 V.A.10
HV-12	PROJECTED PLANT ADDITIONS	J. HAND	53.53 V.A.11
HV-13	PROJECTED PLANT BALANCES	D. COPPERSMITH	
HV-14	SHARED ASSETS	D. COPPERSMITH	
HV-15	PLANT INCLUDED IN RATE BASE	D. COPPERSMITH	53.53 V.A.15
HV-16	CONTRIBUTIONS IN AID OF CONSTRUCTION, CUSTOMERS ADVANCES FOR CONSTRUCTION, BUILDERS DEPOSITS AND CUSTOMERS DEPOSITS	D. COPPERSMITH	53.53 V.A.16
HV-16-1	CONTRIBUTIONS IN AID OF CONSTRUCTION AS OF DECEMBER 31, 2017	D. COPPERSMITH	
HV-16-2	CUSTOMERS' ADVANCES FOR CONSTRUCTION AS OF DECEMBER 31, 2017	D. COPPERSMITH	
HVF1 HVF2		J. SPANOS	53.53 VI.A.1
HVF2 HVF3	DEPRECIATION SURVIVOR CURVES DEPRECIATION SURVIVING ORIGINAL COST	J. SPANOS J. SPANOS	53.53 VI.A.2 53.53 VI.A.3
HVI-4	DEPRECIATION SORVINING ORIGINAL COST	J. SPANOS	53.53 VI.A.4
HVI-5	DEPRECIATION	J. SPANOS	53.53 VI.A.5
HVI-6	DEPRECIATION SALVAGE AND COST OF REMOVAL	J. SPANOS	53.53 VI.A.6
HVI⊢1	RATE OF RETURN CAPITALIZATION RATIOS	M. POFF	53.53 VILA.1
HVI⊢2	RATE OF RETURN LATEST PROSPECTUS	M. POFF	53.53 VII.A.2
HVIF3	RATE OF RETURN CAPITAL REQUIREMENTS	M. POFF	53.53 VII.A.3
	RATE OF RETURN DEBT SCHEDULE	M. POFF	53.53 VII.A.4
HVII-5 HVII-6	RATE OF RETURN FINANCIAL DATA RATE OF RETURN AFUDC RATE	M. POFF M. POFF	53.53 VII.A.5 53.53 VII.A.6
HVII-7	RATE OF RETURN COVERAGE REQUIREMENTS	M. POFF	53.53 VII.A.7
HVII-8	RATE OF RETURN BUDGET	M. POFF	53.53 VII.A.8
HVII-9	RATE OF RETURN DEBT REACQUISITIONS	M. POFF	53.53 VII.A.9
HVII-10	RATE OF RETURN COMPENSATING BANK BALANCES	M. POFF	53.53 VII.A.10
HVII-11	RATE OF RETURN BANK NOTES PAYABLE	M. POFF	53,53 VII.A.11
HVII-12	RATE OF RETURN COMMON STOCK OFFERINGS	M. POFF	53.53 VII.A.12
HVII-13 HVII-14	RATE OF RETURN AFFILIATES RATE OF RETURN	M. POFF M. POFF	53.53 VII.A.13 53.53 VII.A.14
HVI-14	RATE OF RETURN FINANCIAL REPORTS	M. POFF	53.53 VII.A.15
HVII-16	RATE OF RETURN BALANCE SHEETS	M. POFF	53.53 VII.A.16
HVI⊩17	RATE OF RETURN BOND RATING	M. POFF	53.53 VILA.17
HVII-18	RATE OF RETURN BOND RATING REPORTS	M. POFF	53.53 VII.A.18
HVII-19	RATE OF RETURN PRESENTATION TO SECURITY ANALYSTS	M. POFF	53.53 VII.A.19
HVII-20 HVII-21	RATE OF RETURN PROJECTED SECURITY ISSUANCES RATE OF RETURN DEBT REFINANCING	M. POFF M. POFF	53.53 VII.A.20 53.53 VII.A.21
HVII-22	RATE OF RETURN ANALYST REPORTS	M. POFF	53.53 VII.A.21
HVI1-23	RATE OF RETURN EQUITY INFUSIONS FROM PARENT	M. POFF	53.53 VII.A.23
HVII-24	RATE OF RETURN DIVIDEND PAYMENTS TO PARENT	M. POFF	53.53 VII.A.24
HVI⊦25	RATE OF RETURN FINANCIAL PROJECTIONS	M. POFF	53.53 VII.A.25
HVII-26	RATE OF RETURN CONSTRUCTION BUDGET	M. POFF	53.53 VII.A.26
HVII-27 HVII-28	RATE OF RETURN CAPITAL STRUCTURE TARGET	M. POFF	53.53 VII.A.27 53.53 VII.A.28
HVII-20	RATE OF RETURN SHORT TERM DEBT AND CONSTRUCTION WORK IN PROGRESS RATE OF RETURN OTHER DEBT	M. POFF M. POFF	53.53 VII.A.28
HVI-30	RATE OF RETURN STOCK DIVIDENDS, SPLITS OR PAY VALUE CHANGES	M. POFF	53.53 VII.A.30
HVII-31	RATE OF RETURN PARENT CAPITAL STRUCTURE	M. POFF	53.53 VII.A.31
HVII-32	RATE OF RETURN FINANCIAL RATIOS	M. POFF	53.53 VII.A.32
HVIII-1	RATE STRUCTURE AND COST OF SERVICE	M. POFF	53.53 VIII.A-1
HVIII-2	RATE STRUCTURE AND COST OF SERVICE SPECIAL RATE CONTRACTS	M. POFF	53.53 VIII.A-2
HIX-1 HIX-2	QUALITY OF SERVICE SDWA VIOLATIONS	J. HAND	53.53 IX.A.1 53.53 IX.A.2
HIX-2	QUALITY OF SERVICE OPERATING PRESSURE STANDARDS QUALITY OF SERVICE SERVICE INTERRUPTIONS	J. HAND J. HAND	53.53 IX.A.3
HIX-4	QUALITY OF SERVICE CUSTOMER COMPLAINTS	J. HAND	53.53 IX.A.4
HIX-5	QUALITY OF SERVICE DISTRIBUTION SYSTEM MAPPING	J. HAND	53.53 IX.A.5
HIX-6	QUALITY OF SERVICE WATER CONSERVATION	J. HAND	53.53 IX.A.6
HIX-7	QUALITY OF SERVICE METER TESTING	J. HAND	53.53 IX.A.7
HX-1	COMPARATIVE BALANCE SHEET AS OF DECEMBER 2017 AND 2016	M. POFF	53.53 X.A.1
нх-2 нх-3	OTHER PHYSICAL PROPERTY, INVESTMENTS IN AFFILIATED COMPANIES AND OTHER INVESTMENTS AS OF DECEMBER 31, 2017 SPECIAL CASH DEPOSITS AS OF DECEMBER 31, 2017	M. POFF	53.53 X.A.2
HX-3 HX-4	NOTES RECEIVABLE, ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	M. POFF M. POFF	53.53 X.A.3 53.53 X.A.4
1011	AND OTHER ACCOUNTS RECEIVABLE AS OF DECEMBER 31, 2017		
HX-5 HX-6	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS AS OF DECEMBER 31, 2017 PREPAYMENTS AS OF DECEMBER 31, 2017	M. POFF M. POFF	53.53 X.A.5 53.53 X.A.6

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Exhibit <u>Number</u> (1)	<u>Title of Exhibit and/or Data Requirement Response</u> (2)	<u>Witness</u> (3)	Pennsylvania Public Utility Commission <u>Regulation</u> (4)
HX-7	OTHER CURRENT ASSETS AS OF DECEMBER 31, 2017	M. POFF	53.53 X.A.7
HX-8	DEFERRED ASSETS AS OF DECEMBER 31, 2017	M. POFF	53.53 X.A.8
HX-9	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	M. POFF	53.53 X.A.9
HX-10	OTHER DEFERRED CREDITS AS OF DECEMBER 31, 2017	M. POFF	53.53 X.A.10
HX-11	OTHER RESERVES	M. POFF	53.53 X.A.11
HX-12	RETAINED EARNINGS FOR TWELVE MONTHS ENDED DECEMBER 31, 2017, 2018, AND 2015	M. POFF	53.53 X.A.12
HX-13	ADVANCES TO PARENT CORPORATION	M. POFF	53.53 X.A.13
HXI-1	OTHER DATA MONTHLY BALANCE SHEETS	M. POFF	53.53 XI.A.1
HXI-2	OTHER DATA INDEPENDENT AUDIT REPORT	M. POFF	53.53 XI.A.2
HXI-3	OTHER DATA BUDGET VARIANCE REPORTS	M. POFF	53.53 XI.A.3
HXI-4	OTHER DATA OPERATING AND CAPITAL BUDGETS	M. POFF	53.53 XI.A.4
HXI-5	OTHER DATA UNACCOUNTED FOR WATER	J. HINES	53.53 XI.A.5
HXI-6	CORPORATE HISTORY	J. HINES	53.53 XI.A.6
HXII-1	COMPARISON OF BASE RATE CHARGES	J. HINES	53.53 XII.A.1
HXII-2	COMPARISON OF RESIDENTIAL COMPLAINT RATES AMONG INVESTOR-OWNED WATER COMPANIES	J. HINES	53.53 XII.A.2

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Exhibit <u>Number</u> (1)	<u>Title of Exhibit and/or Data Regulrement Response</u> (2)	<u>Witness</u> (3)	Pennsylvania Public Utility Commission <u>Regulation</u> (4)
F(a)-1	SPECIFIC REASONS FOR EACH CHANGE	M. POFF	53.52(a)(1)
F(a)-2	NUMBER OF CUSTOMERS SERVED	M. POFF	53.52(a)(2)
F(a)-3	NUMBER OF CUSTOMERS WHOSE BILLS WILL CHANGE	M. POFF	53.52(a)(3)
F(a)-4	EFFECT OF THE CHANGE ON THE UTILITY'S CUSTOMERS	M. POFF	53.52(a)(4)
F(a)-5 F(a)-6	EFFECT OF PROPOSED CHANGE EFFECT OF THE CHANGE ON SERVICE RENDERED	M. POFF M. POFF	53.52(a)(5) 53.52(a)(6)
F(a)-9	CUSTOMER POLLS TAKEN	M. POFF	53.52(a)(9)
F(a)-10	PLANS FOR INTRODUCING OR IMPLEMENTING THE CHANGES	M. POFF	53.52(a)(10)
F(a)-11	FCC, FERC OR COMMISSION ORDERS	M. POFF	53.52(a)(11)
F(b)-1	SPECIFIC REASONS FOR PROPOSED INCREASE IN WATER RATES	M. POFF	53.52(b)(1)
F(b)-2	OPERATING STATEMENT FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.52(b)(2)
F(b)-3 F(b)-4	NUMBER OF CUSTOMERS AS OF FEBRUARY 29, 2020 WHOSE BILLS WILL BE INCREASED CALCULATION OF THE PROPOSED REVENUE INCREASE PROJECTED TO AN ANNUAL BASIS	M. POFF M. POFF	53.52(b)(3) 53.52(b)(4)
F(b)-5	NUMBER OF CUSTOMERS WHOSE BILLS WILL BE DECREASED	M. POFF	53.52(b)(5)
F(b)-6	CALCULATION OF THE PROPOSED REVENUE DECREASE PROJECTED TO AN ANNUAL BASIS	M. POFF	53.52(b)(6)
F(c)-1	EXISTING RATES FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2020 AND ANTICIPATED RATE OF RETURN TO BE EARNED WHEN THE PROPOSED RATES BECOME EFFECTIVE	D. COPPERSMITH	
F(c)-2	BALANCE SHEET AS OF FEBRUARY 29, 2020 SUMMARY BY DI ANT ACCOUNTS OF THE ROOK VALUE OF EIVED CADITAL INSTALLED AS OF FEBRUARY 29, 2020	M. POFF	53.52(c)(2)
F(c)-3 F(c)-4	SUMMARY BY PLANT ACCOUNTS OF THE BOOK VALUE OF FIXED CAPITAL INSTALLED AS OF FEBRUARY 29, 2020 DEPRECIATION RESERVE PER BOOKS AS OF FEBRUARY 29, 2020 APPLICABLE TO UTILITY PLANT IN SERVICE	D. COPPERSMITH J. SPANOS	53.52(c)(3) 53.52(c)(4)
F(c)-5	STATEMENT OF NET OPERATING INCOME, OPERATING REVENUES AND OPERATING EXPENSES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.52(c)(5)
F(c)-6	MAJOR CHANGES IN OPERATING OR FINANCIAL CONDITION	M. POFF	53.52(c)(6)
FI-1	STATEMENT OF INCOME	M. POFF	53.531.A.1
FI-2 FI-2-1	STATEMENT OF INCOME PROJECTED STATEMENT OF INCOME ADJUSTMENTS UNDER EXISTING RATES for Twelve Months Ending December 31, 2018	M. POFF	53.531.A.2
FI-2-1	PROJECTED STATEMENT OF INCOME ADJUSTMENTS UNDER EXISTING RATES for Twelve Months Ending December 31, 2010 PROJECTED STATEMENT OF INCOME ADJUSTMENTS UNDER EXISTING RATES for Twelve Months Ending February 29, 2020		
FI-3	OPERATING DIVISION STATEMENT OF INCOME	M. POFF	53.53 I.A.3
FI-4	OPERATING INCOME CLAIMS	M. POFF	53.53 I.A.4
FI-5	RATES OF RETURN	M. POFF	53.53 I.A.5
FII-1	GALLONS SOLD (000 OMITTED) AND OPERATING REVENUES FOR TWELVE MONTHS ENDING DECEMBER	M. POFF	53.53 II.A.1
FII-2	31, 2018 AND FEBRUARY 29, 2020 AND NUMBER OF CUSTOMERS AS OF DECEMBER 31, 2018 AND FEBRUARY 29, 2020 OPERATING REVENUES UNDER EXISTING AND PROPOSED RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.53 II.A.2
FII-2-1	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2018	M. POFF	53.53 II.A.2
FII-2-2	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2018	M. POFF	53.53 II.A.2
FII-2-3	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2018		53.53 II.A.2
FII-2-4 FII-2-5	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2018 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2018		53.53 II.A.2 53.53 II.A.2
FII-2-6	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2018 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2018		53.53 II.A.2
FII-2-7	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2018		53.53 ILA.2
FII-2-8	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2018		53.53 II.A.2
FII-2-9	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2018		53.53 II.A.2
FII-2-10 FII-2-11	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2018		53.53 II.A.2
Fil-2-12	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2018 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2018		53.53 II.A.2 53.53 II.A.2
FII-2-13	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2018		53.53 II.A.2
FII-2-14	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2018	M. POFF	53.53 II.A.2
FII-2-15	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2018	M. POFF	53.53 II.A.2
FII-2-16	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2018	M. POFF	53.53 II.A.2
FII-2-17 FII-2-18	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2018 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2018	M. POFF M. POFF	53.53 II.A.2 53.53 II.A.2
Fil-2-19	NOT USED THIS CASE		00.00 11.7.2
Fil-2-20	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.53 II.A.2
FII-2-21	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.53 II.A.2
FII-2-22	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.53 II.A.2
Fil-2-23 Fil-2-24	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF M. POFF	53.53 II.A.2 53.53 II.A.2
FII-2-24	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.53 II.A.2
FII-2-26	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.53 11.A.2
FII-2-27	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.53 II.A.2
FII-2-28	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.53 II.A.2
Fil-2-29	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.53 II.A.2
Fil-2-30 Fil-2-31	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF M. POFF	53.53 II.A.2 53.53 II.A.2
FII-2-31	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTH'S ENDING FEBRUARY 29, 2020	M. POFF	53.53 II.A.2
FII-2-33	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.53 II.A.2
FII-2-34	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.53 II.A.2
FII-2-35	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.53 II.A.2
FII-2-36 FII-2-37	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020 OPERATING REVENUE AD JUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.53 II.A.2
FII-2-3/ FII-2-38	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.53 II.A.2 53.53 II.A.2
Fil-2-39	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTH'S ENDING FEBRUARY 29, 2020	M. POFF	53.53 II.A.2
Fil-2-40	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.53 II.A.2
F11-2-41	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.53 II.A.2

Exhibit <u>Number</u>	Title of Exhibit and/or Data Requirement Response	<u>Witness</u>	Pennsylvania Public Utility Commission <u>Regulation</u>
(1)	(2)	(3)	(4)
FII-2-42	OPERATING REVENUE ADJUSTMENTS UNDER PROPOSED RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.53 II.A.2
FII-3	PRESENT AND PROPOSED RATES	M. POFF	53.53 II.A.3
FII-4	CUSTOMER CONSUMPTION ANALYSIS AND RATE APPLICATION	M. POFF	53.53 II.A.4
FII-5 FII-6	ACCRUED UTILITY REVENUES	m, poff M, poff	53.53 II.A.5 53.53 II.A.6
Fil-7	MISCELLANEOUS WATER REVENUES NUMBER OF CUSTOMERS, CUSTOMERS ADDED AND LOST AND CONSUMPTION BY CUSTOMER	M. POFF	53.53 ILA.6 53.53 ILA.7
	CLASSIFICATION FOR THE HISTORIC TEST YEAR AND CURRENT YEAR TO DATE		00.00 1124.7
FI1-8	NUMBER OF CUSTOMERS AND CONSUMPTION BY CUSTOMER CLASSIFICATION FOR THE HISTORIC TEST YEAR AND CURRENT YEAR TO DATE	M. POFF	53.53 II.A.8
FII-9	HISTORICAL AND PROJECTED NUMBER OF CUSTOMERS	M. POFF	53.53 II.A.9
Fii-10 Fii-11	PRIVATE AND PUBLIC FIRE PROTECTION	M. POFF M. POFF	53,53 ILA.10
FII-12	SALES FOR RESALE TEN LARGEST CUSTOMERS	M. POFF	53.53 II.A.11 53.53 II.A.12
Fil-13	TEN LARGEST SALES FOR RESALE CUSTOMERS	M. POFF	53.53 ILA.13
FIIL-1	COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR TWELVE MONTHS ENDING	M. POFF	53,53 III.A.1
	FEBRUARY 29, 2020, DECEMBER 31, 2018 AND ENDED DECEMBER 31, 2017		
FIII-2	PRO FORMA OPERATING EXPENSES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020 UNDER EXISTING AND PROPOSED RATES	M. POFF	53.53 III.A.2
FIII-2-1	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED UNCOLLECTIBLE ACCOUNTS 12/31/18	M. POFF	53.53 III.A.2
FIII-2-2	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED PAYROLL 12/31/18	M. POFF	53.53 III.A.2
Fiii-2-2(a)	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED PAYROLL 12/31/18	M. POFF	53.53 III.A.2
FIII-2-2(b)	DISTRIBUTION OF PRO FORMA LABOR BASED ON COMPANY LABOR FOR THE TWO YEARS ENDED DECEMBER 31, 2017	M. POFF	53.53 III.A.2
FIII-2-3 FIII-2-4	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED WORKER'S COMPENSATION 12/31/18 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED INFLATION 12/31/18	M. POFF M. POFF	53.53 III.A.2 53.53 III.A.2
FIII-2-5	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED GENERAL INSURANCE 12/31/18	M. POFF	53.53 III.A.2
FIII-2-6	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED CAPITALIZED OVERHEAD 12/31/18	M. POFF	53.53 III.A.2
Fill-2-7	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED PORTFOLIO MGT OF PENSIONS 12/31/18	M. POFF	53.53 III.A.2
Fiii-2-8	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED LOAD GROWTH 12/31/18	M. POFF	53,53 III.A.2
Fill-2-9	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED DIRECTORS FEES 12/31/18	M. POFF	53.53 III.A.2
Fill-2-10 Fill-2-11	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED HEALTH INSURANCE EXPENSE 12/31/18 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED AUDITING FEES 12/31/18	M. POFF M. POFF	53.53 III.A.2 53.53 III.A.2
FIII-2-12	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROFORMA PAYROLL 12/31/18	M. POFF	53.53 III.A.2
	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA PAYROLL 12/31/18	M. POFF	53.53 III.A.2
Fill-2-13	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA WORKER'S COMPENSATION 12/31/18	M. POFF	53.53 III.A.2
FIII-2-14	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA CAPITALIZED OVERHEAD 12/31/18	M. POFF	53.53 III.A.2
FIII-2-15	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA LOAD GROWTH 12/31/18	M. POFF	53.53 III.A.2
Fill-2-16 Fill-2-17	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA PORTFOLIO MGT OF PENSIONS 12/31/18 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA UNCOLLECTIBLE ACCOUNTS 12/31/18	M. POFF M. POFF	53.53 III.A.2 53.53 III.A.2
Fili-2-18	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED ALLOCATION TO WASTEWATER 12/31/18	M. POFF	53.53 III.A.2
Fiti-2-19	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA DIRECTORS FEES 12/31/18	M. POFF	53.53 III.A.2
Fill-2-20	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA ALLOCATION TO WASTEWATER 12/31/18	M. POFF	53.53 III.A.2
FIII-2-21	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED UNCOLLECTIBLE ACCOUNTS 02/29/20	M. POFF	53.53 III.A.2
FIII-2-22	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED PAYROLL 02/29/20) OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED PAYROLL 02/29/20	M. POFF M. POFF	53.53 III.A.2
) DISTRIBUTION OF PRO FORMA LABOR BASED ON COMPANY LABOR FOR THE TWO YEARS ENDED DECEMBER 31, 2017	M. POFF	53.53 III.A.2 53.53 III.A.2
FIII-2-23	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED HEALTH INSURANCE 02/29/20	M. POFF	53.53 III.A.2
F111-2-24	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED WORKER'S COMPENSATION 02/29/20	M. POFF	53.53 III.A.2
FIII-2-25	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED CAPITALIZED OVERHEAD 02/29/20	M. POFF	53.53 III.A.2
FIU-2-26 FIU-2-27	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED PORTFOLIO MGT OF PENSIONS 02/29/20 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED DIRECTORS FEES 02/29/20	M. POFF	53.53 III.A.2
FIII-2-27	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED DIRECTORS FEES 02/29/20 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED INFLATION 02/29/20	M. POFF M. POFF	53.53 III.A.2 53.53 III.A.2
FIII-2-29	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED LOAD GROWTH 02/29/20	M. POFF	53.53 III.A.2
FIII-2-30	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED AUDITING FEES 02/29/20	M. POFF	53.53 III.A.2
FIII-2-31	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED BANK TRUSTEE FEES 02/29/20	M. POFF	53.53 III.A.2
FIII-2-32	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA CAPITALIZED OVERHEAD 02/29/20	M. POFF	53.53 III.A.2
Fill-2-33 Fill-2-34	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA PORTFOLIO MGT OF PENSIONS 02/29/20 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA DIRECTORS FEES 02/29/20	M. POFF M. POFF	53.53 III.A.2 53.53 III.A.2
Fill-2-35	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA PAYROLL 02/29/20	M. POFF	53.53 III.A.2
	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA PAYROLL 02/29/20	M. POFF	53.53 III.A.2
FIII-2-36	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA UNCOLLECTIBLE ACCOUNTS 02/29/20	M. POFF	53.53 III.A.2
FIII-2-37	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA LOAD GROWTH 02/29/20	M. POFF	53.53 III.A.2
FIII-2-38	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA WORKER'S COMPENSATION 02/29/20	M. POFF M. POFF	53.53 III.A.2
Fill-2-39 Fill-2-40	OPERATING EXPENSE ADJUSTMENTS UNDER PROPOSED RATES - PRO FORMA UNCOLLECTIBLE ACCOUNTS 02/29/20 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED GENERAL INSURANCE 02/29/20	M. POFF	53.53 III.A.2 53.53 III.A.2
Fill-2-41	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED GENERAL INDUVOTOE 02/23/20 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED ALLOCATION TO WASTEWATER 02/29/20	M. POFF	53.53 III.A.2
Fill-2-42	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA ALLOCATION TO WASTEWATER 02/29/20	M. POFF	53.53 III.A.2
FIII-2-43	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - LEAD SERVICE LINE REPLACEMENTS 02/29/20	M. POFF	53.53 III.A.2
FIII-2-44	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED 401K MATCH 02/29/20	M. POFF	53.53 III.A.2
FIII-2-45	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED DEFERRED COMPENSATION 02/29/20	M. POFF	53.53 III.A.2
FIII-2-46 FIII-2-47	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED INTERNAL CONTROL REVIEW 02/29/20 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED ASSISTANCE PROGRAM 02/29/20	m. Poff M. Poff	53.53 III.A.2 53.53 III.A.2
F111-3	EXTRAORDINARY PROPERTY LOSSES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020 AND DECEMBER 31, 2018	M. POFF	53.53 III.A.3
FIII-4	NORMALIZATION OF RATE CASE EXPENSE	M. POFF	53.53 III.A.4
FIII-5	OPERATING EXPENSE ADJUSTMENTS FOR SALARY, WAGE AND FRINGE BENEFIT INCREASES	M. POFF	53.53 III.A.5
F111-6	CHARGES BY AFFILIATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020 AND DECEMBER 31, 2018	M. POFF	53.53 III.A.6

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Exhibit <u>Number</u> (1)	<u>Title of Exhibit and/or Data Requirement Response</u> (2)	<u>Witness</u> (3)	Pennsylvania Public Utility Commission <u>Regulation</u> (4)
FNI-7		M. POFF	53.53 III.A.7
FIII-8		M. POFF	53.53 III.A.8
Fili-9 Fili-10		M. POFF M. POFF	53.53 III.A.9 53.53 III.A.10
FIII-11		M. POFF	53.53 III.A.11
FIII-12		M. POFF	53.53 III.A.12
FIII-13		M. POFF M. POFF	53.53 III.A.13
Fili-14 Fili-15	PENSION EXPENSE FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2018 AND ENDED DECEMBER 31, 2017 AND 2016		53.53 III.A.14 53.53 III.A.15
Fill-16		M. POFF	53.53 III.A.16
FIII-17		M. POFF	53.53 III.A.17
Fill-18		M. POFF	53.53 III.A.18
Fill-19		M. POFF	53.53 III.A.19
Fili-20 Fili-21		M. POFF M. POFF	53.53 III.A.20 53.53 III.A.21
FI(1-22		J. HINES	53.53 III.A.22
FIII-23		M. POFF	53.53 III.A.23
Fil1-24		M. POFF	53.53 III.A.24
Fill-25		M. POFF	53.53 III.A.25
FIII-26 FIII-27		M. POFF M. POFF	53.53 III.A.26 53.53 III.A.27
FIII-28		M. POFF	53.53 III.A.28
FIV-1		M. POFF	53.53 IV.A.1
FIV-2		M. POFF	53.53 IV.A.2
FIV-3		M. POFF M. POFF	53.53 IV.A.3
FIV-4	ANNUAL ACCRUAL RATE AND BASIS FOR DEFERRED INCOME TAX	M. POFF	53.53 IV.A.4
FIV-5		M. POFF	53.53 IV.A.5
FIV-6		M. POFF	53.53 IV.A.6
FIV-7		M. POFF	53.53 IV.A.7
FIV-8 FIV-9	ACCOUNTING AREAS	M. POFF	53.53 IV.A.8
FIV-9 FIV-10		M. POFF	53.53 IV.A.9 53.53 IV.A.10
FIV-11		M. POFF	53.53 IV.A.11
FIV-12		M. POFF	53.53 IV.A.12
FIV-13		M. POFF	53.53 IV.A.13
FIV-14 FIV-15		m. Poff M. Poff	53.53 IV.A.14 53.53 IV.A.15
FIV-15-1		M. POFF	53.53 IV.A.15
FIV-15-2	NOT USED THIS CASE		
FIV-15-3	NOT USED THIS CASE		
FIV-15-4 FIV-15-5	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PROJECTED PURTA 12/31/18 OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PROJECTED ASSESSMENT 12/31/1	M. POFF	53.53 IV.A.15 53.53 IV.A.15
FIV-15-6		M. POFF	53.53 IV.A.15
FIV-15-7	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA FICA 12/31/18	M. POFF	53.53 IV.A.15
FIV-15-8 FIV-15-9	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA ASSESSMENT 12/31/1 OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA MERCANTILE	M. POFF M. POFF	53.53 IV.A.15 53.53 IV.A.15
	TAX 12/31/18		
	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PROJECTED FICA 02/29/20 OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PROJECTED ASSESSMENT 02/29/2	M. POFF	53.53 IV.A.15 53.53 IV.A.15
	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PROJECTED ASSESSMENT OF 2222 TAX 02/29/20	M. POFF	53.53 IV.A.15
	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA FICA 02/29/20	M. POFF	53.53 IV.A.15
	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA ASSESSMENT 02/29/2		53.53 IV.A.15
	TAX 02/29/20	M. POFF	53.53 IV.A.15
FIV-15-16	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER PROPOSED RATES - PRO FORMA ASSESSMENT 02/29/20 DEFERED INCOME TAXES	M. POFF	53.53 IV.A.15 53.53 IV.A.16
FIV-10		M. POFF	53.53 IV.A. 10
FIV-17-1	AND ANTICIPATED FEDERAL AND STATE INCOME TAXES WHEN THE PROPOSED RATES BECOME EFFECTIVE OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES 12/31/18	M. POFF	53.53 IV.A.17
FIV-17-2	OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES 12/31/18	M. POFF	53.53 IV.A.17
FIV-17-3	TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE RATE METHOD	M. POFF	53.53 IV.A.17
FIV-17-4	FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2018 CALCULATION OF DEFERRED FEDERAL INCOME TAXES ON ASSETS SUBJECT TO WEIGHTED AVERAGE RATE METHOD FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2018	M. POFF	53.53 IV.A.17

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Exhibit			Pennsylvania Public Utility Commission
<u>Number</u> (1)	<u>Title of Exhibit and/or Data Regultement Response</u> (2)	<u>Witness</u> (3)	Regulation (4)
FIV-17-4(a)	STATE TAX ADJUSTMENT FOR BONUS DEPRECIATION - TWELVE MONTHS ENDING DECEMBER 31, 2018	M. POFF	53.53 IV.A.17
FIV-17-5	PRO FORMA OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES 12/31/18	M. POFF	53.53 IV.A.17
FIV-17-6	OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES 02/29/20	M. POFF	53.53 IV.A.17
FIV-17-7	OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES 02/29/20	M. POFF	53.53 IV.A.17
FIV-17-8	CALCULATION OF DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE RATE METHOD FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.53 IV.A.17
FIV-17-9	CALCULATION OF DEFERRED FEDERAL INCOME TAXES ON ASSETS SUBJECT TO WEIGHTED AVERAGE RATE METHOD FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.53 IV.A.17
	STATE TAX ADJUSTMENT FOR BONUS DEPRECIATION - TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.53 IV.A.17
	PRO FORMA OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES 02/29/20	M. POFF	53.53 IV.A.17
	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES 02/29/20	M. POFF	53.53 IV.A.17
	PRO FORMA OPERATING INCOME TAX ADJUSTMENTS UNDER PROPOSED RATES 02/29/20	M. POFF	53.53 IV.A.17
FIV-18 FV-1	DEBT INTEREST UTILIZED FOR INCOME TAX CALCULATIONS 12/31/18 AND 02/29/20 MEASURE OF VALUE AND RATES OF RETURN AT ORIGINAL COST AS OF DECEMBER 31, 2018 AND FEBRUARY 29, 2020	M. POFF D. COPPERSMITH	53.53 IV.A.18
FV-1-1	DEFERRED FEDERAL INCOME TAXES RELATED TO ACCELERATED DEPRECIATION AS OF DECEMBER 31, 2018 AND FEBRUARY 29, 2020 DEDUCTED FROM THE MEASURE OF VALUE	M. POFF	53.53 V.A.1
FV-1-2	CUSTOMERS' ADVANCES UNDER CONSTRUCTION AND RELATED EXPENDITURES (FUNDS SUPPLIED THROUGH CUSTOMERS ADVANCES NOT EXPENDED) AS OF DECEMBER 31, 2018 AND FEBRUARY 29, 2020	D. COPPERSMITH	53.53 V.A.1
FV-1-3	UTILITY PLANT ACQUISITION ADJUSTMENT MARGARETTA MOBILE HOME PARK	D. COPPERSMITH	53.53 V.A.1
FV-1-4	UTILITY PLANT ACQUISITION ADJUSTMENT SECTION A WATER CORPORATION	D. COPPERSMITH	
FV-1-5	UTILITY PLANT ACQUISITION ADJUSTMENT YORK STARVIEW LP	D. COPPERSMITH	
FV-1-6	UTILITY PLANT ACQUISITION ADJUSTMENT CRESTVIEW MOBILE HOME PARK	D. COPPERSMITH	
FV-1-7	UTILITY PLANT ACQUISITION ADJUSTMENT STOCKHAM'S VILLAGE MOBILE HOME PARK	D. COPPERSMITH	
FV-1-8	TAXES ON DEPOSITS FOR CONSTRUCTION AND CUSTOMER ADVANCES	M. POFF	53.53 V.A.1
FV-2 FV-3	CONSTRUCTION WORK IN PROGRESS AS OF FEBRUARY 29, 2020	D. COPPERSMITH D. COPPERSMITH	
FV-3 FV-4	NON-REVENUE PRODUCING CONSTRUCTION WORK IN PROGRESS AS OF FEBRUARY 29, 2020 PLANT HELD FOR FUTURE USE	D. COPPERSMITH	
FV-5	WORKING CAPITAL - FUEL STOCKS	D. COPPERSMITH	
FV-6	MEASURES OF VALUE	D. COPPERSMITH	
FV-7	CASH WORKING CAPITAL	D. COPPERSMITH	
FV-8	CASH WORKING CAPITAL REQUIREMENT AS OF DECEMBER 31, 2018 AND FEBRUARY 29, 2020	D. COPPERSMITH	
FV-8-1	CASH WORKING CAPITAL REQUIREMENT LAG RELATIONSHIP BETWEEN OPERATING REVENUES AND OPERATING EXPENSES AND TAXES	D. COPPER\$MITH	
FV-8-1(a)	CASH WORKING CAPITAL STUDY DAYS LAG IN PAYMENT OF POWER PURCHASED TWELVE MONTHS ENDED DECEMBER 31, 2017	D. COPPERSMITH	
FV-8-1(b) FV-8-1(c)	CASH WORKING CAPITAL STUDY DAYS LAG IN PAYMENT OF INSURANCE TWELVE MONTHS ENDED DECEMBER 31, 2017 CASH WORKING CAPITAL STUDY DAYS LAG IN PAYMENT OF OTHER GOODS & SERVICES TWELVE MONTHS ENDED DECEMBER 31, 2017	D. COPPERSMITH	
	CASH WORKING CAPITAL STUDY DAYS LAG IN PAYMENT OF PAYROLL TAXES TWELVE MONTHS ENDED DECEMBER 31, 2017	D. COPPERSMITH	
FV-8-1(e) FV-8-1(f)	CASH WORKING CAPITAL STUDY DAYS LAG IN PAYMENT OF CAPITAL STOCK, PUBLIC UTILITY REALTY, AND LOCAL PROPERTY TAXES TWELVE MONTH'S ENDED DECEMBER 31, 2017	D. COPPERSMITH	
	CASH WORKING CAPITAL STUDY DAYS LAG IN PAYMENT OF STATE AND FEDERAL INCOME TAXES TWELVE MONTHS ENDED DECEMBER 31, 2017 CASH WORKING CAPITAL STUDY DAYS LAG IN RECEIPT OF REVENUES	D. COPPERSMITH	
	CASH WORKING CAPITAL STOLT DATS LAG IN RECEIPT OF REVENUES	M. POFF M. POFF	53.53 V.A.8 53.53 V.A.8
	CASH WORKING CAPITAL REQUIREMENT AVERAGE REVENUE COLLECTION DAYS	M. POFF	53.53 V.A.8
FV-8-2	THIRTEEN MONTH AVERAGE OF BUILDERS' DEPOSITS AND WATER REVENUES PAID IN ADVANCE	D. COPPERSMITH	
FV-8-3	CASH WORKING CAPITAL REQUIREMENT INTEREST ADJUSTMENT	D. COPPERSMITH	
FV-8-4	THIRTEEN MONTH AVERAGE OF PREPAID PUBLIC UTILITY COMMISSION ASSESSMENT, OFFICE OF CONSUMER ADVOCATE ASSESSMENT AND SMALL BUSINESS ADVOCATE ASSESSMENT	D. COPPERSMITH	
FV-9	AMORTIZED EXPENSES	D. COPPERSMITH	
FV-10	FUNDS AVAILABILITY	M. POFF	53.53 V.A.10
FV-11 FV-12	WORKING CAPITAL - MATERIALS AND SUPPLIES	D. COPPERSMITH	
FV-12 FV-12-1	PROJECTED PLANT ADDITIONS PROJECTED MONTHLY ACTIVITY AND BALANCES FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2018 FOR UTILITY PLANT UNDER CONSTRUCTION AND UTILITY PLANT IN SERVICE	j, hand J. hand	53.53 V.A.12 53.53 V.A.12
FV-12-2	PROJECTED ADDITIONS PLACED IN SERVICE TWELVE MONTH'S ENDING DECEMBER 31, 2018	J. HAND	53.53 V.A.12
FV-12-3	PROJECTED RETIREMENTS REMOVED FROM SERVICE TWELVE MONTHS ENDING DECEMBER 31, 2018	J. HAND	53.53 V.A.12
FV-12-4	PROJECTED MONTHLY ACTIVITY AND BALANCES FOR THE FOURTEEN MONTHS ENDING FEBRUARY 29, 2020 FOR UTILITY PLANT UNDER CONSTRUCTION AND UTILITY PLANT IN SERVICE	J. HAND	53.53 V.A.12
FV-12-5	PROJECTED ADDITIONS PLACED IN SERVICE FOURTEEN MONTHS ENDING FEBRUARY 29, 2020	J. HAND	53.53 V.A.12
FV-12-6	PROJECTED RETIREMENTS REMOVED FROM SERVICE FOURTEEN MONTHS ENDING FEBRUARY 29, 2020	J. HAND	53.53 V.A.12
FV-13 FV-14	PROJECTED PLANT BALANCES SHARED ASSETS	D. COPPERSMITH	
FV-14 FV-15	PLANT INCLUDED IN RATE BASE	D. COPPERSMITH D. COPPERSMITH	
FV-15 FV-16	CONTRIBUTIONS IN AID OF CONSTRUCTION, CUSTOMERS ADVANCES FOR CONSTRUCTION, BUILDERS DEPOSITS AND CUSTOMERS DEPOSITS	D. COPPERSMITH	
FV-16-1	CONTRIBUTIONS IN AID OF CONSTRUCTION AS OF DECEMBER 31, 2018	D. COPPERSMITH	53.53 V.A.16
FV-16-2	CUSTOMERS' ADVANCES FOR CONSTRUCTION AS OF DECEMBER 31, 2018	D. COPPERSMITH	
FV-16-3	CONTRIBUTIONS IN AID OF CONSTRUCTION AS OF FEBRUARY 29, 2020	D. COPPERSMITH	
FV-16-4	CUSTOMERS' ADVANCES FOR CONSTRUCTION AS OF FEBRUARY 29, 2020	D. COPPERSMITH	
FVI-1	DEPRECIATION METHODS	J. SPANOS	53.53 VI.A.1
FVI-2	DEPRECIATION SURVIVOR CURVES	J. SPANOS	53.53 VI.A.2

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Exhibit <u>Number</u> (1)	Title of Exhibit and/or Data Requirement Response (2)	<u>Witness</u> (3)	Pennsylvania Public Utility Commission <u>Regulation</u> (4)
FVI-3	DEPRECIATION SURVIVING ORIGINAL COST	J. SPANOS	53.53 VI.A.3
FVI-4	DEPRECIATION RESERVE	J. SPANOS	53.53 VI.A.4
FV1-5 FV1-6	DEPRECIATION DEPRECIATION SALVAGE AND COST OF REMOVAL	J. SPANOS J. SPANOS	53.53 VI.A.5 53.53 VI.A.6
FV1-1	RATE OF RETURN CAPITALIZATION RATIOS	M. POFF	53.53 VII.A.1
FVII-2	RATE OF RETURN LATEST PROSPECTUS	M. POFF	53.53 VILA.2
FVII-3		M. POFF	53.53 VII.A.3
FVII-4	RATE OF RETURN DEBT SCHEDULE	M. POFF	53.53 VII.A.4
FVII-5 FVII-6		M. POFF M. POFF	53.53 VII.A.5 53.53 VII.A.6
FVII-7		M. POFF	53.53 VILA.7
FVII-8	RATE OF RETURN BUDGET	M. POFF	53.53 VILA.8
FVII-9		M. POFF	53.53 VII.A.9
FVII-10		M. POFF	53.53 VII.A.10
FVII-11 FVII-12		M. POFF M. POFF	53.53 VII.A.11 53.53 VII.A.12
FVII-13		M. POFF	53.53 VII.A.13
FVII-14		M. POFF	53.53 VILA.14
FVII-15		M. POFF	53.53 VII.A.15
FVII-16	RATE OF RETURN BALANCE SHEETS RATE OF RETURN BOND RATING	M. POFF M. POFF	53.53 VII.A.16
FVII-17 FVII-18		M. POFF	53.53 VII.A.17 53,53 VII.A.18
FVII-19		M. POFF	53.53 VII.A.19
FV11-20	RATE OF RETURN PROJECTED SECURITY ISSUANCES	M. POFF	53.53 VII.A.20
FVII-21	RATE OF RETURN DEBT REFINANCING	M. POFF	53.53 VII.A.21
FVII-22 FVII-23	RATE OF RETURN ANALYST REPORTS RATE OF RETURN EQUITY INFUSIONS FROM PARENT	M. POFF M. POFF	53.53 VII.A.22 53.53 VII.A.23
FVII-23	RATE OF RETURN DIVIDEND PAYMENTS TO PARENT	M. POFF	53,53 VII.A.24
FV11-25	RATE OF RETURN FINANCIAL PROJECTIONS	M. POFF	53.53 VII.A.25
FVII-26	RATE OF RETURN CONSTRUCTION BUDGET	M. POFF	53.53 VII.A.26
FVI1-27	RATE OF RETURN CAPITAL STRUCTURE TARGET	M. POFF	53.53 VII.A.27 53.53 VII.A.28
FVII-28 FVII-29	RATE OF RETURN SHORT TERM DEBT AND CONSTRUCTION WORK IN PROGRESS RATE OF RETURN OTHER DEBT	M. POFF M. POFF	53.53 VILA.29
FVII-30	RATE OF RETURN STOCK DIVIDENDS, SPLITS OR PAR VALUE CHANGES	M. POFF	53.53 VII.A.30
FVII-31	RATE OF RETURN PARENT CAPITAL STRUCTURE	M. POFF	53.53 VII.A.31
FVII-32		M. POFF	53.53 VII.A.32
FVIII-1 FVIII-2		P. Herbert M. Poff	53.53 VIII.A-1 53.53 VIII.A-2
FIX-1	QUALITY OF SERVICE SDWA VIOLATIONS	J. HAND	53.53 IX.A.1
FIX-2	QUALITY OF SERVICE OPERATING PRESSURE STANDARDS	J. HAND	53.53 IX.A.2
FIX-3	QUALITY OF SERVICE SERVICE INTERRUPTIONS	J. HAND	53.53 IX.A.3
FIX-4 FIX-5	QUALITY OF SERVICE CUSTOMER COMPLAINTS QUALITY OF SERVICE DISTRIBUTION SYSTEM MAPPINGS	J. HAND J. HAND	53.53 IX.A.4 53.53 IX.A.5
FIX-5	QUALITY OF SERVICE DISTRIBUTION STSTEM MAPPINGS	J. HAND	53.53 IX.A.6
FIX-7	QUALITY OF SERVICE METER TESTING	J. HAND	53.53 IX.A.7
FX-1		M. POFF	53.53 X.A.1
FX-2	AS OF FEBRUARY 29, 2020	M. POFF	53.53 X.A.2
FX-3 FX-4	SPECIAL CASH DEPOSITS AS OF FEBRUARY 29, 2020 NOTES RECEIVABLE, ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES AND OTHER ACCOUNTS RECEIVABLE	M. POFF	53.53 X.A.3 53.53 X.A.4
	AS OF FEBRUARY 29, 2020		
FX-5	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS AS OF FEBRUARY 29, 2020	M. POFF	53.53 X.A.5
FX-6	PREPAYMENTS AS OF FEBRUARY 29, 2020	M. POFF	53.53 X.A.6
FX-7 FX-8	OTHER CURRENT ASSETS AS OF FEBRUARY 29, 2020 DEFERRED ASSETS AS OF FEBRUARY 29, 2020	M. POFF M. POFF	53.53 X.A.7 53.53 X.A.8
FX-9	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	M. POFF	53.53 X.A.9
FX-10	OTHER DEFERRED CREDITS AS OF FEBRUARY 29, 2020	M. POFF	53.53 X.A.10
FX-11	OTHER RESERVES	M. POFF	53.53 X.A.11
FX-12	RETAINED EARNINGS FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020 AND ENDED DECEMBER 31, 2018, 2017 AND 201 ADVANCES TO BARRING CORDOLOGY		53.53 X.A.12
FX-13 FXI-1	ADVANCES TO PARENT CORPORATION OTHER DATA MONTHLY BALANCE SHEET	m. Poff M. Poff	53.53 X.A.13 53.53 XI.A.1
FXI-2	OTHER DATA INDEPENDENT AUDIT REPORT	M. POFF	53.53 XI.A.1
FXI-3	OTHER DATA BUDGET VARIANCE REPORTS	M. POFF	53.53 XI.A.3
FXI-4	OTHER DATA OPERATING AND CAPITAL BUDGETS	M. POFF	53.53 XI.A.4
FXI-5	OTHER DATA UNACCOUNTED FOR WATER CORPORATE HISTORY	J. HINES	53.53 XI.A.5
FXI-6 FXII-1	COMPARISON OF BASE RATE CHARGES	J. HINES J. HINES	53.53 XI.A.6 53.53 XII.A.1
FXII-2	COMPARISON OF RESIDENTIAL COMPLAINT RATES AMONG INVESTOR-OWNED WATER COMPANIES	J. HINES	53.53 XII.A.2

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Exhibit <u>Number</u> (1)	<u>Title of Exhibit and/or Data Requirement Response</u> (2)	<u>Witness</u> (3)	Pennsylvania Public Utility Commission <u>Regulation</u> (4)
H(b)-3W	Number of Customers as of December 31, 2017 Whose Bills Will be Increased	M. Poff	53.52(b)(3)
HI-IW	Statement of Income	M. Poff	53.53 I.A.1
HI-2W	Statement of Income Adjustments Under Existing Rates for the Twelve Months Ended December 31, 2017 and the Anticipated Statement of Income When the Proposed Rates Become Effective	M. Poff	53.53 I.A.2
HI-2-1W		D. Coppersmith	53.53 I.A.2
HII-1W	Gallons Sold (000 Omitted) and Operating Revenues for Twelve Months Ended December 31, 2017 and 2016 and Number of Customers as of December 31, 2017 and 2016	M. Poff	53.53 II.A.1
HIF5M	Operating Revenue Under Existing and Proposed Rates	M. Poff	53.53 II.A.1.2
HII-2-2W		M. Poff	53.53 II.A.1.2
HII-2-3W	Operating Revenue Adjustments Under Existing Rates	M. Poff	53.53 ILA.1.2
HII-2-4W	Operating Revenue Adjustments Under Existing Rates	M. Poff	53.53 II.A.1.2
HII-2-6W		M. Poff	53.53 II.A.1.2
HII-2-7W	Operating Revenue Adjustments Under Existing Rates	M. Poff	53.53 II.A.1.2
HII-3W	Present and Proposed Tariff Rates	M. Poff	53.53 ILA.1.3
HII-4W	Customer Consumption Analysis and Rate Application	M. Poff	53.53 II.A.1.4
HII-5W	Accured Utility Revenues as of December 31, 2017 and 2016	M. Poff	53.53 II.A.1.5
H11-7W	Number of Customers, Customers Added and Lost and Consumption by Customer Classification for the Historic Test Year and Current Year to Date	M. Poff	53.53 II.A.1.7
HII-8W	Number of Customers and Consumption by Customer Classification for the Historic Test Year and Current Year to Date	M. Poff	53.53 II.A.1.8
HI-9W	Historical and Projected Number of Customers	M. Poff	53.53 II.A.1.9
HII-1W	Comparative Statement of Operating Expenses for Twelve Months Ended December 31, 2017, 2016, and 2015	M. Poff	53.53 III.A.1
HII-2W	Pro Forma Operating Expenses for Twelve Months Ended December 31, 2017 Under Existing and Proposed Rates	M. Poff	53.53 III.A.2
HIII-2-1W	Operating Expense Adjustments Under Existing Rates	M. Poff	53.53 III.A.2
HIII-2-2W	Operating Expense Adjustments Under Existing Rates	M. Poff	53.53 III.A.2
HII-2-3W	Operating Expense Adjustments Under Existing Rates	M. Poff	53.53 III.A.2
HII-2-9W	Operating Expense Adjustments Under Existing Rates	M. Poff	53.53 III.A.2
HIV-6W	Taxable Net Income Under Existing Rates for Twelve Months Ended December 31, 2017	M. Poff	53.53 IV.A.6
HIV-15W	Taxes Other Than Income Taxes	M. Poff	53.53 IV.A.15
HIV-15-4W	Operating Tax Other Than Income Tax Adjustments Under Existing Rates	M. Poff	53.53 IV.A.15
HIV-15-6W	Operating Tax Other Than Income Tax Adjustments Under Proposed Rates	M. Poff	53.53 IV.A.15
HIV-17W	Federal and State Income Taxes Under Existing Rates for Twelve Months Ended December 31, 2017 and Anticipated Federal and State Income Taxes when the Proposed Rates Become Effective	M. Poff	53.53 IV.A.17
HIV-17-2W	Operating Income Tax Adjustments Under Existing Rates	M. Poff	53.53 IV.A.17
HIV-17-3W	Calculation of Deferred Federal Income Taxes on Assets Other Than Assets Constructed with Taxable Customers Advances and Contributions Not Subject to Weighted Average Rate Method for the Twelve Months Ended December 31, 2017	M. Poff	53.53 IV.A.17
HIV-17-4W	Calculation of Deferred Federal Income Tax on Assets Subject to Weighted Average Rate Method for the Twelve Months Ending December 31, 2017	M. Poff	53.53 IV.A.17
HIV-17-4(a)W	State Tax Adjustment for Bonus Depreciation - Twelve Months Ended December 31, 2017	M. Poff	53.53 IV.A.17
HIV-17-5W	Operating Income Tax Adjustments Under Proposed Rates	M. Poff	53.53 IV.A.17
HIV-18W	Debt Interest Utilized for Income Tax Calculations	M. Poff	53.53 IV.A.18
HV-1W	Measure of Value and Rates of Return at Original Cost as of December 31, 2017	D. Coppersmith	
HV-1-1W	Deferred Federal Income Taxes Related to Accelerated Depreciation as of December 31, 2017 Deducted from the Measure of Value	M. Poff	53.53 V.A.1
HV-1-2W	Utility Plant Acquisition Adjustment West York Borough	D. Coppersmith	53.53 V.A.1
HVII-28W	Rate of Return Short Term Debt and Construction Work in Progress	M. Poff	53,53 VII.A.28

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Exhibit <u>Number</u> (1)	<u>Title of Exhibit and/or Data Requirement Response</u> (2)		<u>Witness</u> (3)	Pennsylvania Public Utility Commission <u>Regulation</u> (4)
F(a)-4W	Effect of the Change on the Utility's Customers	M.	Poff	53.52(a)(4)
F(b)-1W	Specific Reasons for Proposed Increase in Water and Wastewater Rates		Poff	53.52(b)(1)
FI-2W	Statement of Income		Poff	53.53 I.A.2
FI-2-1W	Projected Statement of Income Adjustments Under Existing Rates for Twelve Months Ending December 31, 2018		Coppersmith	
FI-2-2W	Projected Statement of Income Adjustments Under Existing Rates for Twelve Months Ending February 29, 2020		Coppersmith	
FII-2W	Operating Revenues Under Existing and Proposed Rates for Twelve Months Ending February 29, 2020		Poff	53.53 II.A.2
FII-3W	Present and Proposed Rates		Poff	53.53 II.A.3
FIH4W	Customer Consumption Analysis and Rate Application		Poff	53.53 II.A.4
F11-5W	Accrued Utility Revenues		Poff	53.53 II.A.5
F11-7W	Number of Customers, Customers Added and Lost, and Consumption by Customer Classification for the Historic Test Year and Current Year to Date		Poff	53.53 II.A.7
FII-8W	Number of Customers and Consumption by Customer Classification for the Historic Test Year and Current Year to Date			53.53 II.A.8
FII-9W	Historical and Projected Number of Customers		Poff	53.53 II.A.9
FIII-2W	Pro Forma Operating Expenses for Twelve Months Ending February 29, 2020 Under Existing and Proposed Rates		Poff	53.53 (II.A.2
Fill-2-4W	Operating Expense Adjustments Under Existing Rates - Inflation 12/31/18		Poff	53.53 III.A.2
FIII-2-6W	Operating Expense Adjustments Under Existing Rates - Allocation from Water Operations 12/31/18		Poff Poff	53.53 III.A.2 53.53 III.A.2
FIII-2-13W	Operating Expense Adjustments Under Existing Rates - Pro Forma Allocation from Water Operations 12/31/18		Poff	53.53 III.A.2
FIII-2-20W	Operating Expense Adjustments Under Existing Rates - Projected Allocation from Water Operations 02/29/20		Poff	53.53 III.A.2
FIII-2-28W	Operating Expense Adjustments Under Existing Rates - Inflation 02/29/20 Operating Expense Adjustments Under Existing Rates - Pro Forma Allocation from Water Operations 02/29/20		Poli	53.53 III.A.2
FIII-2-30W FIV-15W	Taxes Other Than Income Taxes		Poff	53.53 IV.A.15
FIV-15-3W	Operating Tax Other Than Income Tax Adjustments Under Proposed Rates - Pro Forma Assessment 02/29/20		Poff	53.53 IV.A.15
FIV-13-3W	Projected and Pro Forma Federal and State Income Taxes Under Existing Rates for Twelve Months Ending December 31, 2018		Poff	53.53 IV.A.17
FIV-17-1W	Operating Income Tax Adjustments Under Existing Rates 12/31/18	М.	Poff	53.53 IV.A.17
FIV-17-2W	Calculation of Deferred Federal Income Taxes on Assets other than Assets Constructed with Taxable Customers Advances and Contributions Not Subject to Weighted Average Rate Method for the Twelve Months Ending December 31, 2018	М.	Poff	53.53 IV.A.17
FIV-17-3W	Calculation of Deferred Federal Income Tax on Assets Subject to Weighted Average Rate Method for the Twelve Months Ending December 31, 2018	М.	Poff	53.53 IV.A.17
FIV-17-3(a)W	State Tax Adjustment for Bonus Depreciation - Twelve Months Ending December 31, 2018	M.	Poff	53.53 IV.A.17
FIV-17-5W	Pro Forma Operating Income Tax Adjustments Under Existing Rates 12/31/18	Μ.	Poff	53.53 IV.A.17
FIV-17-6W	Operating Income Tax Adjustments Under Existing Rates 02/29/20	M.	Poff	53.53 IV.A.17
FIV-17-7W	Calculation of Deferred Federal Income Taxes on Assets other than Assets Constructed with Taxable Customers Advances and Contributions Not Subject to Weighted Average Rate Method for the Twelve Months Ending February 29, 2020	M.	. Poff	53.53 IV.A.17
FIV-17-8W	Calculation of Deferred Federal Income Tax on Assets Subject to Weighted Average Rate Method for the Twelve Months Ending February 29, 2020	M.	. Poff	53.53 V.A.17
FIV-17-8(a)W	State Tax Adjustment for Bonus Depreciation - Twelve Months Ending February 29, 2020		. Poff	53.53 IV.A.17
FIV-17-10W	Pro Forma Operating Income Tax Adjustments Under Existing Rates 02/29/20		Poff	53.53 IV.A.17
FIV-17-11W	Operating Income Tax Adjustments Under Proposed Rates 02/29/20		. Poff	53.53 IV.A.17
FIV-18W	Debt Interest Utilized for Income Tax Calculations 12/31/18 and 02/29/20		. Poff	53.53 IV.A.18
FV-1W	Measure of Value and Rates of Return at Original Cost as of February 29, 2020		Coppersmith	
FV-1-1W	Deferred Federal Income Taxes Related to Accelerated Depreciation as of December 31, 2018 and February 29, 2020 Deducted from the Measure of Value		Poff	53.53 V.A.1
FV-1-2W	Utility Plant Acquisition Adjustment West York Borough		Coppersmith	
FV-12-1W	Projected Monthly Activity and Balances for the Twelve Months Ending December 31, 2018 for Utility Plant Under Construction and Utility Plant in Service		Hand	53.53 V.A.12
FV-12-2W	Projected Additions Placed in Service Twelve Months Ending December 31, 2018		Hand	53.53 V.A.12
FV-12-3W	Projected Retirements Removed from Service Twelve Months Ending December 31, 2018	-	Hand	53.53 V.A.12
FV-12-4W	Projected Monthly Activity and Balances for the Fourteen Months Ending February 29, 2020 for Utility Plant Under Construction and Utility Plant in Service		Hand	53.53 V.A.12
FV-12-5W	Projected Additions Placed in Service Fourteen Months Ending February 29, 2020		Hand	53.53 V.A.12
FV-12-6W	Projected Retirements Removed from Service Fourteen Months Ending February 29, 2020		Hand	53.53 V.A.12
FV-16-3W	Contributions in Aid of Construction as of February 29, 2020	D.	. Coppersmith	53.53 V.A.16

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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been served upon the following persons, in the manner indicated, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

VIA HAND DELIVERY

Office of Small Business Advocate 300 North Second Street, Suite 202 Harrisburg, PA 17101

Office of Consumer Advocate 555 Walnut Street Forum Place, 5th Floor Harrisburg, PA 17101-1923

Bureau of Investigation & Enforcement Commonwealth Keystone Building 400 North Street, 2nd Floor West PO Box 3265 Harrisburg, PA 17105-3265

Date: May 30, 2018

Devin T. Ryan

