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File #: 2275/143230

September 29, 2010

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, et al. v. The York Water Company
Docket Nos. R-2010-2157140, C-2010-2178038 and C-2010-2181763

Dear Secretary Chiavetta:

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

Respectfully Submitted,

Anthony D. Kanagy

ADK/skr
Enclosure

cc: Honorable David A. Salapa
Certificate of Service
Kathleen M. Miller

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**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

PENNSYLVANIA PUBLIC UTILITY COMMISSION	:	
	:	
OFFICE OF CONSUMER ADVOCATE	:	Docket Nos. R-2010-2157140
	:	C-2010-2178038
OFFICE OF SMALL BUSINESS ADVOCATE	:	C-2010-2181763
	:	
V.	:	
	:	
THE YORK WATER COMPANY	:	

STIPULATION FOR ADMISSION OF EVIDENCE

TO ADMINISTRATIVE LAW JUDGE DAVID A. SALAPA:

The York Water Company (“York Water”), the Office of Trial Staff (“OTS”) of the Pennsylvania Public Utility Commission (“Commission”), the Office of Consumer Advocate (“OCA”) and the Office of Small Business Advocate (“OSBA”), collectively referred to as the “Parties” herein, file this Proposed Stipulation for Admission of Evidence in the above-captioned proceeding (the “Evidence Stipulation”). In support of the Evidence Stipulation, the Parties represent as follows:

1. On May 14, 2010, York Water filed with the Commission Supplement No. 94 to its Tariff Water – Pa. P.U.C. No. 14 (“Supplement No. 94”), together with supporting data and direct testimony for a future test year ending December 31, 2010, proposing increases in base rates of \$6,220,428 per year, excluding the effects of the Distribution System Improvement Charge and the State Tax Adjustment Surcharge, pursuant to Section 1308(d) of the Public Utility Code, 66 Pa.C.S. § 1308(d).

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2. By Commission Order entered June 16, 2010, Supplement No. 94 was suspended by operation of law. Thereafter, Supplement No. 94 was assigned to Administrative Law Judge David A. Salapa (the "ALJ").

3. A prehearing conference was held on July 8, 2010, at which time a litigation schedule was established for the above-captioned proceeding, including dates for submitting other parties' direct testimony, rebuttal testimony and surrebuttal testimony. Hearings to cross examine all witnesses of all Parties were also scheduled.

4. The OTS, OCA and OSBA submitted direct testimony on August 10, 2010. In addition, OCA submitted a revised OCA St. No. 1 on August 16, 2010.

5. Settlement discussions were held which produced a settlement in principle of all issues prior to the dates for rebuttal testimony or hearings. The settlement is embodied in the Settlement Petition that was filed with the Commission and submitted to the ALJ on September 29, 2010. In conjunction with the Settlement Petition, the Parties have entered into this Evidence Stipulation with regard to admission by stipulation of the following testimony and exhibits into the record and request that the ALJ admit this testimony and the exhibits into the record in this proceeding:

A. York Water Statements and Exhibits

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

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

York Water Statement No. 3 – Direct Testimony of Kathleen M. Miller

York Water Statement No. 4 – Direct Testimony of Ted W. Altland

York Water Statement No. 103 – Direct Testimony of Kathleen M. Miller

York Water Statement No. 104 – Direct Testimony of Paul R. Herbert including Exhibit FVIII

York Water Statement No. 105 – Direct Testimony of John J. Spanos including Exhibit Nos. HVI and FVI

York Water Statement No. 106 – Direct Testimony of Ted W. Altland

York Water Statement No. 107 – Direct Testimony of Paul R. Moul including Exhibit No. FVII

The list of Exhibits that accompany the testimony of Jeffrey R. Hines, Joseph T. Hand, Kathleen M. Miller and Ted W. Altland is voluminous, and therefore, is provided as Attachment A hereto. The Parties request that the Exhibits in Attachment A also be entered into the record in this proceeding.

B. OTS Statements and Exhibits

OTS Statement No. 1 – Direct Testimony of Emily Sears including OTS Exhibit No. 1

OTS Statement No. 2 – Direct Testimony of Debra Backer including OTS Exhibit No. 2

OTS Statement No. 3 – Direct Testimony of Michael Gruber including OTS Exhibit No. 3

C. OCA Statements and Exhibits

OCA Statement No. 1 – Direct Testimony of Michael A. Bleiweis, including Appendix A, CPI Schedule and Schedules MAB-1 through MAB-28, as revised on August 16, 2010

OCA Statement No. 2 – Direct Testimony of Glenn A. Watkins including the Appendix and Schedules GAW-1 through GAW-4

OCA Statement No. 3 – Direct Testimony of Aaron L. Rothschild including Schedules ALR 1 through ALR 8 and Appendix A through Appendix D

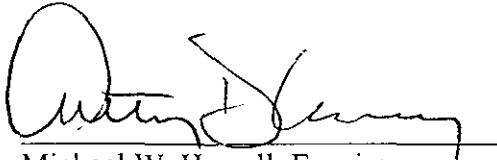
D. OSBA Statements and Exhibits

OSBA Statement No. 1 – Direct Testimony of Brian Kalcic including Schedules BK-1 through BK-3, referenced interrogatory response to OSBA-I-1 and Appendix

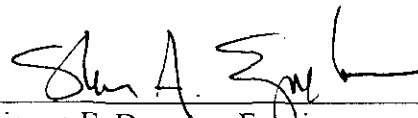
6. The admission by stipulation of the foregoing testimony and exhibits is subject to approval of the Settlement Petition by the Commission. As set forth in the Settlement Petition,

the Parties reserve their respective rights to submit rebuttal and surrebuttal testimony and to cross examine witnesses in the event the Settlement Petition is not approved.

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



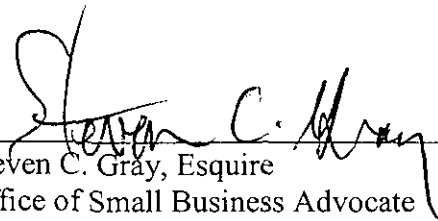
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Dated: September 28, 2010

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Appendix A

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

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. HIV-18
4	Exhibit No. HV-1 through Exhibit No. HVII-15
5	Exhibit No. HVII-16 through Exhibit No. HVII-32
6	Exhibit No. HVIII-1 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

See the following pages for an Index of Responses to Pennsylvania Public Utility Commission Regulations, cross-referenced to Exhibits.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 INDEX OF HISTORIC TEST YEAR EXHIBITS

Exhibit Number (1)	Title of Exhibit and/or Data Requirement Response (2)	Witness (3)	Pennsylvania Public Utility Commission Regulation (4)
H(a)-1	SPECIFIC REASONS FOR EACH CHANGE	K. MILLER	53.52(a)(1)
H(a)-2	NUMBER OF CUSTOMERS SERVED	T. ALTLAND	53.52(a)(2)
H(a)-3	NUMBER OF CUSTOMERS WHOSE BILLS WILL CHANGE	T. ALTLAND	53.52(a)(3)
H(a)-4	EFFECT OF THE CHANGE ON THE UTILITY'S CUSTOMERS	T. ALTLAND	53.52(a)(4)
H(a)-5	EFFECT OF PROPOSED CHANGE	T. ALTLAND	53.52(a)(5)
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H(a)-9	CUSTOMER POLLS TAKEN	K. MILLER	53.52(a)(9)
H(a)-10	PLANS FOR INTRODUCING OR IMPLEMENTING THE CHANGES	K. MILLER	53.52(a)(10)
H(a)-11	FCC,FERC OR COMMISSION ORDERS	K. MILLER	53.52(a)(11)
H(b)-1	SPECIFIC REASONS FOR PROPOSED INCREASE IN WATER RATES	K. MILLER	53.52(b)(1)
H(b)-2	OPERATING STATEMENT FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2009	K. MILLER	53.52(b)(2)
H(b)-3	NUMBER OF CUSTOMERS AS OF DECEMBER 31, 2009 WHOSE BILLS WILL BE INCREASED	T. ALTLAND	53.52(b)(3)
H(b)-4	CALCULATION OF THE PROPOSED REVENUE INCREASE PROJECTED TO AN ANNUAL BASIS	T. ALTLAND	53.52(b)(4)
H(b)-5	NUMBER OF CUSTOMERS WHOSE BILLS WILL BE DECREASED	T. ALTLAND	53.52(b)(5)
H(b)-6	CALCULATION OF THE PROPOSED REVENUE DECREASE PROJECTED TO AN ANNUAL BASIS	T. ALTLAND	53.52(b)(6)
H(c)-1	EXISTING RATES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2009 AND ANTICIPATED RATE OF RETURN TO BE EARNED WHEN THE PROPOSED RATES BECOME EFFECTIVE	K. MILLER	53.52(c)(1)
H(c)-2	BALANCE SHEET AS OF DECEMBER 31, 2009	T. ALTLAND	53.52(c)(2)
H(c)-3	SUMMARY BY PLANT ACCOUNTS OF THE BOOK VALUE OF FIXED CAPITAL INSTALLED AS OF DECEMBER 31, 2009	T. ALTLAND	53.52(c)(3)
H(c)-4	DEPRECIATION RESERVE PER BOOKS AS OF DECEMBER 31, 2009 APPLICABLE TO UTILITY PLANT IN SERVICE	T. ALTLAND	53.52(c)(4)
H(c)-5	STATEMENT OF NET OPERATING INCOME, OPERATING REVENUES AND OPERATING EXPENSES FOR TWELVE MONTHS ENDED DECEMBER 31, 2009	K. MILLER	53.52(c)(5)
H(c)-6	MAJOR CHANGES IN OPERATING OR FINANCIAL CONDITION	K. MILLER	53.52(c)(6)
HI-1	STATEMENT OF INCOME	K. MILLER	53.53 I.A.1
HI-2	STATEMENT OF INCOME	K. MILLER	53.53 I.A.2
HI-2-1	STATEMENT OF INCOME ADJUSTMENTS UNDER EXISTING RATES	K. MILLER	
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HI-4	OPERATING INCOME CLAIMS	K. MILLER	53.53 I.A.4
HI-5	RATES OF RETURN.	K. MILLER	53.53 I.A.5
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HI-13	TEN LARGEST SALES FOR RESALE CUSTOMERS	T. ALTLAND	53.53 II.A.13

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
INDEX OF HISTORIC TEST YEAR EXHIBITS

Exhibit Number (1)	Title of Exhibit and/or Data Requirement Response (2)	Witness (3)	Pennsylvania Public Utility Commission Regulation (4)
HIII-1	COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR TWELVE MONTHS ENDED DECEMBER 31, 2009, 2008 AND 2007	K. MILLER	53.53 III.A.1
HIII-2	PRO FORMA OPERATING EXPENSES FOR TWELVE MONTHS ENDED DECEMBER 31, 2009 UNDER EXISTING AND PROPOSED RATES	K. MILLER	53.53 III.A.2
HIII-2-1	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	K. MILLER	53.53 III.A.2
HIII-2-2	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	K. MILLER	53.53 III.A.2
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HIII-2-8	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	K. MILLER	53.53 III.A.2
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HIII-2-10	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	K. MILLER	53.53 III.A.2
HIII-2-11	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	K. MILLER	53.53 III.A.2
HIII-2-12	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	K. MILLER	53.53 III.A.2
HIII-2-13	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	K. MILLER	53.53 III.A.2
HIII-2-14	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	K. MILLER	53.53 III.A.2
HIII-2-15	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	K. MILLER	53.53 III.A.2
HIII-2-16	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	K. MILLER	53.53 III.A.2
HIII-2-17	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	K. MILLER	53.53 III.A.2
HIII-2-18	NOT INCLUDED IN THIS CASE		
HIII-2-19	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	K. MILLER	53.53 III.A.2
HIII-2-20	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	K. MILLER	53.53 III.A.2
HIII-2-21	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	K. MILLER	53.53 III.A.2
HIII-2-22	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	K. MILLER	53.53 III.A.2
HIII-2-23	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	K. MILLER	53.53 III.A.2
HIII-2-24	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	K. MILLER	53.53 III.A.2
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HIII-2-30	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES	K. MILLER	53.53 III.A.2
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HIII-4	NORMALIZATION OF RATE CASE EXPENSE	K. MILLER	53.53 III.A.4
HIII-5	OPERATING EXPENSE ADJUSTMENTS FOR SALARY, WAGE AND FRINGE BENEFIT INCREASES	K. MILLER	53.53 III.A.5
HIII-6	CHARGES BY AFFILIATES FOR TWELVE MONTHS ENDED DECEMBER 31, 2009 AND 2008	K. MILLER	53.53 III.A.6
HIII-7	CHARGES BY AFFILIATES FOR OFFICE SPACE AND EQUIPMENT LEASES AND COMPUTER RENTALS	K. MILLER	53.53 III.A.7
HIII-8	MAJOR STORM DAMAGE COST FOR TWELVE MONTHS ENDED DECEMBER 31, 2009	K. MILLER	53.53 III.A.8
HIII-9	ADVERTISING EXPENSES FOR TWELVE MONTHS ENDED DECEMBER 31, 2009, 2008 AND 2007	K. MILLER	53.53 III.A.9
HIII-10	SOCIAL AND SERVICE ORGANIZATION MEMBERSHIPS FOR TWELVE MONTHS ENDED DECEMBER 31, 2009	K. MILLER	53.53 III.A.10
HIII-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, 2009, 2008, 2007	K. MILLER	53.53 III.A.11
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HIII-13	CHARITABLE AND CIVIC CONTRIBUTIONS FOR TWELVE MONTHS ENDED DECEMBER 31, 2009	K. MILLER	53.53 III.A.13
HIII-14	ACTUARIAL STUDIES-PENSIONS AND POSTRETIREMENT BENEFITS OTHER THAN PENSIONS	K. MILLER	53.53 III.A.14
HIII-15	PENSION EXPENSE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2009, 2008, 2007	K. MILLER	53.53 III.A.15
HIII-16	OPEB EXPENSE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2009	K. MILLER	53.53 III.A.16
HIII-17	SFAS NO. 106 EXPENSE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2009	K. MILLER	53.53 III.A.17
HIII-18	SFAS NO. 106 CONTRIBUTIONS	K. MILLER	53.53 III.A.18
HIII-19	SFAS NO. 106 FUNDING OPTIONS	K. MILLER	53.53 III.A.19
HIII-20	CHANGES TO POSTRETIREMENT BENEFITS	K. MILLER	53.53 III.A.20
HIII-21	SFAS 112 POSTRETIREMENT BENEFITS	K. MILLER	53.53 III.A.21
HIII-22	INCENTIVE COMPENSATION	J. HINES	53.53 III.A.22
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THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
INDEX OF HISTORIC TEST YEAR EXHIBITS

Exhibit Number (1)	Title of Exhibit and/or Data Requirement Response (2)	Witness (3)	Pennsylvania Public Utility Commission Regulation (4)
HIII-25	CANCELLED CONSTRUCTION PROJECTS	K. MILLER	53.53 III.A.25
HIII-26	ACCOUNTING FOR VACATION PAY	K. MILLER	53.53 III.A.26
HIII-27	ELIMINATED EMPLOYEE POSITIONS	K. MILLER	53.53 III.A.27
HIII-28	WATER PURCHASED FOR RESALE	K. MILLER	53.53 III.A.28
HIV-1	LATEST CORPORATE TAX REPORT AND LATEST CORPORATE TAX SETTLEMENT	T. ALTLAND	53.53 IV.A.1
HIV-2	TAXES OTHER THAN INCOME TAXES IN ANOTHER STATE	T. ALTLAND	53.53 IV.A.2
HIV-3	FEDERAL INCOME TAX REFUNDS FOR LAST THREE YEARS	K. MILLER	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	K. MILLER	53.53 IV.A.4
HIV-5	DEFERRED INVESTMENT TAX CREDIT AS OF DECEMBER 31, 2009	K. MILLER	53.53 IV.A.5
HIV-6	TAXABLE NET INCOME UNDER EXISTING RATES FOR TWELVE MONTHS ENDED DECEMBER 31, 2009	K. MILLER	53.53 IV.A.6
HIV-7	TAXABLE NET INCOME ALLOCATION	K. MILLER	53.53 IV.A.7
HIV-8	PREPAID INCOME TAX AND DEFERRED INCOME TAX CHARGES AND OTHER DEFERRED INCOME TAX CREDITS BY ACCOUNTING AREAS	K. MILLER	53.53 IV.A.8
HIV-9	COST OF REMOVAL DEDUCTED CURRENTLY FOR INCOME TAX PURPOSES	K. MILLER	53.53 IV.A.9
HIV-10	TAX SAVINGS DUE TO THE USE OF ACCELERATED DEPRECIATION ON PROPERTY INSTALLED PRIOR TO 1970	K. MILLER	53.53 IV.A.10
HIV-11	INCOME TAX LOSS OR GAIN CARRYOVER	K. MILLER	53.53 IV.A.11
HIV-12	TAXES ACCRUED AS OF DECEMBER 31, 2009	T. ALTLAND	53.53 IV.A.12
HIV-13	CONSOLIDATED INCOME TAX RETURN	K. MILLER	53.53 IV.A.13
HIV-14	FEDERAL INCOME TAX RETURNS	K. MILLER	53.53 IV.A.14
HIV-15	TAXES OTHER THAN INCOME TAXES	T. ALTLAND	53.53 IV.A.15
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HIV-15-2	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES	T. ALTLAND	53.53 IV.A.15
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HIV-15-4	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES	T. ALTLAND	53.53 IV.A.15
HIV-15-5	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING RATES	T. ALTLAND	53.53 IV.A.15
HIV-15-6	OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER PROPOSED RATES	T. ALTLAND	53.53 IV.A.15
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HIV-17-1	OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES	K. MILLER	53.53 IV.A.17
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HV-1-1	DEFERRED FEDERAL INCOME TAXES RELATED TO ACCELERATED DEPRECIATION AS OF DECEMBER 31, 2009 DEDUCTED FROM THE MEASURE OF VALUE	K. MILLER	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, 2009	K. MILLER	53.53 V.A.1
HV-1-3	UTILITY PLANT ACQUISITION ADJUSTMENT SPRING GROVE WATER COMPANY AND SPRING GROVE BOI	K. MILLER	53.53 V.A.1
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HV-8-1(b)	CASH WORKING CAPITAL STUDY DAYS LAG IN PAYMENT OF INSURANCE TWELVE MONTHS ENDED DECEMBER 31, 2009	K. MILLER	53.53 V.A.8
HV-8-1(c)	CASH WORKING CAPITAL STUDY DAYS LAG IN PAYMENT OF OTHER GOODS AND SERVICES	K. MILLER	53.53 V.A.8

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HV-8-1(e)	TWELVE MONTHS ENDED DECEMBER 31, 2009 CASH WORKING CAPITAL STUDY DAYS LAG IN PAYMENT OF CAPITAL STOCK, PUBLIC UTILITY REALTY, ASSESSMENTS AND LOCAL PROPERTY TAXES	K. MILLER	53.53 V.A.8
HV-8-1(f)	TWELVE MONTHS ENDED DECEMBER 31, 2009 CASH WORKING CAPITAL STUDY DAYS LAG IN PAYMENT OF STATE AND FEDERAL INCOME TAXES TWELVE MONTHS ENDED DECEMBER 31, 2007	K. MILLER	53.53 V.A.8
HV-8-1-(g)	CASH WORKING CAPITAL REQUIREMENT CALCULATION OF LAG DAYS IN RECEIPT OF REVENUES	K. MILLER	53.53 V.A.8
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HV-8-1(g)2	CASH WORKING CAPITAL REQUIREMENT AVERAGE REVENUE COLLECTION DAYS.	K. MILLER	53.53 V.A.8
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HV-8-3	CASH WORKING CAPITAL REQUIREMENT INTEREST ADJUSTMENT.	K. MILLER	53.53 V.A.8
HV-8-4	THIRTEEN MONTH AVERAGE OF PREPAID PUBLIC UTILITY COMMISSION ASSESSMENT, OFFICE OF CONSUMER ADVOCATE ASSESSMENT AND SMALL BUSINESS ADVOCATE ASSESSMENT	K. MILLER	53.53 V.A.8
HV-9	AMORTIZED EXPENSES	K. MILLER	53.53 V.A.9
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HV-11	WORKING CAPITAL - MATERIALS AND SUPPLIES	K. MILLER	53.53 V.A.11
HV-12	PROJECTED PLANT ADDITIONS	J. HAND	53.53 V.A.12
HV-13	PROJECTED PLANT BALANCES	K. MILLER	53.53 V.A.13
HV-14	SHARED ASSETS	K. MILLER	53.53 V.A.14
HV-15	PLANT INCLUDED IN RATE BASE	K. MILLER	53.53 V.A.15
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HV-16-1	CONTRIBUTIONS IN AID OF CONSTRUCTION AS OF DECEMBER 31, 2009	K. MILLER	53.53 V.A.17
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HVI-2	DEPRECIATION SURVIVOR CURVES	J. SPANOS	53.53 VI.A.2
HVI-3	DEPRECIATION SURVIVING ORIGINAL COST	J. SPANOS	53.53 VI.A.3
HVI-4	DEPRECIATION RESERVE	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
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HVII-2	RATE OF RETURN LATEST PROSPECTUS	K. MILLER	53.53 VII.A.2
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HVII-16	RATE OF RETURN BALANCE SHEETS	K. MILLER	53.53 VII.A.16
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HVII-29	RATE OF RETURN OTHER DEBT	K. MILLER	53.53 VII.A.29
HVII-30	RATE OF RETURN STOCK DIVIDENDS, SPLITS OR PAY VALUE CHANGES	K. MILLER	53.53 VII.A.30
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HIX-7	QUALITY OF SERVICE METER TESTING	J. HAND	53.53 IX.A.7
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HX-3	SPECIAL CASH DEPOSITS AS OF DECEMBER 31, 2009	T. ALTLAND	53.53 X.A.3
HX-4	NOTES RECEIVABLE, ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES AND OTHER ACCOUNTS RECEIVABLE AS OF DECEMBER 31, 2009	T. ALTLAND	53.53 X.A.4
HX-5	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS AS OF DECEMBER 31, 2009	T. ALTLAND	53.53 X.A.5
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HX-13	ADVANCES TO PARENT CORPORATION	T. ALTLAND	53.53 X.A.13
HXI-1	OTHER DATA MONTHLY BALANCE SHEET	K. MILLER	53.53 XI.A.1
HXI-2	OTHER DATA INDEPENDENT AUDIT REPORT	K. MILLER	53.53 XI.A.2
HXI-3	OTHER DATA BUDGET VARIANCE REPORTS	K. MILLER	53.53 XI.A.3
HXI-4	OTHER DATA OPERATING AND CAPITAL BUDGETS	K. MILLER	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 AND RESIDENTIAL COMPLAINT RATE	J. HINES	53.53 XII.A.1
HXII-2	COMPARISON OF REVENUE PER CUSTOMER AMONG INVESTOR-OWNED WATER COMPANIES	J. HINES	53.53 XII.A.2

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F(a)-2	NUMBER OF CUSTOMERS SERVED	T. ALTLAND	53.52(a)(2)
F(a)-3	NUMBER OF CUSTOMERS WHOSE BILLS WILL CHANGE	T. ALTLAND	53.52(a)(3)
F(a)-4	EFFECT OF THE CHANGE ON THE UTILITY'S CUSTOMERS	T. ALTLAND	53.52(a)(4)
F(a)-5	EFFECT OF PROPOSED CHANGE	T. ALTLAND	53.52(a)(5)
F(a)-6	EFFECT OF THE CHANGE ON SERVICE RENDERED	K. MILLER	53.52(a)(6)
F(a)-9	CUSTOMER POLLS TAKEN	K. MILLER	53.52(a)(9)
F(a)-10	PLANS FOR INTRODUCING OR IMPLEMENTING THE CHANGES	K. MILLER	53.52(a)(10)
F(a)-11	FCC,FERC OR COMMISSION ORDERS	K. MILLER	53.52(a)(11)
F(b)-1	SPECIFIC REASONS FOR PROPOSED INCREASE IN WATER RATES	K. MILLER	53.52(b)(1)
F(b)-2	OPERATING STATEMENT FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2010	K. MILLER	53.52(b)(2)
F(b)-3	NUMBER OF CUSTOMERS AS OF DECEMBER 31, 2010 WHOSE BILLS WILL BE INCREASED	T. ALTLAND	53.52(b)(3)
F(b)-4	CALCULATION OF THE PROPOSED REVENUE INCREASE PROJECTED TO AN ANNUAL BASIS	T. ALTLAND	53.52(b)(4)
F(b)-5	NUMBER OF CUSTOMERS WHOSE BILLS WILL BE DECREASED	T. ALTLAND	53.52(b)(5)
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F(c)-2	BALANCE SHEET AS OF DECEMBER 31, 2010	T. ALTLAND	53.52(c)(2)
F(c)-3	SUMMARY BY PLANT ACCOUNTS OF THE BOOK VALUE OF FIXED CAPITAL INSTALLED AS OF DECEMBER 31, 2010	T. ALTLAND	53.52(c)(3)
F(c)-4	DEPRECIATION RESERVE PER BOOKS AS OF DECEMBER 31, 2010 APPLICABLE TO UTILITY PLANT IN SERVICE	T. ALTLAND	53.52(c)(4)
F(c)-5	STATEMENT OF NET OPERATING INCOME, OPERATING REVENUES AND OPERATING EXPENSES FOR TWELVE MONTHS ENDING DECEMBER 31, 2010	K. MILLER	53.52(c)(5)
F(c)-6	MAJOR CHANGES IN OPERATING OR FINANCIAL CONDITION	K. MILLER	53.52(c)(6)
FI-1	STATEMENT OF INCOME	K. MILLER	53.53 I.A.1
FI-2	STATEMENT OF INCOME	K. MILLER	53.53 I.A.2
FI-2-1	PROJECTED STATEMENT OF INCOME ADJUSTMENTS UNDER EXISTING RATES	K. MILLER	
FI-3	OPERATING DIVISION STATEMENT OF INCOME	K. MILLER	53.53 I.A.3
FI-4	OPERATING INCOME CLAIMS	K. MILLER	53.53 I.A.4
FI-5	RATES OF RETURN	K. MILLER	53.53 I.A.5
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FI-2-17	OPERATING REVENUE ADJUSTMENTS UNDER PROPOSED RATES	T. ALTLAND	53.53 I.I.A.2
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FI-9	HISTORICAL AND PROJECTED NUMBER OF CUSTOMERS	T. ALTLAND	53.53 I.I.A.9
FI-10	PRIVATE AND PUBLIC FIRE PROTECTION	T. ALTLAND	53.53 I.I.A.10
FI-11	SALES FOR RESALE	T. ALTLAND	53.53 I.I.A.11
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FI-13	TEN LARGEST SALES FOR RESALE CUSTOMERS	T. ALTLAND	53.53 I.I.A.13
FI-1-1	COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR TWELVE MONTHS ENDING DECEMBER 31, 2010 AND ENDED DECEMBER 31, 2009 AND 2008	K. MILLER	53.53 III.A.1

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FIII-2-1	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED UNCOLLECTIBLE ACCOUNTS	K. MILLER	53.53 III.A.2
FIII-2-2	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED PAYROLL	K. MILLER	53.53 III.A.2
FIII-2-2(a)	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED PAYROLL	K. MILLER	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, 2009	K. MILLER	53.53 III.A.2
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FIII-2-5	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - GENERAL INSURANCE	K. MILLER	53.53 III.A.2
FIII-2-6	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED CAPITALIZED OVERHEAD	K. MILLER	53.53 III.A.2
FIII-2-7	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED PORTFOLIO MGT OF PENSIONS	K. MILLER	53.53 III.A.2
FIII-2-8	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED LOAD GROWTH	K. MILLER	53.53 III.A.2
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FIII-2-10	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PROJECTED COMMITMENT FEES	K. MILLER	53.53 III.A.2
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FIII-2-12(a)	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA PAYROLL	K. MILLER	53.53 III.A.2
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FIII-2-16	OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES - PRO FORMA PORTFOLIO MGT OF PENSIONS	K. MILLER	53.53 III.A.2
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FV-2	CONSTRUCTION WORK IN PROGRESS AS OF DECEMBER 31, 2010	K. MILLER	53.53 V.A.2
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FV-8	CASH WORKING CAPITAL REQUIREMENT AS OF DECEMBER 31, 2010	K. MILLER	53.53 V.A.8
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FV-12-1	PROJECTED MONTHLY ACTIVITY AND BALANCES FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2010 FOR UTILITY PLANT UNDER CONSTRUCTION AND UTILITY PLANT IN SERVICE	J. HAND	53.53 V.A.12
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FV-12-3	PROJECTED RETIREMENTS REMOVED FROM SERVICE TWELVE MONTHS ENDING DECEMBER 31, 2010	J. HAND	53.53 V.A.12
FV-13	PROJECTED PLANT BALANCES	K. MILLER	53.53 V.A.13
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FV-15	PLANT INCLUDED IN RATE BASE	K. MILLER	53.53 V.A.15
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FVI-4	DEPRECIATION RESERVE	J. SPANOS	53.53 VI.A.4
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FVII-5	RATE OF RETURN FINANCIAL DATA	K. MILLER	53.53 VII.A.5
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FXII-2	COMPARISON OF REVENUE PER CUSTOMER AMONG INVESTOR-OWNED WATER COMPANIES	J. HINES	53.53 XII.A.2

CERTIFICATE OF SERVICE

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

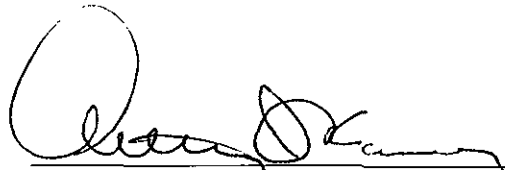
VIA E-MAIL AND FIRST CLASS MAIL

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