

AQUA PENNSYLVANIA, INC.

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
1909	1,653.50	1,654	1,654			
1912	4,046.00	4,046	4,046			
1925	36,061.88	36,062	36,062			
1945	1,664.27	1,421	1,664			
1953	6,132.72	4,874	6,133			
1954	2,672.00	2,117	2,672			
1955	2,180.50	1,693	2,181			
1956	10,421.00	8,024	10,421			
1957	33,334.86	25,531	33,335			
1958	17,175.48	12,885	17,175			
1959	16,129.00	11,977	16,129			
1960	48,204.30	35,560	48,204			
1961	41,080.90	29,660	40,590	491	9.52	52
1962	41,833.42	29,969	41,012	821	9.82	84
1963	33,005.28	23,364	31,974	1,031	10.14	102
1964	104,529.86	72,356	99,019	5,511	10.80	510
1965	232,551.88	159,531	218,318	14,234	11.14	1,278
1966	86,963.63	59,066	80,832	6,132	11.50	533
1967	124,757.92	82,827	113,348	11,410	12.18	937
1968	131,239.29	86,224	117,997	13,242	12.56	1,054
1969	207,595.96	133,256	182,360	25,236	13.25	1,905
1970	129,288.26	82,098	112,351	16,937	13.64	1,242
1971	66,066.10	40,954	56,045	10,021	14.35	698
1972	132,150.89	80,665	110,390	21,761	14.76	1,474
1973	198,360.03	118,104	161,625	36,735	15.48	2,373
1974	436,544.63	256,819	351,456	85,089	15.91	5,348
1975	163,786.62	94,014	128,658	35,129	16.63	2,112
1976	28,565.78	15,991	21,884	6,682	17.36	385
1977	300,633.09	166,160	227,389	73,244	17.81	4,113
1978	432,942.31	233,183	319,110	113,832	18.55	6,136
1979	161,038.18	84,561	115,721	45,317	19.28	2,350
1980	246,019.36	127,463	174,433	71,586	19.76	3,623
1981	211,977.67	106,964	146,380	65,598	20.51	3,198
1982	50,805.16	24,981	34,186	16,619	21.25	782
1983	21,865.86	10,546	14,432	7,434	21.75	342
1984	622,781.22	290,901	398,097	224,684	22.50	9,986
1985	204,330.74	91,397	125,076	79,255	23.26	3,407
1986	341,464.07	174,147	238,320	103,144	24.02	4,294
1987	302,209.39	149,412	204,470	97,739	24.54	3,983

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
1988	505,788.05	240,806	329,542	176,246	25.31	6,963
1989	393,759.25	180,184	246,581	147,178	26.08	5,643
1990	532,158.46	233,564	319,632	212,526	26.85	7,915
1991	150,240.98	63,101	86,353	63,888	27.62	2,313
1992	295,572.46	119,057	162,929	132,643	28.17	4,709
1993	198,273.47	76,018	104,030	94,243	28.95	3,255
1994	183,731.38	66,841	91,472	92,259	29.73	3,103
1995	432,426.49	148,755	203,571	228,855	30.51	7,501
1996	107,548.65	34,846	47,687	59,862	31.30	1,913
1997	205,390.95	62,398	85,391	120,000	32.08	3,741
1998	592,968.78	168,047	229,972	362,997	32.87	11,043
1999	1,551,914.14	407,843	558,132	993,782	33.66	29,524
2000	1,714,371.80	414,878	567,759	1,146,613	34.45	33,283
2001	124,589.29	27,534	37,680	86,909	35.25	2,466
2002	7,401,512.58	1,478,822	2,023,763	5,377,750	36.05	149,175
2003	791,849.36	141,266	193,322	598,527	36.84	16,247
2004	1,725,518.71	270,561	370,262	1,355,257	37.64	36,006
2005	1,204,581.01	162,618	222,542	982,039	38.44	25,547
2006	1,853,238.01	209,416	286,585	1,566,653	39.25	39,915
2007	1,873,059.28	170,823	233,771	1,639,288	39.86	41,126
2008	4,922,828.39	338,198	462,823	4,460,005	40.67	109,663
2009	3,039,159.89	140,409	192,149	2,847,011	41.29	68,952
2010	4,873,755.96	113,559	155,405	4,718,351	41.92	112,556
2011	519,830.55	3,067	4,197	515,634	41.95	12,292
	40,428,130.90	8,243,068	11,260,699	29,167,430		797,152
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					36.6	1.97

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK FULLY ACCRUED						
2007	585.02	585	585			
2010	187,235.38	187,235	187,235			
2011	26,867.28	26,867	26,868			
	214,687.68	214,687	214,688			
GREAT VALLEY INTERIM SURVIVOR CURVE.. IOWA 40-R0.5 PROBABLE RETIREMENT YEAR.. 6-2031						
1986	23,220.03	14,513	9,047	14,173	15.00	945
2008	240,347.39	40,306	25,125	215,222	14.89	14,454
	263,567.42	54,819	34,172	229,395		15,399
PICKERING INTERIM SURVIVOR CURVE.. IOWA 40-R0.5 PROBABLE RETIREMENT YEAR.. 6-2033						
2006	2,053.35	480	299	1,754	16.37	107
2007	14,006.29	2,784	1,735	12,271	16.12	761
2008	5,128.67	820	511	4,618	15.76	293
2009	1,864,471.33	216,652	135,053	1,729,418	15.21	113,703
	1,885,659.64	220,736	137,598	1,748,061		114,864
POCOPSON INTERIM SURVIVOR CURVE.. IOWA 40-R0.5 PROBABLE RETIREMENT YEAR.. 6-2032						
1987	19,315.33	11,682	7,282	12,033	15.68	767
SPROUL ROAD FULLY ACCRUED						
2007	3,500.06	3,500	3,500			

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MERION						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2052						
2007	980,149.32	154,864	96,300	883,849	21.32	41,456
2008	76,792.07	9,745	6,060	70,732	20.64	3,427
	1,056,941.39	164,609	102,360	954,581		44,883
MEDIA						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
1988	64,204.00	37,656	23,416	40,788	16.22	2,515
2008	1,116.71	179	111	1,006	15.76	64
	65,320.71	37,835	23,527	41,794		2,579
CROYDON						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
2007	12,072.91	4,583	2,850	9,223	6.54	1,410
BRISTOL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2015						
1975	102,600.00	87,364	54,326	48,274	3.84	12,571
1991	800.00	670	417	383	3.87	99
2007	12,072.92	6,138	3,816	8,257	3.87	2,134
	115,472.92	94,172	58,559	56,914		14,804
NUI TRAILER MOUNTED GENERATORS						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2003	41,443.45	13,395	8,330	33,113	16.75	1,977
2004	5,284.34	1,565	973	4,311	16.64	259
2006	54,126.72	12,666	7,876	46,251	16.37	2,825
	100,854.51	27,626	17,179	83,675		5,061

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FIELD CREST						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2005	74,845.96	19,939	12,398	62,448	16.52	3,780
2006	219.06	51	32	187	16.37	11
	75,065.02	19,990	12,430	62,635		3,791
BRYN MAWR						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
2006	558,747.29	104,765	65,147	493,600	21.67	22,778
2008	32,145.44	4,099	2,549	29,596	20.53	1,442
2009	52,906.28	4,920	3,059	49,847	19.51	2,555
	643,799.01	113,784	70,755	573,043		26,775
BEAR GAP						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2052						
2007	148,617.66	23,482	14,602	134,016	21.32	6,286
2008	7,775.03	987	614	7,161	20.64	347
	156,392.69	24,469	15,216	141,177		6,633
CHESTER VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2052						
2007	55,514.18	8,771	5,454	50,060	21.32	2,348
2008	20,558.00	2,609	1,622	18,936	20.64	917
	76,072.18	11,380	7,076	68,996		3,265

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHALFONT						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
2008	175,494.38	23,902	14,863	160,631	19.03	8,441
SIDLEY HILL						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
2008	115,232.44	15,695	9,760	105,472	19.03	5,542
BELL TAVERN						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
2008	122,469.88	16,680	10,372	112,098	19.03	5,891
VARIOUS GENERATORS						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
1996	14,989.33	6,273	3,901	11,088	20.84	532
2003	10,713.37	2,974	1,849	8,864	20.82	426
2009	151,001.93	14,828	9,221	141,781	18.37	7,718
2010	431,708.90	24,348	15,140	416,569	16.73	24,900
2011	22,741.61	384	239	22,503	14.54	1,548
	631,155.14	48,807	30,350	600,805		35,124
INGRAM'S MILL SOLAR						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2035						
2010	6,510,805.00	260,432	161,946	6,348,859	24.00	264,536
2011	24,249.01	250	155	24,094	24.00	1,004
	6,535,054.01	260,682	162,101	6,372,953		265,540
	12,268,127.32	1,369,638	934,638	11,333,486		560,769
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.2	4.57

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.7 OIL ENGINE PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STOVER WELL NO. 19						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2012						
1957	3,096.68	3,011	2,839	258	1.00	258
1974	2,389.83	2,315	2,183	207	1.00	207
1975	4,482.69	4,340	4,092	391	1.00	391
	9,969.20	9,666	9,114	856		856
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.0	8.59

AQUA PENNSYLVANIA, INC.

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PUMPING EQUIPMENT						
SURVIVOR CURVE.. IOWA 36-S2						
1934	1,778.77	1,779	1,779			
1945	100.00	96	84	16	1.11	14
1948	6,900.00	6,480	5,688	1,212	1.52	797
1953	20,000.00	17,932	15,739	4,261	2.61	1,633
1954	1,200.00	1,062	932	268	2.88	93
1956	3,600.00	3,153	2,767	833	3.14	265
1957	2,900.00	2,500	2,194	706	3.47	203
1958	5,200.00	4,410	3,871	1,329	3.82	348
1961	15,400.00	12,754	11,195	4,205	4.35	967
1963	12,300.00	9,935	8,720	3,580	4.91	729
1964	2,787.54	2,233	1,960	828	5.08	163
1965	6,600.00	5,246	4,605	1,995	5.28	378
1967	400.00	307	269	131	6.00	22
1969	300.00	225	197	103	6.54	16
1970	462.80	346	304	159	6.62	24
1971	100.00	74	65	35	6.95	5
1972	15,011.69	10,915	9,580	5,432	7.30	744
1973	16,932.98	12,105	10,625	6,308	7.66	823
1974	32.08	23	20	12	7.84	2
1975	800.00	560	492	308	8.25	37
1976	895.50	616	541	355	8.67	41
1977	4,255.60	2,905	2,550	1,706	8.92	191
1978	200.00	134	118	82	9.37	9
1979	5,527.26	3,672	3,223	2,304	9.67	238
1981	800.00	517	454	346	10.49	33
1985	9,213.77	5,654	4,963	4,251	12.17	349
1986	1,115,884.15	742,063	651,331	464,553	12.59	36,899
1987	3,279,481.59	2,125,104	1,865,268	1,414,214	13.04	108,452
1988	2,482,244.12	1,558,601	1,368,031	1,114,213	13.63	81,747
1989	1,231,897.05	750,718	658,928	572,969	14.10	40,636
1990	1,044,400.45	616,301	540,946	503,454	14.59	34,507
1991	7,937,601.17	4,508,557	3,957,297	3,980,304	15.21	261,690
1992	1,179,786.25	645,579	566,644	613,142	15.72	39,004
1993	3,322,413.37	1,740,280	1,527,497	1,794,916	16.36	109,714
1994	1,103,376.37	551,468	484,040	619,336	17.01	36,410
1995	2,952,474.26	1,403,016	1,231,470	1,721,004	17.67	97,397
1996	1,411,207.35	635,043	557,397	853,810	18.33	46,580
1997	2,382,177.20	1,007,185	884,037	1,498,140	19.11	78,396

AQUA PENNSYLVANIA, INC.

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PUMPING EQUIPMENT						
SURVIVOR CURVE.. IOWA 36-S2						
1998	1,448,512.49	574,335	504,111	944,401	19.79	47,721
1999	2,276,618.96	838,706	736,158	1,540,461	20.57	74,889
2000	4,115,492.66	1,398,856	1,227,818	2,887,675	21.36	135,191
2001	1,901,702.85	589,528	517,447	1,384,256	22.26	62,186
2002	948,253.97	266,270	233,713	714,541	23.05	31,000
2003	379,186.20	94,948	83,339	295,847	23.95	12,353
2004	1,598,299.75	351,306	308,352	1,289,948	24.85	51,909
2005	2,364,010.31	445,380	390,923	1,973,087	25.85	76,328
2006	3,112,319.30	490,190	430,255	2,682,064	26.75	100,264
2007	5,634,390.16	709,933	623,129	5,011,261	27.75	180,586
2008	2,110,877.59	199,478	175,088	1,935,790	28.75	67,332
2009	2,711,642.25	170,833	149,945	2,561,697	29.75	86,107
2010	2,399,375.48	75,580	66,339	2,333,036	30.75	75,871
2011	348,150.04	2,750	2,414	345,736	31.50	10,976
	60,925,473.33	22,597,641	19,834,852	41,090,620		1,992,269
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.6	3.27

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY						
INTERIM SURVIVOR CURVE.. IOWA 90-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
1909	51,726.55	34,222	34,938	16,789	14.28	1,176
1922	9,479.31	5,632	5,750	3,729	18.53	201
1924	10,039.80	5,847	5,969	4,071	19.38	210
1926	2,027.14	1,203	1,228	799	19.17	42
1931	16,491.87	9,359	9,555	6,937	21.01	330
1932	7,452.60	4,223	4,311	3,142	21.00	150
1935	788.13	435	444	344	22.04	16
1939	201.07	108	110	91	23.24	4
1943	84.64	44	45	40	24.59	2
1948	394,924.42	200,385	204,575	190,349	25.50	7,465
1949	2,392.03	1,207	1,232	1,160	25.72	45
1950	241.49	121	124	117	25.96	5
1952	9.12	5	5	4	26.47	
1953	140.71	69	70	71	26.75	3
1956	591.08	292	298	293	26.97	11
1961	30,886.42	14,656	14,962	15,924	28.13	566
1962	116,708.25	55,541	56,702	60,006	27.92	2,149
1963	272.96	129	132	141	28.34	5
1965	2,300.24	1,075	1,097	1,203	28.63	42
1967	36,226.02	16,570	16,916	19,310	28.99	666
1968	10,734.35	4,961	5,065	5,669	28.94	196
1969	32.92	15	15	18	28.92	1
1970	4,393.09	2,023	2,065	2,328	28.93	80
1971	1,336.46	602	615	721	29.44	24
1972	467,740.69	210,062	214,454	253,287	29.49	8,589
1973	5,543.31	2,480	2,532	3,011	29.57	102
1974	8,368.83	3,692	3,769	4,600	29.67	155
1975	2,128.45	935	955	1,173	29.79	39
1976	1,365.27	596	608	757	29.94	25
1977	3,019.07	1,323	1,351	1,668	29.69	56
1978	33,177.31	14,306	14,605	18,572	29.89	621
1979	1,995.09	847	865	1,130	30.11	38
1981	6,126.68	2,555	2,608	3,519	30.24	116
1982	8,014.56	3,310	3,379	4,636	30.17	154
1984	363.39	142	145	218	30.47	7
1985	15,415.60	5,619	5,736	9,680	30.50	317
1986	18,228.06	8,203	8,375	9,853	30.56	322

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY						
INTERIM SURVIVOR CURVE.. IOWA 90-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
1987	13,571.90	5,961	6,086	7,486	30.64	244
1988	30,183.77	12,913	13,183	17,001	30.76	553
1990	26,675.36	10,812	11,038	15,637	30.81	508
1991	70,000.61	27,580	28,157	41,844	30.76	1,360
1992	30,927.12	11,752	11,998	18,929	31.00	611
1993	47,765.81	17,540	17,907	29,859	31.02	963
1994	98,270.40	34,748	35,475	62,795	31.08	2,020
1995	105,966.70	35,944	36,696	69,271	31.17	2,222
1996	44,385.64	14,448	14,750	29,636	31.08	954
1997	15,913.55	4,946	5,049	10,865	31.05	350
1999	955,856.70	264,963	270,503	685,354	31.29	21,903
2000	138,706.95	36,161	36,917	101,790	31.19	3,264
2001	134,198.77	32,476	33,155	101,044	31.32	3,226
2002	51,340.51	11,459	11,699	39,642	31.32	1,266
2003	102,953.30	21,002	21,441	81,512	31.22	2,611
2004	6,905,410.10	1,261,618	1,287,998	5,617,412	31.31	179,413
2005	832,343.19	133,841	136,640	695,703	31.31	22,220
2006	31,511.34	4,349	4,440	27,071	31.23	867
2008	48,344.56	4,249	4,338	44,007	31.13	1,414
2010	3,062,734.07	96,782	98,805	2,963,929	30.65	96,702
	14,018,027.33	2,656,338	2,711,880	11,306,147		366,601

PICKERING

INTERIM SURVIVOR CURVE.. IOWA 90-R2.5

PROBABLE RETIREMENT YEAR.. 6-2033

1956	1,800.00	1,066	1,088	712	19.63	36
1957	5,300.00	3,142	3,208	2,092	19.53	107
1996	1,007,914.97	415,765	424,458	583,457	21.36	27,315
1997	2,136,963.33	846,665	864,368	1,272,595	21.34	59,634
2001	126,146.35	40,115	40,954	85,192	21.45	3,972
2002	1,939,544.67	574,299	586,307	1,353,238	21.40	63,235
2003	303,841.54	82,645	84,373	219,469	21.41	10,251
2004	233.40	58	59	174	21.41	8
2005	619,335.43	135,634	138,470	480,865	21.40	22,470
2006	429,861.45	81,459	83,162	346,699	21.39	16,208

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING						
INTERIM SURVIVOR CURVE.. IOWA 90-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2007	21,995.80	3,467	3,540	18,456	21.38	863
2008	53,632.42	6,613	6,751	46,881	21.33	2,198
2009	1,638.46	141	144	1,494	21.26	70
2010	144,742.55	6,542	6,679	138,064	21.12	6,537
2011	2,865,578.90	33,814	34,521	2,831,058	20.89	135,522
	9,658,529.27	2,231,425	2,278,082	7,380,446		348,426

CRUM CREEK

INTERIM SURVIVOR CURVE.. IOWA 90-R2.5
PROBABLE RETIREMENT YEAR.. 6-2035

1958	3,400.00	1,903	1,943	1,457	21.63	67
1974	16,000.00	8,443	8,620	7,380	22.52	328
1995	286,657.72	116,956	119,401	167,257	23.22	7,203
1996	974,765.73	383,083	391,093	583,673	23.17	25,191
1997	1,406,142.65	529,553	540,625	865,518	23.17	37,355
1999	6,448.00	2,197	2,243	4,205	23.21	181
2000	20,796.88	6,680	6,820	13,977	23.25	601
2001	174,671.38	52,576	53,675	120,996	23.22	5,211
2002	53,943.81	15,050	15,365	38,579	23.26	1,659
2003	160,945.12	41,202	42,063	118,882	23.25	5,113
2006	12,540,097.00	2,219,597	2,266,007	10,274,090	23.25	441,896
2007	612,233.49	89,876	91,755	520,478	23.25	22,386
2008	189,721.05	21,742	22,197	167,524	23.18	7,227
2009	18,477.24	1,471	1,502	16,975	23.13	734
2010	26,725.75	1,117	1,140	25,586	22.92	1,116
	16,491,025.82	3,491,446	3,564,449	12,926,577		556,268

UPPER MERION

INTERIM SURVIVOR CURVE.. IOWA 90-R2.5
PROBABLE RETIREMENT YEAR.. 6-2053

1969	5,404.40	2,154	2,199	3,205	34.92	92
1972	568,974.10	224,915	229,618	339,356	35.07	9,677
1973	9,902.82	3,821	3,901	6,002	35.53	169

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MERION						
INTERIM SURVIVOR CURVE.. IOWA 90-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
1974	283.95	110	112	172	35.46	5
1975	1,591.82	599	612	980	35.94	27
1976	785.47	295	301	484	35.92	13
1979	413.19	151	154	259	36.49	7
1983	811,642.93	273,767	279,491	532,152	36.94	14,406
1984	13,830.43	4,474	4,568	9,262	37.10	250
1985	1,353.12	399	407	946	37.29	25
1991	10,456.01	3,618	3,694	6,762	37.80	179
1992	72.45	24	25	47	38.14	1
1993	3,676,556.97	1,177,969	1,202,598	2,473,959	38.18	64,797
1994	5,449.47	1,677	1,712	3,737	38.25	98
2007	17,282.67	1,625	1,659	15,624	38.55	405
2008	196,628.28	14,216	14,513	182,115	38.49	4,731
2009	816,364.83	40,492	41,339	775,026	38.32	20,225
2010	31,836.76	821	838	30,999	37.76	821
	6,168,829.67	1,751,127	1,787,741	4,381,087		115,928

PICKERING EAST						
INTERIM SURVIVOR CURVE.. IOWA 90-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
1990	1,559,497.38	487,967	498,170	1,061,327	46.11	23,017
1991	4,876,880.06	1,463,064	1,493,655	3,383,225	46.67	72,493
1992	21,615.42	6,243	6,374	15,241	46.79	326
1994	5,320.33	1,411	1,440	3,880	47.10	82
2001	2,348.64	404	412	1,937	48.14	40
2003	43,538.97	6,200	6,330	37,209	48.18	772
2004	17,846.13	2,261	2,308	15,538	48.25	322
2007	2,035.02	156	159	1,876	48.08	39
2008	250,743.52	14,819	15,129	235,615	47.76	4,933
2009	130,943.67	5,290	5,401	125,543	47.50	2,643
2010	748,605.29	15,646	15,973	732,632	46.85	15,638
	7,659,374.43	2,003,461	2,045,351	5,614,023		120,305

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MEDIA FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
1916	41,021.00	25,938	26,480	14,541	16.11	903
1942	11,155.73	6,370	6,503	4,653	21.09	221
1957	89,075.24	47,691	48,688	40,387	23.52	1,717
1982	80,542.00	37,533	38,318	42,224	25.35	1,666
1986	0.14					
1987	0.21					
1988	2,780,999.00	1,317,637	1,345,188	1,435,811	25.54	56,218
1989	749,306.00	346,179	353,417	395,889	25.62	15,452
1992	28,000.00	11,864	12,112	15,888	25.84	615
1995	40,188.48	15,368	15,689	24,499	25.84	948
1997	131,839.49	46,328	47,297	84,542	25.84	3,272
	3,952,127.29	1,854,908	1,893,692	2,058,434		81,012
BRISTOL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
1973	108,921.00	39,506	40,332	68,589	38.92	1,762
1977	155,596.00	53,120	54,231	101,365	40.07	2,530
1992	20,000.00	6,118	6,246	13,754	43.11	319
1993	548,159.00	161,817	165,200	382,959	42.98	8,910
1996	2,500.00	641	654	1,846	43.48	42
1998	7,046,445.86	1,621,387	1,655,289	5,391,157	43.50	123,935
1999	3,133,628.95	673,103	687,177	2,446,452	43.87	55,766
2000	511,575.28	102,417	104,559	407,016	43.95	9,261
2001	5,808.52	1,080	1,103	4,706	43.76	108
2005	14,176.09	1,701	1,736	12,440	44.00	283
2007	15,325.76	1,281	1,308	14,018	43.85	320
2008	32,543.54	2,089	2,133	30,411	43.73	695
2009	10,667.52	469	479	10,189	43.45	234
2010	85,800.59	1,956	1,996	83,805	42.86	1,955
	11,691,148.11	2,666,685	2,722,443	8,968,707		206,120

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WELLS AND BOOSTERS						
SURVIVOR CURVE.. IOWA 45-R3						
1927	162.17	162	162			
1948	8,028.00	7,098	7,246	782	3.23	242
1957	805.47	656	670	135	5.52	24
1958	1,418.16	1,161	1,185	233	5.48	43
1959	394.35	319	326	68	5.80	12
1960	9,408.73	7,535	7,693	1,716	6.14	279
1961	27,965.33	22,090	22,552	5,413	6.50	833
1962	4,621.49	3,600	3,675	946	6.87	138
1963	10,887.83	8,383	8,558	2,330	7.25	321
1964	12,915.86	9,799	10,004	2,912	7.64	381
1965	2,645.62	1,982	2,023	623	8.05	77
1966	1,640.94	1,209	1,234	407	8.48	48
1967	4,809.89	3,497	3,570	1,240	8.91	139
1968	20,616.32	14,734	15,042	5,574	9.36	596
1969	1,991.28	1,403	1,432	559	9.81	57
1970	3,820.38	2,652	2,707	1,113	10.28	108
1971	530.44	361	369	161	10.76	15
1972	713.59	479	489	225	11.25	20
1974	2,981.45	1,930	1,970	1,011	12.26	82
1975	17,111.48	10,893	11,121	5,990	12.78	469
1976	6,562.46	4,063	4,148	2,414	13.54	178
1977	5,587.78	3,400	3,471	2,117	14.08	150
1978	38,248.81	22,789	23,266	14,983	14.62	1,025
1979	821.54	481	491	331	15.17	22
1980	14,385.39	8,178	8,349	6,036	15.95	378
1981	10,631.30	5,912	6,036	4,595	16.51	278
1982	2,521.04	1,376	1,405	1,116	17.08	65
1983	28,518.56	15,049	15,364	13,155	17.87	736
1984	22,966.65	11,842	12,090	10,877	18.45	590
1985	238,083.27	118,423	120,900	117,183	19.05	6,151
1986	170,776.32	95,208	97,199	73,577	19.84	3,709
1987	243,412.82	131,443	134,192	109,221	20.44	5,343
1988	24,798.94	12,890	13,160	11,639	21.25	548
1990	2,700.00	1,298	1,325	1,375	22.67	61
1991	2,698.82	1,247	1,273	1,426	23.29	61
1992	89.94	40	41	49	24.10	2
1993	86.86	37	38	49	24.74	2
1994	48,335.52	19,310	19,714	28,622	25.55	1,120

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WELLS AND BOOSTERS						
SURVIVOR CURVE.. IOWA 45-R3						
1995	4,058.54	1,539	1,571	2,488	26.19	95
1996	11,729.76	4,188	4,276	7,454	27.02	276
1997	35,000.00	11,711	11,956	23,044	27.84	828
1999	165,635.33	48,100	49,106	116,529	29.32	3,974
2001	61,850.27	15,091	15,407	46,443	30.98	1,499
2002	27,873.28	6,171	6,300	21,573	31.65	682
2004	4,102.18	712	727	3,375	33.32	101
2005	21,167.85	3,175	3,241	17,927	34.00	527
2006	715,290.34	89,769	91,646	623,644	34.84	17,900
2007	66,397.47	6,693	6,833	59,564	35.68	1,669
2008	145,132.05	11,059	11,290	133,842	36.37	3,680
2009	201,409.29	10,312	10,528	190,881	37.06	5,151
2010	1,606,087.70	41,598	42,467	1,563,621	37.61	41,575
	4,060,428.86	803,047	819,838	3,240,588		102,260

SHENANGO CLARIFIER & PIPING
INTERIM SURVIVOR CURVE.. IOWA 90-R2.5
PROBABLE RETIREMENT YEAR.. 6-2026

1976	1,064,374.32	688,118	702,507	361,867	14.50	24,956
1999	431.06	193	197	234	14.74	16
2010	534,713.38	34,168	34,882	499,831	14.65	34,118
	1,599,518.76	722,479	737,586	861,932		59,090

BEAR GAP TREATMENT PLANT - STRUCTURES
INTERIM SURVIVOR CURVE.. IOWA 90-R2.5
PROBABLE RETIREMENT YEAR.. 6-2045

1995	3,247,520.95	1,085,971	1,108,677	2,138,844	31.85	67,154
1997	155,244.00	47,163	48,149	107,095	32.08	3,338
2006	1,267.64	171	175	1,093	32.04	34
	3,404,032.59	1,133,305	1,157,001	2,247,032		70,526

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MOUNT COBB						
INTERIM SURVIVOR CURVE.. IOWA 90-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
1984	175,247.35	67,330	68,738	106,509	31.14	3,420
	78,878,289.48	19,381,551	19,786,801	59,091,482		2,029,956
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					29.1	2.57

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
1922	11,786.77	11,787	11,787			
1926	160.37	160	160			
1927	4,941.94	4,942	4,942			
1930	5,680.85	5,621	5,681			
1932	19,746.32	19,037	19,436	310	1.00	310
1935	51.58	48	49	3	2.13	1
1943	1,624.49	1,407	1,436	188	3.94	48
1946	357.95	298	304	54	4.93	11
1947	715.70	585	597	119	5.44	22
1948	32,884.63	26,834	27,396	5,489	5.49	1,000
1949	2,597.63	2,115	2,159	439	5.57	79
1950	2,828.53	2,255	2,302	527	6.11	86
1951	342.11	272	278	64	6.23	10
1952	6,174.23	4,796	4,896	1,278	6.79	188
1953	3,388.70	2,619	2,674	715	6.94	103
1954	4,882.97	3,755	3,834	1,049	7.10	148
1955	1,706.72	1,304	1,331	376	7.29	52
1956	51,296.27	38,282	39,084	12,212	7.89	1,548
1957	17,798.08	13,185	13,461	4,337	8.11	535
1958	109,863.51	80,717	82,407	27,457	8.35	3,288
1959	26,596.82	19,365	19,770	6,827	8.61	793
1960	2,985.57	2,120	2,164	822	9.24	89
1961	28,772.75	20,233	20,657	8,116	9.52	853
1962	7,404.00	5,152	5,260	2,144	9.82	218
1963	9,923.82	6,829	6,972	2,952	10.14	291
1964	62,119.17	42,067	42,948	19,171	10.47	1,831
1965	35,120.44	23,489	23,981	11,139	10.82	1,029
1966	9,809.29	6,477	6,613	3,196	11.18	286
1967	13,009.76	8,316	8,490	4,520	11.87	381
1968	97,897.93	61,725	63,017	34,881	12.25	2,847
1969	11,490.68	7,141	7,291	4,200	12.64	332
1970	31,966.25	19,487	19,895	12,071	13.05	925
1971	48,535.06	29,111	29,721	18,814	13.48	1,396
1972	1,725,310.22	1,013,965	1,035,195	690,115	13.91	49,613
1973	224,812.55	129,312	132,020	92,793	14.36	6,462
1974	36,001.08	20,269	20,693	15,308	14.81	1,034
1975	68,813.85	37,868	38,661	30,153	15.28	1,973
1976	23,955.91	12,879	13,149	10,807	15.76	686
1977	41,199.07	21,527	21,978	19,221	16.25	1,183

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
1978	48,171.05	24,553	25,067	23,104	16.75	1,379
1979	53,495.01	26,448	27,002	26,493	17.26	1,535
1980	96,112.96	45,827	46,787	49,326	17.78	2,774
1981	131,725.79	60,502	61,769	69,957	18.31	3,821
1982	155,997.90	68,530	69,965	86,033	18.85	4,564
1983	211,718.38	87,524	89,357	122,361	19.39	6,311
1984	165,897.92	63,108	64,429	101,469	19.95	5,086
1985	610,831.20	191,984	196,004	414,827	20.51	20,226
1986	251,538.97	136,460	139,317	112,222	21.08	5,324
1987	260,410.72	136,872	139,738	120,673	21.66	5,571
1988	1,161,265.56	590,271	602,630	558,636	22.25	25,107
1989	1,163,325.27	573,287	585,290	578,035	22.64	25,532
1990	809,991.17	384,422	392,471	417,520	23.25	17,958
1991	2,094,911.61	955,280	975,281	1,119,631	23.86	46,925
1992	689,859.93	301,469	307,781	382,079	24.48	15,608
1993	777,324.02	326,010	332,836	444,488	24.92	17,837
1994	969,559.69	387,339	395,449	574,111	25.55	22,470
1995	4,179,215.78	1,591,445	1,624,766	2,554,450	26.02	98,173
1996	1,720,864.48	619,511	632,482	1,088,382	26.67	40,809
1997	564,801.41	192,145	196,168	368,633	27.15	13,578
1998	1,478,947.37	472,967	482,870	996,077	27.65	36,024
1999	1,289,756.04	383,831	391,868	897,888	28.32	31,705
2000	2,736,646.25	755,588	771,408	1,965,238	28.84	68,143
2001	1,015,706.58	257,989	263,391	752,316	29.37	25,615
2002	1,524,854.59	354,071	361,484	1,163,371	29.76	39,092
2003	761,644.59	159,031	162,361	599,284	30.31	19,772
2004	1,138,439.49	211,181	215,603	922,836	30.74	30,021
2005	1,140,976.31	184,838	188,708	952,268	31.04	30,679
2006	1,370,314.65	187,733	191,664	1,178,651	31.50	37,417
2007	2,725,102.84	305,212	311,602	2,413,501	31.71	76,112
2008	24,266,675.28	2,089,361	2,133,107	22,133,568	31.84	695,150
2009	7,787,035.92	462,550	472,234	7,314,802	31.67	230,969
2010	418,766.67	13,107	13,382	405,385	30.95	13,098
2011	710,008.34	6,035	6,161	703,847	29.33	23,998
	67,266,447.31	14,313,832	14,613,121	52,653,329		1,818,034
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					29.0	2.70

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.3 PURIFICATION SYSTEM - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
1990	15,782.57	15,783	15,783			
1991	2,805.52	2,806	2,806			
1993	54,794.29	54,794	54,794			
1994	1,916.34	1,916	1,916			
1997	17,091.38	17,091	17,091			
2000	2,491,613.13	2,491,613	2,491,613			
2003	16,758.82	13,407	14,141	2,618	2.00	1,309
2004	82,753.18	57,927	61,100	21,653	3.00	7,218
2005	220,367.24	132,220	139,462	80,905	4.00	20,226
2006	3,900.00	1,950	2,057	1,843	5.00	369
2007	2,481,132.96	992,453	1,046,812	1,434,321	6.00	239,054
2008	1,177,369.52	353,211	372,557	804,813	7.00	114,973
2009	221,698.64	44,340	46,769	174,930	8.00	21,866
	6,787,983.59	4,179,511	4,266,901	2,521,083		405,015
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					6.2	5.97

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.4 PURIFICATION SYSTEM - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 . RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
1984	82,135.45	82,135	82,135			
1986	15,122.71	15,123	15,123			
1987	44,693.32	44,693	44,693			
1989	31,121.90	31,122	31,122			
1990	3,338.57	3,339	3,339			
1991	23.76	24	24			
	176,435.71	176,436	176,436			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.5 PURIFICATION SYSTEM - FILTER MEDIA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
1965	6,907.15	6,907	6,907			
1967	28,401.54	28,402	28,402			
1971	3,430.36	3,430	3,430			
1978	18,274.18	18,274	18,274			
1979	16,829.82	16,830	16,830			
1980	32,246.23	32,246	32,246			
1981	92,046.94	92,047	92,047			
1982	143,790.21	143,790	143,790			
1984	29,803.31	29,803	29,803			
1985	69,517.18	69,517	69,517			
1986	136,314.32	136,314	136,314			
1987	114,243.71	114,244	114,244			
1988	67,139.42	67,139	67,139			
1991	35,360.49	35,360	35,360			
1993	183,083.17	182,571	183,083			
1994	68,886.00	68,156	68,886			
1995	526,156.36	515,212	526,156			
1996	84,738.80	81,858	84,739			
1998	78,474.29	73,146	76,409	2,065	0.95	2,065
1999	209,459.32	190,524	199,024	10,435	1.19	8,769
2000	323,410.79	285,313	298,043	25,368	1.47	17,257
2001	269,303.00	228,369	238,558	30,745	1.79	17,176
2004	45,611.23	31,449	32,852	12,759	3.15	4,050
2007	294,822.38	125,476	131,074	163,748	5.40	30,324
2008	106,142.00	34,103	35,625	70,517	6.34	11,123
	2,984,392.20	2,610,480	2,668,752	315,637		90,764
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.5	3.04

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TANKS						
SURVIVOR CURVE: IOWA 60-R4						
1882	983.19	983	983			
1885	936.99	937	937			
1892	330.85	331	331			
1899	426.97	427	427			
1909	42,551.88	42,552	42,552			
1910	79,640.58	79,641	79,641			
1923	4,620.47	4,540	4,600	20	0.50	20
1924	182,189.59	177,416	179,756	2,434	0.72	2,434
1926	54,387.43	52,092	52,779	1,608	1.21	1,329
1927	38,715.43	36,768	37,253	1,462	1.47	995
1928	30,593.55	28,785	29,165	1,429	1.75	817
1929	3,986.74	3,704	3,753	234	2.03	115
1930	113.46	104	105	8	2.33	3
1931	431.91	393	398	34	2.64	13
1932	40.54	36	36	5	2.97	2
1937	11,474.00	9,981	10,113	1,361	4.13	330
1938	177.32	156	158	19	3.92	5
1940	1,935.28	1,651	1,673	262	4.76	55
1943	610.00	508	515	95	5.53	17
1944	7,829.94	6,450	6,535	1,295	5.99	216
1945	3,440.55	2,843	2,880	561	5.94	94
1946	1,368.69	1,113	1,128	241	6.43	37
1947	81.99	66	67	15	6.92	2
1948	150,002.88	120,647	122,238	27,765	6.93	4,006
1949	620.01	490	496	124	7.44	17
1950	165,786.08	128,915	130,615	35,171	7.97	4,413
1951	304,882.92	234,089	237,176	67,707	8.49	7,975
1952	14,337.96	10,997	11,142	3,196	8.57	373
1953	189,523.37	143,469	145,361	44,162	9.11	4,848
1954	184,634.38	137,294	139,105	45,529	9.67	4,708
1955	215,646.33	158,198	160,284	55,362	10.23	5,412
1956	541,136.49	389,997	395,141	145,995	10.79	13,531
1957	21,622.86	15,374	15,577	6,046	11.36	532
1958	28,456.68	19,863	20,125	8,332	11.94	698
1959	44,238.31	30,463	30,865	13,373	12.52	1,068
1960	24,091.53	16,368	16,584	7,508	13.10	573
1961	571,250.73	380,967	385,992	185,259	13.69	13,532
1962	204,395.84	134,452	136,225	68,171	14.29	4,771

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TANKS						
SURVIVOR CURVE.. IOWA 60-R4						
1963	609,235.51	395,394	400,609	208,627	14.89	14,011
1964	471,565.58	300,293	304,254	167,312	15.50	10,794
1965	47,530.10	29,858	30,252	17,278	16.11	1,073
1966	248,285.43	151,702	153,703	94,582	17.11	5,528
1967	3,688.52	2,223	2,252	1,437	17.73	81
1968	159,622.14	94,416	95,661	63,961	18.35	3,486
1969	80,606.79	47,042	47,662	32,945	18.98	1,736
1970	204,088.82	117,535	119,085	85,004	19.61	4,335
1971	94,292.56	53,605	54,312	39,981	20.24	1,975
1972	753,509.98	417,068	422,569	330,941	21.24	15,581
1973	1,689,688.62	923,246	935,423	754,266	21.88	34,473
1974	22,683.48	12,238	12,399	10,284	22.52	457
1975	721,654.54	379,229	384,231	337,424	23.52	14,346
1976	4,186,276.91	2,158,444	2,186,912	1,999,365	24.17	82,721
1977	126,912.63	63,748	64,589	62,324	25.17	2,476
1978	475,560.25	236,021	239,134	236,426	25.82	9,157
1979	320,605.27	157,161	159,234	161,371	26.48	6,094
1980	2,422,727.94	1,157,822	1,173,092	1,249,636	27.48	45,474
1981	182,786.41	86,330	87,469	95,317	28.14	3,387
1982	8,438.39	3,887	3,938	4,500	29.14	154
1983	2,875.57	1,292	1,309	1,567	30.14	52
1984	166,230.34	73,856	74,830	91,400	30.80	2,968
1985	1,004,687.13	435,532	441,276	563,411	31.80	17,717
1986	720,109.80	313,248	317,379	402,731	32.47	12,403
1987	146,378.14	61,128	61,934	84,444	33.47	2,523
1988	1,170,895.39	468,592	474,772	696,123	34.47	20,195
1989	1,993,398.28	763,073	773,137	1,220,261	35.47	34,403
1990	734,413.73	269,897	273,457	460,957	36.14	12,755
1991	662,093.81	231,733	234,789	427,305	37.14	11,505
1992	3,536,435.19	1,175,865	1,191,374	2,345,061	38.14	61,486
1993	818,374.08	257,788	261,188	557,186	39.14	14,236
1994	1,081,666.92	323,635	327,903	753,764	39.82	18,929
1995	602,299.29	169,607	171,844	430,455	40.82	10,545
1996	2,038,545.52	538,176	545,274	1,493,272	41.82	35,707
1997	1,545,630.13	380,843	385,866	1,159,764	42.82	27,085
1998	138,556.23	31,702	32,120	106,436	43.82	2,429
1999	984,398.16	207,905	210,647	773,751	44.82	17,264
2000	2,460,943.84	476,439	482,723	1,978,221	45.82	43,174

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TANKS						
SURVIVOR CURVE.. IOWA 60-R4						
2001	1,513,787.33	267,940	271,474	1,242,313	46.50	26,716
2002	1,952,915.39	311,099	315,202	1,637,713	47.50	34,478
2003	878,543.57	124,402	126,043	752,501	48.50	15,515
2004	397,379.62	49,235	49,884	347,496	49.50	7,020
2005	763,373.74	81,070	82,139	681,235	50.50	13,490
2006	2,698,249.66	238,795	241,945	2,456,305	51.50	47,695
2007	3,442,415.14	243,723	246,938	3,195,477	52.50	60,866
2008	4,237,278.86	225,000	227,967	4,009,312	53.50	74,940
2009	469,529.24	16,621	16,840	452,689	54.50	8,306
2010	5,186,171.47	91,795	93,006	5,093,165	55.50	91,769
2011	14,856.80	67	68	14,789	55.93	264
	57,319,685.96	16,990,380	17,212,819	40,106,868		1,056,715

TANK PAINTING
SURVIVOR CURVE.. 10-SQUARE

1977	51,164.00	51,164	51,164			
1980	55,748.00	55,748	55,748			
1983	125,876.16	125,876	125,876			
1984	12,036.19	12,036	12,036			
1985	198,096.29	198,096	198,096			
1986	220,757.36	220,757	220,757			
1987	58,866.79	58,867	58,867			
1988	570,609.91	570,610	570,610			
1989	224,751.94	224,752	224,752			
1990	139,789.51	139,790	139,790			
1991	411,271.42	411,271	411,271			
1992	329,072.75	329,073	329,073			
1993	719,568.10	719,568	719,568			
1994	161,329.08	161,329	161,329			
1996	65,886.34	65,886	65,886			
1997	1,352,375.85	1,352,376	1,352,376			
1998	244,432.30	244,432	244,432			
2000	293,325.37	293,325	293,325			
2001	999,556.65	999,557	999,557			
2002	639,030.93	575,128	593,514	45,517	1.00	45,517
2003	998,397.72	798,718	824,252	174,146	2.00	87,073

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TANK PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
2004	9,430.21	6,601	6,812	2,618	3.00	873
2005	68,620.50	41,172	42,488	26,133	4.00	6,533
2006	746,193.69	373,097	385,024	361,170	5.00	72,234
2007	916,877.37	366,751	378,476	538,401	6.00	89,734
2008	2,397,046.24	719,114	742,103	1,654,943	7.00	236,420
2009	5,096,907.07	1,019,381	1,051,970	4,044,937	8.00	505,617
2010	4,225,931.35	422,593	436,102	3,789,829	9.00	421,092
2011	59,525.72	1,488	1,536	57,990	9.75	5,948
	21,392,474.81	10,558,556	10,696,790	10,695,684		1,471,041
	78,712,160.77	27,548,936	27,909,609	50,802,552		2,527,756
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.1	3.21

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.01 MAINS & ACCESSORIES - C.I. - 4" & UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-S1						
1902	597.63	340	309	289	19.21	15
1903	2,186.07	1,221	1,111	1,075	20.21	53
1904	8,520.64	4,512	4,104	4,417	21.21	208
1905	7,992.43	4,442	4,041	3,951	20.58	192
1906	12,099.01	6,388	5,811	6,288	21.58	291
1907	6,320.83	3,494	3,178	3,143	21.00	150
1908	7,575.37	3,979	3,620	3,955	22.00	180
1909	19,718.21	10,484	9,537	10,181	21.46	474
1910	3,942.76	2,060	1,874	2,069	22.46	92
1911	1,528.60	808	735	794	21.95	36
1912	6,818.91	3,541	3,221	3,598	22.95	157
1913	1,959.38	967	880	1,079	23.95	45
1914	9,054.07	4,667	4,245	4,809	23.48	205
1918	20,557.25	10,098	9,186	11,371	24.65	461
1919	3,601.12	1,738	1,581	2,020	25.65	79
1920	8,735.16	4,252	3,868	4,867	25.28	193
1921	10,064.29	4,661	4,240	5,824	26.28	222
1922	21,086.34	10,162	9,244	11,842	25.94	457
1923	14,730.41	6,764	6,153	8,577	26.94	318
1924	8,963.60	4,147	3,772	5,192	26.64	195
1925	25,198.59	11,448	10,414	14,785	27.64	535
1926	5,383.19	2,462	2,240	3,143	27.36	115
1927	4,348.40	1,894	1,723	2,625	28.36	93
1928	5,309.09	2,400	2,183	3,126	28.11	111
1929	2,956.15	1,274	1,159	1,797	29.11	62
1930	10,229.22	4,431	4,031	6,198	28.89	215
1931	10,729.94	4,809	4,375	6,355	28.70	221
1932	1,390.20	594	540	850	29.70	29
1933	2,235.09	960	873	1,362	29.53	46
1934	3,500.54	1,476	1,343	2,158	30.53	71
1935	64,604.89	27,360	24,888	39,717	30.38	1,307
1936	767.58	310	282	486	31.38	15
1937	2,928.70	1,221	1,111	1,818	31.26	58
1938	5,667.76	2,370	2,156	3,512	31.17	113
1939	8,413.48	3,355	3,052	5,361	32.17	167
1940	49,130.10	19,657	17,881	31,249	32.09	974
1941	5,665.08	2,222	2,021	3,644	33.09	110
1942	15,664.21	6,153	5,597	10,067	33.04	305
1944	10,740.24	4,031	3,667	7,073	34.01	208

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.01 MAINS & ACCESSORIES - C.I. - 4" & UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-S1						
1945	17,776.59	6,860	6,240	11,537	34.00	339
1946	4,829.94	1,778	1,617	3,213	35.00	92
1947	18,792.04	6,921	6,296	12,496	35.01	357
1949	18,823.87	6,788	6,175	12,649	36.04	351
1950	60,295.06	21,724	19,761	40,534	36.09	1,123
1952	19,038.64	6,536	5,945	13,094	37.15	352
1953	8,888.52	3,126	2,844	6,045	37.24	162
1955	45,095.06	15,089	13,726	31,369	38.34	818
1956	31,807.03	10,617	9,658	22,149	38.46	576
1957	24,205.23	8,254	7,508	16,697	38.59	433
1958	33,930.70	11,034	10,037	23,894	39.59	604
1959	23,725.73	7,687	6,992	16,734	39.74	421
1960	27,618.51	9,125	8,301	19,318	39.91	484
1961	18,132.31	5,712	5,196	12,936	40.91	316
1962	246,745.23	77,305	70,321	176,424	41.09	4,294
1963	17,092.14	5,326	4,845	12,247	41.29	297
1964	182,400.78	57,839	52,613	129,788	41.50	3,127
1965	87,054.59	26,325	23,947	63,108	42.50	1,485
1966	14,887.12	4,472	4,068	10,819	42.72	253
1967	6,964.22	2,125	1,933	5,031	42.96	117
1968	92,192.88	26,819	24,396	67,797	43.96	1,542
1969	84,984.83	24,527	22,311	62,674	44.21	1,418
1970	36,128.46	10,586	9,630	26,498	44.47	596
1971	107,663.29	31,276	28,450	79,213	44.75	1,770
1972	58,488.05	16,178	14,716	43,772	45.75	957
1973	26,270.34	7,371	6,705	19,565	46.03	425
1974	111,950.76	31,111	28,300	83,651	46.33	1,806
1975	129,433.30	36,410	33,120	96,313	46.64	2,065
1976	48,561.09	13,014	11,838	36,723	47.64	771
1977	147,870.53	40,088	36,466	111,405	47.97	2,322
1978	296,713.89	79,608	72,416	224,298	48.30	4,644
1979	181,010.41	49,054	44,622	136,388	48.65	2,803
1980	150,785.42	39,792	36,197	114,588	49.65	2,308
1981	44,280.68	11,557	10,513	33,768	50.00	675
1982	41,508.00	10,933	9,945	31,563	50.37	627
1983	118,327.98	31,440	28,599	89,729	50.74	1,768
1984	79,692.81	20,648	18,782	60,911	51.74	1,177
1985	143,008.66	36,596	33,290	109,719	52.13	2,105
1986	119,384.55	38,502	35,023	84,362	52.52	1,606

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.01 MAINS & ACCESSORIES - C.I. - 4" & UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-S1						
1987	141,730.52	44,220	40,225	101,506	52.92	1,918
1988	113,666.34	33,986	30,915	82,751	53.92	1,535
1989	75,817.13	21,850	19,876	55,941	54.34	1,029
1990	220,903.04	61,234	55,702	165,201	54.76	3,017
1991	104,978.70	27,714	25,210	79,769	55.76	1,431
1992	45,069.46	11,389	10,360	34,709	56.19	618
1993	67,915.18	16,381	14,901	53,014	56.63	936
1994	206,437.19	47,026	42,777	163,660	57.63	2,840
1995	73,318.28	15,837	14,406	58,912	58.07	1,014
1996	132,880.24	27,108	24,659	108,221	58.53	1,849
1997	424,219.76	80,771	73,474	350,746	59.53	5,892
1998	459,471.85	81,832	74,439	385,033	59.99	6,418
1999	276,386.16	45,438	41,333	235,053	60.99	3,854
2000	179,141.68	27,194	24,737	154,405	61.46	2,512
2001	1,490,316.92	205,664	187,083	1,303,234	62.46	20,865
2002	1,351,183.84	169,033	153,761	1,197,423	62.94	19,025
2003	1,648,696.04	183,335	166,771	1,481,925	63.94	23,177
2004	1,065,287.23	104,398	94,966	970,321	64.43	15,060
2005	593,362.23	49,842	45,339	548,023	65.43	8,376
2006	4,607,816.58	324,851	295,501	4,312,316	65.92	65,417
2007	1,785,778.85	100,718	91,618	1,694,161	66.92	25,316
2008	1,366,402.97	57,799	52,576	1,313,827	67.92	19,344
2009	213,241.41	6,013	5,470	207,771	68.92	3,015
2010	43,938.66	620	564	43,375	69.92	620
2011	378,623.10	1,363	1,240	377,383	70.17	5,378
	20,403,857.13	2,782,921	2,531,491	17,872,366		296,620

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 60.3 1.45

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.02 MAINS & ACCESSORIES - C.I. - 6, 8 & 10"

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 100-R3						
1882	2,041.33	1,491	1,356	685	9.89	69
1883	296.97	227	206	91	8.99	10
1884	1,682.92	1,225	1,114	569	9.99	57
1885	1,628.69	1,160	1,055	574	10.99	52
1886	1,219.21	908	826	393	10.14	39
1887	6,986.40	4,948	4,501	2,485	11.14	223
1888	8,846.54	6,539	5,948	2,899	10.33	281
1889	8,263.36	5,822	5,296	2,967	11.33	262
1890	2,905.38	2,003	1,822	1,083	12.33	88
1891	4,674.58	3,354	3,051	1,624	11.58	140
1892	9,164.72	6,264	5,698	3,467	12.58	276
1893	1,385.77	984	895	491	11.87	41
1894	13,872.59	9,399	8,550	5,323	12.87	414
1895	16,896.19	11,202	10,190	6,706	13.87	483
1896	8,415.43	5,787	5,264	3,151	13.21	239
1897	14,009.09	9,182	8,352	5,657	14.21	398
1898	16,483.18	11,204	10,192	6,291	13.58	463
1899	15,532.90	10,067	9,157	6,376	14.58	437
1900	11,222.57	7,535	6,854	4,369	14.00	312
1901	3,807.98	2,501	2,275	1,533	15.00	102
1902	22,219.57	13,912	12,655	9,565	16.00	598
1903	18,805.06	12,174	11,074	7,731	15.46	500
1904	38,679.08	23,892	21,733	16,946	16.46	1,030
1905	31,039.24	19,815	18,025	13,014	15.95	816
1906	38,577.48	24,095	21,918	16,659	16.95	983
1907	66,674.14	41,905	38,119	28,555	16.48	1,733
1908	33,684.79	20,716	18,844	14,841	17.48	849
1909	56,121.32	33,763	30,713	25,408	18.48	1,375
1910	142.71	86	78	65	18.05	4
1911	10,628.79	6,290	5,722	4,907	19.05	258
1912	6,493.89	3,952	3,595	2,899	18.65	155
1913	16,607.94	9,664	8,791	7,817	19.65	398
1915	102,425.20	59,970	54,552	47,873	20.28	2,361
1918	72,994.59	40,111	36,487	36,508	21.94	1,664
1919	40,611.49	21,845	19,871	20,740	22.94	904
1920	224,231.90	123,821	112,634	111,598	22.64	4,929
1921	100,957.37	53,285	48,471	52,486	23.64	2,220
1922	259,854.25	140,789	128,069	131,785	23.36	5,641
1923	520,112.78	275,868	250,944	269,169	24.36	11,050

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.02 MAINS & ACCESSORIES - C.I. - 6, 8 & 10"

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 100-R3						
1924	375,363.86	190,309	173,115	202,249	25.36	7,975
1925	450,632.79	234,374	213,199	237,434	25.11	9,456
1926	510,191.28	259,840	236,364	273,827	26.11	10,487
1927	337,962.60	172,260	156,697	181,266	25.89	7,001
1928	327,743.55	163,610	148,828	178,916	26.89	6,654
1929	227,957.72	111,449	101,380	126,578	27.89	4,538
1930	193,068.63	96,592	87,865	105,204	27.70	3,798
1931	112,738.57	53,979	49,102	63,637	28.70	2,217
1932	154,731.01	72,553	65,998	88,733	29.70	2,988
1933	19,316.64	9,272	8,434	10,883	29.53	369
1934	66,248.30	30,434	27,684	38,564	30.53	1,263
1935	224,783.53	105,648	96,103	128,681	30.38	4,236
1936	80,673.69	37,166	33,808	46,866	31.38	1,493
1937	117,568.67	51,801	47,121	70,448	32.38	2,176
1938	114,050.57	51,403	46,759	67,292	32.26	2,086
1939	138,656.15	61,258	55,723	82,933	33.26	2,493
1940	338,757.36	143,159	130,225	208,532	34.26	6,087
1941	123,057.42	53,185	48,380	74,677	34.17	2,185
1942	76,418.59	32,371	29,446	46,973	35.17	1,336
1943	19,048.21	7,911	7,196	11,852	36.17	328
1944	73,764.33	30,568	27,806	45,958	36.09	1,273
1945	322,785.80	131,116	119,270	203,516	37.09	5,487
1946	77,579.64	30,892	28,101	49,479	38.09	1,299
1947	167,308.06	66,488	60,481	106,827	38.04	2,808
1948	601,110.03	234,132	212,979	388,131	39.04	9,942
1949	440,025.32	168,046	152,863	287,162	40.04	7,172
1950	1,069,222.83	417,211	379,517	689,706	40.01	17,238
1951	878,380.00	327,899	298,274	580,106	41.01	14,145
1952	891,922.93	326,444	296,951	594,972	42.01	14,163
1953	1,432,679.20	535,822	487,412	945,267	42.00	22,506
1954	1,665,265.68	595,999	542,152	1,123,114	43.00	26,119
1955	2,532,621.42	888,950	808,636	1,723,985	44.00	39,181
1956	2,086,610.41	748,258	680,655	1,405,955	44.01	31,946
1957	1,202,020.45	422,871	384,666	817,354	45.01	18,159
1958	1,478,933.40	497,661	452,699	1,026,234	46.01	22,305
1959	1,764,131.33	606,508	551,712	1,212,419	46.04	26,334
1960	1,354,028.31	456,849	415,574	938,454	47.04	19,950
1961	1,380,868.65	457,068	415,773	965,096	48.04	20,089
1962	1,742,573.59	574,527	522,620	1,219,954	48.09	25,368

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.02 MAINS & ACCESSORIES - C.I. - 6, 8 & 10"

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 100-R3						
1963	992,003.58	320,913	291,919	700,085	49.09	14,261
1964	3,808,233.31	1,209,114	1,099,874	2,708,359	50.09	54,070
1965	1,893,061.50	589,689	536,412	1,356,650	51.09	26,554
1966	2,977,196.95	923,824	840,359	2,136,838	51.15	41,776
1967	1,715,084.69	522,243	475,060	1,240,025	52.15	23,778
1968	1,507,871.41	450,703	409,983	1,097,888	53.15	20,656
1969	1,536,794.98	469,030	426,654	1,110,141	53.24	20,852
1970	1,727,542.65	504,615	459,024	1,268,519	54.24	23,387
1971	2,754,194.87	789,628	718,287	2,035,908	55.24	36,856
1972	1,730,494.96	506,862	461,068	1,269,427	55.34	22,939
1973	3,113,767.73	895,520	814,612	2,299,156	56.34	40,809
1974	8,201,299.40	2,255,357	2,051,591	6,149,708	57.34	107,250
1975	1,646,399.46	444,363	404,216	1,242,183	58.34	21,292
1976	1,938,890.12	534,940	486,610	1,452,280	58.46	24,842
1977	2,262,435.90	596,831	542,909	1,719,527	59.46	28,919
1978	4,178,349.12	1,082,192	984,419	3,193,930	60.46	52,827
1979	4,077,234.10	1,036,841	943,165	3,134,069	61.46	50,994
1980	3,185,929.00	806,359	733,507	2,452,422	61.59	39,819
1981	3,119,357.58	775,160	705,126	2,414,232	62.59	38,572
1982	1,855,684.74	440,168	400,400	1,455,285	63.59	22,885
1983	2,626,703.58	637,764	580,144	2,046,560	63.74	32,108
1984	6,684,767.56	1,548,861	1,408,925	5,275,843	64.74	81,493
1985	4,888,092.89	1,045,563	951,099	3,936,994	65.74	59,887
1986	6,967,783.15	1,898,721	1,727,177	5,240,606	66.74	78,523
1987	7,503,666.86	1,980,968	1,801,993	5,701,674	66.91	85,214
1988	9,348,738.18	2,365,231	2,151,539	7,197,199	67.91	105,981
1989	9,850,788.74	2,383,891	2,168,513	7,682,276	68.91	111,483
1990	7,785,087.17	1,798,355	1,635,878	6,149,209	69.91	87,959
1991	7,348,312.17	1,631,325	1,483,939	5,864,373	70.09	83,669
1992	7,585,505.89	1,599,783	1,455,247	6,130,259	71.09	86,232
1993	14,193,087.30	2,835,779	2,579,574	11,613,513	72.09	161,097
1994	6,542,425.29	1,234,556	1,123,017	5,419,408	73.09	74,147
1995	10,115,710.06	1,812,735	1,648,959	8,466,751	73.29	115,524
1996	5,365,630.91	901,426	819,985	4,545,646	74.29	61,188
1997	11,512,410.61	1,805,146	1,642,056	9,870,355	75.29	131,098
1998	17,968,051.58	2,616,148	2,379,786	15,588,266	76.29	204,329
1999	13,326,743.94	1,807,106	1,643,839	11,682,905	76.50	152,718
2000	19,532,122.71	2,427,843	2,208,494	17,323,629	77.50	223,531
2001	20,327,873.95	2,297,050	2,089,517	18,238,357	78.50	232,336

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.02 MAINS & ACCESSORIES - C.I. - 6, 8 & 10"

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 100-R3						
2002	26,678,609.58	2,713,215	2,468,083	24,210,527	79.50	304,535
2003	31,764,443.40	2,896,917	2,635,188	29,129,255	79.72	365,395
2004	34,024,249.73	2,715,135	2,469,830	31,554,420	80.72	390,912
2005	49,412,166.65	3,409,439	3,101,405	46,310,762	80.96	572,020
2006	45,344,899.82	2,607,332	2,371,766	42,973,134	81.96	524,318
2007	65,986,070.64	3,035,359	2,761,122	63,224,949	82.96	762,114
2008	74,384,078.62	2,588,566	2,354,696	72,029,383	83.21	865,634
2009	102,822,929.79	2,406,057	2,188,676	100,634,254	83.47	1,205,634
2010	150,398,732.72	1,774,705	1,614,364	148,784,369	83.75	1,776,530
2011	37,884,998.28	113,655	103,387	37,781,611	83.08	454,762
	889,377,505.73	84,526,621	76,889,858	812,487,653		10,550,213
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					77.0	1.19

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS & ACCESSORIES - C.I. - 12" & OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R3						
1884	32,365.12	22,079	20,084	12,281	13.85	887
1886	58,149.49	36,873	33,542	24,607	15.85	1,552
1887	43,669.79	29,027	26,404	17,266	14.89	1,160
1890	1,307.15	845	769	538	15.99	34
1891	2,802.91	1,721	1,566	1,237	16.99	73
1892	18,334.11	11,021	10,025	8,309	17.99	462
1893	6,215.50	3,907	3,554	2,662	17.14	155
1894	6,993.18	4,172	3,795	3,198	18.14	176
1895	4,229.01	2,636	2,398	1,831	17.33	106
1896	3,409.51	2,082	1,894	1,516	18.33	83
1897	5,228.57	3,029	2,755	2,474	19.33	128
1898	32,332.29	19,548	17,782	14,550	18.58	783
1899	211,583.37	125,300	113,979	97,604	19.58	4,985
1900	59,241.19	34,366	31,261	27,980	20.58	1,360
1901	7,646.49	4,478	4,073	3,573	19.87	180
1902	6,727.63	3,858	3,509	3,219	20.87	154
1903	11,334.36	6,370	5,794	5,540	21.87	253
1904	16,946.76	9,605	8,737	8,210	21.21	387
1905	158,380.64	87,949	80,003	78,378	22.21	3,529
1906	59,135.56	32,176	29,269	29,867	23.21	1,287
1907	70,804.47	38,850	35,340	35,464	22.58	1,571
1908	75,790.23	40,737	37,057	38,733	23.58	1,643
1909	334,362.66	176,075	160,167	174,196	24.58	7,087
1910	10,814.08	5,903	5,370	5,444	24.00	227
1911	4,101.08	2,132	1,939	2,162	25.00	86
1912	13,632.86	6,943	6,316	7,317	26.00	281
1913	51,558.00	27,212	24,753	26,805	25.46	1,053
1914	8,020.11	4,026	3,662	4,358	26.46	165
1916	9,832.81	5,012	4,559	5,274	26.95	196
1918	131,758.78	62,651	56,991	74,768	28.95	2,583
1919	586.90	274	249	338	29.95	11
1920	43,781.92	21,138	19,228	24,554	29.48	833
1921	1,438.27	681	619	819	30.48	27
1922	8,821.29	3,970	3,611	5,210	31.48	166
1923	174,681.45	81,402	74,048	100,633	31.05	3,241
1924	190,350.05	86,990	79,131	111,219	32.05	3,470
1925	276,000.46	119,977	109,137	166,863	33.05	5,049
1926	521,215.77	234,495	213,309	307,907	32.65	9,431
1927	82,180.96	36,275	32,998	49,183	33.65	1,462

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS & ACCESSORIES - C.I. - 12" & OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R3						
1928	76,289.07	33,026	30,042	46,247	34.65	1,335
1929	126,264.34	54,811	49,859	76,405	34.28	2,229
1930	51,509.30	21,933	19,951	31,558	35.28	895
1931	106,714.96	44,575	40,548	66,167	36.28	1,824
1932	40,277.40	16,510	15,018	25,259	37.28	678
1933	94,216.07	38,713	35,215	59,001	36.94	1,597
1934	24,790.85	9,996	9,093	15,698	37.94	414
1935	61,943.12	24,505	22,291	39,652	38.94	1,018
1936	2,260.75	923	840	1,421	38.64	37
1937	60,867.56	23,665	21,527	39,341	39.64	992
1938	899.91	343	312	588	40.64	14
1939	18,548.82	6,947	6,319	12,230	41.64	294
1940	121,862.41	47,112	42,856	79,006	41.36	1,910
1941	56,487.76	20,804	18,924	37,564	42.36	887
1942	115,870.87	41,876	38,093	77,778	43.36	1,794
1943	1,244.29	441	401	843	44.36	19
1944	9,102.89	3,334	3,033	6,070	44.11	138
1945	28,305.99	10,182	9,262	19,044	45.11	422
1946	8,410.53	2,878	2,618	5,793	46.11	126
1947	521,789.81	184,296	167,645	354,145	45.89	7,717
1948	609,169.34	211,321	192,229	416,940	46.89	8,892
1949	372,323.45	126,851	115,390	256,933	47.89	5,365
1950	683,895.01	221,719	201,687	482,208	48.89	9,863
1951	445,210.56	148,923	135,468	309,743	48.70	6,360
1952	452,610.98	148,773	135,332	317,279	49.70	6,384
1953	1,834,197.89	592,079	538,586	1,295,612	50.70	25,554
1954	860,453.33	272,850	248,199	612,254	51.70	11,842
1955	387,255.96	122,799	111,704	275,552	51.53	5,347
1956	267,653.79	83,374	75,841	191,813	52.53	3,651
1957	269,464.15	82,483	75,031	194,433	53.53	3,632
1958	572,625.10	172,188	156,631	415,994	54.53	7,629
1959	1,311,797.86	394,326	358,700	953,098	54.38	17,527
1960	573,736.37	169,482	154,170	419,566	55.38	7,576
1961	686,265.88	199,223	181,224	505,042	56.38	8,958
1962	1,023,474.82	291,997	265,616	757,859	57.38	13,208
1963	697,689.22	205,260	186,715	510,974	57.26	8,924
1964	1,123,261.88	314,626	286,200	837,062	58.26	14,368
1965	1,415,829.05	389,778	354,563	1,061,266	59.26	17,909
1966	2,123,757.80	574,689	522,767	1,600,991	60.26	26,568

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS & ACCESSORIES - C.I. - 12" & OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R3						
1967	1,707,044.27	476,265	433,236	1,273,808	60.17	21,170
1968	644,712.40	176,909	160,926	483,786	61.17	7,909
1969	494,185.16	129,081	117,419	376,766	62.17	6,060
1970	847,776.96	217,709	198,040	649,737	63.17	10,286
1971	951,828.41	252,235	229,446	722,382	63.09	11,450
1972	1,226,092.31	319,642	290,763	935,329	64.09	14,594
1973	1,500,469.37	372,116	338,496	1,161,973	65.09	17,852
1974	3,079,127.14	750,691	682,868	2,396,259	66.09	36,258
1975	4,925,535.57	1,181,143	1,074,430	3,851,106	67.09	57,402
1976	320,294.33	79,273	72,111	248,183	67.04	3,702
1977	1,124,257.52	264,763	240,842	883,416	68.04	12,984
1978	1,354,996.93	313,817	285,464	1,069,533	69.04	15,491
1979	3,209,497.13	730,802	664,776	2,544,721	70.04	36,332
1980	1,926,718.81	453,164	412,222	1,514,497	70.01	21,633
1981	1,714,666.06	383,399	348,760	1,365,906	71.01	19,235
1982	1,819,544.74	399,936	363,803	1,455,742	72.01	20,216
1983	637,475.27	132,977	120,963	516,512	73.01	7,075
1984	1,445,331.21	285,308	259,531	1,185,800	74.01	16,022
1985	3,261,682.76	619,067	563,136	2,698,547	74.00	36,467
1986	1,904,069.72	476,017	433,010	1,471,060	75.00	19,614
1987	2,711,431.57	650,744	591,951	2,119,481	76.00	27,888
1988	3,750,723.01	862,666	784,726	2,965,997	77.00	38,519
1989	5,287,940.61	1,174,980	1,068,824	4,219,117	77.01	54,787
1990	3,042,740.82	645,365	587,058	2,455,683	78.01	31,479
1991	2,962,116.75	598,348	544,289	2,417,828	79.01	30,602
1992	1,971,976.22	378,422	344,233	1,627,743	80.01	20,344
1993	6,389,224.51	1,161,561	1,056,617	5,332,608	81.01	65,827
1994	8,699,857.19	1,508,555	1,372,261	7,327,596	81.04	90,419
1995	6,772,133.22	1,105,212	1,005,359	5,766,774	82.04	70,292
1996	4,913,528.64	751,770	683,850	4,229,679	83.04	50,935
1997	5,380,767.87	768,374	698,953	4,681,815	84.04	55,709
1998	19,745,935.85	2,618,311	2,381,754	17,364,182	85.04	204,188
1999	11,761,682.66	1,453,744	1,322,402	10,439,281	85.09	122,685
2000	16,681,562.12	1,890,021	1,719,263	14,962,299	86.09	173,798
2001	16,347,820.15	1,683,825	1,531,696	14,816,124	87.09	170,124
2002	12,356,711.06	1,145,467	1,041,977	11,314,734	88.09	128,445
2003	7,527,817.87	626,314	569,728	6,958,090	88.15	78,935
2004	13,192,989.57	960,450	873,676	12,319,314	89.15	138,186
2005	11,754,307.48	733,469	667,202	11,087,105	90.15	122,985

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.03 MAINS & ACCESSORIES - C.I. - 12" & OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R3						
2006	21,695,666.86	1,139,023	1,036,116	20,659,551	90.24	228,940
2007	6,164,302.90	258,901	235,510	5,928,793	91.24	64,980
2008	11,642,011.68	370,216	336,768	11,305,244	91.34	123,771
2009	5,892,045.80	124,911	113,626	5,778,420	92.34	62,578
2010	2,385,405.23	25,524	23,218	2,362,187	92.46	25,548
2011	3,404,619.28	9,192	8,361	3,396,258	91.50	37,118
	266,524,718.91	37,365,075	33,989,237	232,535,482		2,901,047
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					80.2	1.09

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.04 MAINS & ACCESSORIES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1912	20,800.00	18,202	16,557	4,243	4.09	1,037
1920	4,491.06	3,684	3,351	1,140	6.09	187
1926	325,159.36	246,959	224,647	100,512	8.46	11,881
1927	6.20	5	5	1	8.59	
1928	69.78	53	48	22	8.74	3
1929	0.03					
1930	3,776.22	2,833	2,577	1,199	9.09	132
1933	30.08	22	20	10	10.50	1
1940	4,322.90	2,910	2,647	1,676	13.03	129
1941	72.45	48	44	28	13.33	2
1943	204,165.02	134,606	122,445	81,720	13.97	5,850
1947	418,222.78	259,967	236,480	181,743	16.00	11,359
1948	5,775.53	3,582	3,258	2,518	16.37	154
1949	38,931.97	23,869	21,712	17,220	16.74	1,029
1950	8,994.47	5,448	4,956	4,038	17.13	236
1952	371.01	216	196	175	18.52	9
1953	2,654,736.80	1,529,394	1,391,217	1,263,520	18.92	66,782
1954	92,730.51	53,237	48,427	44,304	19.34	2,291
1955	412,939.17	234,013	212,871	200,068	19.76	10,125
1956	84,575.78	46,703	42,484	42,092	20.76	2,028
1957	4,564.25	2,488	2,263	2,301	21.19	109
1958	1,647.65	886	806	842	21.63	39
1959	110.18	59	54	56	22.07	3
1960	13,250.33	6,853	6,234	7,016	23.07	304
1961	50,514.87	26,025	23,674	26,841	23.53	1,141
1962	18,715.21	9,509	8,650	10,065	23.99	420
1963	67,315.94	33,335	30,323	36,993	24.99	1,480
1964	3,841.16	1,876	1,707	2,134	25.46	84
1965	79,876.28	38,444	34,971	44,905	25.94	1,731
1966	11,577.38	5,430	4,939	6,638	26.94	246
1967	4,713.80	2,179	1,982	2,732	27.43	100
1968	37,655.19	17,333	15,767	21,888	27.92	784
1969	1,032,876.31	458,391	416,976	615,900	28.92	21,297
1970	24,810.10	10,969	9,978	14,832	29.42	504
1971	20,423.44	8,892	8,089	12,334	29.93	412
1972	24,680.34	10,474	9,528	15,152	30.93	490
1973	4,798.95	2,006	1,825	2,974	31.44	95
1974	9,811.57	4,082	3,713	6,099	31.97	191
1975	50,687.45	20,336	18,499	32,188	32.97	976

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.04 MAINS & ACCESSORIES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1976	4,261.55	1,702	1,548	2,714	33.49	81
1977	2,876.61	1,131	1,029	1,848	34.03	54
1978	447.33	171	156	291	35.03	8
1979	53,497.23	20,185	18,361	35,136	35.57	988
1980	49,493.83	18,387	16,726	32,768	36.11	907
1981	40,020.59	14,487	13,178	26,843	37.11	723
1983	160,686.96	55,083	50,106	110,581	38.67	2,860
1984	4,531.16	1,509	1,373	3,158	39.23	80
1985	122,047.72	38,079	34,638	87,410	40.23	2,173
1986	7,626.92	2,898	2,636	4,991	40.79	122
1991	422.63	131	119	304	44.52	7
1992	232,964.03	68,608	62,409	170,555	45.52	3,747
1993	19,252.54	5,406	4,918	14,335	46.10	311
2001	8,153.30	1,305	1,187	6,966	52.50	133
2003	1,118.30	144	131	987	54.11	18
2004	322,827.62	36,609	33,301	289,527	54.73	5,290
2006	37,074.72	3,022	2,749	34,326	56.35	609
	6,809,344.56	3,494,175	3,178,485	3,630,859		161,752
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.4	2.38

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.05 MAINS & ACCESSORIES - LOCK JOINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R3						
1926	45,348.63	20,402	18,559	26,790	32.65	821
1948	24,210.18	8,399	7,640	16,570	46.89	353
1949	123.62	42	38	86	47.89	2
1950	162.88	53	48	115	48.89	2
1954	483,662.05	153,369	139,512	344,150	51.70	6,657
1955	366,389.65	116,182	105,685	260,705	51.53	5,059
1956	616,270.84	191,968	174,624	441,647	52.53	8,408
1957	880,961.74	269,662	245,299	635,663	53.53	11,875
1958	1,682,233.60	505,848	460,146	1,222,088	54.53	22,411
1959	236,604.70	71,123	64,697	171,908	54.38	3,161
1960	676,799.71	199,927	181,864	494,936	55.38	8,937
1961	27,898.84	8,099	7,367	20,532	56.38	364
1965	8,977.56	2,472	2,249	6,729	59.26	114
1967	32,827.20	9,159	8,332	24,495	60.17	407
1973	321,313.36	79,686	72,487	248,826	65.09	3,823
1977	293,080.82	69,021	62,785	230,296	68.04	3,385
1981	72,845.89	16,288	14,816	58,030	71.01	817
1983	128,469.86	26,799	24,378	104,092	73.01	1,426
1989	115,771.95	25,725	23,401	92,371	77.01	1,199
	6,013,953.08	1,774,224	1,613,927	4,400,029		79,221
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					55.5	1.32

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.06 MAINS & ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1885	704.65	705	705			
1886	2,062.17	2,062	2,062			
1887	1,108.54	1,109	1,109			
1888	619.73	620	620			
1889	394.75	395	395			
1890	254.17	254	254			
1891	400.98	401	401			
1892	514.64	515	515			
1893	795.87	796	796			
1894	612.54	599	545	68	0.65	68
1895	877.87	869	790	88	0.28	88
1896	538.83	515	468	71	1.28	55
1897	605.22	585	532	73	0.94	73
1898	1,066.81	1,045	950	117	0.64	117
1899	3,428.66	3,245	2,952	477	1.64	291
1900	1,257.29	1,201	1,092	165	1.36	121
1901	523.70	482	438	86	2.36	36
1902	2,609.76	2,423	2,204	406	2.11	192
1903	3,124.70	2,923	2,659	466	1.89	247
1904	8,372.15	7,614	6,925	1,447	2.89	501
1905	7,475.58	6,837	6,219	1,257	2.70	466
1906	7,853.05	6,929	6,302	1,551	3.70	419
1907	5,911.37	5,243	4,769	1,142	3.53	324
1908	4,892.91	4,361	3,967	926	3.38	274
1909	9,561.19	8,207	7,465	2,096	4.38	479
1910	1,619.35	1,396	1,270	349	4.26	82
1911	1,878.21	1,640	1,492	386	4.17	93
1912	1,501.52	1,314	1,195	307	4.09	75
1913	1,796.78	1,517	1,380	417	5.09	82
1914	604.69	511	465	140	5.04	28
1915	1,525.17	1,290	1,173	352	5.01	70
1916	300.90	245	223	78	6.01	13
1917	10.64	9	8	3	6.00	1
1918	9,180.81	7,558	6,874	2,307	6.01	384
1919	2,803.55	2,305	2,097	707	6.04	117
1920	7,572.81	6,212	5,650	1,923	6.09	316
1921	8,267.62	6,537	5,946	2,322	7.09	328
1922	12,958.30	10,224	9,299	3,659	7.15	512
1923	24,517.96	19,278	17,535	6,983	7.24	965

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.06 MAINS & ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1924	26,071.64	20,630	18,764	7,308	7.34	996
1925	44,032.54	34,693	31,555	12,478	7.46	1,673
1926	67,133.07	50,988	46,377	20,756	8.46	2,453
1927	26,134.43	19,755	17,968	8,166	8.59	951
1928	21,829.94	16,580	15,081	6,749	8.74	772
1929	18,303.56	13,817	12,567	5,737	8.91	644
1930	17,007.14	12,760	11,606	5,401	9.09	594
1931	24,516.58	18,267	16,615	7,902	9.29	851
1932	5,799.22	4,330	3,938	1,861	9.50	196
1933	6,890.93	4,964	4,515	2,376	10.50	226
1934	3,831.92	2,740	2,492	1,340	10.72	125
1935	8,032.41	5,698	5,183	2,849	10.96	260
1936	8,694.33	6,174	5,616	3,078	11.21	275
1937	13,980.11	9,842	8,952	5,028	11.47	438
1938	10,677.77	7,448	6,774	3,904	11.75	332
1939	16,347.93	11,403	10,372	5,976	12.03	497
1940	17,046.86	11,476	10,438	6,609	13.03	507
1941	13,081.39	8,723	7,934	5,147	13.33	386
1942	9,890.59	6,590	5,994	3,897	13.64	286
1943	15,748.44	10,383	9,444	6,304	13.97	451
1944	5,970.23	3,895	3,543	2,427	14.30	170
1945	7,539.60	4,908	4,464	3,076	14.65	210
1946	9,608.75	6,039	5,493	4,116	15.65	263
1947	77,799.86	48,360	43,986	33,814	16.00	2,113
1948	66,340.90	41,145	37,424	28,917	16.37	1,766
1949	63,599.75	38,993	35,467	28,133	16.74	1,681
1950	116,708.67	70,690	64,297	52,412	17.13	3,060
1951	114,638.71	67,660	61,541	53,098	18.13	2,929
1952	90,245.11	52,622	47,863	42,382	18.52	2,288
1953	181,157.01	104,365	94,926	86,231	18.92	4,558
1954	128,645.00	73,855	67,176	61,469	19.34	3,178
1955	109,876.28	62,267	56,636	53,240	19.76	2,694
1956	123,943.38	68,442	62,252	61,691	20.76	2,972
1957	108,172.35	58,965	53,632	54,540	21.19	2,574
1958	133,399.36	71,742	65,254	68,145	21.63	3,150
1959	175,327.96	93,958	85,461	89,867	22.07	4,072
1960	154,378.88	79,845	72,624	81,755	23.07	3,544
1961	119,641.34	61,639	56,064	63,577	23.53	2,702
1962	183,065.19	93,015	84,603	98,462	23.99	4,104

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.06 MAINS & ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1963	166,116.83	82,261	74,821	91,296	24.99	3,653
1964	129,285.09	63,130	57,421	71,864	25.46	2,823
1965	191,460.85	92,150	83,816	107,645	25.94	4,150
1966	174,262.01	81,729	74,337	99,925	26.94	3,709
1967	152,109.82	70,305	63,947	88,163	27.43	3,214
1968	150,927.80	69,472	63,189	87,739	27.92	3,143
1969	152,149.98	67,524	61,417	90,733	28.92	3,137
1970	130,464.35	57,678	52,462	78,002	29.42	2,651
1971	165,895.28	72,231	65,698	100,197	29.93	3,348
1972	207,608.80	88,109	80,141	127,468	30.93	4,121
1973	153,362.10	64,121	58,322	95,040	31.44	3,023
1974	153,780.67	63,973	58,187	95,594	31.97	2,990
1975	149,098.46	59,818	54,408	94,690	32.97	2,872
1976	80,200.26	32,040	29,142	51,058	33.49	1,525
1977	186,592.79	73,368	66,733	119,860	34.03	3,522
1978	334,988.83	128,401	116,789	218,200	35.03	6,229
1979	292,693.23	110,433	100,446	192,247	35.57	5,405
1980	210,817.95	78,319	71,236	139,582	36.11	3,865
1981	184,038.74	66,622	60,597	123,442	37.11	3,326
1982	235,588.02	83,916	76,327	159,261	37.67	4,228
1983	306,957.60	105,225	95,709	211,249	38.67	5,463
1984	344,734.19	114,831	104,446	240,288	39.23	6,125
1985	453,222.61	141,405	128,616	324,607	40.23	8,069
1986	415,048.27	157,718	143,454	271,594	40.79	6,658
1987	404,863.27	148,666	135,221	269,642	41.36	6,519
1988	463,567.81	163,130	148,377	315,191	42.36	7,441
1989	484,975.23	164,310	149,450	335,525	42.94	7,814
1990	615,620.76	199,092	181,086	434,535	43.94	9,889
1991	552,238.36	171,194	155,711	396,527	44.52	8,907
1992	268,346.34	79,028	71,881	196,465	45.52	4,316
1993	555,530.38	155,993	141,885	413,645	46.10	8,973
1994	920,503.29	244,117	222,039	698,464	47.10	14,829
1995	827,474.06	207,861	189,062	638,412	47.69	13,387
1996	711,836.43	167,637	152,476	559,360	48.69	11,488
1997	942,932.49	208,577	189,713	753,219	49.29	15,281
1998	698,348.50	143,441	130,468	567,881	50.29	11,292
1999	1,001,335.86	191,055	173,776	827,560	50.89	16,262
2000	910,245.07	160,203	145,714	764,531	51.50	14,845
2001	702,354.70	112,377	102,214	600,141	52.50	11,431

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.06 MAINS & ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
2002	1,269,470.37	183,946	167,310	1,102,160	53.11	20,752
2003	260,612.41	33,567	30,531	230,081	54.11	4,252
2004	1,017,110.18	115,340	104,909	912,201	54.73	16,667
2005	549,391.79	53,401	48,571	500,821	55.73	8,987
2006	1,489,704.68	121,411	110,431	1,379,274	56.35	24,477
2007	1,207,367.31	79,203	72,040	1,135,327	56.98	19,925
2008	1,333,406.59	66,004	60,035	1,273,372	57.61	22,103
2009	982,810.20	32,629	29,678	953,132	58.24	16,366
2010	2,236,405.24	37,572	34,174	2,202,231	58.52	37,632
2011	1,692,418.52	7,277	6,619	1,685,800	58.57	28,783
	29,705,488.94	6,771,447	6,159,664	23,545,828		527,625
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					44.6	1.78

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.07 MAINS & ACCESSORIES - SPECIAL CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1886	16,632.14	16,632	16,632			
1903	2,469.31	2,412	2,193	276	0.70	276
1907	17,946.14	17,191	15,633	2,313	1.26	1,836
1909	689.40	640	582	107	2.17	49
1914	14.87	13	12	3	3.00	1
1917	510.94	445	405	106	4.04	26
1919	2,787.27	2,422	2,203	584	4.15	141
1920	716.93	621	565	152	4.24	36
1921	213.40	184	167	46	4.34	11
1922	165.52	138	125	41	5.34	8
1923	688.04	572	520	168	5.46	31
1925	2,310.76	1,904	1,731	580	5.74	101
1926	4,832.73	3,960	3,601	1,232	5.91	208
1927	732.17	597	543	189	6.09	31
1929	152.93	123	112	41	6.50	6
1930	512.33	409	372	140	6.72	21
1931	10,980.58	8,775	7,980	3,001	6.96	431
1932	658.71	522	475	184	7.21	26
1940	689.34	509	463	226	9.65	23
1941	228.86	167	152	77	10.00	8
1942	2,231.94	1,612	1,466	766	10.37	74
1943	1,439.73	1,028	935	505	10.74	47
1944	451.38	321	292	159	11.13	14
1945	344.10	241	219	125	11.52	11
1946	1,456.89	1,010	918	539	11.92	45
1947	21,306.11	14,576	13,255	8,051	12.34	652
1948	19,385.40	13,091	11,905	7,480	12.76	586
1949	3,471.29	2,330	2,119	1,352	13.19	103
1950	38,417.12	24,902	22,646	15,771	14.19	1,111
1951	25,014.54	15,994	14,545	10,470	14.63	716
1952	7,855.24	4,955	4,506	3,349	15.07	222
1953	11,845.42	7,424	6,751	5,094	15.53	328
1954	92,377.27	57,080	51,909	40,468	15.99	2,531
1955	8,287.11	5,047	4,590	3,697	16.46	225
1956	79,904.43	48,326	43,948	35,956	16.94	2,123
1957	22,739.44	13,548	12,321	10,418	17.43	598
1958	54,479.85	31,974	29,077	25,403	17.92	1,418
1959	50,483.63	29,180	26,536	23,948	18.42	1,300
1960	5,536.83	3,176	2,888	2,649	18.93	140

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.07 MAINS & ACCESSORIES - SPECIAL CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1961	11,677.36	6,467	5,881	5,796	19.93	291
1962	31,757.93	17,314	15,745	16,013	20.44	783
1963	47,618.34	25,757	23,423	24,195	20.97	1,154
1964	59,254.76	31,541	28,683	30,572	21.49	1,423
1965	54,478.71	28,759	26,153	28,326	22.03	1,286
1966	163,954.78	85,142	77,428	86,527	22.57	3,834
1967	206,706.15	103,601	94,215	112,491	23.57	4,773
1968	140,549.51	69,895	63,562	76,988	24.11	3,193
1969	153,123.13	74,847	68,066	85,057	24.67	3,448
1970	110,671.28	53,189	48,370	62,301	25.23	2,469
1971	83,199.97	39,653	36,060	47,140	25.79	1,828
1972	180,965.45	83,208	75,669	105,296	26.79	3,930
1973	61,434.03	28,014	25,476	35,958	27.36	1,314
1974	72,611.59	32,537	29,589	43,023	27.94	1,540
1975	300,151.68	132,157	120,184	179,968	28.52	6,310
1976	43,760.80	18,752	17,053	26,708	29.52	905
1977	26,219.19	11,038	10,038	16,181	30.10	538
1978	8,343.41	3,483	3,167	5,176	30.69	169
1979	3,640.14	1,492	1,357	2,283	31.29	73
1980	4,257.91	1,682	1,530	2,728	32.29	84
1981	54,658.70	21,208	19,287	35,372	32.89	1,075
1982	98,663.86	37,571	34,167	64,497	33.50	1,925
1983	1,811.55	664	604	1,208	34.50	35
1984	3,476.13	1,251	1,138	2,338	35.11	67
1985	232,009.53	80,229	72,960	159,050	35.73	4,451
1986	423.18	172	156	267	36.35	7
1987	751.61	294	267	485	37.35	13
1988	953,582.05	359,691	327,103	626,479	37.98	16,495
1989	428,976.05	155,718	141,610	287,366	38.61	7,443
1990	2,636,828.06	913,661	830,883	1,805,945	39.61	45,593
1991	807,053.99	267,942	243,666	563,388	40.24	14,001
1992	628,149.09	198,118	180,168	447,981	41.24	10,863
1993	470,449.96	141,417	128,605	341,845	41.88	8,162
1994	509,092.97	145,397	132,224	376,869	42.52	8,863
1995	95,697.86	25,724	23,393	72,305	43.52	1,661
1996	572,763.59	145,196	132,041	440,723	44.17	9,978
1997	15,841.65	3,748	3,408	12,434	45.17	275
1998	8,577.78	1,896	1,724	6,854	45.82	150
1999	17,411.78	3,573	3,249	14,163	46.48	305

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.07 MAINS & ACCESSORIES - SPECIAL CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
2000	1,634,702.04	307,487	279,629	1,355,073	47.48	28,540
2001	273,862.58	47,104	42,836	231,027	48.14	4,799
2002	7,781,273.00	1,211,544	1,101,778	6,679,495	48.80	136,875
2003	881,606.59	122,014	110,960	770,647	49.80	15,475
2004	1,110,771.97	135,292	123,035	987,737	50.47	19,571
2005	286,335.33	30,065	27,341	258,994	51.14	5,064
2006	1,610,948.56	140,958	128,187	1,482,762	52.14	28,438
2007	206,064.40	14,507	13,193	192,871	52.82	3,651
2008	3,391,844.80	180,107	163,789	3,228,056	53.50	60,337
2009	1,024,848.15	36,485	33,179	991,669	54.18	18,303
2010	1,865,506.80	33,579	30,537	1,834,970	54.56	33,632
2011	666.60	3	3	664	54.39	12
	29,879,986.42	5,945,194	5,408,061	24,471,927		540,918
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					45.2	1.81

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.08 MAINS & ACCESSORIES - CEMENT WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R3						
1902	789.01	580	528	261	10.05	26
1903	34,452.22	24,747	22,511	11,941	11.05	1,081
1904	104,295.74	75,427	68,612	35,684	10.65	3,351
1905	26,127.91	18,462	16,794	9,334	11.65	801
1906	27,590.69	19,617	17,845	9,746	11.28	864
1907	44,365.98	30,830	28,045	16,321	12.28	1,329
1908	34,503.62	24,101	21,923	12,581	11.94	1,054
1909	28,422.59	19,401	17,648	10,775	12.94	833
1910	2,831.38	1,940	1,765	1,066	12.64	84
1911	2,056.09	1,376	1,252	804	13.64	59
1912	1,976.07	1,328	1,208	768	13.36	57
1913	13,110.99	8,607	7,829	5,282	14.36	368
1918	7,218.80	4,638	4,219	3,000	15.70	191
1921	104.58	66	60	45	16.38	3
1922	736.71	453	412	325	17.38	19
1923	191.19	117	106	85	17.26	5
1927	33.05	20	18	15	19.09	1
1959	2,296.30	898	817	1,479	38.09	39
1962	848.81	316	288	561	40.29	14
2006	0.14					
2010	15,288.57	200	182	15,107	75.34	201
	347,240.44	233,124	212,062	135,180		10,380

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 13.0 2.99

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.09 MAINS & ACCESSORIES - WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
1893	9,203.14	9,203	9,203			
1894	561.76	562	562			
1895	1,757.11	1,757	1,757			
1896	821.31	821	821			
1897	2,215.23	2,215	2,215			
1898	3,130.36	3,130	3,130			
1899	2,423.19	2,423	2,423			
1900	879.75	880	880			
1901	1,942.11	1,942	1,942			
1902	1,250.58	1,251	1,251			
1903	225.18	225	225			
1904	1,262.53	1,263	1,263			
1905	781.15	781	781			
1906	863.53	864	864			
1907	414.15	414	414			
1908	221.47	221	221			
1909	745.00	745	745			
1910	462.37	462	462			
1911	261.34	261	261			
1912	164.30	159	131	33	1.00	33
1913	405.35	392	323	82	1.01	81
1914	988.40	955	787	201	1.04	193
1915	166.04	160	132	34	1.09	31
1916	423.11	393	324	99	2.09	47
1918	169.60	157	129	41	2.24	18
1919	1,211.35	1,118	921	290	2.34	124
1920	590.84	544	448	143	2.46	58
1921	4,818.04	4,258	3,508	1,310	3.46	379
1922	716.70	632	521	196	3.59	55
1923	2,056.16	1,806	1,488	568	3.74	152
1924	317.66	278	229	89	3.91	23
1925	1,053.56	917	755	299	4.09	73
1926	20.79	18	15	6	4.29	1
1927	91.71	79	65	27	4.50	6
1929	145.41	120	99	46	5.72	8
1931	64.23	52	43	21	6.21	3
1934	488.95	383	316	173	7.03	25
1937	139.60	109	90	50	7.30	7
1940	50.51	38	31	20	8.37	2

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.09 MAINS & ACCESSORIES - WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
1941	946.87	702	578	369	8.74	42
1942	1,024.41	751	619	405	9.13	44
1943	419.98	305	251	169	9.52	18
1944	445.60	325	268	178	9.34	19
1945	1,203.29	866	713	490	9.76	50
1946	400.40	285	235	165	10.19	16
1947	279.45	195	161	118	10.63	11
1948	1,727.57	1,189	979	749	11.07	68
1949	1,323.39	918	756	567	10.99	52
1950	3,340.07	2,271	1,871	1,469	11.46	128
1951	577.06	387	319	258	11.94	22
1952	3,549.12	2,345	1,932	1,617	12.43	130
1953	373.48	241	199	174	12.92	13
1954	8,423.90	5,478	4,512	3,912	12.93	303
1955	102.60	65	54	49	13.44	4
1956	1,074.91	673	554	521	13.97	37
1957	693.83	433	357	337	14.03	24
1958	815.13	501	413	402	14.57	28
1961	661.17	388	319	342	15.79	22
1963	150.44	85	70	80	16.94	5
	71,036.24	60,391	54,935	16,099		2,355
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT...					6.8	3.32

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.10 MAINS & ACCESSORIES - COPPER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
1925	351.06	289	263	88	5.74	15
1926	933.46	764	695	238	5.91	40
1927	1,253.37	1,021	929	324	6.09	53
1928	897.09	721	656	241	6.29	38
1929	702.82	562	511	192	6.50	30
1930	1,588.63	1,262	1,148	441	6.72	66
1931	1,905.56	1,504	1,368	538	6.96	77
1932	1,467.26	1,150	1,046	421	7.21	58
1933	1,712.71	1,332	1,212	501	7.47	67
1934	2,183.41	1,684	1,532	651	7.75	84
1935	1,590.66	1,217	1,107	484	8.03	60
1936	1,984.90	1,506	1,370	615	8.33	74
1937	1,815.56	1,365	1,242	574	8.64	66
1938	4,932.55	3,671	3,339	1,594	8.97	178
1939	2,510.00	1,835	1,669	841	9.30	90
1940	2,900.29	2,098	1,908	992	9.65	103
1941	955.01	684	622	333	10.00	33
1942	243.45	177	161	82	9.74	8
1943	29.29	21	19	10	10.13	1
1944	270.97	192	175	96	10.52	9
1945	1,925.88	1,349	1,227	699	10.92	64
1946	3,210.03	2,219	2,019	1,191	11.34	105
1947	2,138.30	1,459	1,327	811	11.76	69
1948	4,628.21	3,118	2,836	1,792	12.19	147
1949	4,775.65	3,246	2,953	1,823	12.07	151
1950	4,434.95	2,972	2,703	1,732	12.53	138
1951	3,707.78	2,450	2,229	1,479	12.99	114
1952	4,993.87	3,253	2,959	2,035	13.46	151
1953	3,627.40	2,329	2,119	1,508	13.94	108
1954	8,210.79	5,193	4,724	3,487	14.43	242
1955	10,896.27	6,789	6,176	4,720	14.92	316
1956	11,322.43	6,949	6,321	5,001	15.42	324
1957	8,290.37	5,009	4,556	3,734	15.93	234
1958	4,393.85	2,665	2,424	1,970	15.97	123
1959	5,277.29	3,151	2,866	2,411	16.49	146
1960	4,660.64	2,737	2,490	2,171	17.03	127
1961	4,089.05	2,362	2,149	1,940	17.57	110
1962	8,589.58	4,845	4,407	4,183	18.11	231
1963	2,338.74	1,296	1,179	1,160	18.67	62

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.10 MAINS & ACCESSORIES - COPPER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
1964	4,387.26	2,391	2,175	2,212	19.23	115
1965	5,430.12	2,908	2,645	2,785	19.79	141
1966	5,168.47	2,720	2,474	2,694	20.36	132
1967	2,393.03	1,237	1,125	1,268	20.94	61
1968	1,033.59	525	478	556	21.52	26
1969	7,737.62	3,856	3,508	4,230	22.10	191
1970	6,924.88	3,389	3,083	3,842	22.69	169
1971	1,168.97	557	507	662	23.29	28
1972	6,554.59	3,063	2,786	3,769	23.89	158
1973	2,295.82	1,052	957	1,339	24.50	55
1974	5,683.51	2,555	2,324	3,360	25.11	134
1975	5,117.06	2,236	2,034	3,083	25.73	120
1976	7,845.75	3,360	3,056	4,790	26.35	182
1977	16,853.82	7,146	6,500	10,354	26.61	389
1978	11,759.48	4,884	4,443	7,316	27.24	269
1979	11,158.94	4,499	4,093	7,066	27.88	253
1980	15,274.06	5,975	5,435	9,839	28.52	345
1981	975.42	366	333	642	29.17	22
1982	4,103.69	1,494	1,359	2,745	29.82	92
1983	23,079.01	7,974	7,254	15,825	30.48	519
1984	1,155.56	374	340	816	31.14	26
1985	4,313.21	1,194	1,086	3,227	31.80	101
1986	8,624.02	3,751	3,412	5,212	32.47	161
1988	3,792.65	1,535	1,396	2,397	33.82	71
1989	2,192.70	854	777	1,416	34.50	41
1990	22,065.48	8,248	7,503	14,562	35.18	414
1991	17,768.06	6,361	5,786	11,982	35.87	334
1992	21,053.68	7,200	6,550	14,504	36.56	397
1993	3,924.96	1,286	1,170	2,755	36.95	75
1994	4,318.61	1,344	1,223	3,096	37.64	82
1996	7,072.46	1,963	1,785	5,287	39.05	135
1997	3,525.19	918	835	2,690	39.76	68
1999	397.83	90	82	316	40.91	8
2000	42,721.77	8,929	8,122	34,600	41.63	831
2001	4,149.36	797	725	3,424	42.08	81
2003	897.03	140	127	770	43.28	18
2011	89,593.20	511	465	89,128	43.61	2,044
	514,249.99	194,128	176,589	337,662		12,400

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AQUA PENNSYLVANIA, INC.

ACCOUNT 331.11 MAINS & ACCESSORIES - ASBESTOS CEMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R4						
1939	8,619.35	4,855	4,416	4,203	22.34	188
1940	356.57	196	178	179	23.34	8
1941	13,373.03	7,419	6,749	6,624	23.46	282
1942	1,464.18	782	711	753	24.46	31
1943	147.18	77	70	77	25.46	3
1945	6,684.25	3,443	3,132	3,552	26.59	134
1946	1,675.83	870	791	885	26.74	33
1947	3,028.07	1,514	1,377	1,651	27.74	60
1948	921.62	451	410	512	28.74	18
1949	103.88	51	46	58	28.91	2
1952	47,774.00	22,736	20,682	27,092	31.09	871
1953	60,914.24	28,386	25,821	35,093	32.09	1,094
1954	165,632.35	75,578	68,750	96,882	33.09	2,928
1955	15,583.22	7,051	6,414	9,169	33.29	275
1956	15,348.76	6,803	6,188	9,161	34.29	267
1957	14,415.41	6,258	5,693	8,722	35.29	247
1958	39,649.92	16,859	15,336	24,314	36.29	670
1959	11,761.40	5,044	4,588	7,173	36.50	197
1960	130,906.54	55,020	50,049	80,858	37.50	2,156
1961	43,379.98	17,873	16,258	27,122	38.50	704
1962	139,495.24	56,342	51,252	88,243	39.50	2,234
1963	132,322.57	53,935	49,062	83,261	39.72	2,096
1964	299,230.67	119,602	108,796	190,435	40.72	4,677
1965	164,764.38	64,604	58,767	105,997	41.72	2,541
1966	693,182.24	266,667	242,575	450,607	42.72	10,548
1967	76,658.54	29,253	26,610	50,049	42.96	1,165
1968	110,892.81	41,518	37,767	73,126	43.96	1,663
1969	173,241.45	63,649	57,899	115,342	44.96	2,565
1970	239,076.48	86,211	78,422	160,654	45.96	3,496
1971	74,927.56	26,524	24,128	50,800	46.96	1,082
1972	1,101,548.69	382,788	348,204	753,345	47.96	15,708
1973	386,383.06	135,775	123,508	262,875	48.21	5,453
1974	350,332.83	120,900	109,977	240,356	49.21	4,884
1975	429,126.19	145,474	132,331	296,795	50.21	5,911
1976	319,686.76	106,488	96,867	222,820	51.21	4,351
1977	208,897.03	68,372	62,195	146,702	52.21	2,810
1978	465,247.03	149,670	136,148	329,099	53.21	6,185
1979	869,021.52	274,785	249,959	619,063	54.21	11,420
1980	377,208.31	120,707	109,802	267,406	54.47	4,909

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.11 MAINS & ACCESSORIES - ASBESTOS CEMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R4						
1981	263,925.92	83,057	75,553	188,373	55.47	3,396
1982	354,001.40	109,599	99,697	254,304	56.47	4,503
1983	419,983.69	127,885	116,331	303,653	57.47	5,284
1984	524,278.76	157,074	142,883	381,396	58.47	6,523
1985	825,592.40	243,385	221,396	604,196	59.47	10,160
2000	27,815.16	3,610	3,284	24,531	73.75	333
2001	16,152.15	1,906	1,734	14,418	74.75	193
2002	34,608.19	3,675	3,343	31,265	75.75	413
2003	123,262.53	11,636	10,584	112,679	76.75	1,468
2004	85.77	7	6	80	77.75	1
2006	66,349.68	3,915	3,562	62,788	79.75	787
2007	832.28	39	35	797	80.75	10
2008	48,850.71	1,729	1,573	47,278	81.75	578
	9,898,721.78	3,322,047	3,021,909	6,876,813		137,515
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					50.0	1.39

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.12 MAINS & ACCESSORIES - GALVANIZED STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0						
1918	1,041.74	969	881	161	2.24	72
1919	320.54	288	262	59	3.24	18
1920	1,145.64	1,022	930	216	3.34	65
1921	989.46	880	800	189	3.46	55
1922	247.55	220	200	48	3.59	13
1923	5,457.84	4,677	4,254	1,204	4.59	262
1924	1,282.80	1,096	997	286	4.74	60
1925	4,872.75	4,145	3,771	1,102	4.91	224
1926	2,009.60	1,702	1,548	462	5.09	91
1927	1,611.70	1,309	1,191	421	6.09	69
1928	728.76	589	536	193	6.29	31
1929	1,579.88	1,272	1,157	423	6.50	65
1930	1,939.48	1,554	1,414	525	6.72	78
1931	1,053.32	833	758	295	6.96	42
1932	919.42	723	658	261	7.21	36
1933	344.21	262	238	106	8.21	13
1934	1,170.54	877	798	373	8.47	44
1935	1,126.15	839	763	363	8.75	41
1936	1,443.28	1,059	963	480	9.03	53
1937	1,554.60	1,134	1,032	523	9.33	56
1938	380.79	274	249	132	9.64	14
1939	1,450.46	1,035	941	509	9.97	51
1940	4,942.20	3,470	3,156	1,786	10.30	173
1941	1,383.57	964	877	507	10.65	48
1942	1,543.71	1,059	963	581	11.00	53
1943	383.59	259	236	148	11.37	13
1944	148.55	99	90	59	11.74	5
1945	9,782.50	6,435	5,854	3,929	12.13	324
1946	625.79	405	368	258	12.52	21
1948	220.24	137	125	95	13.34	7
1949	291.05	178	162	129	13.76	9
1950	384.08	237	216	168	13.63	12
1951	2,280.83	1,381	1,256	1,025	14.07	73
1952	3,890.36	2,311	2,102	1,788	14.53	123
1953	27,705.26	16,147	14,688	13,017	14.99	868
1954	333.73	191	174	160	15.46	10
1955	3,465.84	1,972	1,794	1,672	15.43	108
1956	1,248.96	696	633	616	15.92	39
1957	1,779.32	972	884	895	16.42	55

AQUA PENNSYLVANIA, INC.

ACCOUNT 331.12 MAINS & ACCESSORIES - GALVANIZED STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0						
1958	950.00	516	469	481	16.44	29
1959	603.93	318	289	315	16.97	19
1960	3,478.77	1,793	1,631	1,848	17.49	106
1961	362.25	185	168	194	17.57	11
1962	1,499.38	743	676	823	18.11	45
1963	12,360.45	6,078	5,529	6,831	18.23	375
1964	2,923.10	1,391	1,265	1,658	18.79	88
1965	3,886.90	1,832	1,666	2,221	18.94	117
1966	3,103.89	1,450	1,319	1,785	19.10	93
1967	1,922.70	859	781	1,142	19.69	58
1968	607.44	269	245	362	19.89	18
1969	2,418.23	1,047	952	1,466	20.11	73
1970	3,681.50	1,534	1,395	2,287	20.73	110
1971	18,817.75	7,664	6,972	11,846	20.98	565
1972	15,275.60	6,022	5,478	9,798	21.24	461
1973	73,353.43	28,219	25,670	47,683	21.52	2,216
1974	3,340.50	1,252	1,139	2,202	21.82	101
1977	788.00	261	237	551	22.82	24
1981	21,111.47	5,666	5,154	15,957	24.05	663
1984	785.03	158	144	641	25.08	26
1997	27,209.69	8,914	8,109	19,101	28.74	665
1999	2,198.30	641	583	1,615	29.15	55
2000	8,065.53	2,200	2,001	6,065	29.32	207
2001	3,945.59	998	908	3,038	29.53	103
2002	113,070.01	26,255	23,883	89,187	29.76	2,997
2003	109,750.57	23,092	21,006	88,745	30.02	2,956
2004	59,521.48	11,208	10,196	49,325	30.17	1,635
2007	499.20	58	53	446	30.60	15
	588,610.78	204,295	185,837	402,777		17,225

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