

AQUA PENNSYLVANIA, INC.

Bryn Mawr, Pennsylvania

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO UTILITY PLANT AT JUNE 30, 2012

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

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## PART I. METHODS USED IN STUDY

# AQUA PENNSYLVANIA, INC.

## DEPRECIATION STUDY

### PART I. METHODS USED IN STUDY

#### INTRODUCTION OF REPORT

The report presents the methods used in and the results of the depreciation study conducted for Aqua Pennsylvania, Inc. (the Company) related to the original cost of utility plant in service at June 30, 2012. Part I, Methods Used in Study, contains statements with respect to the basis of the study, the estimation of survivor curves, the book reserve and the method of calculating annual depreciation. Part II, Results of Study, contains the statistics related to the life studies in graphic and tabular form and the tabulations of the annual depreciation.

#### BASIS OF THE STUDY

The purpose of the depreciation study was to determine the annual depreciation accruals applicable to the cost of utility plant in service at June 30, 2012. For most accounts, the straight line remaining life method using attained ages, the book depreciation reserve, and estimated survivor curves was the basis for the calculation of annual depreciation. For certain accounts, the annual and accrued amortization amounts were based on the age of the property and the selected amortization period.

The survivor curve estimates were based on judgment which incorporated (1) analyses of historical data related to the property; (2) consideration of the character, use and location of the property; (3) probable future events and management plans; and (4) a general knowledge of waterworks property lives. The use of lowa type survivor curves is a generally-accepted method of estimating average service life when the actual lives of individual property units are dispersed. When the majority of the units within a property

group were expected to experience a common retirement date, the life span procedure was used. Interim survivor curves were used with life span groups to represent retirements expected to occur before the estimated final retirement date for the group.

## ESTIMATION OF SURVIVOR CURVES

Statistical Analyses of Data. The method of life analysis used in the study consisted of compiling the past history of the depreciable accounts or groups, analyzing historical trends through the use of recognized techniques, and forecasting the trend of survivors for each depreciable group based on an interpretation of past trends and future plans. The estimates of average service life and dispersion result from consideration of both the historical and forecasted trends.

The aged data analyzed for the purpose of estimating survivor curves were compiled from the property records of the Company. These data included plant additions, retirements, sales, transfers, and adjustments recorded through 2009.

The actuarial retirement rate method was used for the analysis of the retirement activity related to the depreciable properties of this company. The method is explained in several recognized published texts, including "Statistical Analyses of Industrial Property Retirements"<sup>1</sup> and "Engineering Valuation and Depreciation."<sup>2</sup>

Each retirement rate analysis resulted in a life table which, when plotted, formed an original survivor curve. Each original survivor curve as plotted from the life table represents the average survivor pattern experienced by the several vintage groups during the

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<sup>1</sup>Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

<sup>2</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

experience band studied. Inasmuch as this survivor pattern does not necessarily describe the life characteristics of the property group, interpretation of these original curves is required in order to use them as a valid consideration in the process of service life estimation. Therefore, the significant portion of the original curve which contributed to the survivor curve was plotted. Standard type curves, generally the Iowa type curves, were used to aid these interpretations.

Field Trips. In order to be familiar with the operation of the Company and to observe representative portions of the plant, field trips have been periodically conducted. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements were obtained during these trips. This knowledge and information was incorporated in the interpretation and extrapolation of the statistical analyses.

The plant facilities visited in 1987, 1988, 1989, 1992, 1993, 1994, 1995, 1997, 1998 and 2005 are set forth in the following list by date visited.

August 25, 2005

- Bryn Mawr Office Complex
- Crum Creek Plant
- Ridley Treatment Plant
- Netherwood Booster Station
- Netherwood Standpipe
- Seacane Pump Station
- Seacane Standpipe
- Springfield Operations Center

December 9, 1998

- Springfield Operations Center
- Crum Creek Plant
- Media Treatment Plant
- Blackhorse Tanks and Booster Station
- Chester Creek Intake

December 10, 1998

Upper Merion Plant  
Maple Glen Tank and Booster Station  
Willow Grove Operations Center  
Bristol Treatment Plant  
Edgely Well Field  
Neshaminy Plant  
Bryn Mawr General Office and Shop Complex

December 16, 1998

Ship Road Tank  
Uwchlan Booster  
Valley Hill Tank and Booster Station  
Hillside Drive Well  
Bell Tavern Wells  
Robert Dean Well  
Schoen Road  
Marchwood Tank and Booster Station  
Lionville Tank  
Great Valley Operations Center  
Fern Hill Tank and Booster Station  
Hoopes Park Tank  
Hollow Run Well  
Highland Glen Well  
Fern Hill Treatment Plant  
Ingram's Mill Treatment Plant  
Pickering Creek Plant

April 15, 1997

Shenango River Treatment Plant  
Lincoln Street Standpipe  
Boyd Street Booster Station  
Homewood Standpipe  
Keel Ridge Booster Station  
East State Standpipe (Keel Ridge)  
Mercer Booster Station  
Gail Drive Standpipe  
Lakewood Booster Station  
Mitchell Road Standpipe & Booster Station (West Middlesex)  
New Wilmington Standpipe  
Lunn Standpipe  
Carnegie View Standpipe and Booster Station  
Becker Building

November 29, 1995

Hatboro Booster Station No. 1 and Standpipe  
Hatboro Well House No. 8  
Hatboro Well House No. 9  
Hatboro Well House No. 20  
Hatboro Well House No. 21  
Hatboro Well House No. 6  
Hatboro Well House No. 18  
Hatboro Well House No. 17  
Hatboro Well House No. 14  
Hatboro Booster Station No. 2 and Standpipe

August 30, 1994

Upper Merion Plant  
Pickering East Plant

March 2, 1993

Shamokin Office Building  
Bunker Hill Booster Station  
Ferndale Booster Station  
Ferndale Elevated Tank  
Edgewood Standpipe  
Edgewood Booster Station  
Trout Run Chlorinator House  
Reservoir No. 4 - Trout Run  
Watershed Maintenance Garage at Bear Gap  
Bear Gap Pumping Station  
Aristes Standpipe  
Natalie Standpipe  
Brush Valley Wells  
Brush Valley Pumping Station  
Garage and Tool House at Reservoir No. 6  
Reservoir No. 2 - Bear Gap  
Chemical Treatment Building at Reservoir No. 6  
Dwelling and Garage at Bear Gap Pumping Station

September 22, 1992

Uwchlan Tank No. 1  
Bell Tavern Well and Booster Station  
Bell Tavern Office  
Whitford Well and Booster Station  
Uwchlan Tank No. 2  
Uwchlan Tank No. 3  
Schoen Road Well and Booster Station  
Uwchlan Tank No. 4  
Milford Well and Booster Station  
Saybrooke Well and Booster Station



September 22, 1992, cont.

Stonehedge Well and Booster Station  
Blackhorse Tank  
Uwchlan Office Building  
West Whiteland Well Station  
West Whiteland Tank  
West Whiteland Well No. 3

February 14, 1989

Cynwyd Tank and Booster Station  
Highland Park Tank  
Netherwood Tank and Booster Station  
Tinicum Tank and Booster Station  
Eddystone Booster Station  
Ridley Park Booster Station  
Crum Creek Plant  
Newtown Tank  
Marydell Booster Station  
Hunt Country Well  
Great Valley Operations Center  
King Road Booster Station  
Great Valley Well  
Paoli Tank  
Devon Tank and Booster Station

February 15, 1989

Montgomery Avenue Booster Station  
Barren Hill Tank and Booster Station  
Thomas Road Well  
Oreland Well  
Enfield Well  
Cheltenham Booster Station  
Plymouth No. 2 Well  
Plymouth No. 1 Well and Tank  
Karr's Lane Well  
Cedar Grove Well  
Upper Merion Well  
Upper Merion Intake and Plant  
Green Lane Reservoir  
Green Lane Maintenance Building  
Pickering Creek Plant

February 16, 1989

Babb Well  
Tredyffrin Well  
Wyndmoor Tank  
Hillside Tanks and Booster Station

February 16, 1989, cont.

Moreland Tank  
Willow Grove Tank and Booster Station  
Upper Moreland Tank and Booster Station  
Maple Glen Tank and Booster Station  
Southampton Booster Station  
Neshaminy Plant  
Ironworks Creek Reservoir

October 6, 1987

Firethorn Well  
Grand Oak Well  
Goshen Downs Well  
Boot Road Tank  
Birnam Well  
Greentree Well  
Pottstown Pike Well  
Whiteland Glen Booster Station  
Highland Glen Well  
Pomona Park Well  
Mount Bradford Well  
Birmingham Road Booster Station  
Radley Mews Well  
Pocopson Well  
Radley Run Well  
Radley Run Tank.  
South New Street Booster Station  
Westtown Park Well  
Dilworthtown Oaks Well  
Oakbourn Well  
Chateau Drive Well  
Edgewood Chase Well  
Pennwood Well  
Milltown Tank

October 7, 1987

Oakmont Tank and Booster Station  
Foxcroft Quarry  
Sproul Road Tank and Booster Station  
Springfield Operations Center  
Primos Tank and Booster Station  
Clifton Heights Tank and Booster Station  
North Wayne Tanks and Booster Station  
Mitchell Tank and Booster Station  
Bryn Mawr General Office and Shop Complex  
Flourtown Well  
North Hills Well  
Chester Valley Well and Booster Station

October 7, 1987, cont.

Pickering Treatment Plant  
Cabot Well

Judgments. The survivor curve estimates were based on judgment which considered factors including statistical analyses of retirements; Company policies and outlook as determined during discussions with management; and survivor curve estimates from previous studies of the Company, as well as other water companies. For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group. The judgments for a life span group were made by estimating the life of the major facility in the group and assigning lives to the related items of property which terminate at the probable retirement date of the major facility.

The life span estimates for structures and equipment in Accounts 304, 305, 306, 310 and 320 were based on the type of construction, attained age and specific plans of management. The following tabulation sets forth, for each life span group, the location, type of construction and the estimated life span.

<u>Life Span Group</u>	<u>Type of Construction</u>	<u>Life Span</u>
<u>Account 304.2, Power and Pumping Structures</u>		
Crum Creek	Stone, Concrete	136
Neshaminy	Stone, Concrete	125
Pickering	Stone, Brick, Concrete	137
Pickering East	Brick, Concrete	75
Upper Merion, Intake	Prefabricated Steel	30,56
<u>Account 304.3, Purification Buildings</u>		
Crum Creek	Brick, Concrete	31,77
Neshaminy	Brick, Concrete	96
Pickering	Brick, Concrete	70
Pickering East	Brick, Concrete	75
Media	Brick, Concrete	50,96
Upper Merion	Brick, Concrete	60,84
Bristol	Brick, Concrete	51,87
Ingram's Mill	Brick, Concrete	60
Fern Hill	Stone, Concrete	75
Bear Gap	Prefabricated Steel	50
New Shenango Valley	Brick, Concrete	75
Ingram's Mill - New	Brick, Concrete	75
Bubbling Springs	Brick, Concrete	60
Emlenton	Brick, Concrete	60

<u>Life Span Group</u>	<u>Type of Construction</u>	<u>Life Span</u>
<u>Account 304.61, Office Buildings</u>		
Bryn Mawr - Office Complex	Brick, Concrete	109
Eastern Division Operations	Steel, Concrete Block	50
Small Offices and Improvements	Various	Various
Shamokin Office Building	Brick	90
White Haven Office	Wood Frame	50
<u>Account 304.62, Stores, Shop and Garage Buildings</u>		
Bryn Mawr - Garage	Brick, Concrete	100
Neshaminy - Storage Building	Stone	125
Springfield Operations	Prefabricated Steel, Concrete	50
Great Valley	Wood Frame	45
Ironworks	Fuel Tanks	25
Media	Steel	50
Commerce St. Garage	Brick	85
Shenango Valley Garage	Concrete Block	75
Small Garages	Various	Various
<u>Account 304.63, Miscellaneous Structures</u>		
Bryn Mawr - Garage and Office	Brick, Concrete	28,46
Crum Creek - Residence and Garage	Stone, Concrete	125
Foxcroft Quarry Improvements	Fence, Roads, Concrete	30
Springton	Prefabricated Steel	50
Green Lane Maintenance Building	Concrete Block	45
Ironworks Creek	Wood Frame, Prefabricated Steel	45,70
Pickering West	Concrete	43
Great Valley Division Headquarters	Brick, Concrete	50
Improvements	Various	Various
<u>Account 305, Collecting and Impounding Reservoirs</u>		
Reservoirs	Concrete, Earth-Masonry	100-150
Traveling Screens	Electrical - Mechanical	20
<u>Account 306, Lake, River and Other Intakes</u>		
Schuylkill River - Intake	Concrete	75
Upper Merion - Intake	Deep Well	75
Pickering East - Intake	Concrete	75
Traveling Screens	Electrical - Mechanical	20
Bristol Water Treatment Intake	Concrete	96
Ingram's Mill Intake	Concrete	78
New Bear Gap Intake	Concrete	75
New Shenango Valley Intake	Concrete	75
<u>Account 310.4, Other Power Production Equipment</u>		
Diesel Generators	Mechanical	30,45
Solar	Steel	25
<u>Account 310.7, Oil Engine Pumping Equipment</u>		
Stover Well No. 19	Mechanical	55
<u>Account 320, Purification System - Structures</u>		
Neshaminy	Concrete, Cast Iron, Steel	40,135
Pickering	Concrete, Cast Iron, Steel	37,137
Pickering East	Concrete, Cast Iron, Steel	75
Crum Creek	Concrete, Cast Iron, Steel	29,77,112
Media	Concrete, Cast Iron, Steel	50
Upper Merion	Concrete, Cast Iron, Steel	60,81
Bristol Treatment Plant	Concrete	62,87

<u>Life Span Group</u>	<u>Type of Construction</u>	<u>Life Span</u>
Shenango Valley Clarifier	Concrete, Steel	50
Bear Gap	Concrete, Cast Iron, Steel	50

Further discussion of several of the estimates set forth above follows. The life span estimates for several groups were based primarily on the attained age. The age of these groups is approximately equal to or greater than the estimate typically made for the property group. The property groups for which the life span was based primarily on attained age are: 304.62, Neshaminy - Storage Building and 304.63, Crum Creek - Residence and Garage.

The life span estimates for several groups resulted from the use of the same probable retirement year as another life span group. That is, concurrent retirement of the facilities is expected. The life span of the Bryn Mawr - Garage and Office in Account 304.63, Miscellaneous Structures and Improvements, was based on the probable retirement year of the Bryn Mawr Complex in Account 304.61, Office Buildings, to which it is attached. The life span of the improvements to the Pickering and Neshaminy plants recorded in Account 304.63, Miscellaneous Structures and Improvements, was based on the probable retirement years of the main plants in Accounts 304.2, Power and Pumping Structures, and 304.3, Purification Buildings, respectively.

For reservoirs and intakes, the expectation is that there will be very minor retirements prior to the final retirement of the group. The interim survivor curves are 120-R1.5 Iowa curve for Account 305, Collecting and Impounding Reservoirs as presented on page II-45; and a 100-R2.5 Iowa survivor curve for Account 306, Lake, River and Other Intakes as presented on page II-50. For the other life span groups, the expectation is that there will be significant retirements prior to the final retirement of the structures. Interim survivor curves were estimated for these structures based on judgment which incorporated

statistical analyses of interim retirements and the nature of the structures. The interim survivor curves are a 100-R2 lowa type survivor curve for Account 304.2, Power and Pumping Structures, as presented on page II-13; an 85-S2.5 lowa type survivor curve for Account 304.3, Purification Buildings, as presented on page II-20; a 60-S1 lowa type survivor curve for Account 304.61, Office Buildings, as presented on page II-27; an 85-R3 lowa type survivor curve for Account 304.62, Stores, Shop and Garage Buildings, as presented on page II-34; a 70-S1 lowa type survivor curve for Account 304.63, Miscellaneous Structures and Improvements, as presented on page II-41; and a 90-R2.5 lowa type survivor curve for Account 320.1 Purification Systems - Structures, as presented on page II-68.

The average survivor curves estimated for depreciable groups with numerous similar items were based on statistical analyses, Company policies, and previous estimates made for this and other companies. For 12 of the 30 mass plant accounts and subaccounts for which survivor curves were estimated, the statistical analysis resulted in good indications of the survivor patterns experienced. Generally, the statistical analyses were the primary bases for the estimates for the following accounts:

	<u>Property Group</u>	<u>Survivor Curve</u>
307	Wells and Springs	50-R3
311	Electric Pumping Equipment	36-S2
320.2	Purification System - Equipment	45-R2
331	Mains and Accessories	
	Cast Iron Mains, 4-inch and under	90-S1
	Cast Iron Mains, 6-, 8-, and 10-inch	100-R3
	Wrought Iron Mains	55-R2
	Galvanized Steel Mains	50-S0
334	Meters - Remote/6-Wheel Encoder	17-S1.5
335	Fire Hydrants	60-R3
341.1	Transportation Equipment - Cars & Trucks	7.5-S1.5
344.1	Laboratory Equipment - Conventional	37-R2.5
344.2	Laboratory Equipment - Electronic	20-R2.5

The average survivor curve estimated for Account 330, Distribution Reservoirs and Standpipes - Standpipes, is a 60-R4 Iowa type survivor curve. The estimate is based on informed judgment incorporating the results of a statistical analysis of retirements. The stub survivor curve for this group, as presented on page II-77 of the report, loses much of its significance beyond age 55 and has very little significance beyond age 100. The 60-R4 is a good fit of the points through to age 50. Based on the field observations, studies in other companies, and the nature of these structures, lives of 50 to 70 years are expected. The 60-R4 survivor curve provides for substantial retirements during this period and has an average life within the range of the interval.

The average survivor curves for 10 of the property groups in Account 331, Mains and Accessories, and for Account 333, Services, were based on judgment incorporating the statistical analyses, the size and nature of the property, and previous studies for this and other companies. The average survivor curves for these property groups are as follows:

Mains and Accessories:		
Cast Iron Mains, 12-Inch and Over		110-R3
Special Construction		65-R3
Steel Mains		70-R3
Lock Joint Mains		110-R3
Valves		70-R3
Cement Wrought Iron		90-R3
Copper Mains		60-R2.5
Asbestos-Cement Mains		90-R4
Plastic Mains		75-R2.5
Main Cleaning and Lining		50-L4
Services		70-R3

The results of the statistical analyses for these groups were inconclusive, because the average service lives are quite long and the average ages of surviving property are relatively young. That is, historical indications of complete survivor characteristics have not yet materialized. However, moderately high mode curves with long service lives were

indicated. Generally, the survivor curve estimates are typical of those used in the water industry.

The assets in Account 334, Meters, were reclassified as a result of management plans to install radio frequency devices which will determine remaining life characteristics. The survivor curve for remote and 6-wheel encoder meters which were installed in 1990 and subsequent years is a 17-S1.5. All 6-wheel encoder and remote meters, which were installed subsequent to 1990, can be retrofit with ERT devices. The new ERT devices will have a survivor curve of 15-S1.5.

#### BOOK RESERVE

The book reserve of the Company as of June 30, 2011, is the result of a bringforward of the book reserve as of March 31, 1985, as adjusted in accordance with the Order of the Pennsylvania Public Utility Commission in Docket No. R-850174. The book reserve activity subsequent to March 31, 1985, consists of accruals, retirements, cost of removal, salvage and other debits and credits recorded to the book reserve through June 30, 2011. The book reserves related to the utility plant of Consumers Pennsylvania Water Company also result from bringforward of book reserves adjusted in accordance with orders of the Commission, as follows:

<u>Division</u>	<u>Date</u>	<u>Docket No.</u>
Roaring Creek	September 30, 1986	R-870587
Shenango Valley	December 31, 1986	R-870647
Susquehanna	June 30, 1998	R-881134

The projected book reserve as of June 30, 2012, is a bringforward of the June 30, 2011 book reserve based on projected accruals, retirements, cost of removal, salvage and other credits.



## CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

The annual depreciation accruals as of June 30, 2012, are based on the straight line remaining life method using the equal life group procedure. For the purpose of calculating the remaining life accruals as of June 30, 2012, the book reserve is allocated among vintages in proportion to the calculated accrued depreciation as of June 30, 2012, under the four percent compound interest method through 1985, and the straight line method subsequent to 1985.

Group Depreciation Procedure. A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives, but have lives that are dispersed over a range of time.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals. For the purpose of calculating remaining life accrual rates as of June 30, 2012, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations are set forth in the Results of Study section of the report.

In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\sum \left( \frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\sum \frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than

the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$\text{Ratio} = 1 - \frac{\text{Remaining Life}}{\text{Service Life}}$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation

reduces to:

$$\text{Ratio} = \frac{\text{Age}}{\text{Service Life}}$$

#### CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by prorating such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the proration of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is used for certain accounts that represent numerous units of property, but a very small portion of depreciable utility plant in service. The accounts and their amortization periods are as follows:

	<u>Account</u>	<u>Amortization Period, Years</u>
340	Office Furniture and Equipment	
	Furniture	20
	Mechanical Equipment	10
	Computers	5
341	Transportation Equipment - Other	20
342	Stores Equipment	20
343.1	Shop Equipment	25
343.2	Tools and Work Equipment - General	20
346	Communication Equipment	15
346.1	SCADA Equipment	10
347	Miscellaneous Equipment	25
348	Other Tangible Plant	25

For the purpose of calculating annual amortization amounts as of June 30, 2012, the estimated book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

#### NET SALVAGE

Experienced and estimated net salvage is incorporated in the results of the study as it was reported on the Company's books and records for the period January 1, 2007 through June 30, 2011, and estimated for the period July 1, 2011 through December 31, 2011. Retirements classified as sales or reimbursements were excluded to the extent that they represent the recovery of original cost. (Such retirements were also excluded

from the service life study.) The calculation of the amortization is shown in Table 4 on page II-11. The amounts of salvage and removal cost by account for each year are set forth in the section beginning on page II-352.

Net salvage is presented in this manner to determine the amount of net salvage to be amortized to the cost of service for ratemaking purposes. In order to be consistent with this manner of recognizing net salvage, no adjustments for net salvage were made to the annual accruals and calculated depreciation reserves calculated for the individual accounts.

II-1

## PART II. RESULTS OF STUDY

## PART II. RESULTS OF STUDY

### DESCRIPTION OF SUMMARY TABULATIONS

The results of the depreciation study are summarized in Table 1 which sets forth the calculated annual depreciation and the book reserve related to Utility Plant in Service, Customers' Advances for Construction and Contributions in Aid of Construction, and the annual amortization of net negative salvage. Table 2 presents the bringforward to June 30, 2012, of the book depreciation reserve as of June 30, 2011. Table 3 sets forth the calculation of estimated depreciation accruals for the twelve months ended June 30, 2012. Table 4 presents the amortization of experienced and estimated net salvage, by account, based on the five-year period, 2007-2011. The total amortization amount is incorporated in the total annual accrual in Table 1.

### DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves and the annual depreciation calculations are presented in two sections.

The section beginning on page II-12 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table plotted on the chart. A cumulative summary, by year installed, for utility plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page II-188. The tabulations of experienced and estimated net salvage, by year and account for the five-year period 2007-2011, are presented in the section beginning on page II-352.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in account sequence in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, remaining life expectancy, and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal, gross salvage and net salvage amounts, by account and year, are presented in the third section. The net salvage amounts, by account and year, are carried forward to Table 4, which presents the five-year amortization of net salvage.



**AQUA PENNSYLVANIA, INC.**

**TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT JUNE 30, 2012**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Depreciable Group	Survivor Curve	Original Cost at June 30, 2012	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate, Percent
<b>Intangible Plant</b>								
301	Organization	Nondepr.	5,751,926.43					
302	Franchises and Consents	Nondepr.	1,797,470.21					
303	Miscellaneous Intangible Plant	Nondepr.	1,552,576.89					
<b>Total Intangible Plant</b>								
<b>Nondepreciable Plant</b>								
303.11	Water Rights	Nondepr.	1,703,879.22					
303.12	Reservoir Land	Nondepr.	2,984,535.80					
303.13	Other Source of Supply Land	Nondepr.	6,548,232.13					
303.2	Power and Pumping Land	Nondepr.	1,077,260.76					
303.3	Purification Land	Nondepr.	1,420,928.39					
303.4	Transmission and Distribution Land and Rights of Way	Nondepr.	1,197,453.75					
303.5	Distribution Reservoir and Standpipe Land	Nondepr.	1,360,227.51					
303.61	Office Land	Nondepr.	3,128,180.15					
303.62	Stores, Shop and Garage Land	Nondepr.	1,002,954.67					
303.63	Miscellaneous Land	Nondepr.	1,005,737.31					
<b>Total Nondepreciable Plant</b>								
<b>Depreciable Plant</b>								
304.2	Power and Pumping Structures	100-R2 *	7,916,497.65	2,936,687	4,979,810	127,791	39.0	1.61
	Major Treatment Plants	45-R3	25,714,398.87	6,797,289	18,917,113	601,657	31.4	2.34
	Other Structures		33,630,896.52	9,733,976	23,896,923	729,448		
	<b>Total Account 304.2</b>							
304.3	Purification Buildings	85-S2.5 *	140,636,496.20	26,019,594	114,616,899	3,263,588	35.1	2.32
	Major Treatment Plants	45-R3	13,968,983.13	1,557,223	12,411,759	368,242	33.7	2.64
	Other Structures		154,605,479.33	27,576,817	127,028,658	3,631,830		
	<b>Total Account 304.3</b>							
304.61	Office Buildings	60-S1 *	37,767,556.28	13,469,442	24,298,112	1,205,435	20.2	3.19
	Offices	50-R3	849,208.66	13,495	835,713	19,999	41.8	2.36
	Other Structures		38,616,764.94	13,482,937	25,133,825	1,225,434		
	<b>Total Account 304.61</b>							
304.62	Stores, Shop and Garage Buildings	85-R3 *	8,126,423.92	3,497,636	4,628,791	215,116	21.5	2.65
304.63	Miscellaneous Structures and Improvements	70-S1 *	20,919,878.56	4,582,531	16,337,346	803,277	20.3	3.84
305	Collecting and Impounding Reservoirs	120-R1.5 *	31,747,972.37	5,915,241	25,832,735	653,124	39.6	2.06
306	Lake, River and Other Intakes	100-R2.5 *	15,434,558.47	3,721,370	11,713,194	436,819	26.8	2.83
307	Wells and Springs	50-R3	46,572,933.29	12,028,132	34,544,802	941,852	36.7	2.02

**AQUA PENNSYLVANIA, INC.**

**TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT JUNE 30, 2012**

	Depreciable Group (1)	Survivor Curve (2)	Original Cost at June 30, 2012 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)
<b>Depreciable Plant, cont.</b>								
310.4	Other Power Production Equipment	40-R0.5 *	20,727,581.95	1,678,193	19,049,384	870,622	21.9	4.20
310.7	Oil Engine Pumping Equipment	Square *	9,969.20	9,970	0	0	-	-
311	Electric Pumping Equipment	36-S2	63,592,052.60	22,068,010	41,524,045	2,029,233	20.5	3.19
320	Purification System							
	Structures	90-R2.5 *	77,189,998.55	20,897,990	56,292,007	2,017,672	27.9	2.61
	Wells and Boosters	45-R3	6,926,451.25	934,428	5,992,026	176,678	33.9	2.55
	<i>Subtotal</i>		<u>84,116,449.80</u>	<u>21,832,418</u>	<u>62,284,033</u>	<u>2,194,350</u>		
	Equipment	45-R2	85,684,527.24	16,050,227	69,634,297	2,407,074	28.9	2.81
	Computers	10-SQ	13,875,397.22	4,886,834	8,988,564	1,106,399	8.1	7.97
	Painting	10-SQ	176,435.71	176,436	0	0	-	-
	Filter Media	10-S3	2,984,392.20	2,750,995	233,394	69,574	3.4	2.33
	<i>Total Account 320</i>		<u>186,837,202.17</u>	<u>45,696,910</u>	<u>141,140,288</u>	<u>5,777,397</u>		
330	Distribution Reservoirs and Standpipes							
	Tanks	60-R4	63,157,943.43	17,989,577	45,168,368	1,167,054	38.7	1.85
	Tank Painting	10-SQ	25,843,739.14	12,234,829	13,608,909	1,881,579	7.2	7.28
	<i>Total Account 330</i>		<u>89,001,682.57</u>	<u>30,224,406</u>	<u>58,777,277</u>	<u>3,048,633</u>		
331	Mains and Accessories							
	Cast Iron Mains - 4 Inch and Under	90-S1	21,295,907.73	2,707,191	18,588,720	309,542	60.1	1.45
	Cast Iron Mains - 6, 8 and 10 Inch	100-R3	987,708,977.23	83,144,261	904,564,712	11,688,614	77.4	1.18
	Cast Iron Mains - 12 Inch and Over	110-R3	283,419,718.92	35,662,884	247,756,831	3,087,595	80.2	1.09
	Steel Mains	70-R3	6,809,344.56	3,205,567	3,603,777	165,746	21.7	2.43
	Lock Joint Mains	110-R3	6,014,498.55	1,646,492	4,368,009	79,865	54.7	1.33
	Valves	70-R3	34,474,082.93	6,362,979	28,111,107	608,753	46.2	1.77
	Special Construction	65-R3	30,695,844.95	5,756,241	24,939,606	557,495	44.7	1.82
	Cement Wrought Iron Mains	90-R3	347,240.44	210,827	136,415	10,733	12.7	3.09
	Wrought Iron Mains	55-R2	71,036.24	54,436	16,598	2,694	6.2	3.79
	Copper Mains	60-R2.5	514,249.99	180,105	334,146	12,515	26.7	2.43
	Asbestos Cement Mains	90-R4	9,898,721.78	3,081,047	6,817,675	138,926	49.1	1.40
	Galvanized Steel Mains	50-S0	588,610.78	191,060	397,554	17,368	22.9	2.95
	Plastic	75-R2.5	11,309,128.38	2,355,647	8,953,483	190,809	46.9	1.69
	Main Cleaning & Lining	50-L4	93,357,988.75	15,141,901	78,216,087	2,031,749	38.5	2.18
	<i>Total Account 331</i>		<u>1,486,505,351.23</u>	<u>159,700,638</u>	<u>1,326,804,720</u>	<u>18,902,404</u>		
333	Services	70-R3	248,914,983.69	47,489,487	201,425,500	4,192,628	48.0	1.68
334	Meters							
	Remote	17-S1.5	91,964,454.14	51,479,585	40,484,867	5,021,435	8.1	5.46
	ERTS	15-S1.5	34,316,236.43	17,447,768	16,868,469	2,302,283	7.3	6.71
	<i>Total Account 334</i>		<u>126,280,690.57</u>	<u>68,927,353</u>	<u>57,353,336</u>	<u>7,323,718</u>		

AQUA PENNSYLVANIA, INC.

**TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT JUNE 30, 2012**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Depreciable Group	Survivor Curve	Original Cost at June 30, 2012	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate, Percent
335	Depreciable Plant, cont. Fire Hydrants	60-R3	51,896,895.53	9,795,730	42,101,160	1,067,648	39.4	2.06
340	Office Furniture and Equipment	20-SQ	7,061,637.93	2,599,921	4,461,718	267,578	16.7	**
	Furniture	10-SQ	3,408,717.70	1,739,000	1,669,719	494,596	3.4	**
	Mechanical Equipment	5-SQ	51,812,073.18	29,026,333	22,785,740	8,359,942	2.7	**
	Computers		62,282,428.81	33,365,254	28,917,177	9,122,116		
	<b>Total Account 340</b>							
341	Transportation Equipment	7.5-S1.5	15,641,803.38	7,867,845	7,773,957	1,799,725	4.3	11.51
	Vehicles	20-SQ	2,167,978.25	451,089	1,716,891	95,873	17.9	**
	Other		17,809,781.63	8,318,934	9,490,848	1,895,598		
	<b>Total Account 341</b>							
342	Stores Equipment	20-SQ	858,273.88	134,188	724,085	38,296	18.9	**
343.1	Shop Equipment	25-SQ	1,323,649.26	431,438	892,212	48,453	18.4	**
343.2	Tools and Work Equipment - General Equipment	20-SQ	11,321,201.18	4,714,237	6,606,967	523,106	12.6	**
344	Laboratory Equipment	37-R2.5	1,466,535.48	630,052	836,482	39,324	21.3	2.68
	Conventional	20-R2.5	2,989,686.72	1,843,953	1,145,735	104,556	11.0	3.50
	Electronic		4,456,222.20	2,474,005	1,982,217	143,880		
	<b>Total Account 344</b>							
346	Communication Equipment	15-SQ	3,879,371.81	2,039,460	1,839,911	261,356	7.0	**
	Communication Equipment	10-SQ	2,841,746.35	955,630	1,886,117	267,540	7.0	**
	SCADA		6,721,118.16	2,995,090	3,726,028	528,896		
	<b>Total Account 346</b>							
347	Miscellaneous Equipment	25-SQ	2,294,351.98	679,169	1,615,184	93,997	17.2	**
348	Other Tangible Plant	25-SQ	65,707.55	5,047	60,660	2,626	23.1	**
	<b>Total Depreciable Plant</b>		<b>2,730,554,051.56</b>	<b>519,246,699</b>	<b>2,211,307,362</b>	<b>64,246,151</b>		
	<b>TOTAL UTILITY PLANT IN SERVICE</b>		<b>2,761,085,414.78</b>	<b>519,246,699</b>	<b>2,211,307,362</b>	<b>64,246,151</b>		
	<b>CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>							
331	Mains and Accessories	100-R3	34,405,343.76	8,326,744	26,078,600	322,153	81.0	0.94
	Cast Iron Mains - 6, 8 and 10 Inch	110-R3	305,322.19	54,603	250,719	2,768	90.6	0.91
	Cast Iron Mains - 12 Inch and Over		34,710,665.95	8,381,347	26,329,319	324,921		
	<b>Total Account 331</b>							
333	Services	70-R3	1,577,397.81	46,106	1,531,291	26,883	57.0	1.70
335	Fire Hydrants	60-R3	1,868,702.81	58,258	1,810,444	37,497	48.3	2.01
	<b>TOTAL CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>		<b>38,156,766.57</b>	<b>8,485,711</b>	<b>29,671,054</b>	<b>389,301</b>		

**AQUA PENNSYLVANIA, INC.**

**TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT JUNE 30, 2012**

Depreciable Group (1)	Survivor Curve (2)	Original Cost at June 30, 2012 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>							
<b>Nondepreciable Plant</b>							
303.2	Power and Pumping Land	3,605.04					
303.4	Transmission and Distribution Land and Land Rights	4,505.75					
303.5	Distribution and Standpipe Land	8,199.00					
<b>Total Nondepreciable Plant</b>		<b>16,309.79</b>					
<b>Depreciable Plant</b>							
304.2	Power and Pumping Structures	357,319.57	185,508	171,812	8,737	19.7	2.45
304.3	Purification Buildings	77,762.76	13,350	64,413	1,213	53.1	1.56
307	Wells and Springs	519,556.88	503,723	15,833	531	29.8	0.10
310.4	Other Power Production Equipment	1,500,000.00	0	1,500,000	60,000	25.0	4.00
311	Electric Pumping Equipment	197,275.89	150,384	46,891	3,903	12.0	1.98
320	Purification System - Equipment	27,693.81	21,826	5,868	286	20.5	1.03
330	Distribution Reservoirs and Standpipes	913,626.76	587,014	326,612	8,601	38.0	0.94
<b>331 Mains and Accessories</b>							
	Cast Iron Mains - 4 Inch and Under	68,121.61	10,130	57,992	1,109	52.3	1.63
	Cast Iron Mains - 6, 8 and 10 Inch	75,211,263.22	11,050,506	64,160,759	915,802	70.1	1.22
	Cast Iron Mains - 12 Inch and Over	2,775,887.09	356,308	2,419,579	29,536	81.9	1.06
	Valves	69,562.69	11,912	57,651	1,149	50.2	1.65
	Asbestos Cement Mains	3,767,278.11	1,059,808	2,707,469	53,135	51.0	1.41
	Plastic	341,777.72	63,429	278,349	5,656	49.2	1.65
	<b>Total Account 331</b>	<b>82,233,890.44</b>	<b>12,552,093</b>	<b>69,681,799</b>	<b>1,006,387</b>		
<b>333 Services</b>							
	Meters - Conventional	2,152,203.04	623,559	1,528,648	35,892	42.6	1.67
	Fire Hydrants	74,473.95	74,474	0	0	-	-
	<b>Total Depreciable Plant</b>	<b>90,265,131.97</b>	<b>15,492,376</b>	<b>74,772,762</b>	<b>1,170,662</b>		
<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>							
		<b>90,281,441.76</b>	<b>15,492,376</b>	<b>74,772,762</b>	<b>1,170,662</b>		
<b>Amortization of Net Salvage</b>							
			<b>495,268,612</b>	<b>2,106,863,546</b>	<b>68,805,557</b>		
<b>TOTAL UTILITY PLANT</b>		<b>2,632,647,206.45</b>					

\* Life Span Procedure was used. Curve Shown is Interim Survivor Curve.

\*\* Accruals calculated for each asset by the Company's property record system using the amortization period set forth in Column 2.

AQUA PENNSYLVANIA, INC.

TABLE 2. BRINGFORWARD TO JUNE 30, 2012 OF BOOK RESERVE AS OF JUNE 30, 2011

Account (1)	Book Reserve as of June 30, 2011 (2)	Depreciation Accruals (3)	Amortization of Net Salvage (4)	Projected Retirements (5)	Projected Gross Salvage (6)	Projected Cost of Removal (7)	Acquisitions (8)	Adjustments (9)	Book Reserve as of June 30, 2012 (10)
304.2	9,117,499.77	640,407.89	14,668.00	38,600.00					9,733,975.66
304.3	24,102,070.11	3,413,209.12	107,304.50	34,500.00		11,266.46			27,576,817.27
304.61	12,271,597.77	1,219,239.53		7,900.00					13,482,937.30
304.62	3,290,198.69	207,437.14							3,497,635.83
304.63	3,847,557.10	765,530.40	(30,357.00)	200.00		49.64			4,582,530.50
305	5,364,683.13	547,133.34	4,974.50	1,500.00					5,915,241.33
306	3,279,579.91	441,790.03							3,721,369.94
307	11,260,698.83	856,960.48	61,858.50	8,300.00		143,085.73			12,028,132.08
310.4	934,638.02	753,951.96	(10,397.00)						1,678,192.98
310.7	9,113.74	856.35							9,970.09
311	19,834,852.23	2,035,861.55	230,916.00	29,900.00		3,719.86			22,068,009.92
320	41,512,011.00	4,766,737.43	234,550.50	726,700.00		89,688.61			45,696,910.32
330	27,909,608.63	2,691,807.19	72,757.00	75,800.00		373,966.33			30,224,406.49
331	149,527,801.91	18,057,926.02	2,759,306.50	5,282,500.00		5,361,896.70			159,700,637.73
333	41,263,771.03	4,184,497.72	2,672,759.00	50,300.00		581,240.46			47,489,487.29
334.02	46,473,231.84	5,198,807.49	(30,477.50)	164,500.00	2,902.24	379.42			51,479,584.65
334.03	15,084,541.12	2,410,726.83		47,500.00					17,447,767.95
335	8,318,632.65	1,075,106.67	497,590.50	95,600.00		(190.33)			9,795,729.82
340.1	2,399,152.57	346,983.40	(146,305.50)	100.00					2,599,920.80
340.2	1,407,752.07	331,247.49							1,738,999.56
340.3	20,726,521.66	8,337,614.64	(2,342.00)	35,600.00		(138.48)			29,026,332.78
341.1	6,241,875.02	1,784,970.49	6,707.50	159,200.00		6,508.46			7,867,844.55
341.2	408,456.81	85,357.61	(74.50)	42,700.00		(49.07)			451,088.99
342	115,126.54	32,961.19		13,900.00					134,187.73
343.1	383,150.24	50,434.71	(1,592.50)	900.00		(346.00)			431,438.45
343.2	4,186,738.01	543,339.50	(1,341.00)	14,600.00		(100.47)			4,714,236.98
344	2,336,974.13	143,046.81	(16.00)	6,000.00					2,474,004.94
346.01	1,789,974.75	249,485.71							2,039,460.46
346.02	711,625.30	246,304.32		2,300.00					955,629.62
347	583,251.47	90,763.46	5,154.00						679,168.93
348	3,318.46	1,728.30							5,046.76
Subtotal	464,696,004.52	61,512,224.77	6,445,643.50	6,839,100.00	2,902.24	6,570,977.32	0.00	0.00	519,246,697.71
Less: Advances									
331	8,055,066.49	326,280.26							8,381,346.75
333	18,975.00	27,131.24							46,106.24
335	20,510.00	37,747.80							58,257.80
Subtotal	8,094,551.49	391,159.30	0.00	0.00	0.00	0.00	0.00	0.00	8,485,710.79

AQUA PENNSYLVANIA, INC.

TABLE 2. BRINGFORWARD TO JUNE 30, 2012 OF BOOK RESERVE AS OF JUNE 30, 2011

Account (1)	Book Reserve as of June 30, 2011 (2)	+	Depreciation Accruals (3)	+	Amortization of Net Salvage (4)	-	Projected Retirements (5)	+	Projected Gross Salvage (6)	-	Projected Cost of Removal (7)	+	Acquisitions (8)	-	Adjustments (9)	=	Book Reserve as of June 30, 2012 (10)
Less: Contributions																	
304.2	176,682.02		8,825.79														185,507.81
304.3	12,136.87		1,213.10														13,349.97
307	503,203.36		519.56														503,722.92
310.4	0.00																0.00
311	146,280.67		4,103.34														150,384.01
320	21,534.84		290.79														21,825.63
330	578,426.31		8,588.09														587,014.40
331	11,540,616.18		1,011,476.85														12,552,093.03
333	587,401.60		36,157.01														623,558.61
334.01	74,473.95																74,473.95
335	734,891.72		45,553.37														780,445.09
Subtotal	14,375,647.52		1,116,727.90		0.00		0.00		0.00		0.00		0.00		0.00		15,492,375.42
Total	442,225,805.51		60,004,337.57		6,445,643.50		6,839,100.00		2,902.24		6,570,977.32		0.00		0.00		495,268,611.50

AQUA PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2012

Depreciable Group		Original Cost as of 6/30/11	Original Cost as of 6/30/12	Composite Accrual Rate	Annual Accrual Amount
(1)		(2)	(3)	(4)	(5)
<b>UTILITY PLANT IN SERVICE</b>					
304.2	Power and Pumping Structures	27,652,155.34	33,630,896.48	2.09	640,407.89
304.3	Purification Buildings	144,798,829.67	154,605,479.31	2.28	3,413,209.12
304.61	Office Buildings	37,348,314.91	38,616,764.94	3.21	1,219,239.53
304.62	Stores, Shop and Garage Buildings	8,016,543.92	8,126,423.92	2.57	207,437.14
304.63	Miscellaneous Structures and Improvements	20,798,399.56	20,919,878.56	3.67	765,530.40
305	Collecting and Impounding Reservoirs	26,457,701.63	31,747,972.35	1.88	547,133.34
306	Lake, River and Other Intakes	14,929,017.17	15,434,558.45	2.91	441,790.03
307	Wells and Springs	40,428,130.90	46,572,933.29	1.97	856,960.48
310.4	Other Power Production Equipment	12,268,127.32	20,727,581.95	4.57	753,951.96
310.7	Oil Engine Pumping Equipment	9,969.20	9,969.20	8.59	856.35
311	Electric Pumping Equipment	60,925,473.33	63,592,052.68	3.27	2,035,861.55
320	Purification System	156,093,548.29	186,837,202.17	2.78	4,766,737.43
330	Distribution Reservoirs and Standpipes	78,712,160.77	89,001,682.57	3.21	2,691,807.19
331	Mains and Accessories	1,357,262,525.30	1,486,505,351.24	1.27	18,057,926.02
333	Services	237,654,518.34	248,914,983.69	1.72	4,184,497.72
334	Meters				
	Remote	86,996,216.83	91,964,454.14	5.81	5,198,807.49
	ERTS	33,305,834.62	34,316,236.43	7.13	2,410,726.83
	<i>Total Account 334</i>	<u>120,302,051.45</u>	<u>126,280,690.57</u>		<u>7,609,534.32</u>
335	Fire Hydrants	49,528,262.19	51,896,895.53	2.12	1,075,106.67
340	Office Furniture and Equipment				
	Furniture	6,922,441.13	7,061,637.93	5.00 *	346,983.40 **
	Mechanical Equipment	3,223,989.70	3,408,717.70	10.00 *	331,247.49 **
	Computers	39,467,642.64	51,812,073.18	20.00 *	8,337,614.64 **
	<i>Total Account 340</i>	<u>49,614,073.47</u>	<u>62,282,428.81</u>		<u>9,015,845.53</u>
341	Transportation Equipment				
	Vehicles	12,248,360.51	15,641,803.38	12.80	1,784,970.49
	Other	1,246,326.25	2,167,978.25	5.00 *	85,357.61 **
	<i>Total Account 341</i>	<u>13,494,686.76</u>	<u>17,809,781.63</u>		<u>1,870,328.10</u>
342	Stores Equipment	460,173.88	858,273.88	5.00 *	32,961.19 **
343.1	Shop Equipment	1,198,086.35	1,323,649.26	4.00 *	50,434.71 **
343.2	Tools and Work Equipment - General	10,412,378.92	11,321,201.18	5.00 *	543,339.50 **
344	Laboratory Equipment	4,266,144.35	4,456,222.20	3.28	143,046.81
346.1	Communication Equipment	3,726,303.81	3,879,371.81	6.67 *	249,485.71 **
346.2	SCADA Equipment	2,154,664.64	2,841,746.27	10.00 *	246,304.32 **
347	Miscellaneous Equipment	2,252,016.98	2,294,351.98	4.00 *	90,763.46 **
348	Other Tangible Plant	20,707.55	65,707.55	4.00 *	1,728.30 **
<b>TOTAL UTILITY PLANT IN SERVICE</b>		<b>2,480,784,966.00</b>	<b>2,730,554,051.47</b>		<b>61,512,224.77</b>
<b>CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>					
331	Mains and Accessories	34,710,665.95	34,710,665.95	0.94	326,280.26
333	Services	1,577,397.81	1,577,397.81	1.72	27,131.24
335	Fire Hydrants	1,868,702.81	1,868,702.81	2.02	37,747.80
<b>TOTAL CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>		<b>38,156,766.57</b>	<b>38,156,766.57</b>		<b>391,159.30</b>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>					
304.2	Power and Pumping Structures	357,319.57	357,319.57	2.47	8,825.79
304.3	Purification Buildings	77,762.76	77,762.76	1.56	1,213.10
307	Wells and Springs	519,556.88	519,556.88	0.10	519.56
310.4	Other Power Production Equipment	0.00	1,500,000.00	-	-
311	Electric Pumping Equipment	197,275.89	197,275.89	2.08	4,103.34
320	Purification System - Equipment	27,693.81	27,693.81	1.05	290.79
330	Distribution Reservoirs and Standpipes	913,626.76	913,626.76	0.94	8,588.09
331	Mains and Accessories	82,233,890.44	82,233,890.44	1.23	1,011,476.85
333	Services	2,152,203.04	2,152,203.04	1.68	36,157.01
334.1	Meters - Conventional	74,473.95	74,473.95	-	-
335	Fire Hydrants	2,211,328.87	2,211,328.87	2.06	45,553.37
<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>		<b>88,765,131.97</b>	<b>90,265,131.97</b>		<b>1,116,727.90</b>
<b>TOTAL UTILITY PLANT</b>		<b><u>2,353,863,067.46</u></b>	<b><u>2,602,132,152.93</u></b>		<b><u>60,004,337.57</u></b>

\* Accrual Rate Based on Amortization Period.

\*\* Accrual Amount Determined by Amortization Accrual Rate Multiplied by Vintages still to be Depreciated.

AQUA PENNSYLVANIA, INC.

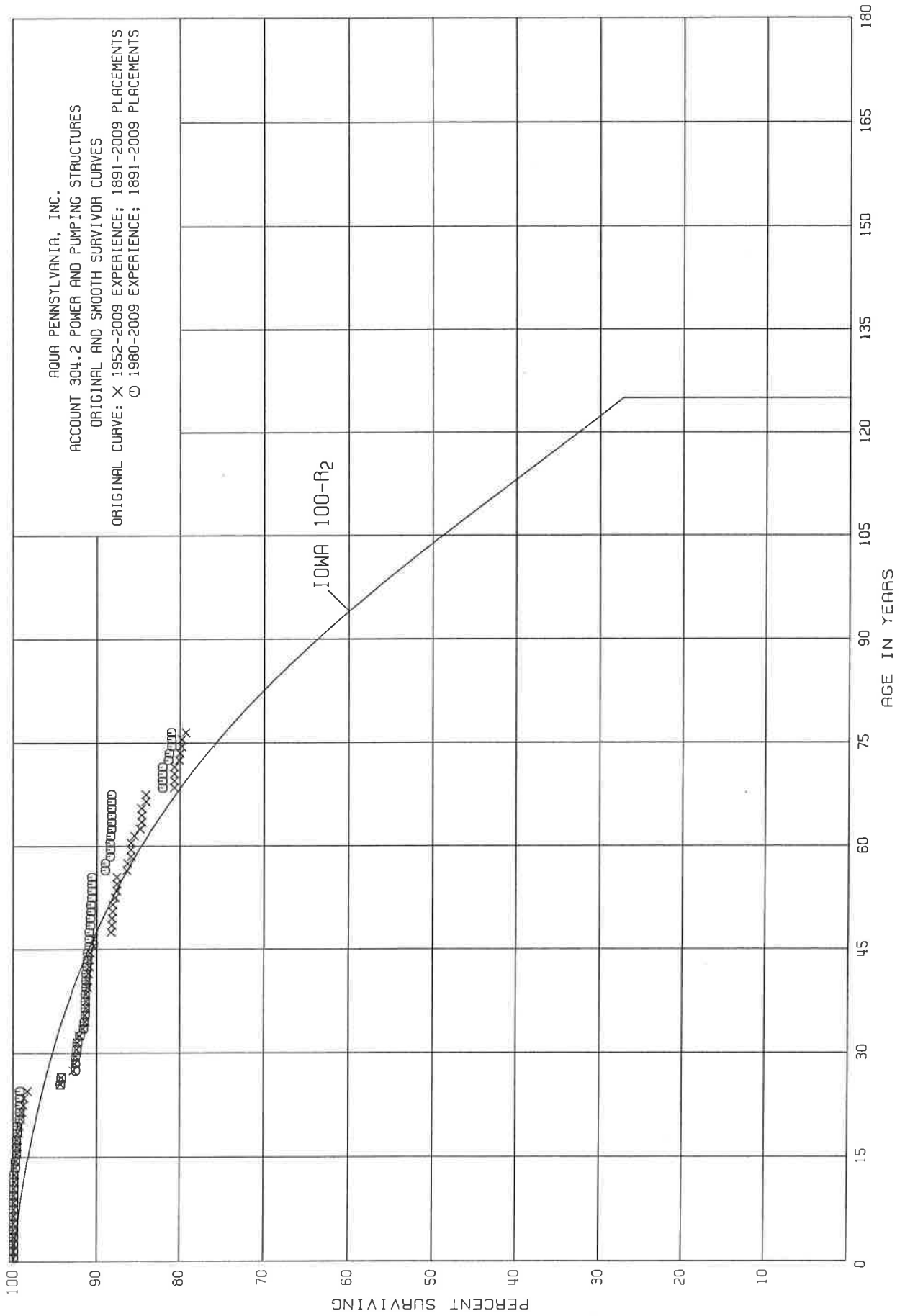
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

Account (1)	2007			2008			2009			2010			2011		
	Gross Salvage (2)	Cost of Removal (3)	Gross Salvage (4)	Cost of Removal (5)	Gross Salvage (6)	Cost of Removal (7)	Gross Salvage (8)	Cost of Removal (9)	Gross Salvage (10)	Cost of Removal (11)	Gross Salvage (12)	Cost of Removal (13)	Net Salvage (14)*	Salvage Accrual (13)=(12)/5	
304.20		687.21		687.21		457,982.16		72,644.04		6,617.11			(73,341.25)	(14,668)	
304.30		75,230.85		(151,786.54)		(1,681.78)		26,540.00		24.82			(539,830.12)	(107,966)	
304.63						185,761.91		37,316.95					151,786.54	30,357	
305.00		50,442.09		47,803.85		(46,821.73)							(24,883.04)	(4,977)	
307.00				(7,797.23)		1,161,446.91							(345,063.82)	(69,013)	
310.40	52,964.98			49,766.43		1,079,842.38							51,982.86	10,397	
311.00						270,268.70							(1,155,509.61)	(231,102)	
320.00						1,332,091.70		20,717.89		1,859.93			(1,195,179.07)	(239,036)	
330.00						375,146.42		25.63		186,983.17			(457,277.50)	(91,455)	
331.00		3,930,762.32		4,933,446.89		4,306,458.90		375,146.42		2,836,469.18			(13,407,916.51)	(2,681,583)	
333.00		2,923,263.15		(30,176.28)		25,048.95		759,201.11		615,474.91			(12,413,723.40)	(2,482,745)	
334.02		381.86				23,314.53							150,874.54	30,175	
335.00		827,840.40		1,377,262.01		(279,243.38)				9,687.58			(2,036,394.68)	(407,279)	
340.10				(732,370.30)		889.53		77,960.40		(95.16)			731,575.93	146,315	
340.30				(11,675.59)						(69.24)			11,744.83	2,349	
341.10						31,910.13				3,254.23			(35,164.36)	(7,033)	
341.20				(359.21)						(24.53)			383.74	77	
343.10				(6,679.58)		(7,876.29)				(173.00)			8,049.29	1,610	
343.20				(80.15)						(50.23)			6,729.81	1,346	
344.00													80.15	16	
347.00								25,772.30					(25,772.30)	(5,154)	
<b>TOTAL</b>	<b>52,964.98</b>	<b>7,682,247.73</b>	<b>130,283.12</b>	<b>8,803,049.78</b>	<b>16,970.90</b>	<b>9,116,078.10</b>	<b>29,791.54</b>	<b>1,418,639.27</b>	<b>9,687.58</b>	<b>3,816,531.20</b>	<b>9,687.58</b>	<b>3,816,531.20</b>	<b>(30,596,847.96)</b>	<b>(6,119,369)</b>	

\* Column (12) equals the summation of Columns (2) through (11).



## SERVICE LIFE STATISTICS



AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2009

EXPERIENCE BAND 1952-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,919,501		0.0000	1.0000	100.00
0.5	23,551,475	278	0.0000	1.0000	100.00
1.5	21,672,172	985	0.0000	1.0000	100.00
2.5	20,950,369	1,530	0.0001	0.9999	100.00
3.5	20,370,520		0.0000	1.0000	99.99
4.5	19,660,374	4,389	0.0002	0.9998	99.99
5.5	19,602,565	4,862	0.0002	0.9998	99.97
6.5	20,025,392	6,754	0.0003	0.9997	99.95
7.5	16,400,482	3,558	0.0002	0.9998	99.92
8.5	15,805,189	2,756	0.0002	0.9998	99.90
9.5	15,528,921	3,483	0.0002	0.9998	99.88
10.5	14,815,439	3,208	0.0002	0.9998	99.86
11.5	14,933,337	5,949	0.0004	0.9996	99.84
12.5	15,098,558	20,996	0.0014	0.9986	99.80
13.5	14,863,636	11,141	0.0007	0.9993	99.66
14.5	14,112,443	7,092	0.0005	0.9995	99.59
15.5	13,655,565	5,249	0.0004	0.9996	99.54
16.5	13,110,670	2,029	0.0002	0.9998	99.50
17.5	12,487,984	11,338	0.0009	0.9991	99.48
18.5	5,929,115	4,178	0.0007	0.9993	99.39
19.5	5,622,517	13,476	0.0024	0.9976	99.32
20.5	5,587,264	6,264	0.0011	0.9989	99.08
21.5	5,098,598	6,998	0.0014	0.9986	98.97
22.5	4,989,610	7,499	0.0015	0.9985	98.83
23.5	4,590,232	18,770	0.0041	0.9959	98.68
24.5	4,591,488	186,521	0.0406	0.9594	98.28
25.5	4,413,364	4,309	0.0010	0.9990	94.29
26.5	4,236,726	63,685	0.0150	0.9850	94.20
27.5	4,178,362	7,701	0.0018	0.9982	92.79
28.5	4,045,286	4,216	0.0010	0.9990	92.62
29.5	4,042,928	7,044	0.0017	0.9983	92.53
30.5	3,882,797	1,226	0.0003	0.9997	92.37
31.5	3,697,295	10,985	0.0030	0.9970	92.34
32.5	3,553,416	15,265	0.0043	0.9957	92.06
33.5	3,455,240	8,885	0.0026	0.9974	91.66
34.5	3,044,311	2,130	0.0007	0.9993	91.42
35.5	2,476,313	1,447	0.0006	0.9994	91.36
36.5	2,046,531		0.0000	1.0000	91.31
37.5	1,833,183	276	0.0002	0.9998	91.31
38.5	1,816,801	2,909	0.0016	0.9984	91.29

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2009			EXPERIENCE BAND 1952-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,675,797	640	0.0004	0.9996	91.14	
40.5	1,650,228	2,210	0.0013	0.9987	91.10	
41.5	1,565,394	645	0.0004	0.9996	90.98	
42.5	1,534,897	1,467	0.0010	0.9990	90.94	
43.5	1,530,404	401	0.0003	0.9997	90.85	
44.5	1,374,478	6,145	0.0045	0.9955	90.82	
45.5	1,341,700		0.0000	1.0000	90.41	
46.5	1,291,019	29,785	0.0231	0.9769	90.41	
47.5	1,197,339	1,620	0.0014	0.9986	88.32	
48.5	1,159,398	262	0.0002	0.9998	88.20	
49.5	1,155,327	513	0.0004	0.9996	88.18	
50.5	1,153,850	371	0.0003	0.9997	88.14	
51.5	1,013,892	3,639	0.0036	0.9964	88.11	
52.5	1,028,131	1,977	0.0019	0.9981	87.79	
53.5	938,782		0.0000	1.0000	87.62	
54.5	902,767	258	0.0003	0.9997	87.62	
55.5	822,743	11,085	0.0135	0.9865	87.59	
56.5	776,576	1,428	0.0018	0.9982	86.41	
57.5	488,238	2,268	0.0046	0.9954	86.25	
58.5	439,070		0.0000	1.0000	85.85	
59.5	421,455		0.0000	1.0000	85.85	
60.5	421,478	1,929	0.0046	0.9954	85.85	
61.5	394,543	3,068	0.0078	0.9922	85.46	
62.5	390,151	979	0.0025	0.9975	84.79	
63.5	388,761		0.0000	1.0000	84.58	
64.5	386,167		0.0000	1.0000	84.58	
65.5	383,927	1,989	0.0052	0.9948	84.58	
66.5	381,640		0.0000	1.0000	84.14	
67.5	382,456	15,870	0.0415	0.9585	84.14	
68.5	366,586		0.0000	1.0000	80.65	
69.5	363,560		0.0000	1.0000	80.65	
70.5	363,494		0.0000	1.0000	80.65	
71.5	360,334	2,406	0.0067	0.9933	80.65	
72.5	356,078	394	0.0011	0.9989	80.11	
73.5	355,654	909	0.0026	0.9974	80.02	
74.5	354,656	111	0.0003	0.9997	79.81	
75.5	352,631	2,039	0.0058	0.9942	79.79	
76.5	349,807	223	0.0006	0.9994	79.33	
77.5	337,646		0.0000	1.0000	79.28	
78.5	274,979		0.0000	1.0000	79.28	

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2009			EXPERIENCE BAND 1952-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	254,243	223	0.0009	0.9991	79.28	
80.5	244,940		0.0000	1.0000	79.21	
81.5	244,240		0.0000	1.0000	79.21	
82.5	168,152		0.0000	1.0000	79.21	
83.5	159,816		0.0000	1.0000	79.21	
84.5	159,589		0.0000	1.0000	79.21	
85.5	159,589	9,620	0.0603	0.9397	79.21	
86.5	149,968		0.0000	1.0000	74.43	
87.5	149,968	243	0.0016	0.9984	74.43	
88.5	149,726	539	0.0036	0.9964	74.31	
89.5	137,838	3,025	0.0219	0.9781	74.04	
90.5	134,813		0.0000	1.0000	72.42	
91.5	133,859		0.0000	1.0000	72.42	
92.5	133,362		0.0000	1.0000	72.42	
93.5	133,362		0.0000	1.0000	72.42	
94.5	133,362		0.0000	1.0000	72.42	
95.5	132,476		0.0000	1.0000	72.42	
96.5	132,290		0.0000	1.0000	72.42	
97.5	132,290		0.0000	1.0000	72.42	
98.5	132,290		0.0000	1.0000	72.42	
99.5	114,164		0.0000	1.0000	72.42	
100.5	58,016		0.0000	1.0000	72.42	
101.5	58,016		0.0000	1.0000	72.42	
102.5	58,016		0.0000	1.0000	72.42	
103.5	58,016	2,183	0.0376	0.9624	72.42	
104.5	55,833		0.0000	1.0000	69.70	
105.5	55,833		0.0000	1.0000	69.70	
106.5	55,833		0.0000	1.0000	69.70	
107.5	55,833		0.0000	1.0000	69.70	
108.5	55,833		0.0000	1.0000	69.70	
109.5	55,833		0.0000	1.0000	69.70	
110.5	20,288		0.0000	1.0000	69.70	
111.5	20,288		0.0000	1.0000	69.70	
112.5	20,288		0.0000	1.0000	69.70	
113.5					69.70	

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2009

EXPERIENCE BAND 1980-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,224,854		0.0000	1.0000	100.00
0.5	20,922,233		0.0000	1.0000	100.00
1.5	19,204,243	985	0.0001	0.9999	100.00
2.5	18,583,286		0.0000	1.0000	99.99
3.5	18,093,563		0.0000	1.0000	99.99
4.5	17,660,439	1,099	0.0001	0.9999	99.99
5.5	18,178,711	3,172	0.0002	0.9998	99.98
6.5	18,785,815	6,754	0.0004	0.9996	99.96
7.5	15,197,123	565	0.0000	1.0000	99.92
8.5	14,333,319	1,510	0.0001	0.9999	99.92
9.5	14,136,222	1,937	0.0001	0.9999	99.91
10.5	13,450,356	2,733	0.0002	0.9998	99.90
11.5	13,616,284	4,204	0.0003	0.9997	99.88
12.5	13,884,271	14,692	0.0011	0.9989	99.85
13.5	13,635,301	9,587	0.0007	0.9993	99.74
14.5	13,012,919	4,454	0.0003	0.9997	99.67
15.5	12,561,474	5,110	0.0004	0.9996	99.64
16.5	12,074,600	937	0.0001	0.9999	99.60
17.5	11,487,524	7,181	0.0006	0.9994	99.59
18.5	4,969,616	315	0.0001	0.9999	99.53
19.5	4,660,924	13,212	0.0028	0.9972	99.52
20.5	4,594,605	136	0.0000	1.0000	99.24
21.5	4,221,898	1,215	0.0003	0.9997	99.24
22.5	4,127,059	2,149	0.0005	0.9995	99.21
23.5	3,819,681		0.0000	1.0000	99.16
24.5	3,739,423	184,902	0.0494	0.9506	99.16
25.5	3,659,671	1,307	0.0004	0.9996	94.26
26.5	3,526,641	63,685	0.0181	0.9819	94.22
27.5	3,469,934	175	0.0001	0.9999	92.51
28.5	3,378,869		0.0000	1.0000	92.50
29.5	3,397,287	5,434	0.0016	0.9984	92.50
30.5	3,243,395	816	0.0003	0.9997	92.35
31.5	3,086,813	10,243	0.0033	0.9967	92.32
32.5	2,946,483	14,275	0.0048	0.9952	92.02
33.5	2,853,896	3,128	0.0011	0.9989	91.58
34.5	2,450,406	1,404	0.0006	0.9994	91.48
35.5	1,902,544	1,287	0.0007	0.9993	91.43
36.5	1,754,976		0.0000	1.0000	91.37
37.5	1,548,083		0.0000	1.0000	91.37
38.5	1,530,015	546	0.0004	0.9996	91.37

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2009			EXPERIENCE BAND 1980-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,394,315		0.0000	1.0000	91.33
40.5	1,369,452	1,181	0.0009	0.9991	91.33
41.5	1,269,407	414	0.0003	0.9997	91.25
42.5	1,171,637	1,467	0.0013	0.9987	91.22
43.5	1,165,468	171	0.0001	0.9999	91.10
44.5	1,009,861	1,753	0.0017	0.9983	91.09
45.5	983,031		0.0000	1.0000	90.94
46.5	934,091		0.0000	1.0000	90.94
47.5	882,252	1,570	0.0018	0.9982	90.94
48.5	908,768	240	0.0003	0.9997	90.78
49.5	924,140	513	0.0006	0.9994	90.75
50.5	923,186	240	0.0003	0.9997	90.70
51.5	784,058	207	0.0003	0.9997	90.67
52.5	846,760		0.0000	1.0000	90.64
53.5	778,368		0.0000	1.0000	90.64
54.5	742,143	258	0.0003	0.9997	90.64
55.5	640,905	11,085	0.0173	0.9827	90.61
56.5	594,738	220	0.0004	0.9996	89.04
57.5	307,608	2,016	0.0066	0.9934	89.00
58.5	258,692		0.0000	1.0000	88.41
59.5	260,984		0.0000	1.0000	88.41
60.5	258,824	258	0.0010	0.9990	88.41
61.5	234,513	388	0.0017	0.9983	88.32
62.5	232,802		0.0000	1.0000	88.17
63.5	232,391		0.0000	1.0000	88.17
64.5	229,797		0.0000	1.0000	88.17
65.5	228,443		0.0000	1.0000	88.17
66.5	228,332		0.0000	1.0000	88.17
67.5	229,148	15,870	0.0693	0.9307	88.17
68.5	213,278		0.0000	1.0000	82.06
69.5	228,427		0.0000	1.0000	82.06
70.5	297,178		0.0000	1.0000	82.06
71.5	294,515	2,406	0.0082	0.9918	82.06
72.5	290,259	394	0.0014	0.9986	81.39
73.5	289,835	909	0.0031	0.9969	81.28
74.5	288,838	111	0.0004	0.9996	81.03
75.5	286,813		0.0000	1.0000	81.00
76.5	286,027		0.0000	1.0000	81.00
77.5	274,089		0.0000	1.0000	81.00
78.5	212,680		0.0000	1.0000	81.00

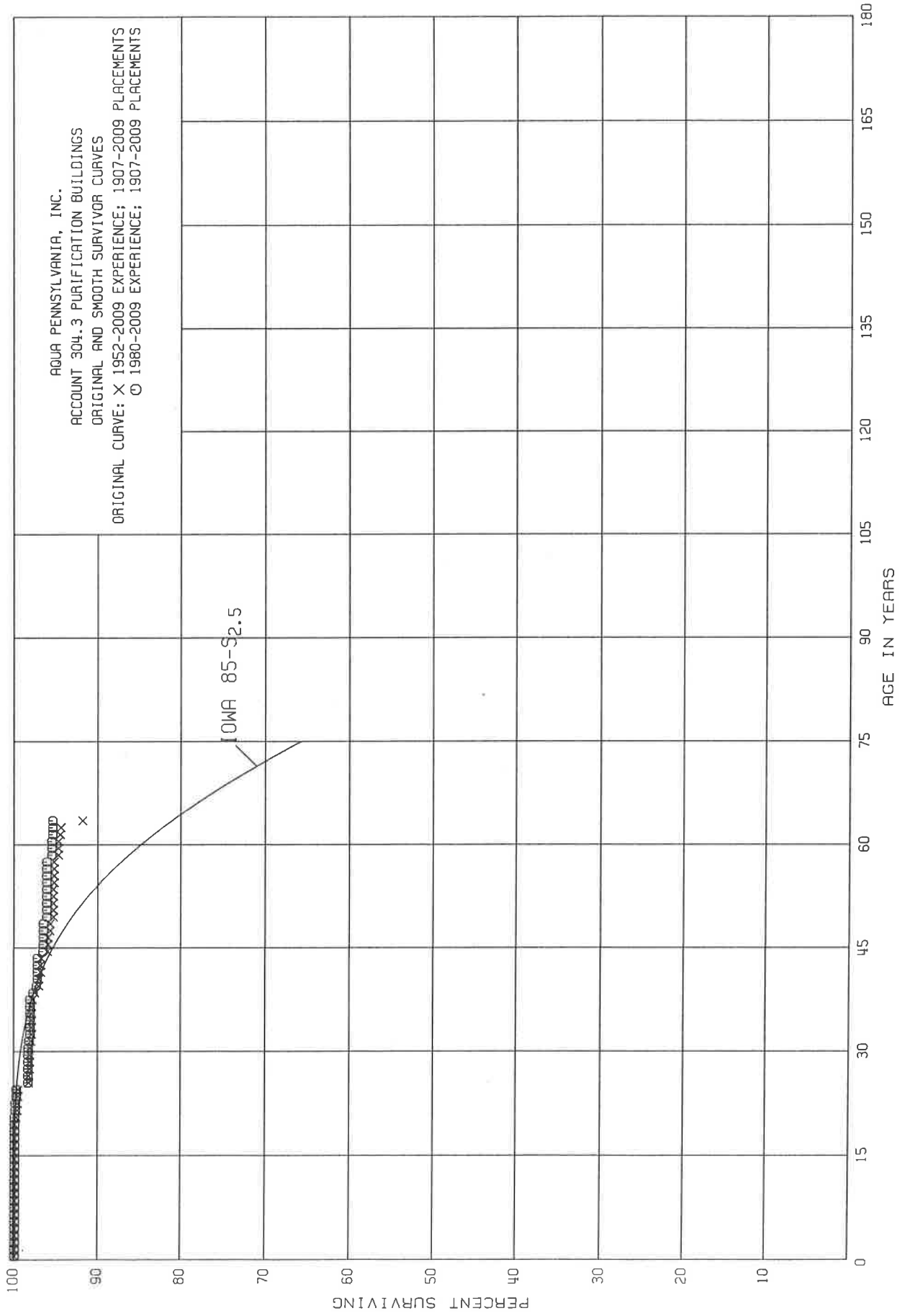
AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2009			EXPERIENCE BAND 1980-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	191,945		0.0000	1.0000	81.00
80.5	221,930		0.0000	1.0000	81.00
81.5	221,231		0.0000	1.0000	81.00
82.5	145,582		0.0000	1.0000	81.00
83.5	157,633		0.0000	1.0000	81.00
84.5	157,405		0.0000	1.0000	81.00
85.5	157,405	9,620	0.0611	0.9389	81.00
86.5	147,785		0.0000	1.0000	76.05
87.5	147,785	243	0.0016	0.9984	76.05
88.5	149,726	539	0.0036	0.9964	75.93
89.5	137,838	3,025	0.0219	0.9781	75.66
90.5	134,813		0.0000	1.0000	74.00
91.5	133,859		0.0000	1.0000	74.00
92.5	133,362		0.0000	1.0000	74.00
93.5	133,362		0.0000	1.0000	74.00
94.5	133,362		0.0000	1.0000	74.00
95.5	132,476		0.0000	1.0000	74.00
96.5	132,290		0.0000	1.0000	74.00
97.5	132,290		0.0000	1.0000	74.00
98.5	132,290		0.0000	1.0000	74.00
99.5	114,164		0.0000	1.0000	74.00
100.5	58,016		0.0000	1.0000	74.00
101.5	58,016		0.0000	1.0000	74.00
102.5	58,016		0.0000	1.0000	74.00
103.5	58,016	2,183	0.0376	0.9624	74.00
104.5	55,833		0.0000	1.0000	71.22
105.5	55,833		0.0000	1.0000	71.22
106.5	55,833		0.0000	1.0000	71.22
107.5	55,833		0.0000	1.0000	71.22
108.5	55,833		0.0000	1.0000	71.22
109.5	55,833		0.0000	1.0000	71.22
110.5	20,288		0.0000	1.0000	71.22
111.5	20,288		0.0000	1.0000	71.22
112.5	20,288		0.0000	1.0000	71.22
113.5					71.22





AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2009			EXPERIENCE BAND 1952-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	107,819,945		0.0000	1.0000	100.00
0.5	104,209,443		0.0000	1.0000	100.00
1.5	100,744,598	343	0.0000	1.0000	100.00
2.5	98,370,054	3,371	0.0000	1.0000	100.00
3.5	94,656,515	74	0.0000	1.0000	100.00
4.5	102,948,920	69	0.0000	1.0000	100.00
5.5	93,662,212	1,289	0.0000	1.0000	100.00
6.5	93,604,072		0.0000	1.0000	100.00
7.5	66,958,961	392	0.0000	1.0000	100.00
8.5	66,474,295		0.0000	1.0000	100.00
9.5	38,914,759	370	0.0000	1.0000	100.00
10.5	39,137,369	174	0.0000	1.0000	100.00
11.5	27,926,441	12	0.0000	1.0000	100.00
12.5	27,175,038	1,509	0.0001	0.9999	100.00
13.5	27,011,608	121	0.0000	1.0000	99.99
14.5	21,414,718	5,003	0.0002	0.9998	99.99
15.5	20,641,894		0.0000	1.0000	99.97
16.5	14,482,594	2,161	0.0001	0.9999	99.97
17.5	13,743,846	479	0.0000	1.0000	99.96
18.5	7,019,609	445	0.0001	0.9999	99.96
19.5	6,913,102	14,464	0.0021	0.9979	99.95
20.5	3,873,766	5,420	0.0014	0.9986	99.74
21.5	3,714,538	311	0.0001	0.9999	99.60
22.5	4,848,121	5,553	0.0011	0.9989	99.59
23.5	4,714,965	101	0.0000	1.0000	99.48
24.5	4,169,840	53,606	0.0129	0.9871	99.48
25.5	6,130,011	3,286	0.0005	0.9995	98.20
26.5	6,059,027	1,288	0.0002	0.9998	98.15
27.5	5,182,610	1,272	0.0002	0.9998	98.13
28.5	5,140,824	1,174	0.0002	0.9998	98.11
29.5	4,943,403	1,171	0.0002	0.9998	98.09
30.5	4,930,246	4,419	0.0009	0.9991	98.07
31.5	4,839,006	1,968	0.0004	0.9996	97.98
32.5	4,813,694	352	0.0001	0.9999	97.94
33.5	4,790,592	375	0.0001	0.9999	97.93
34.5	4,777,562	1,300	0.0003	0.9997	97.92
35.5	4,696,825	548	0.0001	0.9999	97.89
36.5	4,053,166	2,044	0.0005	0.9995	97.88
37.5	1,654,327	5,430	0.0033	0.9967	97.83
38.5	1,651,381	8,199	0.0050	0.9950	97.51

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2009			EXPERIENCE BAND 1952-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,611,733	125	0.0001	0.9999	97.02	
40.5	1,497,325	3,802	0.0025	0.9975	97.01	
41.5	1,373,832	337	0.0002	0.9998	96.77	
42.5	1,333,409	947	0.0007	0.9993	96.75	
43.5	1,324,536	8,979	0.0068	0.9932	96.68	
44.5	1,312,769	754	0.0006	0.9994	96.02	
45.5	1,307,038		0.0000	1.0000	95.96	
46.5	1,305,874	3,527	0.0027	0.9973	95.96	
47.5	1,290,282		0.0000	1.0000	95.70	
48.5	1,230,899	4,897	0.0040	0.9960	95.70	
49.5	1,212,572		0.0000	1.0000	95.32	
50.5	1,207,958	632	0.0005	0.9995	95.32	
51.5	843,219		0.0000	1.0000	95.27	
52.5	467,884	112	0.0002	0.9998	95.27	
53.5	356,822	200	0.0006	0.9994	95.25	
54.5	356,484		0.0000	1.0000	95.19	
55.5	356,484		0.0000	1.0000	95.19	
56.5	356,484		0.0000	1.0000	95.19	
57.5	356,370	2,016	0.0057	0.9943	95.19	
58.5	353,905		0.0000	1.0000	94.65	
59.5	353,651		0.0000	1.0000	94.65	
60.5	352,861	712	0.0020	0.9980	94.65	
61.5	139,252	98	0.0007	0.9993	94.46	
62.5	139,154	3,855	0.0277	0.9723	94.39	
63.5	135,184		0.0000	1.0000	91.78	
64.5	141,069		0.0000	1.0000	91.78	
65.5	134,144		0.0000	1.0000	91.78	
66.5	123,499		0.0000	1.0000	91.78	
67.5	56,474		0.0000	1.0000	91.78	
68.5	56,474		0.0000	1.0000	91.78	
69.5	56,474		0.0000	1.0000	91.78	
70.5	56,474		0.0000	1.0000	91.78	
71.5	56,474		0.0000	1.0000	91.78	
72.5	56,474	57	0.0010	0.9990	91.78	
73.5	56,418		0.0000	1.0000	91.69	
74.5	56,418		0.0000	1.0000	91.69	
75.5	56,418		0.0000	1.0000	91.69	
76.5	42,127		0.0000	1.0000	91.69	
77.5	24,723	750	0.0303	0.9697	91.69	
78.5	23,654	700	0.0296	0.9704	88.91	

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2009			EXPERIENCE BAND 1952-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	22,954		0.0000	1.0000	86.28
80.5	22,954		0.0000	1.0000	86.28
81.5	22,196		0.0000	1.0000	86.28
82.5	16,322		0.0000	1.0000	86.28
83.5	16,322		0.0000	1.0000	86.28
84.5	16,322		0.0000	1.0000	86.28
85.5	16,322		0.0000	1.0000	86.28
86.5	5,119		0.0000	1.0000	86.28
87.5	5,119		0.0000	1.0000	86.28
88.5	3,602		0.0000	1.0000	86.28
89.5	3,602		0.0000	1.0000	86.28
90.5	3,602		0.0000	1.0000	86.28
91.5	3,602		0.0000	1.0000	86.28
92.5	3,602		0.0000	1.0000	86.28
93.5	3,602		0.0000	1.0000	86.28
94.5	3,602		0.0000	1.0000	86.28
95.5	3,602		0.0000	1.0000	86.28
96.5	1,992		0.0000	1.0000	86.28
97.5	1,992		0.0000	1.0000	86.28
98.5	1,992		0.0000	1.0000	86.28
99.5	1,992		0.0000	1.0000	86.28
100.5	1,992		0.0000	1.0000	86.28
101.5	1,992		0.0000	1.0000	86.28
102.5					86.28

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2009			EXPERIENCE BAND 1980-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	105,881,599		0.0000	1.0000	100.00
0.5	102,325,791		0.0000	1.0000	100.00
1.5	98,900,440	343	0.0000	1.0000	100.00
2.5	96,540,633	281	0.0000	1.0000	100.00
3.5	92,647,629	74	0.0000	1.0000	100.00
4.5	100,881,878	69	0.0000	1.0000	100.00
5.5	91,683,575		0.0000	1.0000	100.00
6.5	91,697,571		0.0000	1.0000	100.00
7.5	65,448,824		0.0000	1.0000	100.00
8.5	64,954,233		0.0000	1.0000	100.00
9.5	37,430,084		0.0000	1.0000	100.00
10.5	37,700,773	174	0.0000	1.0000	100.00
11.5	26,502,775		0.0000	1.0000	100.00
12.5	25,794,778	1,364	0.0001	0.9999	100.00
13.5	25,631,919		0.0000	1.0000	99.99
14.5	20,041,378		0.0000	1.0000	99.99
15.5	19,273,950		0.0000	1.0000	99.99
16.5	13,118,115	2,001	0.0002	0.9998	99.99
17.5	12,391,166		0.0000	1.0000	99.97
18.5	5,729,669	345	0.0001	0.9999	99.97
19.5	5,688,288	1,695	0.0003	0.9997	99.96
20.5	2,782,033	4,906	0.0018	0.9982	99.93
21.5	2,989,570		0.0000	1.0000	99.75
22.5	4,427,586	1,709	0.0004	0.9996	99.75
23.5	4,397,221	101	0.0000	1.0000	99.71
24.5	3,837,985	53,136	0.0138	0.9862	99.71
25.5	5,799,328	2,536	0.0004	0.9996	98.33
26.5	5,729,094	1,166	0.0002	0.9998	98.29
27.5	4,838,623		0.0000	1.0000	98.27
28.5	4,786,808	567	0.0001	0.9999	98.27
29.5	4,590,248		0.0000	1.0000	98.26
30.5	4,579,011	4,419	0.0010	0.9990	98.26
31.5	4,693,413	1,968	0.0004	0.9996	98.16
32.5	4,735,571		0.0000	1.0000	98.12
33.5	4,714,074	375	0.0001	0.9999	98.12
34.5	4,701,044	1,300	0.0003	0.9997	98.11
35.5	4,620,307	548	0.0001	0.9999	98.08
36.5	3,987,532		0.0000	1.0000	98.07
37.5	1,590,737	5,430	0.0034	0.9966	98.07
38.5	1,585,500	7,949	0.0050	0.9950	97.74

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2009

EXPERIENCE BAND 1980-2009

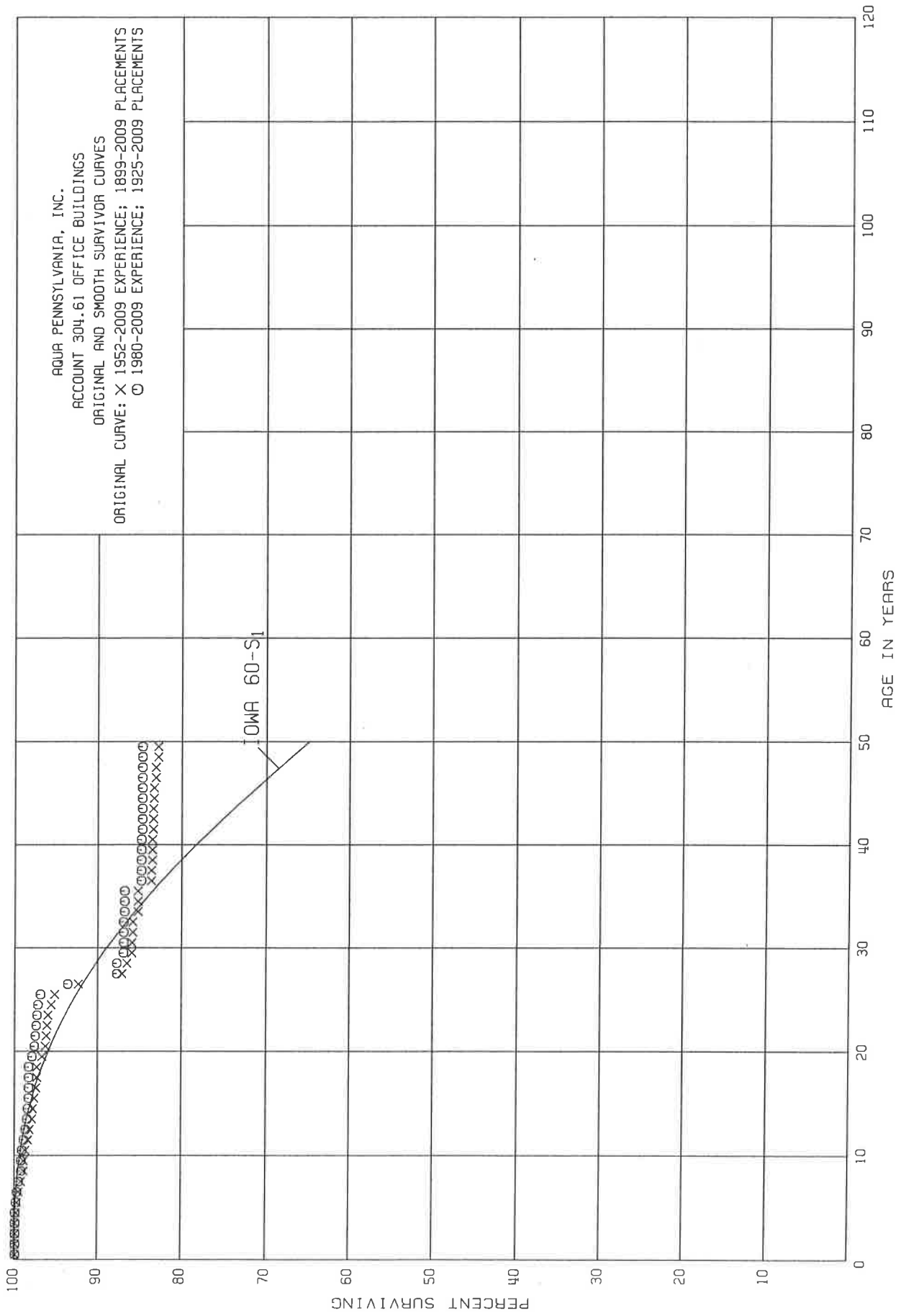
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,546,101	125	0.0001	0.9999	97.25
40.5	1,431,693		0.0000	1.0000	97.24
41.5	1,308,147	337	0.0003	0.9997	97.24
42.5	1,267,724		0.0000	1.0000	97.21
43.5	1,259,799	8,979	0.0071	0.9929	97.21
44.5	1,244,591		0.0000	1.0000	96.52
45.5	1,239,612		0.0000	1.0000	96.52
46.5	1,238,449		0.0000	1.0000	96.52
47.5	1,243,789		0.0000	1.0000	96.52
48.5	1,186,739	4,897	0.0041	0.9959	96.52
49.5	1,168,413		0.0000	1.0000	96.12
50.5	1,163,798		0.0000	1.0000	96.12
51.5	800,449		0.0000	1.0000	96.12
52.5	430,988		0.0000	1.0000	96.12
53.5	320,038	200	0.0006	0.9994	96.12
54.5	319,700		0.0000	1.0000	96.06
55.5	333,990		0.0000	1.0000	96.06
56.5	345,492		0.0000	1.0000	96.06
57.5	345,377	2,016	0.0058	0.9942	96.06
58.5	344,430		0.0000	1.0000	95.50
59.5	344,176		0.0000	1.0000	95.50
60.5	343,386	200	0.0006	0.9994	95.50
61.5	130,289	98	0.0008	0.9992	95.44
62.5	130,191		0.0000	1.0000	95.36
63.5	130,075		0.0000	1.0000	95.36
64.5	135,961		0.0000	1.0000	95.36
65.5	129,036		0.0000	1.0000	95.36
66.5	120,057		0.0000	1.0000	95.36
67.5	53,032		0.0000	1.0000	95.36
68.5	53,032		0.0000	1.0000	95.36
69.5	53,032		0.0000	1.0000	95.36
70.5	53,032		0.0000	1.0000	95.36
71.5	53,032		0.0000	1.0000	95.36
72.5	56,474	57	0.0010	0.9990	95.36
73.5	56,418		0.0000	1.0000	95.26
74.5	56,418		0.0000	1.0000	95.26
75.5	56,418		0.0000	1.0000	95.26
76.5	42,127		0.0000	1.0000	95.26
77.5	24,723	750	0.0303	0.9697	95.26
78.5	23,654	700	0.0296	0.9704	92.37

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2009			EXPERIENCE BAND 1980-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	22,954		0.0000	1.0000	89.64
80.5	22,954		0.0000	1.0000	89.64
81.5	22,196		0.0000	1.0000	89.64
82.5	16,322		0.0000	1.0000	89.64
83.5	16,322		0.0000	1.0000	89.64
84.5	16,322		0.0000	1.0000	89.64
85.5	16,322		0.0000	1.0000	89.64
86.5	5,119		0.0000	1.0000	89.64
87.5	5,119		0.0000	1.0000	89.64
88.5	3,602		0.0000	1.0000	89.64
89.5	3,602		0.0000	1.0000	89.64
90.5	3,602		0.0000	1.0000	89.64
91.5	3,602		0.0000	1.0000	89.64
92.5	3,602		0.0000	1.0000	89.64
93.5	3,602		0.0000	1.0000	89.64
94.5	3,602		0.0000	1.0000	89.64
95.5	3,602		0.0000	1.0000	89.64
96.5	1,992		0.0000	1.0000	89.64
97.5	1,992		0.0000	1.0000	89.64
98.5	1,992		0.0000	1.0000	89.64
99.5	1,992		0.0000	1.0000	89.64
100.5	1,992		0.0000	1.0000	89.64
101.5	1,992		0.0000	1.0000	89.64
102.5					89.64





AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2009			EXPERIENCE BAND 1952-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,513,559		0.0000	1.0000	100.00
0.5	32,155,139	1,218	0.0000	1.0000	100.00
1.5	31,807,042	2,840	0.0001	0.9999	100.00
2.5	30,726,747	20,075	0.0007	0.9993	99.99
3.5	21,732,474	31,854	0.0015	0.9985	99.92
4.5	18,092,558	10,234	0.0006	0.9994	99.77
5.5	17,066,938	38,987	0.0023	0.9977	99.71
6.5	16,843,859	51,372	0.0030	0.9970	99.48
7.5	14,676,177	37,068	0.0025	0.9975	99.18
8.5	14,436,039	6,439	0.0004	0.9996	98.93
9.5	14,216,253	29,106	0.0020	0.9980	98.89
10.5	13,835,413	36,954	0.0027	0.9973	98.69
11.5	13,638,048	28,303	0.0021	0.9979	98.42
12.5	13,199,008	41,431	0.0031	0.9969	98.21
13.5	12,699,362	14,820	0.0012	0.9988	97.91
14.5	9,089,346	22,470	0.0025	0.9975	97.79
15.5	8,929,087	13,949	0.0016	0.9984	97.55
16.5	8,722,357	6,517	0.0007	0.9993	97.39
17.5	8,697,862	4,743	0.0005	0.9995	97.32
18.5	8,138,398	46,945	0.0058	0.9942	97.27
19.5	7,327,109	28,730	0.0039	0.9961	96.71
20.5	7,256,732	9,530	0.0013	0.9987	96.33
21.5	7,019,273	5,931	0.0008	0.9992	96.20
22.5	6,981,440	8,234	0.0012	0.9988	96.12
23.5	2,097,231	7,814	0.0037	0.9963	96.00
24.5	2,360,565	9,958	0.0042	0.9958	95.64
25.5	2,338,555	72,765	0.0311	0.9689	95.24
26.5	2,290,439	129,596	0.0566	0.9434	92.28
27.5	2,015,370	12,338	0.0061	0.9939	87.06
28.5	1,974,966	14,733	0.0075	0.9925	86.53
29.5	1,933,731		0.0000	1.0000	85.88
30.5	1,383,853	1,701	0.0012	0.9988	85.88
31.5	1,329,235	132	0.0001	0.9999	85.78
32.5	1,184,045	8,446	0.0071	0.9929	85.77
33.5	1,229,329		0.0000	1.0000	85.16
34.5	1,053,231	90	0.0001	0.9999	85.16
35.5	1,049,020	19,495	0.0186	0.9814	85.15
36.5	1,014,941		0.0000	1.0000	83.57
37.5	713,855	384	0.0005	0.9995	83.57
38.5	705,374		0.0000	1.0000	83.53

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2009			EXPERIENCE BAND 1952-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	702,643		0.0000	1.0000	83.53	
40.5	697,617	814	0.0012	0.9988	83.53	
41.5	696,803		0.0000	1.0000	83.43	
42.5	677,614		0.0000	1.0000	83.43	
43.5	650,915	1,394	0.0021	0.9979	83.43	
44.5	568,477		0.0000	1.0000	83.25	
45.5	552,365	1,091	0.0020	0.9980	83.25	
46.5	550,393		0.0000	1.0000	83.08	
47.5	547,855	1,654	0.0030	0.9970	83.08	
48.5	544,492		0.0000	1.0000	82.83	
49.5	472,491		0.0000	1.0000	82.83	
50.5	304,809	3,955	0.0130	0.9870	82.83	
51.5	295,623	2,130	0.0072	0.9928	81.75	
52.5	277,972		0.0000	1.0000	81.16	
53.5	270,808		0.0000	1.0000	81.16	
54.5	270,484		0.0000	1.0000	81.16	
55.5	270,484	813	0.0030	0.9970	81.16	
56.5	268,668		0.0000	1.0000	80.92	
57.5	254,193	300	0.0012	0.9988	80.92	
58.5	253,140		0.0000	1.0000	80.82	
59.5	184,262	638	0.0035	0.9965	80.82	
60.5	183,581		0.0000	1.0000	80.54	
61.5	182,833		0.0000	1.0000	80.54	
62.5	182,657	108	0.0006	0.9994	80.54	
63.5	182,549	2,009	0.0110	0.9890	80.49	
64.5	180,540		0.0000	1.0000	79.60	
65.5	180,540		0.0000	1.0000	79.60	
66.5	180,540		0.0000	1.0000	79.60	
67.5	180,540		0.0000	1.0000	79.60	
68.5	180,540		0.0000	1.0000	79.60	
69.5	180,540		0.0000	1.0000	79.60	
70.5	180,540		0.0000	1.0000	79.60	
71.5	180,540		0.0000	1.0000	79.60	
72.5	180,540		0.0000	1.0000	79.60	
73.5	180,540		0.0000	1.0000	79.60	
74.5	176,041		0.0000	1.0000	79.60	
75.5	176,041		0.0000	1.0000	79.60	
76.5	176,041		0.0000	1.0000	79.60	
77.5	176,041		0.0000	1.0000	79.60	
78.5	176,041		0.0000	1.0000	79.60	

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2009

EXPERIENCE BAND 1952-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	176,041		0.0000	1.0000	79.60
80.5	176,041		0.0000	1.0000	79.60
81.5	176,041		0.0000	1.0000	79.60
82.5	26,989		0.0000	1.0000	79.60
83.5	26,989		0.0000	1.0000	79.60
84.5					79.60

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2009			EXPERIENCE BAND 1980-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	32,103,199		0.0000	1.0000	100.00	
0.5	30,485,786	1,218	0.0000	1.0000	100.00	
1.5	30,223,650		0.0000	1.0000	100.00	
2.5	29,162,099	19,494	0.0007	0.9993	100.00	
3.5	20,184,819	14,669	0.0007	0.9993	99.93	
4.5	16,740,069	7,917	0.0005	0.9995	99.86	
5.5	15,738,479	20,747	0.0013	0.9987	99.81	
6.5	15,566,698	33,077	0.0021	0.9979	99.68	
7.5	13,746,347	35,799	0.0026	0.9974	99.47	
8.5	13,556,899	3,517	0.0003	0.9997	99.21	
9.5	13,349,136	5,538	0.0004	0.9996	99.18	
10.5	13,009,715	33,961	0.0026	0.9974	99.14	
11.5	12,815,736	18,427	0.0014	0.9986	98.88	
12.5	12,389,657	24,943	0.0020	0.9980	98.74	
13.5	11,940,560	13,204	0.0011	0.9989	98.54	
14.5	8,465,904	9,363	0.0011	0.9989	98.43	
15.5	8,323,944	1,332	0.0002	0.9998	98.32	
16.5	8,131,367	2,364	0.0003	0.9997	98.30	
17.5	8,113,793	423	0.0001	0.9999	98.27	
18.5	7,583,186	26,894	0.0035	0.9965	98.26	
19.5	6,945,646	23,448	0.0034	0.9966	97.92	
20.5	7,191,716	9,030	0.0013	0.9987	97.59	
21.5	6,965,482	5,702	0.0008	0.9992	97.46	
22.5	6,931,198	8,234	0.0012	0.9988	97.38	
23.5	2,037,621	925	0.0005	0.9995	97.26	
24.5	2,139,335	7,083	0.0033	0.9967	97.21	
25.5	2,120,200	72,765	0.0343	0.9657	96.89	
26.5	2,043,691	128,869	0.0631	0.9369	93.57	
27.5	1,773,399	406	0.0002	0.9998	87.67	
28.5	1,745,681	14,733	0.0084	0.9916	87.65	
29.5	1,706,450		0.0000	1.0000	86.91	
30.5	1,168,040		0.0000	1.0000	86.91	
31.5	1,115,870		0.0000	1.0000	86.91	
32.5	970,988	1,000	0.0010	0.9990	86.91	
33.5	1,022,843		0.0000	1.0000	86.82	
34.5	846,745		0.0000	1.0000	86.82	
35.5	843,438	19,445	0.0231	0.9769	86.82	
36.5	809,409		0.0000	1.0000	84.81	
37.5	508,323		0.0000	1.0000	84.81	
38.5	500,226		0.0000	1.0000	84.81	

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2009			EXPERIENCE BAND 1980-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	497,495		0.0000	1.0000	84.81	
40.5	492,469	814	0.0017	0.9983	84.81	
41.5	491,655		0.0000	1.0000	84.67	
42.5	472,465		0.0000	1.0000	84.67	
43.5	445,766		0.0000	1.0000	84.67	
44.5	364,723		0.0000	1.0000	84.67	
45.5	363,442		0.0000	1.0000	84.67	
46.5	362,562		0.0000	1.0000	84.67	
47.5	360,023		0.0000	1.0000	84.67	
48.5	358,314		0.0000	1.0000	84.67	
49.5	286,312		0.0000	1.0000	84.67	
50.5	118,631		0.0000	1.0000	84.67	
51.5	113,400		0.0000	1.0000	84.67	
52.5	243,237		0.0000	1.0000	84.67	
53.5	236,073		0.0000	1.0000	84.67	
54.5	265,185		0.0000	1.0000	84.67	
55.5	265,185	813	0.0031	0.9969	84.67	
56.5	263,766		0.0000	1.0000	84.41	
57.5	249,291	300	0.0012	0.9988	84.41	
58.5	248,238		0.0000	1.0000	84.31	
59.5	179,455	439	0.0024	0.9976	84.31	
60.5	178,973		0.0000	1.0000	84.11	
61.5	178,225		0.0000	1.0000	84.11	
62.5	178,049		0.0000	1.0000	84.11	
63.5	178,049	2,009	0.0113	0.9887	84.11	
64.5	176,041		0.0000	1.0000	83.16	
65.5	176,041		0.0000	1.0000	83.16	
66.5	176,041		0.0000	1.0000	83.16	
67.5	176,041		0.0000	1.0000	83.16	
68.5	176,041		0.0000	1.0000	83.16	
69.5	176,041		0.0000	1.0000	83.16	
70.5	176,041		0.0000	1.0000	83.16	
71.5	176,041		0.0000	1.0000	83.16	
72.5	176,041		0.0000	1.0000	83.16	
73.5	176,041		0.0000	1.0000	83.16	
74.5	176,041		0.0000	1.0000	83.16	
75.5	176,041		0.0000	1.0000	83.16	
76.5	176,041		0.0000	1.0000	83.16	
77.5	176,041		0.0000	1.0000	83.16	
78.5	176,041		0.0000	1.0000	83.16	

AQUA PENNSYLVANIA, INC.

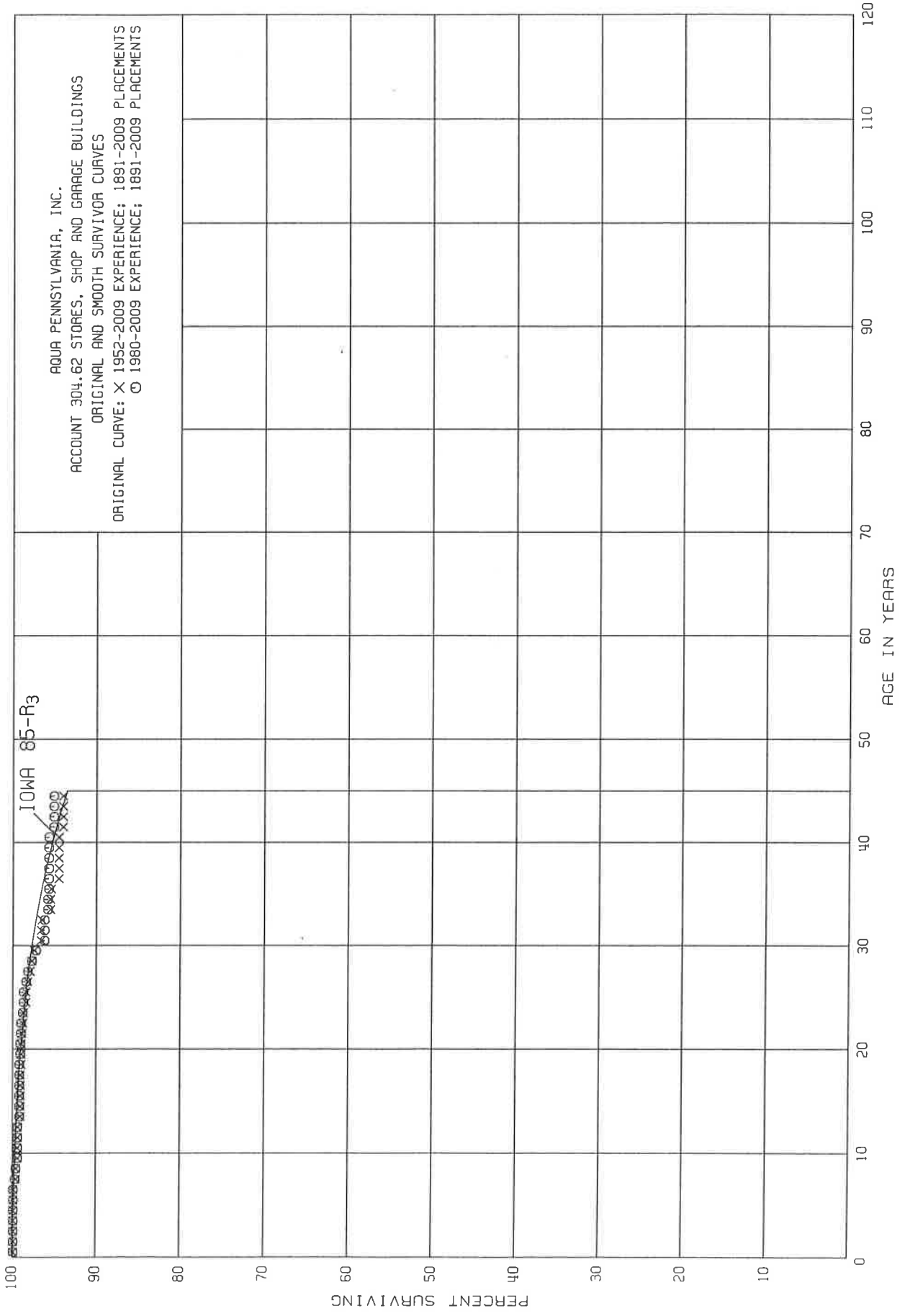
ACCOUNT 304.61 OFFICE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2009

EXPERIENCE BAND 1980-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	176,041		0.0000	1.0000	83.16
80.5	176,041		0.0000	1.0000	83.16
81.5	176,041		0.0000	1.0000	83.16
82.5	26,989		0.0000	1.0000	83.16
83.5	26,989		0.0000	1.0000	83.16
84.5					83.16



AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2009			EXPERIENCE BAND 1952-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,394,590		0.0000	1.0000	100.00
0.5	8,110,127		0.0000	1.0000	100.00
1.5	7,666,921		0.0000	1.0000	100.00
2.5	7,691,735	1,100	0.0001	0.9999	100.00
3.5	7,582,656	714	0.0001	0.9999	99.99
4.5	7,544,526	5,419	0.0007	0.9993	99.98
5.5	7,434,838	3,302	0.0004	0.9996	99.91
6.5	7,421,319	17,106	0.0023	0.9977	99.87
7.5	7,330,593	3,236	0.0004	0.9996	99.64
8.5	7,327,509	14,453	0.0020	0.9980	99.60
9.5	6,859,650	2,164	0.0003	0.9997	99.40
10.5	4,015,229	172	0.0000	1.0000	99.37
11.5	3,980,657	83	0.0000	1.0000	99.37
12.5	3,758,069	9,054	0.0024	0.9976	99.37
13.5	3,674,629	600	0.0002	0.9998	99.13
14.5	3,641,944	250	0.0001	0.9999	99.11
15.5	3,591,970	46	0.0000	1.0000	99.10
16.5	3,537,629	926	0.0003	0.9997	99.10
17.5	3,485,233	1,589	0.0005	0.9995	99.07
18.5	3,437,936	1,812	0.0005	0.9995	99.02
19.5	3,311,258	688	0.0002	0.9998	98.97
20.5	3,293,242	3,209	0.0010	0.9990	98.95
21.5	3,284,884	1,297	0.0004	0.9996	98.85
22.5	3,199,090	4,023	0.0013	0.9987	98.81
23.5	3,187,183	8,835	0.0028	0.9972	98.68
24.5	3,145,210	1,200	0.0004	0.9996	98.40
25.5	593,715	917	0.0015	0.9985	98.36
26.5	563,911	1,563	0.0028	0.9972	98.21
27.5	562,348	1,500	0.0027	0.9973	97.94
28.5	541,127	1,859	0.0034	0.9966	97.68
29.5	532,181	3,991	0.0075	0.9925	97.35
30.5	536,905		0.0000	1.0000	96.62
31.5	536,006	467	0.0009	0.9991	96.62
32.5	531,653	5,738	0.0108	0.9892	96.53
33.5	509,532		0.0000	1.0000	95.49
34.5	504,629	381	0.0008	0.9992	95.49
35.5	392,118	3,957	0.0101	0.9899	95.41
36.5	391,333		0.0000	1.0000	94.45
37.5	389,088		0.0000	1.0000	94.45
38.5	385,554		0.0000	1.0000	94.45



AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2009			EXPERIENCE BAND 1952-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	385,554		0.0000	1.0000	94.45
40.5	362,393	1,851	0.0051	0.9949	94.45
41.5	362,512		0.0000	1.0000	93.97
42.5	255,263		0.0000	1.0000	93.97
43.5	254,339		0.0000	1.0000	93.97
44.5	257,105		0.0000	1.0000	93.97
45.5	227,799		0.0000	1.0000	93.97
46.5	226,931	650	0.0029	0.9971	93.97
47.5	223,520	150	0.0007	0.9993	93.70
48.5	198,756	1,390	0.0070	0.9930	93.63
49.5	197,102	640	0.0032	0.9968	92.97
50.5	201,172	26	0.0001	0.9999	92.67
51.5	201,146		0.0000	1.0000	92.66
52.5	216,637	135	0.0006	0.9994	92.66
53.5	216,327	123	0.0006	0.9994	92.60
54.5	212,537	387	0.0018	0.9982	92.54
55.5	169,289		0.0000	1.0000	92.37
56.5	99,176	1,099	0.0111	0.9889	92.37
57.5	97,383	7,029	0.0722	0.9278	91.34
58.5	77,265	1,105	0.0143	0.9857	84.75
59.5	76,160		0.0000	1.0000	83.54
60.5	76,841		0.0000	1.0000	83.54
61.5	76,841	6,954	0.0905	0.9095	83.54
62.5	69,887		0.0000	1.0000	75.98
63.5	69,016		0.0000	1.0000	75.98
64.5	69,016		0.0000	1.0000	75.98
65.5	69,016		0.0000	1.0000	75.98
66.5	69,966		0.0000	1.0000	75.98
67.5	69,966	21,573	0.3083	0.6917	75.98
68.5	48,393		0.0000	1.0000	52.56
69.5	48,393		0.0000	1.0000	52.56
70.5	48,103		0.0000	1.0000	52.56
71.5	48,103		0.0000	1.0000	52.56
72.5	47,317		0.0000	1.0000	52.56
73.5	47,317		0.0000	1.0000	52.56
74.5	47,317	4,709	0.0995	0.9005	52.56
75.5	42,607		0.0000	1.0000	47.33
76.5	42,607		0.0000	1.0000	47.33
77.5	42,607	1,063	0.0249	0.9751	47.33
78.5	41,544		0.0000	1.0000	46.15

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2009			EXPERIENCE BAND 1952-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	41,544	200	0.0048	0.9952	46.15	
80.5	41,344		0.0000	1.0000	45.93	
81.5	41,344	400	0.0097	0.9903	45.93	
82.5	34,264	52	0.0015	0.9985	45.48	
83.5	34,212		0.0000	1.0000	45.41	
84.5	17,492		0.0000	1.0000	45.41	
85.5	11,880		0.0000	1.0000	45.41	
86.5	11,880		0.0000	1.0000	45.41	
87.5	11,880		0.0000	1.0000	45.41	
88.5	10,930		0.0000	1.0000	45.41	
89.5	10,930		0.0000	1.0000	45.41	
90.5	10,930		0.0000	1.0000	45.41	
91.5	10,930		0.0000	1.0000	45.41	
92.5	10,930		0.0000	1.0000	45.41	
93.5	10,930		0.0000	1.0000	45.41	
94.5	7,083		0.0000	1.0000	45.41	
95.5	7,083		0.0000	1.0000	45.41	
96.5	7,083		0.0000	1.0000	45.41	
97.5	7,083		0.0000	1.0000	45.41	
98.5	7,083		0.0000	1.0000	45.41	
99.5	7,083		0.0000	1.0000	45.41	
100.5	3,662		0.0000	1.0000	45.41	
101.5	3,662		0.0000	1.0000	45.41	
102.5	681		0.0000	1.0000	45.41	
103.5	681	681	1.0000	0.0000	45.41	
104.5					0.00	

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2009			EXPERIENCE BAND 1980-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,868,063		0.0000	1.0000	100.00
0.5	7,622,553		0.0000	1.0000	100.00
1.5	7,201,342		0.0000	1.0000	100.00
2.5	7,142,585	1,100	0.0002	0.9998	100.00
3.5	7,068,694	714	0.0001	0.9999	99.98
4.5	7,080,687	5,347	0.0008	0.9992	99.97
5.5	6,983,826		0.0000	1.0000	99.89
6.5	6,974,278	17,066	0.0024	0.9976	99.89
7.5	6,882,023	1,300	0.0002	0.9998	99.65
8.5	6,883,957	13,966	0.0020	0.9980	99.63
9.5	6,407,720	650	0.0001	0.9999	99.43
10.5	3,564,814		0.0000	1.0000	99.42
11.5	3,531,551		0.0000	1.0000	99.42
12.5	3,308,551	7,700	0.0023	0.9977	99.42
13.5	3,227,391		0.0000	1.0000	99.19
14.5	3,198,090		0.0000	1.0000	99.19
15.5	3,153,948		0.0000	1.0000	99.19
16.5	3,103,125	926	0.0003	0.9997	99.19
17.5	3,055,110	153	0.0001	0.9999	99.16
18.5	3,065,348	1,300	0.0004	0.9996	99.15
19.5	2,939,550	688	0.0002	0.9998	99.11
20.5	2,920,906	3,139	0.0011	0.9989	99.09
21.5	2,913,535		0.0000	1.0000	98.98
22.5	2,829,266	4,023	0.0014	0.9986	98.98
23.5	2,787,737	3,572	0.0013	0.9987	98.84
24.5	2,723,309		0.0000	1.0000	98.71
25.5	316,406	917	0.0029	0.9971	98.71
26.5	317,837	715	0.0022	0.9978	98.42
27.5	319,038	1,500	0.0047	0.9953	98.20
28.5	317,457	1,859	0.0059	0.9941	97.74
29.5	313,415	3,010	0.0096	0.9904	97.16
30.5	430,832		0.0000	1.0000	96.23
31.5	426,582		0.0000	1.0000	96.23
32.5	431,629	1,811	0.0042	0.9958	96.23
33.5	413,435		0.0000	1.0000	95.83
34.5	408,532	381	0.0009	0.9991	95.83
35.5	297,872		0.0000	1.0000	95.74
36.5	297,197		0.0000	1.0000	95.74
37.5	294,662		0.0000	1.0000	95.74
38.5	291,128		0.0000	1.0000	95.74

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2009

EXPERIENCE BAND 1980-2009

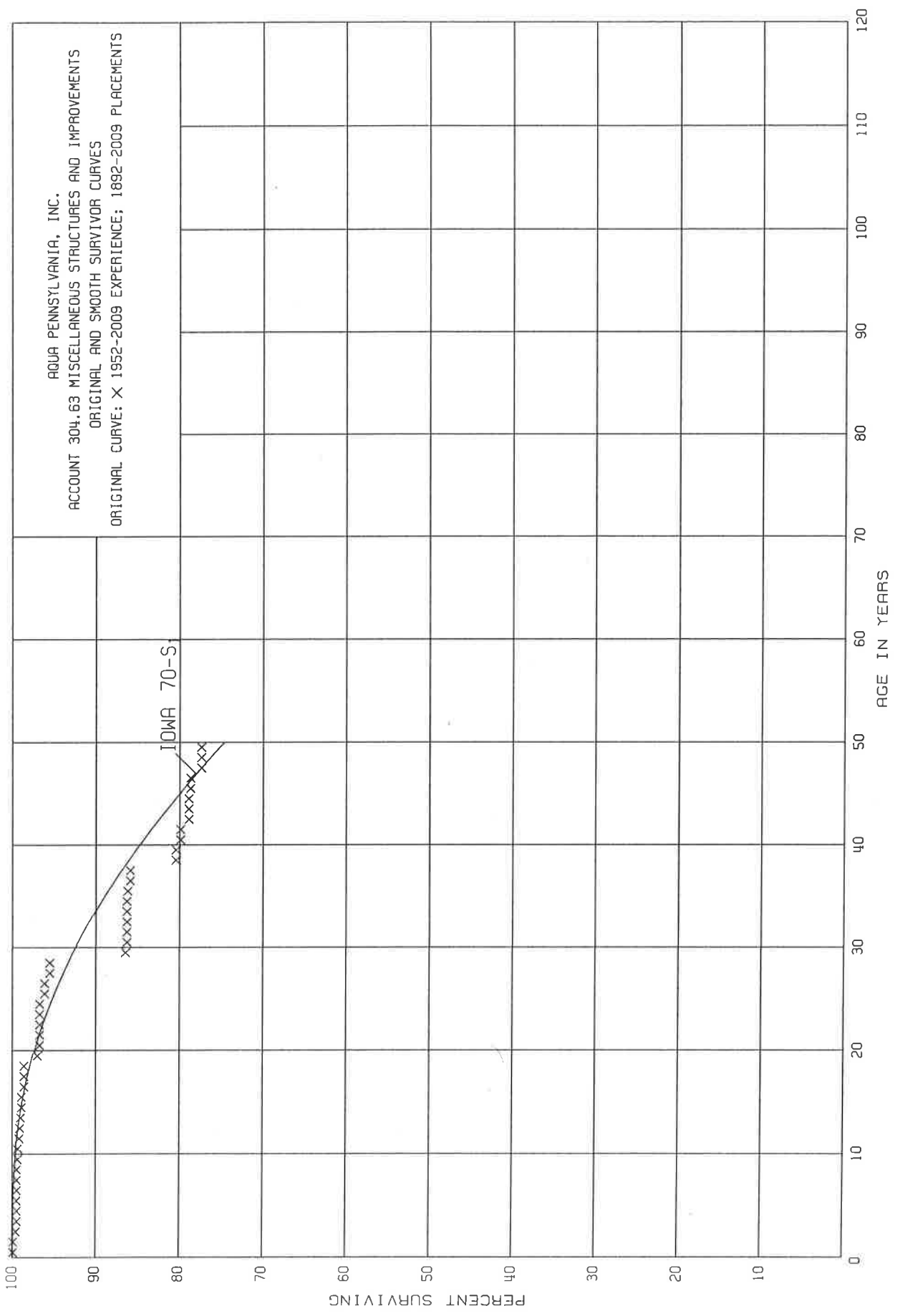
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	291,128		0.0000	1.0000	95.74
40.5	267,967	1,851	0.0069	0.9931	95.74
41.5	266,116		0.0000	1.0000	95.08
42.5	156,220		0.0000	1.0000	95.08
43.5	155,296		0.0000	1.0000	95.08
44.5	153,418		0.0000	1.0000	95.08
45.5	124,112		0.0000	1.0000	95.08
46.5	123,243		0.0000	1.0000	95.08
47.5	120,482		0.0000	1.0000	95.08
48.5	95,921		0.0000	1.0000	95.08
49.5	95,657	640	0.0067	0.9933	95.08
50.5	95,017		0.0000	1.0000	94.44
51.5	131,699		0.0000	1.0000	94.44
52.5	164,145	123	0.0007	0.9993	94.44
53.5	165,004	123	0.0007	0.9993	94.37
54.5	177,935	387	0.0022	0.9978	94.30
55.5	144,795		0.0000	1.0000	94.09
56.5	74,682		0.0000	1.0000	94.09
57.5	73,988	7,029	0.0950	0.9050	94.09
58.5	53,870	1,105	0.0205	0.9795	85.15
59.5	52,765		0.0000	1.0000	83.40
60.5	52,765		0.0000	1.0000	83.40
61.5	52,765	6,954	0.1318	0.8682	83.40
62.5	45,811		0.0000	1.0000	72.41
63.5	45,811		0.0000	1.0000	72.41
64.5	49,659		0.0000	1.0000	72.41
65.5	49,949		0.0000	1.0000	72.41
66.5	50,899		0.0000	1.0000	72.41
67.5	50,899	21,573	0.4238	0.5762	72.41
68.5	29,326		0.0000	1.0000	41.72
69.5	29,326		0.0000	1.0000	41.72
70.5	32,457		0.0000	1.0000	41.72
71.5	32,457		0.0000	1.0000	41.72
72.5	36,315		0.0000	1.0000	41.72
73.5	36,315		0.0000	1.0000	41.72
74.5	36,315		0.0000	1.0000	41.72
75.5	36,315		0.0000	1.0000	41.72
76.5	36,315		0.0000	1.0000	41.72
77.5	36,315	1,063	0.0293	0.9707	41.72
78.5	35,252		0.0000	1.0000	40.50

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2009			EXPERIENCE BAND 1980-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	35,252	200	0.0057	0.9943	40.50	
80.5	40,663		0.0000	1.0000	40.27	
81.5	40,663	400	0.0098	0.9902	40.27	
82.5	33,583	52	0.0015	0.9985	39.88	
83.5	33,531		0.0000	1.0000	39.82	
84.5	16,811		0.0000	1.0000	39.82	
85.5	11,200		0.0000	1.0000	39.82	
86.5	11,200		0.0000	1.0000	39.82	
87.5	11,200		0.0000	1.0000	39.82	
88.5	10,930		0.0000	1.0000	39.82	
89.5	10,930		0.0000	1.0000	39.82	
90.5	10,930		0.0000	1.0000	39.82	
91.5	10,930		0.0000	1.0000	39.82	
92.5	10,930		0.0000	1.0000	39.82	
93.5	10,930		0.0000	1.0000	39.82	
94.5	7,083		0.0000	1.0000	39.82	
95.5	7,083		0.0000	1.0000	39.82	
96.5	7,083		0.0000	1.0000	39.82	
97.5	7,083		0.0000	1.0000	39.82	
98.5	7,083		0.0000	1.0000	39.82	
99.5	7,083		0.0000	1.0000	39.82	
100.5	3,662		0.0000	1.0000	39.82	
101.5	3,662		0.0000	1.0000	39.82	
102.5	681		0.0000	1.0000	39.82	
103.5	681	681	1.0000	0.0000	39.82	
104.5					0.00	



AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2009			EXPERIENCE BAND 1952-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,618,406		0.0000	1.0000	100.00
0.5	10,724,317	5,574	0.0005	0.9995	100.00
1.5	6,762,355	34,031	0.0050	0.9950	99.95
2.5	4,147,330	363	0.0001	0.9999	99.45
3.5	4,070,917		0.0000	1.0000	99.44
4.5	3,894,536	75	0.0000	1.0000	99.44
5.5	3,808,677		0.0000	1.0000	99.44
6.5	3,665,676		0.0000	1.0000	99.44
7.5	3,632,903		0.0000	1.0000	99.44
8.5	3,465,975	3,778	0.0011	0.9989	99.44
9.5	3,455,971	1,527	0.0004	0.9996	99.33
10.5	3,459,437	8,277	0.0024	0.9976	99.29
11.5	3,370,433	349	0.0001	0.9999	99.05
12.5	3,351,398	4,007	0.0012	0.9988	99.04
13.5	3,254,499	4,504	0.0014	0.9986	98.92
14.5	3,056,870	390	0.0001	0.9999	98.78
15.5	2,955,707	9,560	0.0032	0.9968	98.77
16.5	2,881,853	55	0.0000	1.0000	98.45
17.5	2,797,250		0.0000	1.0000	98.45
18.5	2,624,779	41,388	0.0158	0.9842	98.45
19.5	2,501,764	3,645	0.0015	0.9985	96.89
20.5	2,062,307	1,004	0.0005	0.9995	96.74
21.5	1,237,474		0.0000	1.0000	96.69
22.5	1,062,268		0.0000	1.0000	96.69
23.5	459,689		0.0000	1.0000	96.69
24.5	414,264	2,537	0.0061	0.9939	96.69
25.5	402,939	36	0.0001	0.9999	96.10
26.5	385,947	2,216	0.0057	0.9943	96.09
27.5	332,944		0.0000	1.0000	95.54
28.5	327,030	31,412	0.0961	0.9039	95.54
29.5	294,631	236	0.0008	0.9992	86.36
30.5	294,395		0.0000	1.0000	86.29
31.5	295,596		0.0000	1.0000	86.29
32.5	291,182		0.0000	1.0000	86.29
33.5	286,311		0.0000	1.0000	86.29
34.5	219,911	200	0.0009	0.9991	86.29
35.5	214,559	688	0.0032	0.9968	86.21
36.5	91,957	50	0.0005	0.9995	85.93
37.5	95,301	6,129	0.0643	0.9357	85.89
38.5	89,172		0.0000	1.0000	80.37

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2009			EXPERIENCE BAND 1952-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	83,783	468	0.0056	0.9944	80.37	
40.5	80,961		0.0000	1.0000	79.92	
41.5	74,916	1,003	0.0134	0.9866	79.92	
42.5	73,142		0.0000	1.0000	78.85	
43.5	65,117		0.0000	1.0000	78.85	
44.5	64,187	94	0.0015	0.9985	78.85	
45.5	48,206		0.0000	1.0000	78.73	
46.5	48,206	805	0.0167	0.9833	78.73	
47.5	45,544		0.0000	1.0000	77.42	
48.5	42,049		0.0000	1.0000	77.42	
49.5	28,972		0.0000	1.0000	77.42	
50.5	28,972	3,301	0.1139	0.8861	77.42	
51.5	17,076		0.0000	1.0000	68.60	
52.5	20,653	477	0.0231	0.9769	68.60	
53.5	25,050		0.0000	1.0000	67.02	
54.5	27,597		0.0000	1.0000	67.02	
55.5	27,597		0.0000	1.0000	67.02	
56.5	27,597		0.0000	1.0000	67.02	
57.5	27,597		0.0000	1.0000	67.02	
58.5	27,597		0.0000	1.0000	67.02	
59.5	32,507		0.0000	1.0000	67.02	
60.5	32,017	1,010	0.0315	0.9685	67.02	
61.5	26,132	552	0.0211	0.9789	64.91	
62.5	25,436		0.0000	1.0000	63.54	
63.5	25,436	100	0.0039	0.9961	63.54	
64.5	25,057	75	0.0030	0.9970	63.29	
65.5	24,982		0.0000	1.0000	63.10	
66.5	15,083		0.0000	1.0000	63.10	
67.5	15,083		0.0000	1.0000	63.10	
68.5	15,083		0.0000	1.0000	63.10	
69.5	14,329		0.0000	1.0000	63.10	
70.5	14,329		0.0000	1.0000	63.10	
71.5	13,561		0.0000	1.0000	63.10	
72.5	13,561	57	0.0042	0.9958	63.10	
73.5	13,504	983	0.0728	0.9272	62.83	
74.5	12,521	3,560	0.2843	0.7157	58.26	
75.5	8,961		0.0000	1.0000	41.70	
76.5	8,961		0.0000	1.0000	41.70	
77.5	8,961		0.0000	1.0000	41.70	
78.5	16,082		0.0000	1.0000	41.70	

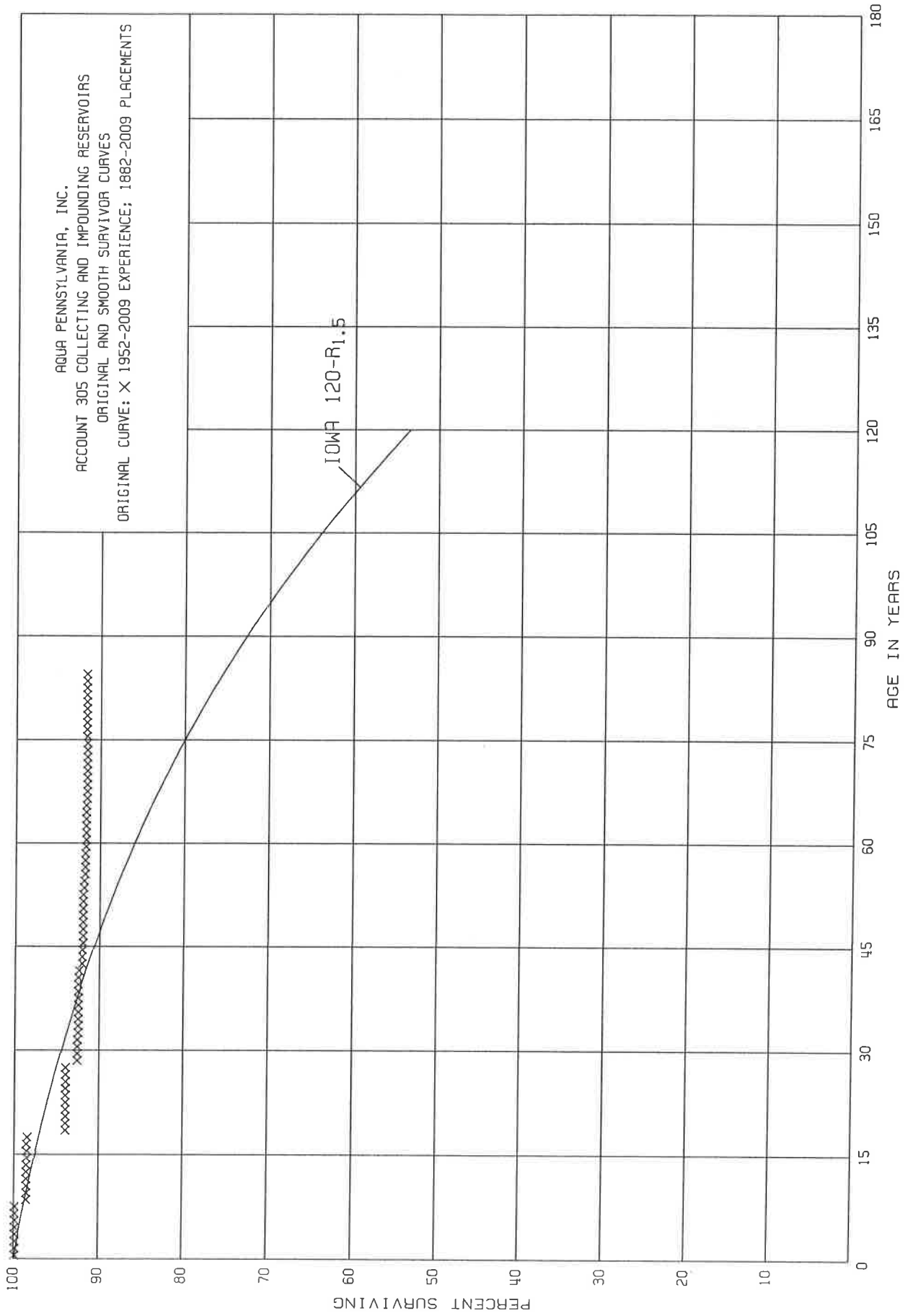


AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2009			EXPERIENCE BAND 1952-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	16,082		0.0000	1.0000	41.70
80.5	6,830		0.0000	1.0000	41.70
81.5	6,830		0.0000	1.0000	41.70
82.5	4,458	599	0.1344	0.8656	41.70
83.5	3,859		0.0000	1.0000	36.10
84.5	3,859		0.0000	1.0000	36.10
85.5	3,859		0.0000	1.0000	36.10
86.5	3,859		0.0000	1.0000	36.10
87.5	3,859		0.0000	1.0000	36.10
88.5	3,859		0.0000	1.0000	36.10
89.5	3,859		0.0000	1.0000	36.10
90.5	3,859		0.0000	1.0000	36.10
91.5	3,859		0.0000	1.0000	36.10
92.5	3,859		0.0000	1.0000	36.10
93.5	3,859		0.0000	1.0000	36.10
94.5	3,859		0.0000	1.0000	36.10
95.5	3,859		0.0000	1.0000	36.10
96.5	3,859		0.0000	1.0000	36.10
97.5	3,859		0.0000	1.0000	36.10
98.5	3,859		0.0000	1.0000	36.10
99.5	3,859		0.0000	1.0000	36.10
100.5	3,859		0.0000	1.0000	36.10
101.5	3,859		0.0000	1.0000	36.10
102.5	3,859		0.0000	1.0000	36.10
103.5	3,859		0.0000	1.0000	36.10
104.5	3,859		0.0000	1.0000	36.10
105.5	3,859		0.0000	1.0000	36.10
106.5	3,859		0.0000	1.0000	36.10
107.5	3,859		0.0000	1.0000	36.10
108.5	3,859		0.0000	1.0000	36.10
109.5	3,859	2,509	0.6502	0.3498	36.10
110.5	1,350		0.0000	1.0000	12.63
111.5	1,350		0.0000	1.0000	12.63
112.5	1,350		0.0000	1.0000	12.63
113.5	1,350		0.0000	1.0000	12.63
114.5	1,350		0.0000	1.0000	12.63
115.5	1,350		0.0000	1.0000	12.63
116.5	1,350		0.0000	1.0000	12.63
117.5					12.63



AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1882-2009			EXPERIENCE BAND 1952-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,892,220		0.0000	1.0000	100.00
0.5	24,090,767	1,339	0.0001	0.9999	100.00
1.5	23,584,999	52	0.0000	1.0000	99.99
2.5	22,456,430	2,643	0.0001	0.9999	99.99
3.5	21,516,003	752	0.0000	1.0000	99.98
4.5	20,777,182	22,827	0.0011	0.9989	99.98
5.5	20,516,694	533	0.0000	1.0000	99.87
6.5	16,296,093		0.0000	1.0000	99.87
7.5	15,926,013	212,730	0.0134	0.9866	99.87
8.5	16,184,032	619	0.0000	1.0000	98.53
9.5	14,574,233		0.0000	1.0000	98.53
10.5	12,686,462	6,517	0.0005	0.9995	98.53
11.5	12,598,464		0.0000	1.0000	98.48
12.5	12,438,527	3,505	0.0003	0.9997	98.48
13.5	12,342,012		0.0000	1.0000	98.45
14.5	12,161,710	41	0.0000	1.0000	98.45
15.5	11,461,136	272	0.0000	1.0000	98.45
16.5	11,351,086	1,506	0.0001	0.9999	98.45
17.5	11,342,038	524,302	0.0462	0.9538	98.44
18.5	10,722,908	1,636	0.0002	0.9998	93.89
19.5	12,011,177		0.0000	1.0000	93.87
20.5	11,963,500		0.0000	1.0000	93.87
21.5	11,797,489		0.0000	1.0000	93.87
22.5	12,070,786	420	0.0000	1.0000	93.87
23.5	10,551,026		0.0000	1.0000	93.87
24.5	9,133,663		0.0000	1.0000	93.87
25.5	9,106,316	76	0.0000	1.0000	93.87
26.5	9,084,376	52	0.0000	1.0000	93.87
27.5	9,420,230	128,978	0.0137	0.9863	93.87
28.5	9,601,029	1,172	0.0001	0.9999	92.58
29.5	9,598,147	431	0.0000	1.0000	92.57
30.5	9,619,600		0.0000	1.0000	92.57
31.5	9,749,251	3,293	0.0003	0.9997	92.57
32.5	9,757,932		0.0000	1.0000	92.54
33.5	9,753,511	71	0.0000	1.0000	92.54
34.5	9,752,662	2,350	0.0002	0.9998	92.54
35.5	9,681,424	559	0.0001	0.9999	92.52
36.5	9,666,317		0.0000	1.0000	92.51
37.5	9,712,450	184	0.0000	1.0000	92.51
38.5	9,713,075	770	0.0001	0.9999	92.51

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2009			EXPERIENCE BAND 1952-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,769,116		0.0000	1.0000	92.50
40.5	9,773,772	11,127	0.0011	0.9989	92.50
41.5	9,791,510	38,549	0.0039	0.9961	92.40
42.5	9,782,848	556	0.0001	0.9999	92.04
43.5	9,785,282		0.0000	1.0000	92.03
44.5	9,780,272		0.0000	1.0000	92.03
45.5	9,773,698	400	0.0000	1.0000	92.03
46.5	9,773,003		0.0000	1.0000	92.03
47.5	9,792,492		0.0000	1.0000	92.03
48.5	9,788,946		0.0000	1.0000	92.03
49.5	9,812,721		0.0000	1.0000	92.03
50.5	9,798,950	2,400	0.0002	0.9998	92.03
51.5	9,782,754	4,757	0.0005	0.9995	92.01
52.5	4,355,659	2,109	0.0005	0.9995	91.96
53.5	4,356,052	1,440	0.0003	0.9997	91.91
54.5	4,353,781	2,269	0.0005	0.9995	91.88
55.5	4,506,485	960	0.0002	0.9998	91.83
56.5	4,505,175		0.0000	1.0000	91.81
57.5	4,522,300	177	0.0000	1.0000	91.81
58.5	4,515,083	5,673	0.0013	0.9987	91.81
59.5	4,507,658		0.0000	1.0000	91.69
60.5	4,515,196	25	0.0000	1.0000	91.69
61.5	4,515,140	231	0.0001	0.9999	91.69
62.5	4,510,571		0.0000	1.0000	91.68
63.5	4,573,049		0.0000	1.0000	91.68
64.5	4,547,578	451	0.0001	0.9999	91.68
65.5	4,552,768	1,271	0.0003	0.9997	91.67
66.5	3,685,526		0.0000	1.0000	91.64
67.5	3,633,283		0.0000	1.0000	91.64
68.5	3,627,059		0.0000	1.0000	91.64
69.5	3,650,323		0.0000	1.0000	91.64
70.5	3,647,054	38	0.0000	1.0000	91.64
71.5	3,638,408		0.0000	1.0000	91.64
72.5	3,627,466		0.0000	1.0000	91.64
73.5	3,600,316		0.0000	1.0000	91.64
74.5	3,544,537	834	0.0002	0.9998	91.64
75.5	3,481,244	1,559	0.0004	0.9996	91.62
76.5	3,470,133		0.0000	1.0000	91.58
77.5	1,817,033		0.0000	1.0000	91.58
78.5	1,782,995		0.0000	1.0000	91.58

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

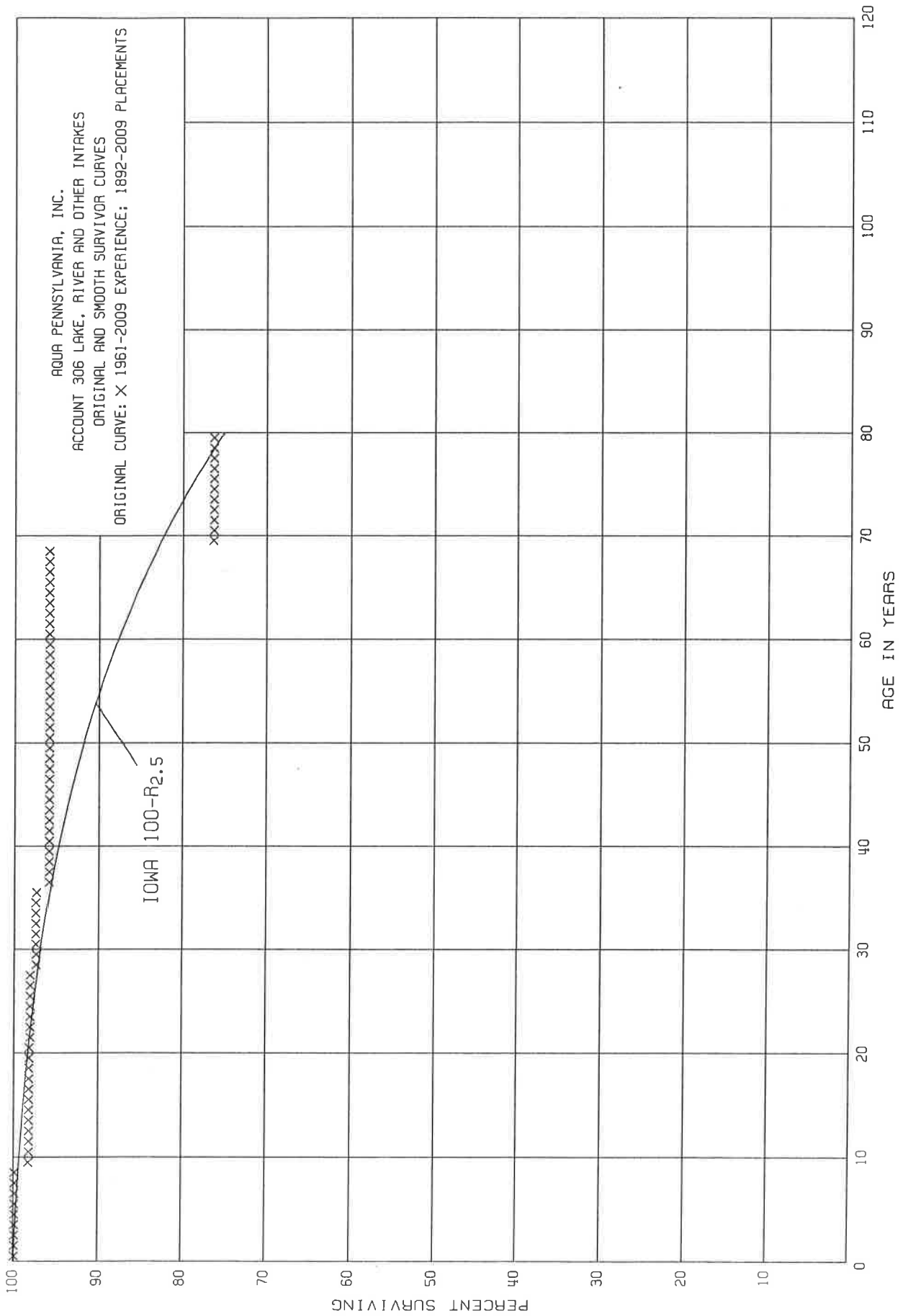
PLACEMENT BAND 1882-2009			EXPERIENCE BAND 1952-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,781,328		0.0000	1.0000	91.58
80.5	1,472,346		0.0000	1.0000	91.58
81.5	1,472,346		0.0000	1.0000	91.58
82.5	1,368,146		0.0000	1.0000	91.58
83.5	1,368,323		0.0000	1.0000	91.58
84.5	1,367,885		0.0000	1.0000	91.58
85.5	976,662		0.0000	1.0000	91.58
86.5	581,523		0.0000	1.0000	91.58
87.5	581,523		0.0000	1.0000	91.58
88.5	560,423	5,916	0.0106	0.9894	91.58
89.5	422,415		0.0000	1.0000	90.61
90.5	411,859		0.0000	1.0000	90.61
91.5	411,859		0.0000	1.0000	90.61
92.5	411,859		0.0000	1.0000	90.61
93.5	375,841		0.0000	1.0000	90.61
94.5	375,841		0.0000	1.0000	90.61
95.5	375,841		0.0000	1.0000	90.61
96.5	375,841		0.0000	1.0000	90.61
97.5	315,367		0.0000	1.0000	90.61
98.5	315,367		0.0000	1.0000	90.61
99.5	315,367		0.0000	1.0000	90.61
100.5	288,902		0.0000	1.0000	90.61
101.5	288,902		0.0000	1.0000	90.61
102.5	300,858		0.0000	1.0000	90.61
103.5	300,858		0.0000	1.0000	90.61
104.5	283,733		0.0000	1.0000	90.61
105.5	263,555		0.0000	1.0000	90.61
106.5	263,555		0.0000	1.0000	90.61
107.5	238,174		0.0000	1.0000	90.61
108.5	238,174		0.0000	1.0000	90.61
109.5	237,425		0.0000	1.0000	90.61
110.5	237,425		0.0000	1.0000	90.61
111.5	233,081		0.0000	1.0000	90.61
112.5	233,081		0.0000	1.0000	90.61
113.5	68,007		0.0000	1.0000	90.61
114.5	68,007		0.0000	1.0000	90.61
115.5	68,007		0.0000	1.0000	90.61
116.5	68,007		0.0000	1.0000	90.61
117.5	65,422		0.0000	1.0000	90.61
118.5	57,884		0.0000	1.0000	90.61

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2009			EXPERIENCE BAND 1952-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	57,884		0.0000	1.0000	90.61
120.5	57,884		0.0000	1.0000	90.61
121.5	57,884		0.0000	1.0000	90.61
122.5	44,593		0.0000	1.0000	90.61
123.5	38,120		0.0000	1.0000	90.61
124.5	26,165		0.0000	1.0000	90.61
125.5	26,165		0.0000	1.0000	90.61
126.5	26,165		0.0000	1.0000	90.61
127.5					90.61



AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2009			EXPERIENCE BAND 1961-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,196,028		0.0000	1.0000	100.00
0.5	7,099,844		0.0000	1.0000	100.00
1.5	6,904,318		0.0000	1.0000	100.00
2.5	6,886,021	1,901	0.0003	0.9997	100.00
3.5	6,843,365		0.0000	1.0000	99.97
4.5	6,967,426		0.0000	1.0000	99.97
5.5	6,752,965	197	0.0000	1.0000	99.97
6.5	6,589,996	735	0.0001	0.9999	99.97
7.5	6,457,927		0.0000	1.0000	99.96
8.5	6,379,123	114,392	0.0179	0.9821	99.96
9.5	4,860,905		0.0000	1.0000	98.17
10.5	4,627,351		0.0000	1.0000	98.17
11.5	4,423,645		0.0000	1.0000	98.17
12.5	4,360,703		0.0000	1.0000	98.17
13.5	3,999,938		0.0000	1.0000	98.17
14.5	3,844,060		0.0000	1.0000	98.17
15.5	3,834,593		0.0000	1.0000	98.17
16.5	3,802,368		0.0000	1.0000	98.17
17.5	3,802,148		0.0000	1.0000	98.17
18.5	3,724,858		0.0000	1.0000	98.17
19.5	2,829,146		0.0000	1.0000	98.17
20.5	2,012,108	652	0.0003	0.9997	98.17
21.5	1,984,153		0.0000	1.0000	98.14
22.5	1,984,153		0.0000	1.0000	98.14
23.5	1,984,153		0.0000	1.0000	98.14
24.5	1,983,031		0.0000	1.0000	98.14
25.5	1,733,707		0.0000	1.0000	98.14
26.5	1,731,148	579	0.0003	0.9997	98.14
27.5	1,700,492	12,364	0.0073	0.9927	98.11
28.5	1,595,310		0.0000	1.0000	97.39
29.5	1,595,310		0.0000	1.0000	97.39
30.5	1,588,301		0.0000	1.0000	97.39
31.5	1,685,063		0.0000	1.0000	97.39
32.5	1,685,063		0.0000	1.0000	97.39
33.5	1,685,063		0.0000	1.0000	97.39
34.5	1,675,040	1,656	0.0010	0.9990	97.39
35.5	1,672,556	23,459	0.0140	0.9860	97.29
36.5	1,648,338		0.0000	1.0000	95.93
37.5	1,305,074		0.0000	1.0000	95.93
38.5	750,590		0.0000	1.0000	95.93



AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2009

EXPERIENCE BAND 1961-2009

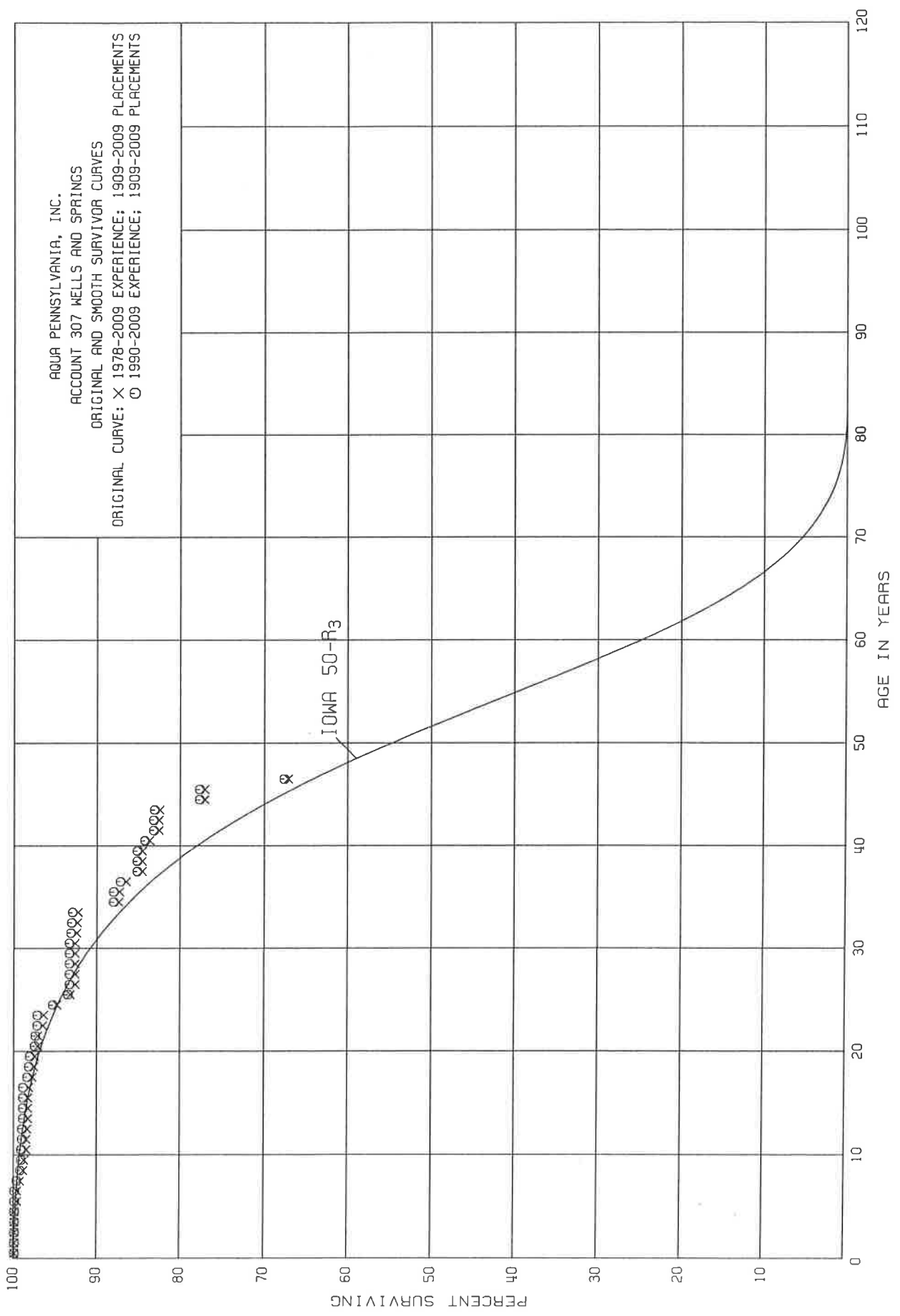
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	750,590		0.0000	1.0000	95.93
40.5	476,519		0.0000	1.0000	95.93
41.5	475,994		0.0000	1.0000	95.93
42.5	475,704		0.0000	1.0000	95.93
43.5	475,704		0.0000	1.0000	95.93
44.5	475,704		0.0000	1.0000	95.93
45.5	378,837		0.0000	1.0000	95.93
46.5	368,937		0.0000	1.0000	95.93
47.5	328,974		0.0000	1.0000	95.93
48.5	48,389		0.0000	1.0000	95.93
49.5	48,057		0.0000	1.0000	95.93
50.5	48,057		0.0000	1.0000	95.93
51.5	48,057		0.0000	1.0000	95.93
52.5	31,511		0.0000	1.0000	95.93
53.5	31,511		0.0000	1.0000	95.93
54.5	31,511		0.0000	1.0000	95.93
55.5	31,511		0.0000	1.0000	95.93
56.5	31,511		0.0000	1.0000	95.93
57.5	31,511		0.0000	1.0000	95.93
58.5	31,511		0.0000	1.0000	95.93
59.5	4,355		0.0000	1.0000	95.93
60.5	4,355		0.0000	1.0000	95.93
61.5	4,355		0.0000	1.0000	95.93
62.5	4,355		0.0000	1.0000	95.93
63.5	4,355		0.0000	1.0000	95.93
64.5	4,355		0.0000	1.0000	95.93
65.5	4,355		0.0000	1.0000	95.93
66.5	4,355		0.0000	1.0000	95.93
67.5	715		0.0000	1.0000	95.93
68.5	1,876	383	0.2042	0.7958	95.93
69.5	1,493		0.0000	1.0000	76.34
70.5	1,493		0.0000	1.0000	76.34
71.5	1,493		0.0000	1.0000	76.34
72.5	1,493		0.0000	1.0000	76.34
73.5	1,493		0.0000	1.0000	76.34
74.5	1,493		0.0000	1.0000	76.34
75.5	1,493		0.0000	1.0000	76.34
76.5	1,493		0.0000	1.0000	76.34
77.5	1,493		0.0000	1.0000	76.34
78.5	1,493		0.0000	1.0000	76.34

AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2009			EXPERIENCE BAND 1961-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,493		0.0000	1.0000	76.34
80.5	1,493		0.0000	1.0000	76.34
81.5	1,493		0.0000	1.0000	76.34
82.5	1,493	332	0.2224	0.7776	76.34
83.5	1,161		0.0000	1.0000	59.36
84.5	1,161		0.0000	1.0000	59.36
85.5	1,161		0.0000	1.0000	59.36
86.5	1,161		0.0000	1.0000	59.36
87.5	1,161		0.0000	1.0000	59.36
88.5	1,161		0.0000	1.0000	59.36
89.5	1,161		0.0000	1.0000	59.36
90.5	1,161		0.0000	1.0000	59.36
91.5	1,161		0.0000	1.0000	59.36
92.5	1,161		0.0000	1.0000	59.36
93.5	1,161		0.0000	1.0000	59.36
94.5	1,161		0.0000	1.0000	59.36
95.5	1,161		0.0000	1.0000	59.36
96.5	1,161		0.0000	1.0000	59.36
97.5	1,161		0.0000	1.0000	59.36
98.5	1,161		0.0000	1.0000	59.36
99.5	10,592		0.0000	1.0000	59.36
100.5	1,161		0.0000	1.0000	59.36
101.5	1,161		0.0000	1.0000	59.36
102.5	1,161	1,161	1.0000	0.0000	59.36
103.5					0.00



AQUA PENNSYLVANIA, INC.

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2009

EXPERIENCE BAND 1978-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,022,994	1,884	0.0000	1.0000	100.00
0.5	49,139,004	3,167	0.0001	0.9999	100.00
1.5	42,772,229	44,183	0.0010	0.9990	99.99
2.5	25,239,295	4,033	0.0002	0.9998	99.89
3.5	23,849,042		0.0000	1.0000	99.87
4.5	15,897,144	39,497	0.0025	0.9975	99.87
5.5	14,580,067		0.0000	1.0000	99.62
6.5	14,224,048	60,960	0.0043	0.9957	99.62
7.5	7,122,103	28,053	0.0039	0.9961	99.19
8.5	7,172,197	4,407	0.0006	0.9994	98.80
9.5	5,637,932	12,504	0.0022	0.9978	98.74
10.5	4,637,298	3,374	0.0007	0.9993	98.52
11.5	4,360,718	587	0.0001	0.9999	98.45
12.5	4,675,501	4,785	0.0010	0.9990	98.44
13.5	4,897,106	175	0.0000	1.0000	98.34
14.5	4,611,692	2,618	0.0006	0.9994	98.34
15.5	4,632,801	2,313	0.0005	0.9995	98.28
16.5	4,708,268	22,095	0.0047	0.9953	98.23
17.5	4,839,995	7,791	0.0016	0.9984	97.77
18.5	4,745,630	3,376	0.0007	0.9993	97.61
19.5	4,386,476	18,585	0.0042	0.9958	97.54
20.5	4,647,450	3,635	0.0008	0.9992	97.13
21.5	4,587,150	27,808	0.0061	0.9939	97.05
22.5	4,367,419	3,540	0.0008	0.9992	96.46
23.5	4,137,086	68,741	0.0166	0.9834	96.38
24.5	4,167,505	68,257	0.0164	0.9836	94.78
25.5	3,496,763	23,173	0.0066	0.9934	93.23
26.5	3,494,933		0.0000	1.0000	92.61
27.5	3,505,843		0.0000	1.0000	92.61
28.5	3,338,425		0.0000	1.0000	92.61
29.5	3,116,549		0.0000	1.0000	92.61
30.5	2,979,362	7,110	0.0024	0.9976	92.61
31.5	2,550,071	3,804	0.0015	0.9985	92.39
32.5	2,265,485	1,470	0.0006	0.9994	92.25
33.5	2,362,933	123,474	0.0523	0.9477	92.19
34.5	2,186,079	1,091	0.0005	0.9995	87.37
35.5	1,745,060	15,693	0.0090	0.9910	87.33
36.5	1,547,020	37,369	0.0242	0.9758	86.54
37.5	1,352,779		0.0000	1.0000	84.45
38.5	1,304,057		0.0000	1.0000	84.45

AQUA PENNSYLVANIA, INC.

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2009			EXPERIENCE BAND 1978-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,180,302	11,966	0.0101	0.9899	84.45
40.5	983,971	13,258	0.0135	0.9865	83.60
41.5	842,145		0.0000	1.0000	82.47
42.5	717,387	601	0.0008	0.9992	82.47
43.5	648,845	41,900	0.0646	0.9354	82.40
44.5	376,528		0.0000	1.0000	77.08
45.5	280,531	36,345	0.1296	0.8704	77.08
46.5	218,166		0.0000	1.0000	67.09
47.5	176,332		0.0000	1.0000	67.09
48.5	138,738	824	0.0059	0.9941	67.09
49.5	89,710		0.0000	1.0000	66.69
50.5	73,581		0.0000	1.0000	66.69
51.5	56,405		0.0000	1.0000	66.69
52.5	23,070		0.0000	1.0000	66.69
53.5	12,649		0.0000	1.0000	66.69
54.5	10,469		0.0000	1.0000	66.69
55.5	7,797		0.0000	1.0000	66.69
56.5	1,664		0.0000	1.0000	66.69
57.5	1,664		0.0000	1.0000	66.69
58.5	1,664		0.0000	1.0000	66.69
59.5	1,664		0.0000	1.0000	66.69
60.5	1,664		0.0000	1.0000	66.69
61.5	1,664		0.0000	1.0000	66.69
62.5	1,664		0.0000	1.0000	66.69
63.5	1,664		0.0000	1.0000	66.69
64.5					66.69
65.5					
66.5					
67.5					
68.5	1,654		0.0000		
69.5	1,654		0.0000		
70.5	1,654		0.0000		
71.5	1,654		0.0000		
72.5	1,654		0.0000		
73.5	1,654		0.0000		
74.5	1,654		0.0000		
75.5	1,654		0.0000		
76.5	1,861		0.0000		
77.5	37,715		0.0000		
78.5	37,715		0.0000		

AQUA PENNSYLVANIA, INC.

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2009			EXPERIENCE BAND 1978-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	37,715		0.0000		
80.5	37,715		0.0000		
81.5	37,715		0.0000		
82.5	37,715		0.0000		
83.5	37,715		0.0000		
84.5	1,654		0.0000		
85.5	1,654		0.0000		
86.5	1,654		0.0000		
87.5	1,654		0.0000		
88.5	1,654		0.0000		
89.5	1,654		0.0000		
90.5	1,654		0.0000		
91.5	1,654		0.0000		
92.5	1,654		0.0000		
93.5	1,654		0.0000		
94.5	1,654		0.0000		
95.5	1,654		0.0000		
96.5	5,700		0.0000		
97.5	1,654		0.0000		
98.5	1,654		0.0000		
99.5	1,654		0.0000		
100.5					

AQUA PENNSYLVANIA, INC.

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2009			EXPERIENCE BAND 1990-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	51,199,114	1,884	0.0000	1.0000	100.00	
0.5	48,093,605		0.0000	1.0000	100.00	
1.5	41,894,998	691	0.0000	1.0000	100.00	
2.5	24,663,362		0.0000	1.0000	100.00	
3.5	23,231,896		0.0000	1.0000	100.00	
4.5	15,302,933		0.0000	1.0000	100.00	
5.5	14,026,080		0.0000	1.0000	100.00	
6.5	13,689,424	60,960	0.0045	0.9955	100.00	
7.5	6,550,484	24,703	0.0038	0.9962	99.55	
8.5	6,541,929	4,202	0.0006	0.9994	99.17	
9.5	4,977,371	16	0.0000	1.0000	99.11	
10.5	3,584,622	2,671	0.0007	0.9993	99.11	
11.5	3,225,179		0.0000	1.0000	99.04	
12.5	3,658,096	4,426	0.0012	0.9988	99.04	
13.5	3,855,892		0.0000	1.0000	98.92	
14.5	3,547,114		0.0000	1.0000	98.92	
15.5	3,605,594		0.0000	1.0000	98.92	
16.5	3,613,188	20,720	0.0057	0.9943	98.92	
17.5	3,741,925	7,791	0.0021	0.9979	98.36	
18.5	3,645,332	2,777	0.0008	0.9992	98.15	
19.5	3,319,184	18,585	0.0056	0.9944	98.07	
20.5	3,607,518	3,275	0.0009	0.9991	97.52	
21.5	3,567,405	9,265	0.0026	0.9974	97.43	
22.5	3,641,724		0.0000	1.0000	97.18	
23.5	3,480,471	68,181	0.0196	0.9804	97.18	
24.5	3,726,474	68,257	0.0183	0.9817	95.28	
25.5	3,193,399	7,635	0.0024	0.9976	93.54	
26.5	3,234,410		0.0000	1.0000	93.32	
27.5	3,262,002		0.0000	1.0000	93.32	
28.5	3,159,598		0.0000	1.0000	93.32	
29.5	2,969,173		0.0000	1.0000	93.32	
30.5	2,866,415	6,344	0.0022	0.9978	93.32	
31.5	2,438,491	3,804	0.0016	0.9984	93.11	
32.5	2,263,821	1,470	0.0006	0.9994	92.96	
33.5	2,361,269	123,474	0.0523	0.9477	92.90	
34.5	2,184,415	1,091	0.0005	0.9995	88.04	
35.5	1,743,396	15,693	0.0090	0.9910	88.00	
36.5	1,545,355	37,369	0.0242	0.9758	87.21	
37.5	1,351,115		0.0000	1.0000	85.10	
38.5	1,302,393		0.0000	1.0000	85.10	

AQUA PENNSYLVANIA, INC.

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,178,638	11,966	0.0102	0.9898	85.10
40.5	982,306	13,258	0.0135	0.9865	84.23
41.5	840,481		0.0000	1.0000	83.09
42.5	715,723	601	0.0008	0.9992	83.09
43.5	647,181	41,900	0.0647	0.9353	83.02
44.5	376,528		0.0000	1.0000	77.65
45.5	280,531	36,345	0.1296	0.8704	77.65
46.5	218,166		0.0000	1.0000	67.59
47.5	176,332		0.0000	1.0000	67.59
48.5	138,738	824	0.0059	0.9941	67.59
49.5	89,710		0.0000	1.0000	67.19
50.5	73,581		0.0000	1.0000	67.19
51.5	56,405		0.0000	1.0000	67.19
52.5	23,070		0.0000	1.0000	67.19
53.5	12,649		0.0000	1.0000	67.19
54.5	10,469		0.0000	1.0000	67.19
55.5	7,797		0.0000	1.0000	67.19
56.5	1,664		0.0000	1.0000	67.19
57.5	1,664		0.0000	1.0000	67.19
58.5	1,664		0.0000	1.0000	67.19
59.5	1,664		0.0000	1.0000	67.19
60.5	1,664		0.0000	1.0000	67.19
61.5	1,664		0.0000	1.0000	67.19
62.5	1,664		0.0000	1.0000	67.19
63.5	1,664		0.0000	1.0000	67.19
64.5					67.19
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5	208		0.0000		
77.5	36,062		0.0000		
78.5	36,062		0.0000		

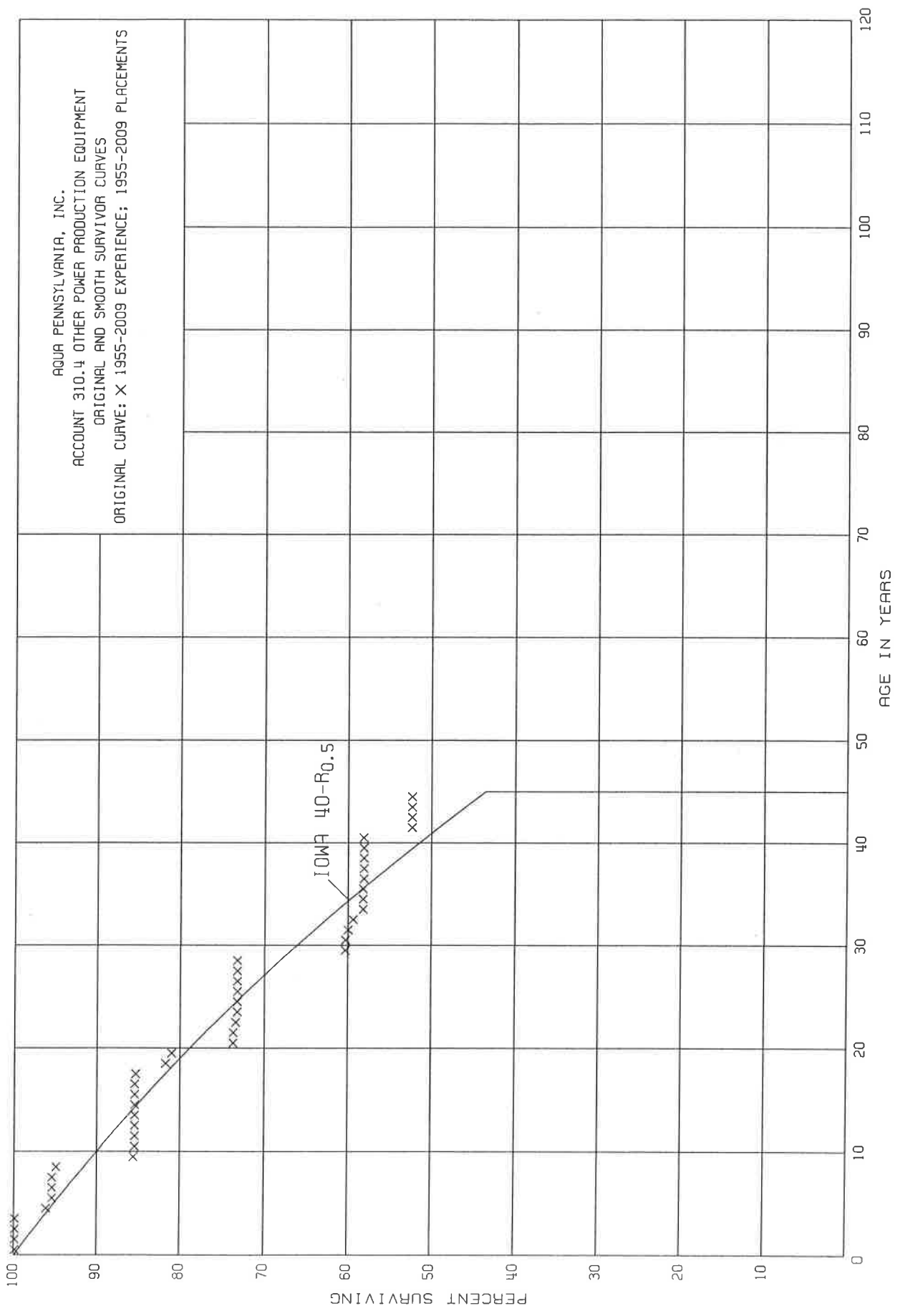


AQUA PENNSYLVANIA, INC.  
ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2009		EXPERIENCE BAND 1990-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	36,062		0.0000		
80.5	37,715		0.0000		
81.5	37,715		0.0000		
82.5	37,715		0.0000		
83.5	37,715		0.0000		
84.5	1,654		0.0000		
85.5	1,654		0.0000		
86.5	1,654		0.0000		
87.5	1,654		0.0000		
88.5	1,654		0.0000		
89.5	1,654		0.0000		
90.5	1,654		0.0000		
91.5	1,654		0.0000		
92.5	1,654		0.0000		
93.5	1,654		0.0000		
94.5	1,654		0.0000		
95.5	1,654		0.0000		
96.5	5,700		0.0000		
97.5	1,654		0.0000		
98.5	1,654		0.0000		
99.5	1,654		0.0000		
100.5					

AQUA PENNSYLVANIA, INC.  
 ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES  
 ORIGINAL CURVE: X 1955-2009 EXPERIENCE; 1955-2009 PLACEMENTS



AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

ORIGINAL LIFE TABLE

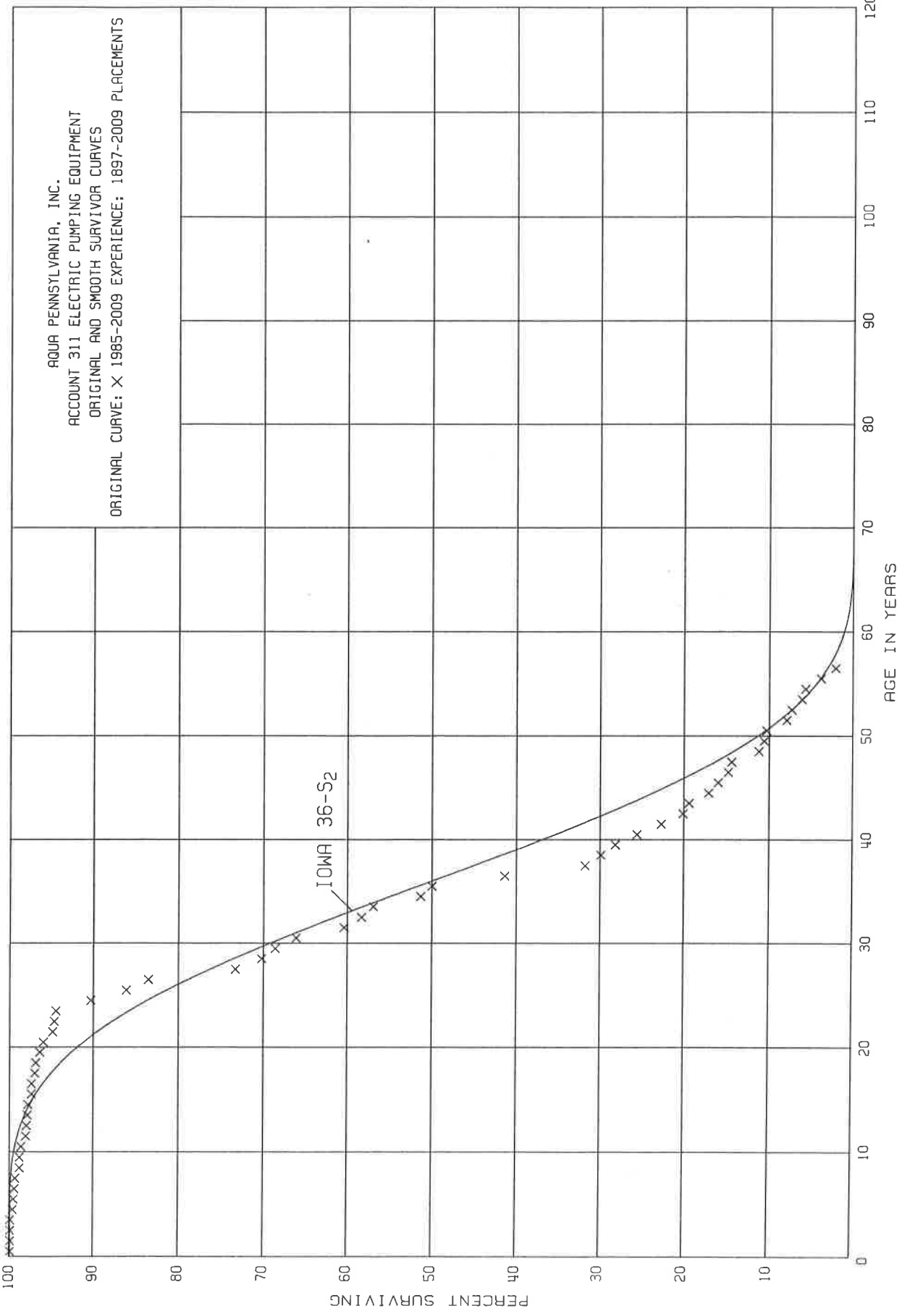
PLACEMENT BAND 1955-2009			EXPERIENCE BAND 1955-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,457,783		0.0000	1.0000	100.00
0.5	3,389,183		0.0000	1.0000	100.00
1.5	2,592,123		0.0000	1.0000	100.00
2.5	1,365,604		0.0000	1.0000	100.00
3.5	750,458	29,649	0.0395	0.9605	100.00
4.5	647,563	4,484	0.0069	0.9931	96.05
5.5	637,794		0.0000	1.0000	95.39
6.5	663,755		0.0000	1.0000	95.39
7.5	663,755	3,588	0.0054	0.9946	95.39
8.5	660,167	65,571	0.0993	0.9007	94.87
9.5	594,196	562	0.0009	0.9991	85.45
10.5	593,635		0.0000	1.0000	85.37
11.5	593,635		0.0000	1.0000	85.37
12.5	608,624		0.0000	1.0000	85.37
13.5	593,635		0.0000	1.0000	85.37
14.5	593,635	124	0.0002	0.9998	85.37
15.5	593,511		0.0000	1.0000	85.35
16.5	593,111	420	0.0007	0.9993	85.35
17.5	398,335	16,901	0.0424	0.9576	85.29
18.5	380,634	3,365	0.0088	0.9912	81.67
19.5	377,268	33,963	0.0900	0.9100	80.95
20.5	442,975		0.0000	1.0000	73.66
21.5	378,771	1,337	0.0035	0.9965	73.66
22.5	685,719	1,660	0.0024	0.9976	73.40
23.5	660,839		0.0000	1.0000	73.22
24.5	660,839		0.0000	1.0000	73.22
25.5	660,839		0.0000	1.0000	73.22
26.5	660,839	675	0.0010	0.9990	73.22
27.5	525,164		0.0000	1.0000	73.15
28.5	525,164	92,202	0.1756	0.8244	73.15
29.5	432,962		0.0000	1.0000	60.30
30.5	432,962	1,929	0.0045	0.9955	60.30
31.5	431,033	4,317	0.0100	0.9900	60.03
32.5	426,716	8,551	0.0200	0.9800	59.43
33.5	418,165		0.0000	1.0000	58.24
34.5	212,965	175	0.0008	0.9992	58.24
35.5	212,790	381	0.0018	0.9982	58.19
36.5	212,410		0.0000	1.0000	58.09
37.5	212,410		0.0000	1.0000	58.09
38.5	212,410		0.0000	1.0000	58.09

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2009			EXPERIENCE BAND 1955-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	212,410		0.0000	1.0000	58.09	
40.5	212,410	21,215	0.0999	0.9001	58.09	
41.5	191,195		0.0000	1.0000	52.29	
42.5	191,195		0.0000	1.0000	52.29	
43.5	191,195		0.0000	1.0000	52.29	
44.5	191,195	1,478	0.0077	0.9923	52.29	
45.5	189,718		0.0000	1.0000	51.89	
46.5	189,718	33,660	0.1774	0.8226	51.89	
47.5	156,057	1,808	0.0116	0.9884	42.68	
48.5	154,250	42,783	0.2774	0.7226	42.18	
49.5	111,467	111,467	1.0000	0.0000	30.48	
50.5					0.00	



AQUA PENNSYLVANIA, INC.

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1897-2009			EXPERIENCE BAND 1985-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	55,459,089		0.0000	1.0000	100.00
0.5	52,745,811	800	0.0000	1.0000	100.00
1.5	55,789,002	45,903	0.0008	0.9992	100.00
2.5	50,001,399	25,597	0.0005	0.9995	99.92
3.5	46,830,400	143,234	0.0031	0.9969	99.87
4.5	45,230,289	38,626	0.0009	0.9991	99.56
5.5	43,890,896	36,948	0.0008	0.9992	99.47
6.5	43,860,477	58,502	0.0013	0.9987	99.39
7.5	43,016,984	199,663	0.0046	0.9954	99.26
8.5	41,419,539	17,978	0.0004	0.9996	98.80
9.5	37,990,357	52,754	0.0014	0.9986	98.76
10.5	36,013,191	199,718	0.0055	0.9945	98.62
11.5	34,844,181	25,567	0.0007	0.9993	98.08
12.5	33,356,425	47,111	0.0014	0.9986	98.01
13.5	31,310,364	18,241	0.0006	0.9994	97.87
14.5	28,309,672	108,600	0.0038	0.9962	97.81
15.5	27,264,864	10,795	0.0004	0.9996	97.44
16.5	24,037,412	99,393	0.0041	0.9959	97.40
17.5	23,459,747	18,752	0.0008	0.9992	97.00
18.5	15,664,731	90,109	0.0058	0.9942	96.92
19.5	14,961,601	52,071	0.0035	0.9965	96.36
20.5	14,165,622	168,077	0.0119	0.9881	96.02
21.5	11,649,251	22,479	0.0019	0.9981	94.88
22.5	9,327,170	17,245	0.0018	0.9982	94.70
23.5	8,628,007	384,725	0.0446	0.9554	94.53
24.5	8,455,283	391,194	0.0463	0.9537	90.31
25.5	8,512,681	264,716	0.0311	0.9689	86.13
26.5	8,666,397	1,056,964	0.1220	0.8780	83.45
27.5	7,770,348	326,777	0.0421	0.9579	73.27
28.5	7,631,550	169,720	0.0222	0.9778	70.19
29.5	7,499,233	274,078	0.0365	0.9635	68.63
30.5	7,732,819	669,541	0.0866	0.9134	66.13
31.5	7,477,981	262,820	0.0351	0.9649	60.40
32.5	7,225,675	167,113	0.0231	0.9769	58.28
33.5	7,278,773	726,022	0.0997	0.9003	56.93
34.5	6,625,106	163,517	0.0247	0.9753	51.25
35.5	6,499,077	1,116,720	0.1718	0.8282	49.98
36.5	5,491,887	1,268,354	0.2310	0.7690	41.39
37.5	4,270,570	263,767	0.0618	0.9382	31.83
38.5	4,036,402	219,404	0.0544	0.9456	29.86

AQUA PENNSYLVANIA, INC.

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2009			EXPERIENCE BAND 1985-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,821,960	357,312	0.0935	0.9065	28.24
40.5	3,511,107	402,915	0.1148	0.8852	25.60
41.5	3,113,066	348,642	0.1120	0.8880	22.66
42.5	2,764,024	98,977	0.0358	0.9642	20.12
43.5	2,684,058	319,872	0.1192	0.8808	19.40
44.5	2,364,247	154,761	0.0655	0.9345	17.09
45.5	2,214,804	161,581	0.0730	0.9270	15.97
46.5	2,040,923	56,756	0.0278	0.9722	14.80
47.5	1,986,936	439,197	0.2210	0.7790	14.39
48.5	1,532,339	82,699	0.0540	0.9460	11.21
49.5	1,459,653	44,865	0.0307	0.9693	10.60
50.5	1,414,788	322,419	0.2279	0.7721	10.27
51.5	1,093,269	87,363	0.0799	0.9201	7.93
52.5	1,018,505	170,429	0.1673	0.8327	7.30
53.5	900,015	58,800	0.0653	0.9347	6.08
54.5	841,215	272,837	0.3243	0.6757	5.68
55.5	567,177	263,785	0.4651	0.5349	3.84
56.5	283,756	3,797	0.0134	0.9866	2.05
57.5	285,710	88,060	0.3082	0.6918	2.02
58.5	206,711	17,714	0.0857	0.9143	1.40
59.5	188,998	19,907	0.1053	0.8947	1.28
60.5	169,486	88,542	0.5224	0.4776	1.15
61.5	76,315	731	0.0096	0.9904	0.55
62.5	75,584	13,211	0.1748	0.8252	0.54
63.5	63,201	11,783	0.1864	0.8136	0.45
64.5	51,319	6,361	0.1240	0.8760	0.37
65.5	44,958		0.0000	1.0000	0.32
66.5	44,958	15,745	0.3502	0.6498	0.32
67.5	30,693		0.0000	1.0000	0.21
68.5	61,081	1,579	0.0259	0.9741	0.21
69.5	59,501	5,615	0.0944	0.9056	0.20
70.5	53,887		0.0000	1.0000	0.18
71.5	55,199	363	0.0066	0.9934	0.18
72.5	54,836		0.0000	1.0000	0.18
73.5	54,836		0.0000	1.0000	0.18
74.5	54,899	28,488	0.5189	0.4811	0.18
75.5	24,511	4,265	0.1740	0.8260	0.09
76.5	20,246	63	0.0031	0.9969	0.07
77.5	20,183	12,416	0.6152	0.3848	0.07
78.5	7,767	1,641	0.2113	0.7887	0.03

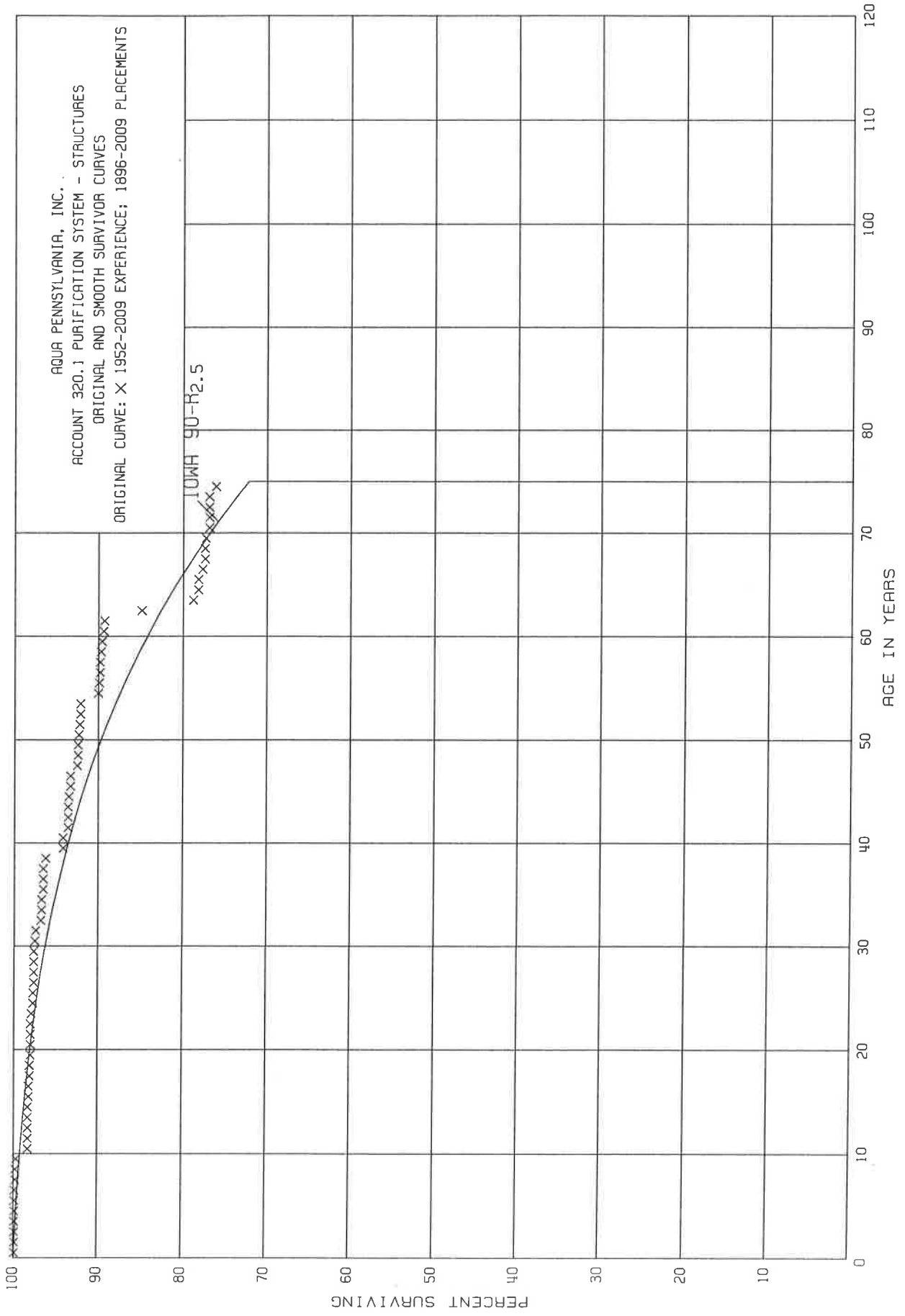
AQUA PENNSYLVANIA, INC.

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2009			EXPERIENCE BAND 1985-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,126		0.0000	1.0000	0.02
80.5	6,126		0.0000	1.0000	0.02
81.5	6,126		0.0000	1.0000	0.02
82.5	6,126	3,854	0.6291	0.3709	0.02
83.5	2,272		0.0000	1.0000	0.01
84.5	2,272	2,272	1.0000	0.0000	0.01
85.5					0.00
86.5					
87.5	2,582		0.0000		
88.5	2,582		0.0000		
89.5	2,582		0.0000		
90.5	2,582		0.0000		
91.5	2,582		0.0000		
92.5	2,582		0.0000		
93.5	2,582		0.0000		
94.5	2,582		0.0000		
95.5	2,582		0.0000		
96.5	2,582		0.0000		
97.5	2,582		0.0000		
98.5	2,582		0.0000		
99.5	2,582		0.0000		
100.5	2,582		0.0000		
101.5	2,582		0.0000		
102.5	2,582		0.0000		
103.5	2,582		0.0000		
104.5	2,582		0.0000		
105.5	2,582		0.0000		
106.5	2,582		0.0000		
107.5	2,582		0.0000		
108.5	2,582		0.0000		
109.5	2,582		0.0000		
110.5	2,582		0.0000		
111.5	2,582	2,582	1.0000		
112.5					





AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2009

EXPERIENCE BAND 1952-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	66,103,815	12	0.0000	1.0000	100.00
0.5	64,969,216	4,176	0.0001	0.9999	100.00
1.5	64,432,805	1,410	0.0000	1.0000	99.99
2.5	77,164,469	39,010	0.0005	0.9995	99.99
3.5	65,174,478	20,480	0.0003	0.9997	99.94
4.5	60,150,287	2,664	0.0000	1.0000	99.91
5.5	53,948,380	7,797	0.0001	0.9999	99.91
6.5	56,073,886	47,148	0.0008	0.9992	99.90
7.5	54,032,521	20,359	0.0004	0.9996	99.82
8.5	54,208,857	68,895	0.0013	0.9987	99.78
9.5	53,240,796	729,884	0.0137	0.9863	99.65
10.5	48,067,393	4,315	0.0001	0.9999	98.28
11.5	40,992,717	2,689	0.0001	0.9999	98.27
12.5	36,899,728	1,482	0.0000	1.0000	98.26
13.5	34,807,086	5,022	0.0001	0.9999	98.26
14.5	31,047,369	7,554	0.0002	0.9998	98.25
15.5	29,527,123	1,463	0.0000	1.0000	98.23
16.5	24,622,207	21,538	0.0009	0.9991	98.23
17.5	24,297,134	3,533	0.0001	0.9999	98.14
18.5	19,149,676	23,949	0.0013	0.9987	98.13
19.5	15,615,473	2,296	0.0001	0.9999	98.00
20.5	15,205,661	3,828	0.0003	0.9997	97.99
21.5	12,052,630		0.0000	1.0000	97.96
22.5	12,022,008	9,747	0.0008	0.9992	97.96
23.5	11,651,106	17,706	0.0015	0.9985	97.88
24.5	11,395,458	5,522	0.0005	0.9995	97.73
25.5	11,094,713	3,981	0.0004	0.9996	97.68
26.5	9,940,576	4,126	0.0004	0.9996	97.64
27.5	9,653,342	2,281	0.0002	0.9998	97.60
28.5	9,695,868	154	0.0000	1.0000	97.58
29.5	9,623,656	4,419	0.0005	0.9995	97.58
30.5	9,592,462	15,079	0.0016	0.9984	97.53
31.5	9,635,831	60,512	0.0063	0.9937	97.37
32.5	9,383,196	3,850	0.0004	0.9996	96.76
33.5	8,299,382	4,946	0.0006	0.9994	96.72
34.5	8,247,825	13,211	0.0016	0.9984	96.66
35.5	6,961,917	20	0.0000	1.0000	96.51
36.5	5,981,863	2,396	0.0004	0.9996	96.51
37.5	5,090,201	12,949	0.0025	0.9975	96.47
38.5	4,941,301	102,683	0.0208	0.9792	96.23

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

ORIGINAL LIFE TABLE, CONT.

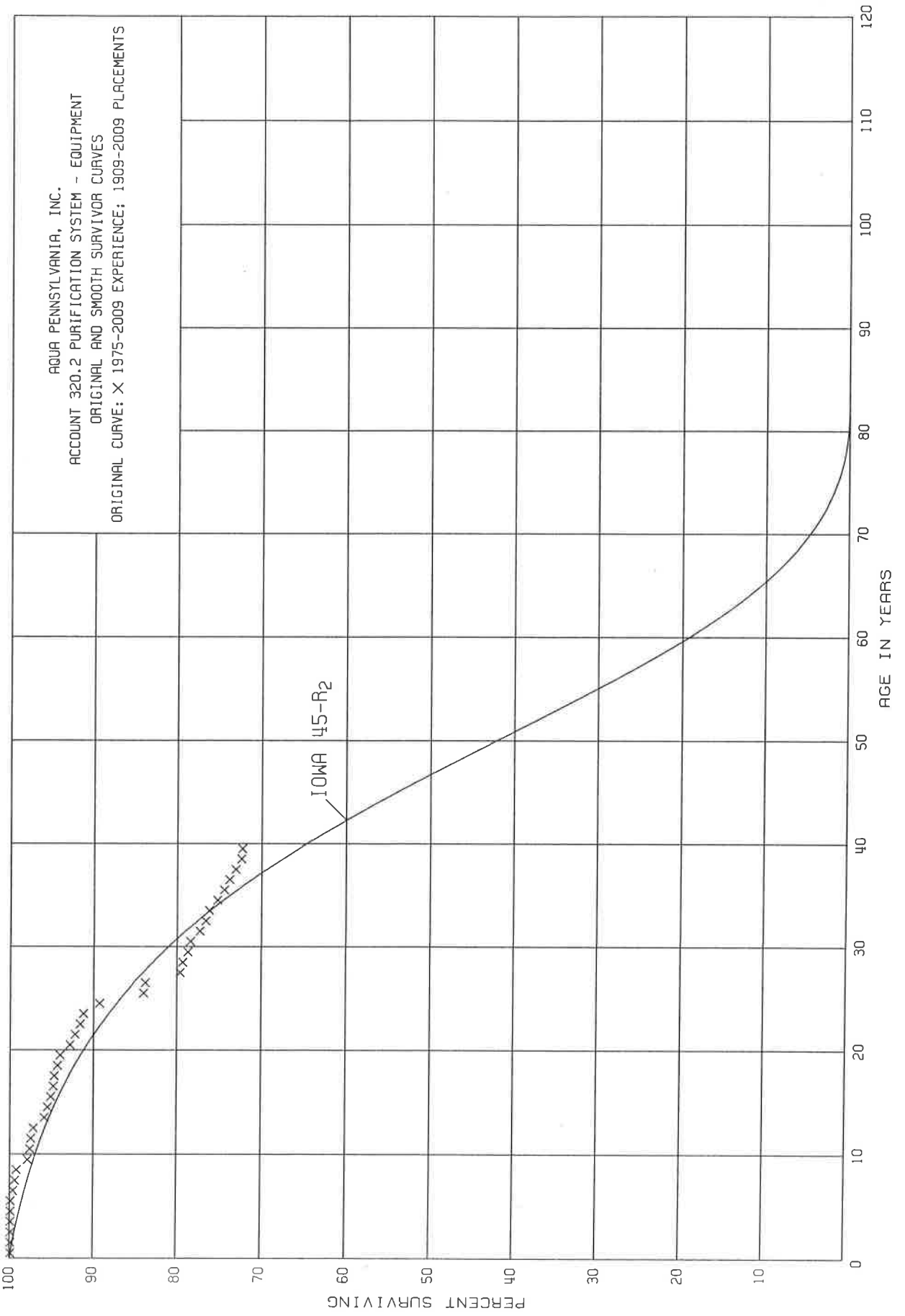
PLACEMENT BAND 1896-2009			EXPERIENCE BAND 1952-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,769,535	2,465	0.0005	0.9995	94.23
40.5	4,282,012	26,114	0.0061	0.9939	94.18
41.5	3,481,754	498	0.0001	0.9999	93.61
42.5	3,311,158	665	0.0002	0.9998	93.60
43.5	3,306,832	3,119	0.0009	0.9991	93.58
44.5	3,136,426	6,165	0.0020	0.9980	93.50
45.5	3,079,027	199	0.0001	0.9999	93.31
46.5	3,054,053	26,665	0.0087	0.9913	93.30
47.5	2,876,480	4,057	0.0014	0.9986	92.49
48.5	2,803,899	196	0.0001	0.9999	92.36
49.5	2,792,805	2,743	0.0010	0.9990	92.35
50.5	2,692,247	1,865	0.0007	0.9993	92.26
51.5	2,434,242	1,711	0.0007	0.9993	92.20
52.5	1,686,317	534	0.0003	0.9997	92.14
53.5	1,281,824	28,897	0.0225	0.9775	92.11
54.5	1,252,618	1,880	0.0015	0.9985	90.04
55.5	1,220,269	1,030	0.0008	0.9992	89.90
56.5	1,202,026		0.0000	1.0000	89.83
57.5	1,195,758	2,049	0.0017	0.9983	89.83
58.5	1,191,156	1,376	0.0012	0.9988	89.68
59.5	1,189,520	3,006	0.0025	0.9975	89.57
60.5	1,181,795	1,019	0.0009	0.9991	89.35
61.5	775,650	38,116	0.0491	0.9509	89.27
62.5	737,533	53,145	0.0721	0.9279	84.89
63.5	682,384	5,176	0.0076	0.9924	78.77
64.5	677,209		0.0000	1.0000	78.17
65.5	676,921	4,463	0.0066	0.9934	78.17
66.5	671,803	2,551	0.0038	0.9962	77.65
67.5	658,038		0.0000	1.0000	77.35
68.5	657,781	251	0.0004	0.9996	77.35
69.5	657,530	3,620	0.0055	0.9945	77.32
70.5	653,145		0.0000	1.0000	76.89
71.5	653,145		0.0000	1.0000	76.89
72.5	653,145	43	0.0001	0.9999	76.89
73.5	651,752	6,854	0.0105	0.9895	76.88
74.5	644,109		0.0000	1.0000	76.07
75.5	644,061	28,984	0.0450	0.9550	76.07
76.5	550,148		0.0000	1.0000	72.65
77.5	486,839	716	0.0015	0.9985	72.65
78.5	399,801	3,582	0.0090	0.9910	72.54

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2009			EXPERIENCE BAND 1952-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	385,679		0.0000	1.0000	71.89	
80.5	385,357		0.0000	1.0000	71.89	
81.5	383,681		0.0000	1.0000	71.89	
82.5	289,160	76	0.0003	0.9997	71.89	
83.5	287,057		0.0000	1.0000	71.87	
84.5	275,129		0.0000	1.0000	71.87	
85.5	264,051		0.0000	1.0000	71.87	
86.5	172,914		0.0000	1.0000	71.87	
87.5	163,435		0.0000	1.0000	71.87	
88.5	163,435		0.0000	1.0000	71.87	
89.5	162,903		0.0000	1.0000	71.87	
90.5	162,903		0.0000	1.0000	71.87	
91.5	162,903		0.0000	1.0000	71.87	
92.5	162,903		0.0000	1.0000	71.87	
93.5	121,882		0.0000	1.0000	71.87	
94.5	121,462		0.0000	1.0000	71.87	
95.5	121,462		0.0000	1.0000	71.87	
96.5	106,077		0.0000	1.0000	71.87	
97.5	105,773		0.0000	1.0000	71.87	
98.5	105,773		0.0000	1.0000	71.87	
99.5	105,773		0.0000	1.0000	71.87	
100.5	22,637		0.0000	1.0000	71.87	
101.5	22,637		0.0000	1.0000	71.87	
102.5	22,637		0.0000	1.0000	71.87	
103.5	22,637		0.0000	1.0000	71.87	
104.5	22,637		0.0000	1.0000	71.87	
105.5	22,637		0.0000	1.0000	71.87	
106.5	22,637		0.0000	1.0000	71.87	
107.5	22,637		0.0000	1.0000	71.87	
108.5	22,637		0.0000	1.0000	71.87	
109.5	22,637	752	0.0332	0.9668	71.87	
110.5	4,673		0.0000	1.0000	69.48	
111.5	4,673		0.0000	1.0000	69.48	
112.5	4,673	4,673	1.0000	0.0000	69.48	
113.5					0.00	



AQUA PENNSYLVANIA, INC.

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2009			EXPERIENCE BAND 1975-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	61,653,558		0.0000	1.0000	100.00
0.5	54,063,526		0.0000	1.0000	100.00
1.5	29,340,919		0.0000	1.0000	100.00
2.5	27,164,663	5,408	0.0002	0.9998	100.00
3.5	26,287,129	3,745	0.0001	0.9999	99.98
4.5	25,529,448	8,235	0.0003	0.9997	99.97
5.5	24,587,391	94,626	0.0038	0.9962	99.94
6.5	24,191,266	36,783	0.0015	0.9985	99.56
7.5	22,774,337	58,023	0.0025	0.9975	99.41
8.5	21,966,392	276,588	0.0126	0.9874	99.16
9.5	19,390,807	56,281	0.0029	0.9971	97.91
10.5	18,694,217	17,182	0.0009	0.9991	97.63
11.5	17,242,009	63,687	0.0037	0.9963	97.54
12.5	16,655,562	219,310	0.0132	0.9868	97.18
13.5	14,774,936	66,468	0.0045	0.9955	95.90
14.5	10,543,452	37,842	0.0036	0.9964	95.47
15.5	9,565,833	32,996	0.0034	0.9966	95.13
16.5	8,928,161	14,968	0.0017	0.9983	94.81
17.5	8,313,630	31,500	0.0038	0.9962	94.65
18.5	6,284,752	22,805	0.0036	0.9964	94.29
19.5	5,464,459	65,169	0.0119	0.9881	93.95
20.5	4,358,909	29,170	0.0067	0.9933	92.83
21.5	3,198,706	21,098	0.0066	0.9934	92.21
22.5	3,277,240	13,846	0.0042	0.9958	91.60
23.5	3,038,189	64,111	0.0211	0.9789	91.22
24.5	2,410,286	143,982	0.0597	0.9403	89.30
25.5	3,724,200	8,262	0.0022	0.9978	83.97
26.5	3,560,512	176,841	0.0497	0.9503	83.79
27.5	3,237,144	12,267	0.0038	0.9962	79.63
28.5	3,096,376	25,121	0.0081	0.9919	79.33
29.5	2,986,440	10,219	0.0034	0.9966	78.69
30.5	2,929,501	42,152	0.0144	0.9856	78.42
31.5	2,841,488	24,515	0.0086	0.9914	77.29
32.5	2,777,036	14,145	0.0051	0.9949	76.63
33.5	2,747,954	39,254	0.0143	0.9857	76.24
34.5	2,644,960	24,980	0.0094	0.9906	75.15
35.5	2,587,081	23,070	0.0089	0.9911	74.44
36.5	2,339,199	20,938	0.0090	0.9910	73.78
37.5	593,313	5,816	0.0098	0.9902	73.12
38.5	591,194	886	0.0015	0.9985	72.40

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2009			EXPERIENCE BAND 1975-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	560,344	7,408	0.0132	0.9868	72.29	
40.5	541,446	6,232	0.0115	0.9885	71.34	
41.5	441,728	1,814	0.0041	0.9959	70.52	
42.5	449,790	230	0.0005	0.9995	70.23	
43.5	441,342	35	0.0001	0.9999	70.19	
44.5	412,467		0.0000	1.0000	70.18	
45.5	350,348	210	0.0006	0.9994	70.18	
46.5	340,213	322	0.0009	0.9991	70.14	
47.5	340,663	6,080	0.0178	0.9822	70.08	
48.5	308,496	4,337	0.0141	0.9859	68.83	
49.5	301,174		0.0000	1.0000	67.86	
50.5	277,295	1,020	0.0037	0.9963	67.86	
51.5	186,075	393	0.0021	0.9979	67.61	
52.5	179,884	609	0.0034	0.9966	67.47	
53.5	127,979		0.0000	1.0000	67.24	
54.5	126,272		0.0000	1.0000	67.24	
55.5	121,389	1,497	0.0123	0.9877	67.24	
56.5	116,503	1,451	0.0125	0.9875	66.41	
57.5	108,878	1,749	0.0161	0.9839	65.58	
58.5	106,787	1,484	0.0139	0.9861	64.52	
59.5	102,475	309	0.0030	0.9970	63.62	
60.5	99,568	1,790	0.0180	0.9820	63.43	
61.5	64,893		0.0000	1.0000	62.29	
62.5	64,178		0.0000	1.0000	62.29	
63.5	63,820		0.0000	1.0000	62.29	
64.5	63,820	725	0.0114	0.9886	62.29	
65.5	65,064	4,278	0.0658	0.9342	61.58	
66.5	59,161		0.0000	1.0000	57.53	
67.5	59,161	12,561	0.2123	0.7877	57.53	
68.5	46,600	1,319	0.0283	0.9717	45.32	
69.5	45,282	213	0.0047	0.9953	44.04	
70.5	45,069		0.0000	1.0000	43.83	
71.5	45,069	969	0.0215	0.9785	43.83	
72.5	44,100	1,387	0.0315	0.9685	42.89	
73.5	42,712		0.0000	1.0000	41.54	
74.5	42,661		0.0000	1.0000	41.54	
75.5	42,661		0.0000	1.0000	41.54	
76.5	42,661		0.0000	1.0000	41.54	
77.5	22,914		0.0000	1.0000	41.54	
78.5	22,914		0.0000	1.0000	41.54	

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

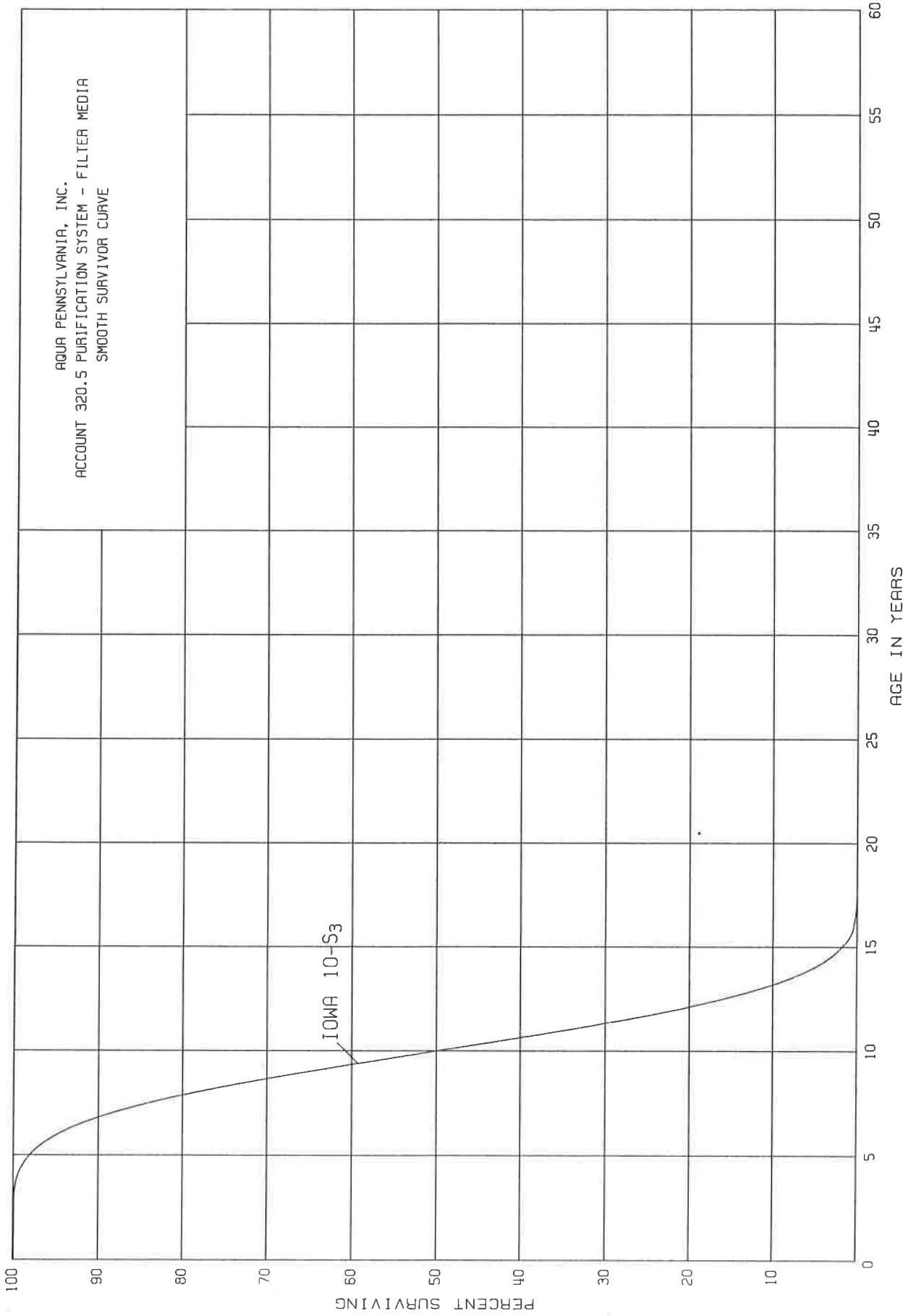
ORIGINAL LIFE TABLE, CONT.

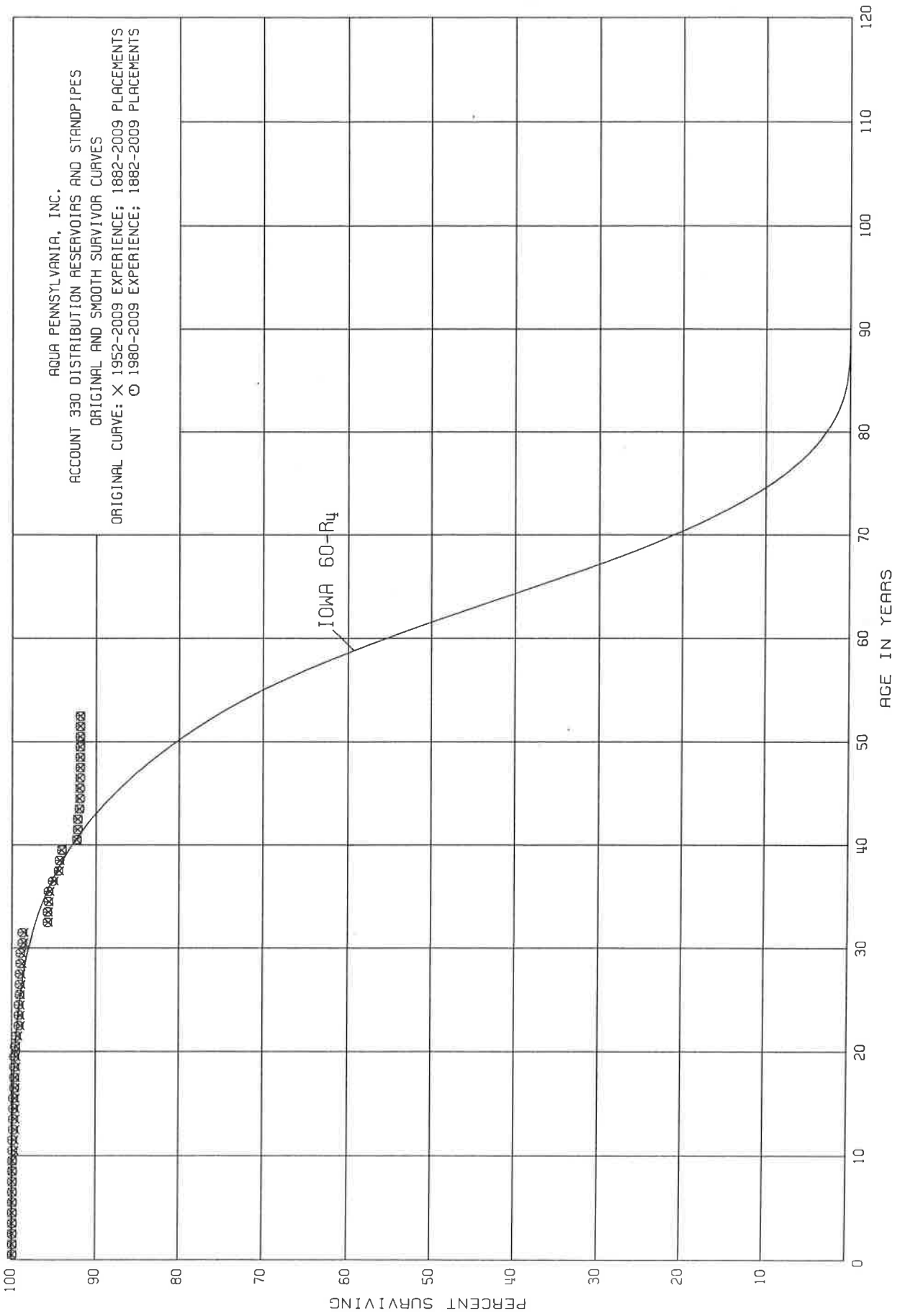
PLACEMENT BAND 1909-2009

EXPERIENCE BAND 1975-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	17,234		0.0000	1.0000	41.54
80.5	17,234		0.0000	1.0000	41.54
81.5	17,234		0.0000	1.0000	41.54
82.5	12,292	344	0.0280	0.9720	41.54
83.5	11,787		0.0000	1.0000	40.38
84.5	11,787		0.0000	1.0000	40.38
85.5	11,787		0.0000	1.0000	40.38
86.5	11,787		0.0000	1.0000	40.38
87.5					40.38







AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1882-2009

EXPERIENCE BAND 1952-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,715,360		0.0000	1.0000	100.00
0.5	46,511,461		0.0000	1.0000	100.00
1.5	40,842,026		0.0000	1.0000	100.00
2.5	38,390,976	410	0.0000	1.0000	100.00
3.5	34,806,370	186	0.0000	1.0000	100.00
4.5	34,444,081	10,048	0.0003	0.9997	100.00
5.5	34,771,813	810	0.0000	1.0000	99.97
6.5	35,345,734	158	0.0000	1.0000	99.97
7.5	33,205,070	1,856	0.0001	0.9999	99.97
8.5	30,739,618	23,637	0.0008	0.9992	99.96
9.5	29,197,683	47,840	0.0016	0.9984	99.88
10.5	30,028,003	586	0.0000	1.0000	99.72
11.5	29,883,107	23,171	0.0008	0.9992	99.72
12.5	27,390,341	13,652	0.0005	0.9995	99.64
13.5	25,414,761	312	0.0000	1.0000	99.59
14.5	25,392,773	293	0.0000	1.0000	99.59
15.5	24,636,150	5,852	0.0002	0.9998	99.59
16.5	23,316,873	73	0.0000	1.0000	99.57
17.5	19,706,388	18,909	0.0010	0.9990	99.57
18.5	19,112,159	289	0.0000	1.0000	99.47
19.5	18,871,191	3,365	0.0002	0.9998	99.47
20.5	16,848,512	20,940	0.0012	0.9988	99.45
21.5	15,226,107	44,977	0.0030	0.9970	99.33
22.5	16,637,475	1,667	0.0001	0.9999	99.03
23.5	15,973,800	7,076	0.0004	0.9996	99.02
24.5	14,880,522	1,933	0.0001	0.9999	98.98
25.5	15,142,466	4,215	0.0003	0.9997	98.97
26.5	15,075,522	7,364	0.0005	0.9995	98.94
27.5	15,519,141	17,024	0.0011	0.9989	98.89
28.5	15,345,893		0.0000	1.0000	98.78
29.5	12,908,013	21,734	0.0017	0.9983	98.78
30.5	12,631,642	3,873	0.0003	0.9997	98.61
31.5	12,155,754	356,667	0.0293	0.9707	98.58
32.5	11,719,884	2,855	0.0002	0.9998	95.69
33.5	7,545,517	9,111	0.0012	0.9988	95.67
34.5	6,865,312	1,158	0.0002	0.9998	95.56
35.5	6,894,530	35,531	0.0052	0.9948	95.54
36.5	5,202,480	33,895	0.0065	0.9935	95.04
37.5	4,452,323	4,892	0.0011	0.9989	94.42
38.5	4,354,381	12,819	0.0029	0.9971	94.32

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2009			EXPERIENCE BAND 1952-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,272,334	79,731	0.0187	0.9813	94.05
40.5	4,210,757	2,701	0.0006	0.9994	92.29
41.5	4,192,629		0.0000	1.0000	92.23
42.5	4,229,964	8,925	0.0021	0.9979	92.23
43.5	4,009,564	2,013	0.0005	0.9995	92.04
44.5	3,990,123	115	0.0000	1.0000	91.99
45.5	3,581,683	1,504	0.0004	0.9996	91.99
46.5	2,984,363	1,920	0.0006	0.9994	91.95
47.5	2,852,884	39	0.0000	1.0000	91.89
48.5	2,281,216		0.0000	1.0000	91.89
49.5	2,257,125	123	0.0001	0.9999	91.89
50.5	2,212,711	323	0.0001	0.9999	91.88
51.5	2,183,931		0.0000	1.0000	91.87
52.5	2,194,483	405	0.0002	0.9998	91.87
53.5	1,779,706	3,012	0.0017	0.9983	91.85
54.5	1,572,484	86	0.0001	0.9999	91.69
55.5	1,398,413	81	0.0001	0.9999	91.68
56.5	1,208,809	789	0.0007	0.9993	91.67
57.5	1,190,240		0.0000	1.0000	91.61
58.5	901,255	1,194	0.0013	0.9987	91.61
59.5	751,957	6,222	0.0083	0.9917	91.49
60.5	745,115	7,935	0.0106	0.9894	90.73
61.5	550,055	19,978	0.0363	0.9637	89.77
62.5	529,910		0.0000	1.0000	86.51
63.5	528,582	428	0.0008	0.9992	86.51
64.5	530,499	57	0.0001	0.9999	86.44
65.5	511,979		0.0000	1.0000	86.43
66.5	530,300		0.0000	1.0000	86.43
67.5	530,300	300	0.0006	0.9994	86.43
68.5	530,000		0.0000	1.0000	86.38
69.5	574,506		0.0000	1.0000	86.38
70.5	574,506	7,160	0.0125	0.9875	86.38
71.5	567,169	135	0.0002	0.9998	85.30
72.5	558,186	3,617	0.0065	0.9935	85.28
73.5	554,569	1,702	0.0031	0.9969	84.73
74.5	551,991		0.0000	1.0000	84.47
75.5	551,991		0.0000	1.0000	84.47
76.5	551,991	21,908	0.0397	0.9603	84.47
77.5	530,042	922	0.0017	0.9983	81.12
78.5	528,688	2,489	0.0047	0.9953	80.98