

**Pennsylvania-American Water Company  
Exeter Wastewater System  
Wastewater System  
Investor-Owned Utility  
January 1, 2018**

(1)	(2)	(3a)	(3b)	(3c)	(3d)	(3e)	(4a)	(4b)	(5)	(6a)	(6b)
Account Number	Description	Costing Parameters	Table	Line Reference	Lookup	Reproduction to Replacement Cost Factor AUS Input	Iowa Survivor / Retirement Curve	Normal Service Life years	Economic Obsolescence years	Tax Depreciation Table	Life
	Land & Land Rights						Non-Depr				
	<u>Non-Depreciable</u>										
	<u>Depreciable</u>										
<b>353.00</b>	<b>Land &amp; Land Rights</b>										
353.10	Land & Land Rights	USBLS	PPI	3	USBLS3	1.000	Non-Depr	0	0%	Non-Depr	0
353.20	Land & Land Rights - Collection	USBLS	PPI	1	USBLS1	1.000	Non-Depr	0	0%	Non-Depr	0
353.30	Land & Land Rights - Pumping	USBLS	PPI	1	USBLS1	1.000	Non-Depr	0	0%	Non-Depr	0
353.40	Land & Land Rights - Treatment	USBLS	PPI	1	USBLS1	1.000	Non-Depr	0	0%	Non-Depr	0
<b>354.00</b>	<b>Structures &amp; Improvements</b>										
354.30	Structures & Improvements - Pumping	HW	W-1	8	HWW-18	1.000	R4.0	45	0%	MACRS	25
354.40	Structures & Improvements - Treatment	HW	W-1	15	HWW-115	1.000	R4.0	55	0%	MACRS	25
<b>355.00</b>	<b>Generating Equipment</b>										
355.30	Generating Equipment - Pumping	USBLS	PPI	4	USBLS4	1.000	R3.0	35	0%	MACRS	25
<b>360.00</b>	<b>Mains Force</b>										
360.21	Collection Sewers - Force - Mains	HW	W-1	44	HWW-144	1.000	R3.0	60	0%	MACRS	25
360.211	Collection Sewers - Force - Mains - PVC	HW	W-1	38	HWW-138	1.000	R3.0	60	0%	MACRS	25
360.213	Collection Sewers - Force - Mains - DI	HW	W-1	35	HWW-135	1.000	R3.0	60	0%	MACRS	25
360.23	Collection Sewers - Force - Manholes	HW	W-1	45	HWW-145	1.000	R3.0	65	0%	MACRS	25
360.31	Air Release	HW	W-1	44	HWW-144	1.000	R3.0	45	0%	MACRS	25
360.41	Valves	HW	W-1	44	HWW-144	1.000	R3.0	45	0%	MACRS	25
<b>361.00</b>	<b>Mains Gravity</b>										
361.12	Collection Sewers - Gravity - Mains	HW	W-1	44	HWW-144	1.000	R3.0	80	0%	MACRS	25
361.21	Collection Sewers - Gravity - Mains	HW	W-1	44	HWW-144	1.000	R3.0	80	0%	MACRS	25
361.211	Collection Sewers - Gravity - Mains - PVC	HW	W-1	38	HWW-138	1.000	R3.0	80	0%	MACRS	25
361.212	Collection Sewers - Gravity - Mains - VCP	HW	W-1	36	HWW-136	1.000	R3.0	80	0%	MACRS	25
361.213	Collection Sewers - Gravity - Mains - DI	HW	W-1	35	HWW-135	1.000	R3.0	80	0%	MACRS	25
361.22	Collection Sewers - Gravity - Mains Relining	HW	W-1	44	HWW-144	0.100	R3.0	80	0%	MACRS	25
361.23	Collection Sewers - Gravity - Manholes	HW	W-1	45	HWW-145	1.000	R3.0	80	0%	MACRS	25
361.24	Collection Sewers - Gravity - Manholes Repairs	HW	W-1	45	HWW-145	0.100	R3.0	80	0%	MACRS	25
361.71	Collection Sewers - Gravity - Mains	HW	W-1	44	HWW-144	1.000	R3.0	80	0%	MACRS	25
<b>363.00</b>	<b>Service Laterals</b>										
363.20	Service Laterals	HW	W-1	39	HWW-139	1.000	R3.0	55	0%	MACRS	25
<b>364.00</b>	<b>Flow Measuring Devices</b>										
364.00	Flow Measuring Devices	HW	W-1	40	HWW-140	1.000	R3.0	35	0%	MACRS	25
364.20	Flow Measuring Devices	HW	W-1	40	HWW-140	1.000	R3.0	35	0%	MACRS	25
365.20	Flow Measuring Installations	HW	W-1	40	HWW-140	1.000	R3.0	35	0%	MACRS	25
<b>371.00</b>	<b>Pumping Equipment</b>										
371.30	Pumping Equipment	HW	W-1	9	HWW-19	1.000	R3.0	35	0%	MACRS	25
371.30	Pumping Equipment	HW	W-1	9	HWW-19	1.000	R3.0	35	0%	MACRS	25
371.32	Pumping Equipment - Grinder	HW	W-1	9	HWW-19	1.000	R3.0	35	0%	MACRS	25
<b>380.00</b>	<b>Treatment and Disposal Equipment</b>										
380.40	Treatment and Disposal Equipment	HW	W-1	17	HWW-117	1.000	R3.0	45	0%	MACRS	25
<b>390.00</b>	<b>General Plant</b>										
390.70	Office Furniture and Equipment	AUS	T-1	15	AUST-115	1.000	R3.0	12	0%	MACRS	12
391.70	Transportation Equipment	AUS	T-1	4	AUST-14	1.000	R3.0	10	0%	MACRS	10
392.70	Stores Equipment	AUS	T-1	7	AUST-17	1.000	R3.0	35	0	MACRS	25
393.70	Tools, Shop, & Garage Equipment	AUS	T-1	7	AUST-17	1.000	R3.0	35	0%	MACRS	25
394.70	Laboratory Equipment	AUS	T-1	7	AUST-17	1.000	R3.0	20	0%	MACRS	20
395.70	Power Operated Equipment	AUS	T-1	8	AUST-18	1.000	R3.0	15	0%	MACRS	15
396.70	Communications Equipment	USBLS	PPI	2	USBLS2	1.000	R3.0	12	0%	MACRS	12
397.70	Miscellaneous Equipment	AUS	T-1	8	AUST-18	1.000	R3.0	20	0%	MACRS	20
398.70	Not Used	AUS	T-1	8	AUST-18	1.000	R3.0	20	0%	MACRS	20
399.70	Not Used	AUS	T-1	8	AUST-18	1.000	R3.0	20	0%	MACRS	20