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Devin Ryan

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November 20, 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, The Office of Consumer Advocate, The Office of Small Business Advocate, Michael Eifert v. The York Water Company - Docket Nos. R-2018-3000019, C-2018-3002564, C-2018-3002811, C-2018-3003908

Dear Secretary Chiavetta:

Enclosed please find the Joint Stipulation for Admission of Evidence in the above-referenced proceeding. Copies will be provided as indicated on the Certificate of Service.

Respectfully submitted,

Devin Ryan

DTR/jl Enclosures

cc: Certificate of Service Honorable Benjamin J. Myers



#### **CERTIFICATE OF SERVICE**

#### Docket No. R-2018-3000019

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 E-MAIL & FIRST CLASS MAIL**

Erin L. Gannon, Esquire Harrison W. Breitman, Esquire Office of Consumer Advocate 555 Walnut Street Forum Place, 5<sup>th</sup> Floor Harrisburg, PA 17101-1923

John M. Coogan, Esquire Bureau of Investigation and Enforcement Commonwealth Keystone Building 400 North Street, 2<sup>nd</sup> Floor West PO Box 3265 Harrisburg, PA 17105-3265

Steven C. Gray, Esquire Office of Small Business Advocate 300 North Second Street, Suite 202 Harrisburg, PA 17101

Donna H. Mullinax Blue Ridge Consulting Services, Inc. 114 Knightsridge Road Travelers Rest, SC 29690 Aaron L. Rothschild Rothschild Financial Consulting 15 Lake road Ridgefield, CT 06877

Jerome D. Mierzwa Exeter Associates, Inc. 10480 Little Patuxent Parkway, Suite 300 Columbia, MD 21044-3575

Terry L. Fought 780 Cardinal Drive Harrisburg, PA 17111

Brian Kalcic Excel Consulting 225 S. Meramec Avenue, Suite 720 T St. Louis, MO 63105

RECEIVED

### VIA FIRST CLASS MAIL

Michael L. Eifert 23 Hilltop Trail Fairfield, PA 17320

Date: November 20, 2018

Devin T. Ryan

#### BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania Public Utility Commission	: I	Docket Nos.	R-2018-3000019
Office of Consumer Advocate	:		C-2018-3002564
Office of Small Business Advocate	:		C-2018-3002811
Michael Eifert	:		C-2018-3003908
	:		
<b>v</b> .	:		
	:		
The York Water Company	:		

### JOINT STIPULATION FOR ADMISSION OF EVIDENCE

#### TO ADMINISTRATIVE LAW JUDGE BENJAMIN J. MYERS:

The York Water Company ("York Water" or the "Company"), the Bureau of Investigation & Enforcement ("I&E") of the Pennsylvania Public Utility Commission ("Commission"), the Office of Consumer Advocate ("OCA"), and the Office of Small Business Advocate ("OSBA"), all parties in the above-captioned proceeding (hereinafter, collectively "Joint Petitioners"), file this Joint Stipulation for Admission of Evidence in the above-captioned proceeding (the "Evidence Stipulation"). In support of the Evidence Stipulation, the Joint Petitioners represent as follows:

1. On May 30, 2018, York Water filed with the Commission Supplement No. 130 to its Tariff Water – Pa. P.U.C. No. 14 ("Supplement No. 130") and Supplement No. 6 to Tariff Wastewater – Pa. P.U.C. No. 1 ("Supplement No. 6"), along with supporting testimony and information required by 52 Pa. Code §§ 53.52 and 53.53. In Supplement No. 130, York Water proposed a general increase in water rates of \$6,398,961 per year, and in Supplement No. 6, the Company proposed a general increase in wastewater rates of \$288,623 per year.

2. On June 7, 2018, the OCA filed a Notice of Appearance, Complaint, and Public Statement.

3. On June 11, 2018, I&E filed a Notice of Appearance.

4. On June 14, 2018, the Commission entered an Order suspending Supplement No. 130 and Supplement No. 6 by operation of law until March 1, 2019, unless otherwise directed by Order of the Commission.

5. On June 15, 2018, a Prehearing Conference Order was issued, scheduling the prehearing conference.

6. On June 19, 2018, the OSBA filed a Notice of Appearance, Complaint, Public Statement, and Verification.

7. The prehearing conference was held as scheduled on June 26, 2018, before the ALJ.

8. On June 27, 2018, the ALJ issued an Order consolidating the proceedings at Docket Nos. R-2018-3000019, C-2018-3002564, and C-2018-3002811.

9. On June 28, 2018, the ALJ issued a Scheduling Order setting forth the procedural schedule and certain procedural rules for the proceeding.

10. On July 10, 2018, York Water served supplemental written direct testimony and exhibits.

11. On July 16, 2018, York Water filed a Petition for Protective Order as well as a corrected Exhibit No. FIV-17-10.

12. On July 18, 2018, the ALJ issued an Order granting the Petition for Protective Order.

On August 9, 2018, Michael Eifert filed a Formal Complaint at Docket No. C 2018-3003908 against York Water's requested water revenue increase.

14. On August 20, 2018, York Water filed an Answer to Michael Eifert's Complaint.

15. On August 23, 2018, I&E, OCA, and OSBA served their written direct testimony and exhibits.

16. On August 27, 2018, the ALJ issued an Order consolidating the proceedings at Docket Nos. R-2018-3000019, C-2018-3002564, and C-2018-3002811 with the proceeding at Docket No. C-2018-3003908.

17. On September 7, 2018, Michael Eifert filed a Reply to York Water's Answer.

18. On September 20, 2018, York Water, OCA, and OSBA served their written rebuttal testimony and exhibits.

19. On October 4, 2018, I&E, OCA, and OSBA served their written surrebuttal testimony and exhibits.

20. On October 4, 2018, I&E served errata to its written direct testimony.

21. On October 10, 2018, York Water served its written rejoinder testimony and outlines.

22. On October 12, 2018, I&E served errata to its written surrebuttal testimony.

23. The Joint Petitioners held several settlement conferences in this proceeding. As a result of these conferences and the efforts of the Joint Petitioners to examine the issues raised by the parties, a settlement in principle was achieved by the Joint Petitioners prior to the date for the evidentiary hearings.

24. On October 15, 2018 the Joint Petitioners advised the ALJ of the settlement in principle and of their intent to file a joint petition for settlement and statements in support by the scheduled Reply Brief due date of November 21, 2018.

25. Thereafter, the ALJ advised the parties that the evidentiary hearings would be canceled and that the parties' written testimony and exhibits could be admitted into the record by stipulation.

26. The Joint Petitioners request that the ALJ admit the testimony and the exhibits listed below into the record in the above-captioned consolidated proceeding:

### I. York Water's Testimony and Exhibits

27. York Water Statement No. 1 – Direct Testimony of Jeffrey R. Hines.

28. York Water Statement No. 2 – Direct Testimony of Joseph T. Hand.

29. York Water Statement No. 3 – Direct Testimony of Matthew E. Poff.

30. York Water Statement No. 3W – Direct Testimony of Matthew E. Poff.

31. York Water Statement No. 4 – Direct Testimony of Daniel E. Coppersmith.

32. York Water Statement No. 4W – Direct Testimony of Daniel E. Coppersmith.

33. York Water Statement No. 103 – Direct Testimony of Matthew E. Poff.

34. York Water Statement No. 103W – Direct Testimony of Matthew E. Poff.

35. York Water Statement No. 104 – Direct Testimony of Daniel E. Coppersmith.

36. York Water Statement No. 104W – Direct Testimony of Daniel E. Coppersmith.

37. York Water Statement No. 105 – Direct Testimony of John J. Spanos, including Exhibit Nos. HVI, HVI-W, FVI-A, FVI-B, FVI-WA, and FVI-WB.

 York Water Statement No. 106 – Direct Testimony of Paul R. Moul, including Exhibit No. FVII.

 39. York Water Statement No. 107 – Direct Testimony of Paul R. Herbert, including Exhibit No. FVIII.

40. The Exhibits accompanying the direct testimony of Jeffrey R. Hines, Joseph T. Hand, Matthew E. Poff, Daniel E. Coppersmith, and John J. Spanos, as identified in the list attached hereto as Attachment A.

41. York Water Statement No. 103-S – Supplemental Direct Testimony of MatthewE. Poff, including Exhibit No. MEP-1S.

42. York Water Statement No. 103W-S – Supplemental Direct Testimony of MatthewE. Poff, including Exhibit No. MEP-1SW.

43. The corrected Exhibit No. FIV-17-10, which was filed on July 16, 2018.

44. York Water Statement No. 1-R – Rebuttal Testimony of Jeffrey R. Hines, including Exhibit Nos. JRH-1R through JRH-8R.

45. York Water Statement No. 2-R – Rebuttal Testimony of Joseph T. Hand, including Exhibit No. JTH-1R.

46. York Water Statement No. 103-R – Rebuttal Testimony of Matthew E. Poff, including Exhibit Nos. MEP-1R through MEP-13R.

47. York Water Statement No. 105-R – Rebuttal Testimony of John J. Spanos, including Exhibit Nos. JJS-1R through JJS-2R.

48. York Water Statement No. 106-R – Rebuttal Testimony of Paul R. Moul, including Exhibit No. PRM-2.

49. York Water Statement No. 107-R – Rebuttal Testimony of Paul R. Herbert, including Exhibit Nos. 107-R-1 through 107-R-3.

50. York Water Statement No. 106-RJ – Rejoinder Testimony of Paul R. Moul.

### II. I&E's Testimony and Exhibits

51. I&E Statement No. 1 – Direct Testimony of Brenton Grab, including I&E ExhibitNo. 1.

52. I&E Statement No. 2 – Direct Testimony of Christopher M. Henkel, including I&E Exhibit No. 2.

53. I&E Statement No. 3 – Direct Testimony of Joseph Kubas, including I&E ExhibitNo. 3.

54. An Errata Sheet correcting I&E Statement No. 3: the Direct Testimony of Joseph Kubas.

55. An Errata reflecting full testimony correcting I&E Statement No. 3: the Direct Testimony of Joseph Kubas.

56. I&E Statement No. 4 – Direct Testimony of Ethan H. Cline, including I&E Exhibit No. 4.

57. An Errata Sheet correcting I&E Statement No. 4: the Direct Testimony of Ethan H. Cline.

58. I&E Statement No. 1-SR – Surrebuttal Testimony of Brenton Grab, including I&E Exhibit No. 1-SR.

59. An Errata Sheet correcting I&E Statement No. 1 –SR: the Surrebuttal Testimony of Brenton Grab.

60. I&E Statement No. 2-SR – Surrebuttal Testimony of Christopher M. Henkel, including I&E Exhibit No. 2-SR.

61. I&E Statement No. 3-SR – Surrebuttal Testimony of Joseph Kubas, including I&E Exhibit No. 3-SR.

62. I&E Statement No. 4-SR – Surrebuttal Testimony of Ethan H. Cline, including I&E Exhibit No. 4-SR.

#### III. OCA's Testimony and Exhibits

63. OCA Statement No. 1 – Direct Testimony of Donna H. Mullinax, including Exhibit Nos. DHM-1 through DHM-31.

64. OCA Statement No. 2 – Direct Testimony of Aaron L. Rothschild, including Schedules ALR-1 through ALR-8.

65. OCA Statement No. 3 – Direct Testimony of Jerome D. Mierzwa, including Schedules JDM-1 through JDM-3.

66. OCA Statement No. 3-R – Rebuttal Testimony of Jerome D. Mierzwa.

67. OCA Statement No. 1-SR – Surrebuttal Testimony of Donna H. Mullinax, including Exhibit Nos. DHM-1-SR through DHM-4-SR.

68. OCA Statement No. 2-SR – Surrebuttal Testimony of Aaron L. Rothschild.

69. OCA Statement No. 3-SR – Surrebuttal Testimony of Jerome D. Mierzwa, including Schedules JDM-4S through JDM-7S

70. OCA Statement No. 4-SR – Surrebuttal Testimony of Terry L. Fought, including Exhibit Nos. TLF-1 through TLF-8.

#### IV. OSBA's Testimony and Exhibits

71. OSBA Statement No. 1 – Direct Testimony and Exhibits of Brian Kalcic.

72. OSBA Statement No. 1-R – Rebuttal Testimony of Brian Kalcic.

73. OSBA Statement No. 1-S – Surrebuttal Testimony of Brian Kalcic.

74. Verifications for the parties' testimony and exhibits are attached hereto as Appendix A.

75. The admission by stipulation of the foregoing testimony and exhibits is subject to Commission approval of the Joint Petition for Approval of Settlement to be filed by November 21, 2018. The Joint Petitioners reserve their respective rights to submit additional testimony and to cross-examine witnesses in the event the Joint Petition for Approval of Settlement is not approved.

WHEREFORE, the Joint Petitioners, by their respective counsel, respectfully request that Administrative Law Judge Benjamin J. Myers admit the foregoing testimony and exhibits into the record in this proceeding.

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Respectfully submitted,

Michael W. Hassell, Esquire Devin T. Ryan, Esquire Post & Schell, P.C. 17 North Second Street, 12<sup>th</sup> Floor Harrisburg, PA 17101-1601 Phone: 717-731-1970 Fax: 717-731-1985 E-mail: mhassell@postschell.com E-mail: dryan@postschell.com Attorneys for The York Water Company

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Date: November 20, 2018

Date: NOVEMB 50 20, 2018

Date:

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Date: (

## **ATTACHMENT "A"**

INDEX Docket No. R-2018-3000019

## 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

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4	Exhibit No. HVI-1 through Exhibit No. HVII-18
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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
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Exhibit			Public Utility
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Hill-5	OPERATING EXPENSE ADJUSTMENTS FOR SALARY, WAGE AND FRINGE BENEFIT INCREASES	M. POFF	53.53 III.A.5
Hill-6	CHARGES BY AFFILIATES FOR TWELVE MONTHS ENDED DECEMBER 31, 2017 AND 2016	M. POFF	53.53 III.A.6
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HIII-11	CONTRACTUAL SERVICES-AUDITING, CONTRACTUAL SERVICES-INTERNAL CONTROLS, CONTR	ACTUAL M. POFF	53.63 III.A.11
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	CONTRACTUAL SERVICES-OUTSIDE SERVICES, AMORTIZATION OF RATE CASE EXPENSE AND MISCELLANEOUS EXPENSES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017, 2	3046 3016	
HIII-12	RESEARCH AND DEVELOPMENT EXPENDITURES	M. POFF	53.53 (II.A.12
Hill-13	CHARITABLE AND CIVIC CONTRIBUTIONS FOR TWELVE MONTHS ENDED DECEMBER 31, 2017	M. POFF	53,53 III.A.13
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HIII-16	OPEB EXPENSE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017	M. POFF	53.53 III.A.16
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Hill-25	ACCOUNTING FOR VACATION PAY	M. POFF	53.53 III.A.26

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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)
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HIV-2	TAXES OTHER THAN INCOME TAXES IN ANOTHER STATE	M. POFF	53.53 IV.A.2
HIV-3	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
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HIV-6	TAXABLE NET INCOME UNDER EXISTING RATES FOR TWELVE MONTHS ENDED DECEMBER 31, 2017	M. POFF	53.53 IV.A.8
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 N.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
<b>HIV-11</b>	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	FEDERAL INCOME TAX RETURNS	M, POFF	53.53 IV.A.14
HIV-15	TAXES OTHER THAN INCOME TAXES	M. POFF	53.53 IV.A.15
HIV-15-1	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES	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-16-3	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES	M. POFF M. POFF	53.53 IV.A.15
HIV-15-4 HIV-15-5	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES	M. POFF	53,53 IV.A.16 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 IV.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
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HIV-17-5	OPERATING INCOME TAX ADJUSTMENTS UNDER PROPOSED RATES	M. POFF	53.53 IV.A.17
HIV-18	DEBT INTEREST UTILIZED FOR INCOME TAX CALCULATIONS	M. POFF	53.53 (V.A.18
HV-1	MEASURE OF VALUE AND RATES OF RETURN AT ORIGINAL COST AS OF DECEMBER 31, 2017	D. COPPERSMITH	
HV-1-1	DEFERRED FEDERAL INCOME TAXES RELATED TO ACCELERATED DEPRECIATION AS OF DECEMBER 31, 2017 DEDUCTED FROM THE MEASURE OF VALUE		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 D. COPPERSMITH	
HV-1-4	UTILITY PLANT ACQUISITION ADJUSTMENT SECTION A WATER CORPORATION UTILITY PLANT ACQUISITION ADJUSTMENT YORK STARVIEW, LP	D. COPPERSMITH	
HV-1-5 HV-1-8	UTILITY PLANT ACQUISITION ADJUSTMENT TORK STARVIEW, LP	D. COPPERSMITH	
HV-1-0	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	CASH WORKING CAPITAL	D. COPPERSMITH	
HV-8 HV-8-1	CASH WORKING CAPITAL REQUIREMENT AS OF DECEMBER 31, 2017 CASH WORKING CAPITAL REQUIREMENT LAG RELATIONSHIP BETWEEN OPERATING DEVICINUES AND OPERATING EXTENSES AND TAYES	D. COPPERSMITH D. COPPERSMITH	
HV-8-1(g)	REVENUES AND OPERATING EXPENSES AND TAXES CASH WORKING CAPITAL REQUIREMENT CALCULATION OF LAG DAYS IN RECEIPT OF REVENUES	M. POFF	53.53 V.A.8
HV-8-1(a)1	CASH WORKING CAPITAL REQUIREMENT	M. POFF	53.53 V.A.8
HV-8-1(a)2	CASH WORKING CAPITAL REQUIREMENT AVERAGE REVENUE COLLECTION DAYS		53.53 V.A.8
HV-8-2	THIRTEEN MONTH AVERAGE OF BUILDERS DEPOSITS AND WATER REVENUES PAID IN ADVANCE	D. COPPERSMITH	53.53 V.A.8
HV-8-3 HV-8-4	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 Reguirement Response</u> (2)	<u>Witness</u> (3)	Pennsylvania Public Utility Commission <u>Regulation</u> (4)
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HV-9	AMORTIZED EXPENSES	D. COPPERSMITH	
HV-10	FUNDS AVAILABILITY	M. POFF	53.53 V.A.10
HV-11 HV-12	WORKING CAPITAL - MATERIALS AND SUPPLIES PROJECTED PLANT ADDITIONS	D. COPPERSMITH J. HAND	53.53 V.A.11 53.53 V.A.12
HV-12 HV-13	PROJECTED PLANT ADDITIONS	D. COPPERSMITH	
HV-14	SHARED ASSETS	D. COPPERSMITH	
HV-15	PLANT INCLUDED IN RATE BASE	D. COPPERSMITH	
HV-16	CONTRIBUTIONS IN AID OF CONSTRUCTION, CUSTOMERS ADVANCES FOR CONSTRUCTION, BUILDERS DEPOSITS AND CUSTOMERS DEPOSITS		
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	
HVI-1	DEPRECIATION METHODS	J. SPANOS	53.53 VI.A.1
HVI-2	DEPRECIATION SURVIVOR CURVES	J. SPANOS	53.53 VI.A.2
HVI-3 HVI-4	DEPRECIATION SURVIVING ORIGINAL COST DEPRECIATION RESERVE	J. SPANOS J. SPANOS	53,53 VI.A.3 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
HVII-1	RATE OF RETURN CAPITALIZATION RATIOS	M. POFF	53,53 VII.A.1
HV/I-2	RATE OF RETURN LATEST PROSPECTUS	M. POFF	53.53 VILA.2
HVII-3	RATE OF RETURN CAPITAL REQUIREMENTS	M. POFF	53.53 VILA.3
HVII-4	RATE OF RETURN DEBT SCHEDULE	M. POFF	53.53 VII.A.4
HVIL-5	RATE OF RETURN FINANCIAL DATA		53.53 VII.A.5
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HVII-10	RATE OF RETURN BANK NOTES PAYABLE		53.53 VILA.11
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HVII-13			53.53 VII.A.13
HVII-14			53.53 VILA.14
HVI-15	RATE OF RETURN FINANCIAL REPORTS	M. POFF	53.53 VII.A.15
HVII-16			53.63 VILA.16
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HVIII-2			53.53 VIII.A-2
HIX-1			53.53 IX.A.1
HIX-2	QUALITY OF SERVICE OPERATING PRESSURE STANDARDS	J. HAND	63.53 IX.A.2
HIX-3			53.53 IX.A.3
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HIX-5			53,53 IX.A.5
HIX-6			53,53 IX.A.6
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HX-2			53.53 X.A.2
нх-з .		M. POFF	63,53 X.A.3
HX-4	NOTES RECEIVABLE, ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES AND OTHER ACCOUNTS RECEIVABLE AS OF DECEMBER 31, 2017	M. POFF	53.53 X.A.4
HX-5			53.53 X.A.5
HX-6	PREPAYMENTS AS OF DECEMBER 31, 2017	M. POFF	53.53 X.A.6

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Exhibit <u>Nymber</u> (†)	Title of Exhibit and/or Data Requirement Response (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
HXIF1	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 Requirement 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(8)(2)
F(a)-3 F(a)-4	NUMBER OF CUSTOMERS WHOSE BILLS WILL CHANGE EFFECT OF THE CHANGE ON THE UTILITY'S CUSTOMERS	M. POFF M. POFF	53,52(a)(3)
F(a)-5	EFFECT OF PROPOSED CHANGE	M. POFF	53.52(e)(4) 53.52(e)(5)
F(a)-6	EFFECT OF THE CHANGE ON SERVICE RENDERED	M. POFF	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(e)(10)
F(a)-11	FCC, FERC OR COMMISSION ORDERS	M. POFF	53.52(a)(11)
F(b)-1 F(b)-2	SPECIFIC REASONS FOR PROPOSED INCREASE IN WATER RATES OPERATING STATEMENT FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF M. POFF	53.52(b)(1) 53.52(b)(2)
F(b)-3	NUMBER OF CUSTOMERS AS OF FEBRUARY 29, 2020 WHOSE BILLS WILL BE INCREASED	M. POFF	53.52(b)(2)
F(b)-4	CALCULATION OF THE PROPOSED REVENUE INCREASE PROJECTED TO AN ANNUAL BASIS	M. POFF	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 F(c)-3	BALANCE SHEET AS OF FEBRUARY 29, 2020 SUMMARY BY PLANT ACCOUNTS OF THE BOOK VALUE OF FIXED CAPITAL INSTALLED AS OF FEBRUARY 29, 2020	M. POFF D. COPPERSMITH	63.52(c)(2)
F(c)-4	DEPRECIATION RESERVE PER BOOKS AS OF FEBRUARY 29, 2020 APPLICABLE TO UTILITY PLANT IN SERVICE	J. SPANOS	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)
FJ-1	STATEMENT OF INCOME	M. POFF	53.53 I.A.1
FI-2 FI-2-1	STATEMENT OF INCOME PROJECTED STATEMENT OF INCOME ADJUSTMENTS UNDER EXISTING RATES for Twolve Months Ending December 31, 2018		63.63 I.A.2
FI-2-2	PROJECTED STATEMENT OF INCOME ADJUSTMENTS UNDER EXISTING RATES for Twolve Months Ending December 91, 2010 PROJECTED STATEMENT OF INCOME ADJUSTMENTS UNDER EXISTING RATES for Twolve Months Ending February 29, 2020		
FI-3			53.53 J.A.3
FI-4			53.531.A.4
F1-5			53.53 I.A.5
F11-1 F11-2	31, 2018 AND FEBRUARY 29, 2020 AND NUMBER OF CUSTOMERS AS OF DECEMBER 31, 2018 AND FEBRUARY 29, 2020		53.53 II.A.1 53.53 II.A.2
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Fil-2-2 Fil-2-3			53.53 II.A.2 53.53 II.A.2
F11-2-4			53.53 II.A.2
FI1-2-5	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2018		53.53 II.A.2
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FII-2-7			63.53 II.A.2
Fil-2-8 Fil-2-9			53.53 II.A.2 53.53 II.A.2
Fil-2-10			53.53 II.A.2
F11-2-11	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2018		53.53 ILA.2
FII-2-12			63.63 II.A.2
FII-2-13			53.53 II.A.2
FII-2-14 FII-2-15			63.53 II.A.2 53.53 II.A.2
Fil-2-18			53.53 11.A.2
FII-2-17			53.53 II.A.2
Fil-2-18	•••••••••••••••••••••••••••••••••••••••	M. POFF	53.53 II.A.2
Fil-2-19 Fil-2-20	NOT USED THIS CASE OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	
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FII-2-22			53.53 [[.A.2
FII-2-23	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M, POFF i	53.53 II.A.2
FI1-2-24			53.53 II.A.2
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Fil-2-26 Fil-2-27			53.63 II.A.2 53.53 II.A.2
FII-2-28			53.53 JI.A.2
Fil-2-29	OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.53   .A.2
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Fil-2-38 Fil-2-39			53.53 II.A.2 53.63 II.A.2
Fil-2-39			53.53 II.A.2
FII-2-41			53.53 II.A.2

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Exhibit			Pennsylvania Public Utility Commission
<u>Number</u> (1)	<u>Title of Exhibit end/or Data Requirement Response</u> (2)	<u>Witness</u> (3)	<u>Regulation</u> (4)
Fil-2-42	OPERATING REVENUE ADJUSTMENTS UNDER PROPOSED RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020	M. POFF	53.53 (I.A.2
FII-3	PRESENT AND PROPOSED RATES	M. POFF	53.53 II.A.3
F( -4 F  -5	CUSTOMER CONSUMPTION ANALYSIS AND RATE APPLICATION ACCRUED UTILITY REVENUES	M. POFF M. POFF	53.53 H.A.4
FII-8	MISCELLANEOUS WATER REVENUES	M. POFF	53.53 (I.A.5 53.53 (I.A.6
FII-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 (I.A.7
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# THE YORK WATER COMPANY DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION INDEX OF FUTURE TEST YEAR EXHIBITS WATER

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Exhibit Number	<u>Title of Exhibit and/or Data Requirement Response</u>	Witness	Pennsylvani Public Utility Commission Regulation
(1)	(2)	(3)	(4)
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	UTILITY PLANT ACQUISITION ADJUSTMENT SECTION A WATER CORPORATION	D. COPPERSMITH	
	UTILITY PLANT ACQUISITION ADJUSTMENT YORK STARVIEW LP	D. COPPERSMITH	
	UTILITY PLANT ACQUISITION ADJUSTMENT CRESTVIEW MOBILE HOME PARK UTILITY PLANT ACQUISITION ADJUSTMENT STOCKHAM'S VILLAGE MOBILE HOME PARK	D. COPPERSMITH	
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	NON-REVENUE PRODUCING CONSTRUCTION WORK IN PROGRESS AS OF FEBRUARY 29, 2020	D. COPPERSMITH	
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	MEASURES OF VALUE	D. COPPERSMITH	53.53 V.A.6
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V-12-5 F	PROJECTED ADDITIONS PLACED IN SERVICE FOURTEEN MONTH'S ENDING FEBRUARY 29, 2020	J. HAND	63.53 V.A.12
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Exhibit <u>Number</u> (1)	<u>Title of Exhibit and/or Data Requirement Response</u> (2)	<u>Wilness</u> (3)	Pennayivania Public Utility Commission <u>Regulation</u> (4)
FVI-3	DEPRECIATION SURVIVING ORIGINAL COST	J. SPANOS	53,53 VI.A.3
FVI-4 FVI-5	DEPRECIATION RESERVE	J. SPANOS	53.53 VI.A.4
FVI-5	DEPRECIATION DEPRECIATION SALVAGE AND COST OF REMOVAL	J. SPANOS J. SPANOS	53.53 VI.A.5
FVII-1	RATE OF RETURN CAPITALIZATION RATIOS	M. POFF	53.53 VI.A.6 53.53 VII.A.1
FVII-2	RATE OF RETURN LATEST PROSPECTUS	M, POFF	53.53 VII.A.2
FVII-3	RATE OF RETURN CAPITAL REQUIREMENTS	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	RATE OF RETURN FINANCIAL DATA	M. POFF	53.53 VI.A.5
FVII-6 FVII-7	RATE OF RETURN AFUDC RATE RATE OF RETURN COVERAGE REQUIREMENTS	M. POFF M. POFF	53.53 VII.A.6 53.53 VII.A.7
FVII-a	RATE OF RETURN BUDGET	M. POFF	53.53 VILA.8
FVI-9	RATE OF RETURN DEBT REACQUISITIONS	M. POFF	53,53 VII.A.9
EVII-10	RATE OF RETURN COMPENSATING BANK BALANCES	M. POFF	53.53 VII.A.10
FVII-11	RATE OF RETURN BANK NOTES PAYABLE	M. POFF	53.53 VII.A.11
FVII-12 FVII-13	RATE OF RETURN COMMON STOCK OFFERINGS RATE OF RETURN AFFILIATES	M. POFF M. POFF	53.53 VII.A.12
FVII-14	RATE OF RETURN	M. POFF	53.53 VII.A.13 53.63 VII.A.14
FVII-15	RATE OF RETURN FINANCIAL REPORTS	M. POFF	53.53 VILA.15
FVII-18	RATE OF RETURN BALANCE SHEETS	M. POFF	53,53 VII.A.18
FVII-17	RATE OF RETURN BOND RATING	M. POFF	53.53 VII.A.17
FVII-ta	RATE OF RETURN BOND RATING REPORTS	M. POFF M. POFF	53.53 VII.A.18
FVII-19 FVII-20	RATE OF RETURN PRESENTATIONS TO SECURITY ANALYSTS RATE OF RETURN PROJECTED SECURITY ISSUANCES	M. POFF	63.63 VII.A.19 53.53 VII.A.20
FVII-21	RATE OF RETURN DEBT REFINANCING	M. POFF	53.53 VII.A.21
FVII-22	RATE OF RETURN ANALYST REPORTS	M. POFF	53,53 VII.A.22
FV11-23	RATE OF RETURN EQUITY INFUSIONS FROM PARENT	M. POFF	53.53 VII.A.23
FVII-24	RATE OF RETURN DIVIDEND PAYMENTS TO PARENT	M. POFF	53.53 VII.A.24
FVII-25 FVII-26	RATE OF RETURN FINANCIAL PROJECTIONS RATE OF RETURN CONSTRUCTION BUDGET	M. POFF M. POFF	53.53 VII.A.25 53.53 VII.A.26
FVII-27	RATE OF RETURN CAPITAL STRUCTURE TARGET	M. POFF	53.53 VII.A.27
FV11-28	RATE OF RETURN SHORT TERM DEBT AND CONSTRUCTION WORK IN PROGRESS	M. POFF	53,53 VII.A.28
FVII-29	RATE OF RETURN OTHER DEBT	M. POFF	53.53 VII.A.29
FVII-30	RATE OF RETURN STOCK DWDENDS, SPLITS OR PAR VALUE CHANGES	M. POFF	53.53 VII.A.30
FVII-31 FVII-32	RATE OF RETURN PARENT CAPITAL STRUCTURE RATE OF RETURN FINANCIAL RATIOS	M. POFF M. POFF	53,53 VII.A.31 53,53 VII.A.32
FVIII-1	RATE STRUCTURE AND COST OF SERVICE	P. HERBERT	53.53 VIII.A-1
FVIII-2	RATE STRUCTURE AND COST OF SERVICE SPECIAL RATE CONTRACTS	M. POFF	53,53 VIII.A-2
FIX-1	QUALITY OF SERVICE SDWA VIOLATIONS	J. HAND	53.53 IX.A.1
FIX-2	concilit of dervice of enviring Presedine of Albando	J, HAND	53.53 IX.A.2
FIX-3 FIX-4	QUALITY OF SERVICE SERVICE INTERRUPTIONS QUALITY OF SERVICE CUSTOMER COMPLAINTS	J, HAND J. HAND	53.53 IX.A.3 53.53 IX.A.4
FIX-5	QUALITY OF SERVICE DISTRIBUTION SYSTEM MAPPINGS	J, HAND	53.53 IX.A.5
FIX-6	QUALITY OF SERVICE WATER CONSERVATION	J, HAND	53.63 IX.A.6
FIX-7	QUALITY OF SERVICE METER TESTING	J. HAND	53,53 IX.A.7
FX-1	COMPARATIVE BALANCE SHEET AS OF FEBRUARY 29, 2020 AND DECEMBER 31, 2017	M. POFF	53,53 X.A.1
FX-2	OTHER PHYSICAL PROPERTY, INVESTMENTS IN AFFILIATED COMPANIES AND OTHER INVESTMENTS AS OF FEBRUARY 29, 2020	M. POFF	53.53 X.A.2
FX-3	SPECIAL CASH DEPOSITS AS OF FEBRUARY 29, 2020	M. POFF	53,53 X,A.3
FX-4	NOTES RECEIVABLE, ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES AND OTHER ACCOUNTS RECEIVABLE	M. POFF	53.53 X.A.4
	AS OF FEBRUARY 29, 2020		
FX-5	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS AS OF FEBRUARY 29, 2020	M. POFF M. POFF	63.63 X.A.6
FX-8 FX-7	PREPAYMENTS AS OF FEBRUARY 29, 2020 OTHER CURRENT ASSETS AS OF FEBRUARY 29, 2020	M. POFF	53.63 X.A.8 53.53 X.A.7
FX-8	DEFERRED ASSETS AS OF FEBRUARY 29, 2020	M. POFF	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	63.53 X.A.11
FX-12 FX-13	RETAINED EARNINGS FOR TWELVE MONTHS ENDING FEBRUARY 29, 2020 AND ENDED DECEMBER 31, 2018, 2017 AND 201 ADVANCES TO PARENT CORPORATION	M. POFF	53.53 X.A.12 53.53 X.A.13
FXI-1	OTHER DATA MONTHLY BALANCE SHEET	M. POFF	\$3.63 XI.A.1
FXI-2	OTHER DATA INDEPENDENT AUDIT REPORT	M. POFF	63.53 XI.A.2
FXI-3	OTHER DATA BUDGET VARIANCE REPORTS	M. POFF	53.53 XI.A.3
FXI-4		M. POFF	53.53 XI.A.4
FXI-5 FXI-6		J, HINES J, HINES	53.53 XI.A.5 53.53 XI.A.6
FXII-1		J. HINES	63.53 XILA.1
FXII-2		J. HINES	63.53 XII.A.2

Exhibit <u>Number</u> (1)	<u>Title of Exhibit and/or Data Reguirement Response</u> (2)	<u>Witness</u> (3)	Pennsylvania Public Utility Commission <u>Resulation</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-1W	Statement of Income	M. Poff	53.53  .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	Statement of Income Adjustments Under Existing Rates	D. Coppersmith	53.53 J.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. Polf	53.53 il.A.1
HII-2W	Operating Revenue Under Existing and Proposed Rates	M. Poff	53.53 II.A.1.2
HII-2-2W	Operating Revenue Adjustments Under Existing Rates	M. Poff	53,53  I.A.1.2
H11-2-3W	Operating Revenue Adjustments Under Existing Rates	M. Poff	53.53 II.A.1.2
HII-2-4W	Operating Revenue Adjustments Under Existing Rates	M. Poff	53.53 II.A.1.2
HII-2-6W	Operating Revenue Adjustments Under Existing Rates	M. Poff	53.53 II.A.1.2
Hil-2-7₩	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 II.A.1.3
HII-4W	Customer Consumption Analysis and Rate Application	M. Poff	53.53 ILA.1.4
HII-5W	Accured Utility Revenues as of December 31, 2017 and 2016	M. Poff	53.53 II.A.1.5
HII-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   .A.1.7
HIFBM	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
HII-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, 2018, and 2015	M. Poff	53.53 III.A.1
HIII-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 (II.A.2
Hill-2-2W	Operating Expense Adjustments Under Existing Rates	M. Poff	53.53   I.A.2
HII1-2-3W	Operating Expense Adjustments Under Existing Rates	M. Poff	53.53 III.A.2
HIII-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.0
HIV-15W		M. Poff	53.53 N.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. Polf	63.63 V.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. Polf	53.53 IV.A.17
HIV-17-2W	Operating income Tax Adjustments Under Existing Rates	M. Poff	53.53 N.A.17
HIV-17-3W		M. Poff	53.53 IV.A.17
HIV-17-4W		M. Poff	53.53 IV.A.17
HIV-17-4(a)W		M. Poff	63.63 N.A.17
HIV-17-5W		M. Poff	53.53 N.A.17
HIV-18W		M. Poff	53.53 IV.A.18
HV-1W		D. Coppersmith	
HV-1-1W		M. Polf	53.53 V.A.1
HV-1-2W		D. Coppersmith	53.53 V.A.1
HVII-28W		M. Polf	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}	Pennaylvania Public Utility Commission <u>Requiation</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	M. Poff	53.52(b)(1)
FI-2W	Statement of Income	M. Poff	53.53  .A.2
FI-2-1W	Projected Statement of Income Adjustments Under Existing Rates for Twelve Months Ending December 31, 2018	D. Coppersmith	53.53 I.A,2
FI-2-2W	Projected Statement of Income Adjustments Under Existing Rates for Twelve Months Ending February 29, 2020	D. Copperamith	53.53 I.A.2
Fil-2W	Operating Revenues Under Existing and Proposed Rates for Twelve Months Ending February 29, 2020	M. Poff	53.53 II.A.2
FII-3W	Present and Proposed Rates	M. Poff	53.53   .A.3
FII-4W	Customer Consumption Analysis and Rete Application	M. Poff	53.53 II.A.4
FII-6W	Accrued Utility Revenues	M. Poff	53.53 II.A.5
FII-7W	Number of Customers, Customers Added and Lost, and Consumption by Customer Classification for the Historic Test Year and Current Year to Date	M. Post	53.53 II.A.7
FII-BW	Number of Customers and Consumption by Customer Classification for the Historic Test Year and Current Year to Date		53.53 II.A.8
F11-9W	Historical and Projected Number of Customers		53.53 II.A.9
Fill-2W	Pro Forma Operating Expenses for Twelve Months Ending February 29, 2020 Under Existing and Proposed Rates	M. Poff M. Poff	53,53 III.A.2 53,53 III.A.2
FIII-2-4W	Operating Expense Adjustments Under Existing Rates - Inflation 12/31/18	M. Poff	53.53 III.A.2
FILI-2-6W	Operating Expense Adjustments Under Existing Rates - Allocation from Water Operations 12/31/18	M. Poff	53.53 III.A.2
FIII-2-13W	Operating Expense Adjustments Under Existing Rates - Pro Forma Allocation from Water Operations 12/31/18 Operating Expense Adjustments Under Existing Rates - Projected Allocation from Water Operations 02/29/20	M. Poff	53.53 III.A.2
Fill-2-20W Fill-2-28W	Operating Expense Adjustments Under Existing Rates - Inflation 02/29/20	M. Poff	53.53  II.A.2
Fill-2-30W	Operating Expense Adjustments Under Existing Rates - Pro Forma Allocation from Water Operations 02/29/20	M. Poff	53.53 III.A.2
FIV-15W	Taxes Other Than Income Texes	M. 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	M, Poff	53.53 IV.A.15
FIV-17W	Projected and Pro Forma Federal and State Income Taxes Under Existing Rates for Twelve Months Ending December 31, 2018	M, Poff	63.53 IV.A.17
FIV-17-1W	Operating Income Tax Adjustments Under Existing Rates 12/31/18	M. Poff	53.53 IV.A.17
FIV-17-2W	Calculation of Deterred 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	M. 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	M. Poff	53.63 IV,A.17
FIV-17-3(a)W		M. Poff	53.53 IV.A.17
FIV-17-5W	Pro Forme Operating Income Tax Adjustments Under Existing Rates 12/31/18	M. Poff	53.63 IV.A.17
FIV-17-6W		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	53.63 IV.A.17
FIV-17-8W		M. Poff	53.53 IV.A.17
FIV-17-8(a)W	State Tax Adjustment for Bonus Depreciation - Twelve Months Ending February 29, 2020	M. Poff	53.53 IV.A.17
FIV-17-10W		M. Poff	53.53 IV.A.17
FIV-17-11W		M. Polf	53,53 IV.A.17
FIV-18W		M. Polf	63.53 IV.A.18
FV-1W		D. Coppersmith	
FV-1-1W	2020 Deducted from the Measure of Value	M. Poff	53.53 V.A.1
FV-1-2W		D. Coppersmith	
FV-12-1W	Construction and Utility Plant In Service	J, Hand	53.53 V.A.12
FV-12-2W		J, Hand	63.53 V.A.12
FV-12-3W		J. Hand J. Hand	63.53 V.A.12 63.53 V.A.12
FV-12-4W	Construction and Utility Plani in Service		
FV-12-5W		J, Hand J, Hand	53.53 V.A.12 53.53 V.A.12
FV-12-6W	, topolog Romonionio Romorod North Control I control mentile Literal I control professor	D. Copperamith	
FV-18-3W	Contributions In Aid of Construction as of Fabruary 29, 2020	o, copporation	

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