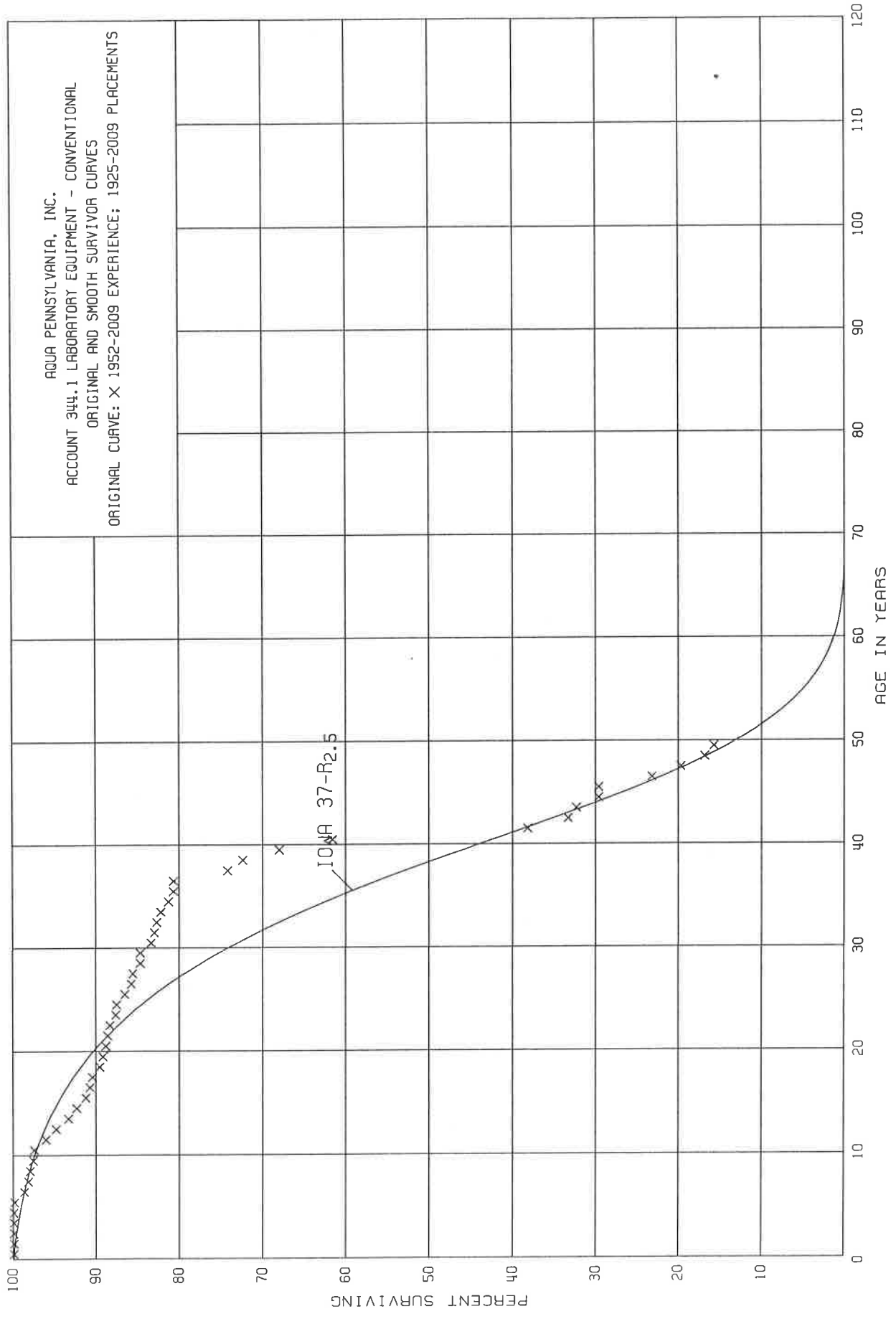


AQUA PENNSYLVANIA, INC.

ACCOUNT 341.1 TRANSPORTATION EQUIPMENT - VEHICLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2009			EXPERIENCE BAND 1989-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,889,179		0.0000	1.0000	100.00
0.5	5,056,093	48,575	0.0096	0.9904	100.00
1.5	4,333,925	84,409	0.0195	0.9805	99.04
2.5	4,470,592	111,938	0.0250	0.9750	97.11
3.5	3,694,574	234,887	0.0636	0.9364	94.68
4.5	3,673,092	465,532	0.1267	0.8733	88.66
5.5	3,087,861	781,331	0.2530	0.7470	77.43
6.5	2,613,483	1,034,137	0.3957	0.6043	57.84
7.5	1,847,691	685,451	0.3710	0.6290	34.95
8.5	1,228,987	414,108	0.3370	0.6630	21.98
9.5	1,121,331	266,901	0.2380	0.7620	14.57
10.5	1,018,679	228,136	0.2240	0.7760	11.10
11.5	845,435	170,185	0.2013	0.7987	8.61
12.5	688,993	306,315	0.4446	0.5554	6.88
13.5	392,270	158,793	0.4048	0.5952	3.82
14.5	255,584	11,503	0.0450	0.9550	2.27
15.5	274,698	50,242	0.1829	0.8171	2.17
16.5	242,456	80,564	0.3323	0.6677	1.77
17.5	167,499	32,316	0.1929	0.8071	1.18
18.5	135,183	18,682	0.1382	0.8618	0.95
19.5	118,457	241	0.0020	0.9980	0.82
20.5	134,822	27,526	0.2042	0.7958	0.82
21.5	112,841	66,467	0.5890	0.4110	0.65
22.5	76,457	18,518	0.2422	0.7578	0.27
23.5	57,869	12,361	0.2136	0.7864	0.20
24.5	45,508		0.0000	1.0000	0.16
25.5	45,823		0.0000	1.0000	0.16
26.5	45,823		0.0000	1.0000	0.16
27.5	45,823	5,986	0.1306	0.8694	0.16
28.5	39,837		0.0000	1.0000	0.14
29.5	39,837	1,956	0.0491	0.9509	0.14
30.5	37,881	37,566	0.9917	0.0083	0.13
31.5	315		0.0000	1.0000	0.00
32.5	315		0.0000	1.0000	0.00
33.5	315	315	1.0000	0.0000	0.00
34.5					0.00



AQUA PENNSYLVANIA, INC.

ACCOUNT 344.1 LABORATORY EQUIPMENT - CONVENTIONAL

ORIGINAL LIFE TABLE

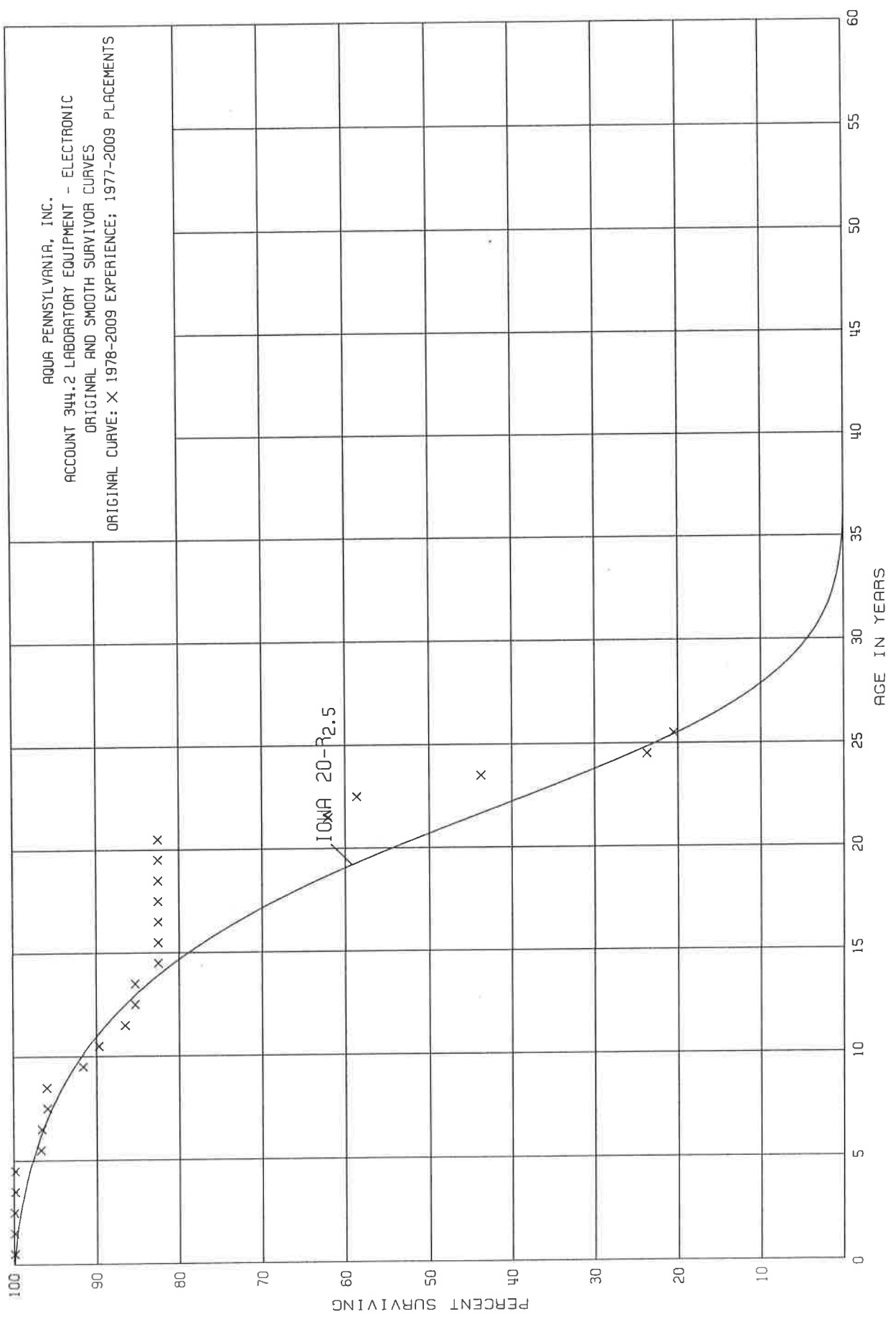
PLACEMENT BAND 1925-2009			EXPERIENCE BAND 1952-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,492,933		0.0000	1.0000	100.00
0.5	1,297,677	61	0.0000	1.0000	100.00
1.5	1,233,389	770	0.0006	0.9994	100.00
2.5	1,187,572	455	0.0004	0.9996	99.94
3.5	1,134,293	319	0.0003	0.9997	99.90
4.5	1,108,262	1,127	0.0010	0.9990	99.87
5.5	1,093,504	12,947	0.0118	0.9882	99.77
6.5	1,030,618	5,189	0.0050	0.9950	98.59
7.5	987,941	2,338	0.0024	0.9976	98.10
8.5	985,264	3,996	0.0041	0.9959	97.86
9.5	984,481	1,102	0.0011	0.9989	97.46
10.5	942,926	13,035	0.0138	0.9862	97.35
11.5	769,906	9,777	0.0127	0.9873	96.01
12.5	748,654	12,024	0.0161	0.9839	94.79
13.5	645,766	6,572	0.0102	0.9898	93.26
14.5	637,719	7,568	0.0119	0.9881	92.31
15.5	589,423	3,181	0.0054	0.9946	91.21
16.5	543,124	1,778	0.0033	0.9967	90.72
17.5	531,690	5,287	0.0099	0.9901	90.42
18.5	492,884	2,613	0.0053	0.9947	89.52
19.5	466,472	1,493	0.0032	0.9968	89.05
20.5	458,212	813	0.0018	0.9982	88.77
21.5	421,055	1,367	0.0032	0.9968	88.61
22.5	361,656	2,937	0.0081	0.9919	88.33
23.5	329,470	449	0.0014	0.9986	87.61
24.5	280,693	3,065	0.0109	0.9891	87.49
25.5	260,414	2,438	0.0094	0.9906	86.54
26.5	195,596	472	0.0024	0.9976	85.73
27.5	160,669	1,776	0.0111	0.9889	85.52
28.5	148,585	34	0.0002	0.9998	84.57
29.5	128,779	1,855	0.0144	0.9856	84.55
30.5	119,879	684	0.0057	0.9943	83.33
31.5	103,635	361	0.0035	0.9965	82.86
32.5	93,868	514	0.0055	0.9945	82.57
33.5	86,554	974	0.0113	0.9887	82.12
34.5	75,313	560	0.0074	0.9926	81.19
35.5	66,924		0.0000	1.0000	80.59
36.5	57,970	4,573	0.0789	0.9211	80.59
37.5	52,614	1,327	0.0252	0.9748	74.23
38.5	48,936	2,932	0.0599	0.9401	72.36

AQUA PENNSYLVANIA, INC.

ACCOUNT 344.1 LABORATORY EQUIPMENT - CONVENTIONAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2009			EXPERIENCE BAND 1952-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	46,004	4,379	0.0952	0.9048	68.03	
40.5	41,657	15,816	0.3797	0.6203	61.55	
41.5	25,841	3,274	0.1267	0.8733	38.18	
42.5	22,567	737	0.0327	0.9673	33.34	
43.5	21,830	1,813	0.0831	0.9169	32.25	
44.5	20,017		0.0000	1.0000	29.57	
45.5	20,017	4,341	0.2169	0.7831	29.57	
46.5	15,676	2,326	0.1484	0.8516	23.16	
47.5	13,350	2,001	0.1499	0.8501	19.72	
48.5	11,349	748	0.0659	0.9341	16.76	
49.5	10,601	1,295	0.1222	0.8778	15.66	
50.5	9,306		0.0000	1.0000	13.75	
51.5	9,306	614	0.0660	0.9340	13.75	
52.5	8,692	856	0.0985	0.9015	12.84	
53.5	7,835		0.0000	1.0000	11.58	
54.5	7,835	285	0.0364	0.9636	11.58	
55.5	7,550	3,687	0.4883	0.5117	11.16	
56.5	3,863	114	0.0295	0.9705	5.71	
57.5	3,750	68	0.0181	0.9819	5.54	
58.5	3,682	3,123	0.8482	0.1518	5.44	
59.5	559		0.0000	1.0000	0.83	
60.5	559		0.0000	1.0000	0.83	
61.5	559	125	0.2236	0.7764	0.83	
62.5	434		0.0000	1.0000	0.64	
63.5	434		0.0000	1.0000	0.64	
64.5	434		0.0000	1.0000	0.64	
65.5	434		0.0000	1.0000	0.64	
66.5	434	169	0.3894	0.6106	0.64	
67.5	265	58	0.2189	0.7811	0.39	
68.5	208	18	0.0865	0.9135	0.30	
69.5	190		0.0000	1.0000	0.27	
70.5	190	54	0.2842	0.7158	0.27	
71.5	136		0.0000	1.0000	0.19	
72.5	136		0.0000	1.0000	0.19	
73.5	136		0.0000	1.0000	0.19	
74.5	136		0.0000	1.0000	0.19	
75.5	136		0.0000	1.0000	0.19	
76.5	136		0.0000	1.0000	0.19	
77.5	136	136	1.0000	0.0000	0.19	
78.5					0.00	



AQUA PENNSYLVANIA, INC.

ACCOUNT 344.2 LABORATORY EQUIPMENT - ELECTRONIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1977-2009

EXPERIENCE BAND 1978-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,322,853		0.0000	1.0000	100.00
0.5	3,353,692		0.0000	1.0000	100.00
1.5	3,301,053		0.0000	1.0000	100.00
2.5	3,172,718	7,306	0.0023	0.9977	100.00
3.5	3,026,537		0.0000	1.0000	99.77
4.5	2,901,945	89,187	0.0307	0.9693	99.77
5.5	2,575,163	4,045	0.0016	0.9984	96.71
6.5	2,519,517	17,233	0.0068	0.9932	96.56
7.5	2,250,266	1,192	0.0005	0.9995	95.90
8.5	2,206,711	96,824	0.0439	0.9561	95.85
9.5	1,878,606	39,517	0.0210	0.9790	91.64
10.5	1,695,237	61,683	0.0364	0.9636	89.72
11.5	1,625,279	22,167	0.0136	0.9864	86.45
12.5	1,361,819		0.0000	1.0000	85.27
13.5	1,334,047	43,547	0.0326	0.9674	85.27
14.5	1,062,287		0.0000	1.0000	82.49
15.5	963,554		0.0000	1.0000	82.49
16.5	922,446		0.0000	1.0000	82.49
17.5	890,898		0.0000	1.0000	82.49
18.5	691,125		0.0000	1.0000	82.49
19.5	663,323		0.0000	1.0000	82.49
20.5	502,042	124,825	0.2486	0.7514	82.49
21.5	323,643	17,676	0.0546	0.9454	61.98
22.5	291,316	74,229	0.2548	0.7452	58.60
23.5	200,348	91,591	0.4572	0.5428	43.67
24.5	108,757	14,575	0.1340	0.8660	23.70
25.5	94,182	67,726	0.7191	0.2809	20.52
26.5	26,456	26,456	1.0000	0.0000	5.76
27.5					0.00
28.5					
29.5					
30.5	116		0.0000		
31.5	116		0.0000		
32.5					

DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1882	26,165	15,445	10,720	10,720	0.0
1884	27,044	15,953	11,091	21,811	0.0
1885	11,956	6,480	5,476	27,287	0.0
1886	70,475	46,078	24,397	51,684	0.0
1887	57,103	39,596	17,507	69,191	0.0
1890	1,653	1,148	505	69,696	0.0
1891	10,017	5,068	4,949	74,645	0.0
1892	20,378	11,781	8,597	83,242	0.0
1893	14,750	12,232	2,518	85,760	0.0
1894	6,831	4,035	2,796	88,556	0.0
1895	5,564	3,821	1,743	90,299	0.0
1896	160,284	73,973	86,311	176,610	0.0
1897	6,958	4,767	2,191	178,801	0.0
1898	32,544	18,627	13,917	192,718	0.0
1899	195,880	108,725	87,155	279,873	0.0
1900	56,529	30,909	25,620	305,493	0.0
1901	8,966	5,531	3,435	308,928	0.0
1902	34,562	16,564	17,998	326,926	0.0
1903	50,755	33,040	17,715	344,641	0.0
1904	153,109	91,149	61,960	406,601	0.0
1905	185,544	100,508	85,036	491,637	0.0
1906	99,611	55,347	44,264	535,901	0.0
1907	141,631	84,908	56,723	592,624	0.0
1908	116,264	63,096	53,168	645,792	0.0
1909	566,311	332,460	233,851	879,643	0.0
1910	102,653	94,013	8,640	888,283	0.0
1911	9,069	5,184	3,885	892,168	0.0
1912	108,074	58,687	49,387	941,555	0.0
1913	65,657	32,911	32,746	974,301	0.0
1914	15,226	8,031	7,195	981,496	0.0
1915	5,254	4,912	342	981,838	0.0
1916	85,020	45,714	39,306	1,021,144	0.0
1917	546	439	107	1,021,251	0.0
1918	188,210	89,128	99,082	1,120,333	0.1
1919	35,378	19,047	16,331	1,136,664	0.1
1920	312,135	147,154	164,981	1,301,645	0.1
1921	106,420	58,198	48,222	1,349,867	0.1
1922	215,015	105,919	109,096	1,458,963	0.1
1923	969,181	405,264	563,917	2,022,880	0.1
1924	1,058,827	570,805	488,022	2,510,902	0.1
1925	719,480	368,863	350,617	2,861,519	0.1

AQUA PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST	
				CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1926	1,360,200	725,789	634,411	3,495,930	0.2
1927	577,735	338,115	239,620	3,735,550	0.2
1928	382,499	199,154	183,345	3,918,895	0.2
1929	321,172	148,867	172,305	4,091,200	0.2
1930	236,497	115,838	120,659	4,211,859	0.2
1931	316,921	157,243	159,678	4,371,537	0.2
1932	1,882,862	698,099	1,184,763	5,556,300	0.3
1933	137,140	60,906	76,234	5,632,534	0.3
1934	190,307	83,251	107,056	5,739,590	0.3
1935	416,689	192,582	224,107	5,963,697	0.3
1936	156,509	83,906	72,603	6,036,300	0.3
1937	251,152	126,476	124,676	6,160,976	0.3
1938	172,902	94,067	78,835	6,239,811	0.3
1939	280,010	148,273	131,737	6,371,548	0.3
1940	620,708	281,413	339,295	6,710,843	0.3
1941	308,148	149,930	158,218	6,869,061	0.3
1942	393,141	174,341	218,800	7,087,861	0.3
1943	1,147,174	427,948	719,226	7,807,087	0.4
1944	153,266	78,961	74,305	7,881,392	0.4
1945	512,395	231,458	280,937	8,162,329	0.4
1946	189,384	110,994	78,390	8,240,719	0.4
1947	1,301,776	609,933	691,843	8,932,562	0.4
1948	2,204,580	1,083,034	1,121,546	10,054,108	0.5
1949	1,065,730	477,169	588,561	10,642,669	0.5
1950	2,212,442	1,031,417	1,181,025	11,823,694	0.6
1951	2,002,391	1,013,265	989,126	12,812,820	0.6
1952	1,719,289	761,185	958,104	13,770,924	0.7
1953	6,549,363	2,984,726	3,564,637	17,335,561	0.8
1954	4,121,163	1,785,013	2,336,150	19,671,711	0.9
1955	4,631,940	1,964,720	2,667,220	22,338,931	1.1
1956	4,539,165	2,022,676	2,516,489	24,855,420	1.2
1957	8,890,484	2,689,467	6,201,017	31,056,437	1.5
1958	4,734,884	1,736,440	2,998,444	34,054,881	1.6
1959	4,425,210	1,647,823	2,777,387	36,832,268	1.7
1960	3,758,237	1,446,270	2,311,967	39,144,235	1.9
1961	4,012,994	1,826,011	2,186,983	41,331,218	2.0
1962	4,678,295	1,789,592	2,888,703	44,219,921	2.1
1963	3,454,720	1,530,601	1,924,119	46,144,040	2.2
1964	7,457,680	2,819,276	4,638,404	50,782,444	2.4
1965	5,077,838	1,914,595	3,163,243	53,945,687	2.6
1966	7,760,265	2,682,953	5,077,312	59,022,999	2.8

AQUA PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1967	4,848,126	1,685,327	3,162,799	62,185,798	3.0
1968	3,863,899	1,509,619	2,354,280	64,540,078	3.1
1969	5,035,372	1,998,230	3,037,142	67,577,220	3.2
1970	4,264,835	1,562,288	2,702,547	70,279,767	3.3
1971	6,334,696	2,203,235	4,131,461	74,411,228	3.5
1972	12,171,873	5,547,239	6,624,634	81,035,862	3.8
1973	10,121,823	3,877,378	6,244,445	87,280,307	4.1
1974	14,968,986	4,607,465	10,361,521	97,641,828	4.6
1975	10,805,484	3,616,951	7,188,533	104,830,361	5.0
1976	8,886,044	4,117,503	4,768,541	109,598,902	5.2
1977	6,430,965	2,162,913	4,268,052	113,866,954	5.4
1978	8,768,371	3,005,941	5,762,430	119,629,384	5.7
1979	11,458,431	3,539,586	7,918,845	127,548,229	6.1
1980	10,494,871	3,678,154	6,816,717	134,364,946	6.4
1981	7,932,356	2,499,269	5,433,087	139,798,033	6.6
1982	6,295,184	1,985,746	4,309,438	144,107,471	6.8
1983	6,397,833	2,031,733	4,366,100	148,473,571	7.0
1984	14,380,550	4,920,171	9,460,379	157,933,950	7.5
1985	18,957,147	5,304,028	13,653,119	171,587,069	8.1
1986	21,517,370	9,473,124	12,044,246	183,631,315	8.7
1987	18,892,032	7,214,102	11,677,930	195,309,245	9.3
1988	27,977,008	10,744,686	17,232,322	212,541,567	10.1
1989	28,117,797	9,525,249	18,592,548	231,134,115	11.0
1990	25,485,185	9,059,692	16,425,493	247,559,608	11.8
1991	46,307,434	18,169,066	28,138,368	275,697,976	13.1
1992	23,202,512	8,961,518	14,240,994	289,938,970	13.8
1993	46,839,988	15,353,337	31,486,651	321,425,621	15.3
1994	31,550,007	10,165,880	21,384,127	342,809,748	16.3
1995	52,428,372	17,740,145	34,688,227	377,497,975	17.9
1996	31,229,223	10,872,832	20,356,391	397,854,366	18.9
1997	39,021,983	11,047,655	27,974,328	425,828,694	20.2
1998	76,844,596	19,462,569	57,382,027	483,210,721	22.9
1999	57,975,058	15,092,054	42,883,004	526,093,725	25.0
2000	102,068,826	22,635,223	79,433,603	605,527,328	28.7
2001	68,271,648	14,059,271	54,212,377	659,739,705	31.3
2002	124,412,595	26,281,209	98,131,386	757,871,091	36.0
2003	58,293,804	13,167,647	45,126,157	802,997,248	38.1
2004	111,725,773	24,233,104	87,492,669	890,489,917	42.3
2005	108,821,668	19,870,595	88,951,073	979,440,990	46.5
2006	150,322,295	27,105,178	123,217,117	1102,658,107	52.3
2007	120,890,509	18,730,936	102,159,573	1204,817,680	57.2

AQUA PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST	
				CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2008	182,554,316	21,656,623	160,897,693	1365,715,373	64.8
2009	190,620,035	16,839,991	173,780,044	1539,495,417	73.1
2010	261,978,219	12,577,651	249,400,568	1788,895,985	84.9
2011	66,596,582	1,524,465	65,072,117	1853,968,102	88.0
2012	255,108,186	2,212,747	252,895,439	2106,863,541	100.0
SUBTOTAL	2602,132,153	495,268,612	2106,863,541		
NONDEPRECIABLE					
PLANT	30,515,053	-	30,515,053		
TOTAL	2,632,647,206	495,268,612	2137,378,594		

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 100-R2						
PROBABLE RETIREMENT YEAR.. 6-2035						
1996	1,426.14	598	681	745	22.17	34
1997	33,139.29	13,372	15,229	17,910	22.17	808
1999	68,347.01	25,323	28,839	39,508	22.09	1,789
2000	29,929.63	10,523	11,984	17,946	22.13	811
2001	10,860.59	3,608	4,110	6,751	22.11	305
2006	3,047.87	651	741	2,307	22.09	104
	146,750.53	54,075	61,584	85,167		3,851
PICKERING CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 100-R2						
PROBABLE RETIREMENT YEAR.. 6-2033						
1927	600.00	372	424	176	18.09	10
2000	15,237.59	5,650	6,435	8,803	20.36	432
2001	19,401.18	6,808	7,753	11,648	20.35	572
2002	46,364.20	15,300	17,425	28,939	20.30	1,426
2003	110,151.94	33,806	38,500	71,652	20.33	3,524
2004	58,527.18	16,528	18,823	39,704	20.33	1,953
2007	27,470.14	5,439	6,194	21,276	20.25	1,051
2008	102,077.19	16,863	19,205	82,872	20.21	4,101
	379,829.42	100,766	114,759	265,070		13,069
NESHAMINY CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 100-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
1909	56,147.46	36,900	42,024	14,123	16.05	880
1926	783.40	491	559	224	18.17	12
1931	10,578.47	6,427	7,320	3,258	19.00	171
1932	8,494.38	5,161	5,878	2,616	19.01	138
1933	7.78	5	6	2	19.04	
1935	88.39	54	61	27	19.15	1
1937	1,718.62	1,037	1,181	538	19.34	28
1938	1,973.05	1,188	1,353	620	19.46	32
1940	348.33	215	245	103	18.91	5

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 100-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
1943	89.02	54	61	28	19.50	1
1946	326.31	196	223	103	19.47	5
1948	1,695.95	1,009	1,149	547	20.03	27
1949	576.21	345	393	183	19.64	9
1956	5,253.33	3,068	3,494	1,759	20.34	86
1965	543.47	312	355	188	20.57	9
1970	6,870.80	3,898	4,439	2,432	20.50	119
1971	386.64	218	248	139	20.73	7
1972	34,434.97	19,421	22,118	12,317	20.61	598
1973	3,708.60	2,052	2,337	1,372	20.88	66
1975	19,785.20	10,927	12,444	7,341	20.80	353
1976	1,004.27	550	626	378	20.82	18
1977	36,425.51	19,790	22,538	13,888	20.87	665
1978	5,978.89	3,219	3,666	2,313	20.95	110
1979	65,345.44	34,842	39,681	25,664	21.05	1,219
1980	4,858.87	2,581	2,939	1,920	20.91	92
1981	15,647.09	8,174	9,309	6,338	21.08	301
1982	10,836.43	5,626	6,407	4,429	21.02	211
1983	12,442.51	6,357	7,240	5,203	21.00	248
1984	5,128.45	2,553	2,908	2,220	21.02	106
1986	1,494.54	824	938	557	21.17	26
1987	23,554.81	12,778	14,553	9,002	21.08	427
1988	22,452.53	11,963	13,625	8,828	21.05	419
1989	40,948.71	21,379	24,348	16,601	21.05	789
1990	36,294.14	18,525	21,098	15,196	21.10	720
1993	7,583.43	3,588	4,086	3,497	21.16	165
2002	36,032.66	11,530	13,132	22,901	21.25	1,078
2005	17,420.60	4,317	4,916	12,505	21.25	588
2007	6,598.07	1,260	1,435	5,163	21.18	244
2008	17,131.67	2,727	3,106	14,026	21.13	664
	520,989.00	265,561	302,439	218,549		10,637

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MERION RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 100-R2						
PROBABLE RETIREMENT YEAR.. 6-2025						
1969	5,832.14	4,080	4,647	1,185	12.56	94
1972	10,438.14	7,234	8,238	2,200	12.63	174
1973	122.34	85	97	25	12.55	2
1986	325.57	218	248	78	12.76	6
1992	140.54	86	98	43	12.79	3
1993	7,152.11	4,281	4,875	2,277	12.75	179
1994	884.66	518	590	295	12.77	23
1995	1,414.40	808	920	494	12.76	39
1996	13,182.68	7,319	8,335	4,848	12.82	378
2003	93,473.54	38,614	43,977	49,497	12.79	3,870
2006	25,819.68	8,242	9,386	16,434	12.80	1,284
2007	146.49	41	47	99	12.76	8
2010	4,017.00	546	622	3,395	12.71	267
	162,949.29	72,072	82,080	80,870		6,327

PICKERING EAST
INTERIM SURVIVOR CURVE.. IOWA 100-R2
PROBABLE RETIREMENT YEAR.. 6-2066

1990	132,372.10	42,809	48,754	83,618	46.03	1,817
1991	6,402,419.24	2,003,317	2,281,512	4,120,907	46.11	89,371
1992	53,417.08	16,132	18,372	35,045	46.23	758
1994	62,666.63	17,597	20,041	42,626	46.10	925
1998	6,079.25	1,404	1,599	4,480	46.61	96
1999	1,916.96	419	477	1,440	46.52	31
2007	39,068.88	3,809	4,338	34,731	46.28	750
2008	8,039.27	643	732	7,307	46.00	159
	6,705,979.41	2,086,130	2,375,825	4,330,154		93,907

OTHER STRUCTURES
SURVIVOR CURVE.. IOWA 45-R3

1910	13,836.71	13,837	13,837			
1914	735.11	735	735			
1926	5,152.64	5,153	5,153			

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1929	478.00	478	478			
1930	1,206.44	1,206	1,206			
1931	1,779.90	1,780	1,780			
1932	2,535.28	2,535	2,535			
1937	109.73	109	110			
1938	1,122.18	1,096	1,122			
1939	62.10	61	62			
1940	2,151.76	2,073	2,152			
1943	199.89	189	200			
1944	2,152.46	2,001	2,152			
1945	2,146.69	1,993	2,147			
1946	550.48	501	550			
1950	6,669.66	5,872	6,670			
1951	22,678.26	19,896	22,673	5	3.52	1
1952	5,010.70	4,368	4,978	33	3.69	9
1953	13,844.74	11,981	13,653	192	3.89	49
1954	96,510.19	81,541	92,923	3,587	4.50	797
1955	31,100.18	26,118	29,764	1,336	4.73	282
1956	53,531.79	44,538	50,755	2,777	4.98	558
1957	15,354.39	12,650	14,416	938	5.24	179
1958	53,210.37	43,494	49,565	3,645	5.52	660
1959	1,140.54	935	1,066	75	5.48	14
1960	1,891.06	1,535	1,749	142	5.80	24
1961	21,683.91	17,380	19,806	1,878	6.14	306
1962	30,032.95	23,753	27,068	2,965	6.50	456
1963	55,566.76	43,448	49,513	6,054	6.87	881
1964	22,614.25	17,436	19,870	2,744	7.25	378
1965	30,085.20	22,919	26,118	3,967	7.64	519
1966	26,594.00	19,951	22,736	3,858	8.05	479
1967	1,788.61	1,324	1,509	280	8.48	33
1968	55,832.11	40,668	46,344	9,488	8.91	1,065
1969	38,644.59	27,755	31,629	7,016	9.36	750
1970	58,733.82	41,589	47,394	11,340	9.81	1,156
1971	19,070.58	13,267	15,119	3,952	10.28	384
1972	167,537.50	114,813	130,839	36,699	10.76	3,411
1973	263,122.79	177,503	202,279	60,844	11.25	5,408
1974	47,190.47	31,245	35,606	11,584	11.75	986
1975	292,276.88	190,360	216,931	75,346	12.26	6,146

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1976	17,532.46	11,231	12,799	4,733	12.78	370
1977	29,269.06	18,246	20,793	8,476	13.54	626
1978	204,105.81	124,647	142,045	62,061	14.08	4,408
1979	126,441.54	75,890	86,483	39,959	14.62	2,733
1980	41,828.09	24,662	28,104	13,724	15.17	905
1981	126,114.02	72,036	82,091	44,023	15.95	2,760
1982	21,749.35	12,197	13,899	7,850	16.51	475
1983	10,935.09	5,999	6,836	4,099	17.08	240
1984	73,357.83	38,946	44,382	28,976	17.87	1,621
1985	142,364.67	73,062	83,260	59,105	18.45	3,204
1986	420,540.38	242,736	276,617	143,923	19.05	7,555
1987	314,356.73	175,254	199,716	114,641	19.84	5,778
1988	484,230.45	261,484	297,982	186,248	20.44	9,112
1989	326,820.88	169,881	193,593	133,228	21.25	6,270
1990	137,071.92	68,755	78,352	58,720	21.86	2,686
1991	253,573.10	121,943	138,964	114,609	22.67	5,056
1992	556,380.15	257,048	292,927	263,453	23.29	11,312
1993	519,584.08	229,033	261,002	258,582	24.10	10,730
1994	350,503.08	147,632	168,239	182,264	24.74	7,367
1995	824,568.50	329,415	375,395	449,174	25.55	17,580
1996	174,852.75	66,304	75,559	99,294	26.19	3,791
1997	13,523.60	4,828	5,502	8,022	27.02	297
1998	239,233.69	80,048	91,221	148,013	27.84	5,317
1999	698,928.77	218,974	249,539	449,390	28.49	15,774
2000	546,504.94	158,705	180,857	365,648	29.32	12,471
2001	852,541.60	227,884	259,692	592,850	30.15	19,663
2002	3,742,989.54	913,289	1,040,766	2,702,224	30.98	87,225
2003	181,987.16	40,292	45,916	136,071	31.65	4,299
2004	97,780.05	19,321	22,018	75,762	32.49	2,332
2005	798,545.62	138,628	157,978	640,568	33.32	19,225
2006	1,015,023.90	152,254	173,506	841,518	34.00	24,751
2007	297,494.56	37,336	42,547	254,948	34.84	7,318
2008	1,809,647.48	182,412	207,873	1,601,774	35.68	44,893
2009	660,237.71	50,310	57,332	602,906	36.37	16,577
2010	2,097,271.46	107,380	122,369	1,974,902	37.06	53,289
2011	23,232.00	602	686	22,546	37.61	599
2012	6,017,341.18	39,714	45,257	5,972,084	37.77	158,117
	25,714,398.87	5,968,464	6,797,289	18,917,113		601,657
	33,630,896.52	8,547,068	9,733,976	23,896,923		729,448

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 32.8

2.17

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
1958	4,649.12	2,782	2,520	2,129	19.53	109
1959	450.88	272	246	205	19.46	11
1998	298,762.45	113,769	103,056	195,706	22.76	8,599
1999	72,045.30	26,131	23,670	48,375	22.84	2,118
2000	106,079.27	36,534	33,094	72,985	22.84	3,195
2001	200,093.92	64,930	58,816	141,278	22.90	6,169
2002	211,916.64	64,423	58,357	153,560	22.89	6,709
2003	4,013.73	1,131	1,025	2,989	22.95	130
2004	10,588,687.67	2,736,117	2,478,479	8,110,209	22.96	353,232
2005	657,339.95	153,686	139,215	518,125	22.94	22,586
2006	539,667.62	112,035	101,485	438,183	22.90	19,135
2007	813,159.78	145,556	131,850	681,310	22.93	29,713
2008	1,235,494.02	183,347	166,083	1,069,411	22.95	46,597
2009	156,169.90	18,038	16,340	139,830	22.97	6,088
2010	47,454.18	3,796	3,438	44,016	23.00	1,914
2012	535,000.00	5,778	5,234	529,766	23.00	23,033
	15,470,984.43	3,668,325	3,322,908	12,148,077		529,338

PICKERING PUMPING STATION
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5
PROBABLE RETIREMENT YEAR.. 6-2027

1967	400.00	273	247	153	14.17	11
1994	537,861.28	294,318	266,604	271,257	14.89	18,217
1998	479,802.35	231,745	209,923	269,879	14.99	18,004
2000	1,015,152.52	451,946	409,390	605,763	14.95	40,519
2001	123,173.84	52,164	47,252	75,922	14.97	5,072
2002	134,012.05	53,605	48,557	85,455	15.00	5,697
2004	40,117.93	13,961	12,646	27,472	14.99	1,833
2005	47,296.82	15,064	13,646	33,651	14.98	2,246
2006	1,318,825.21	376,656	341,190	977,635	15.01	65,132
2007	138,760.74	34,690	31,424	107,337	15.00	7,156
2008	1,887,513.85	397,133	359,738	1,527,776	15.01	101,784
2009	1,175,941.89	196,147	177,677	998,265	14.99	66,595
2010	7,039,218.27	827,812	749,864	6,289,354	15.01	419,011
2011	4,648.75	291	264	4,385	15.00	292

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
2012	1,596,203.76	26,178	23,713	1,572,491	14.99	104,903
	15,538,929.26	2,971,983	2,692,135	12,846,795		856,472
PICKERING EAST CARBON HOUSE						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
1989	1,163,641.68	390,751	353,957	809,685	45.49	17,799
1991	50,570.09	15,717	14,237	36,333	46.57	780
1992	2,433.79	730	661	1,773	46.67	38
1993	62,805.82	18,019	16,322	46,484	47.23	984
1998	18,268.77	4,067	3,684	14,585	48.89	298
2006	7,228.32	759	688	6,540	51.14	128
2007	3,352.09	297	269	3,083	51.50	60
	1,308,300.56	430,340	389,818	918,483		20,087
NESHAMINY PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
1948	161,137.07	90,156	81,667	79,470	21.47	3,701
1949	549.71	308	279	271	21.75	12
1950	80.33	45	41	39	22.03	2
1951	449.19	248	225	224	22.33	10
1952	114.08	62	56	58	22.64	3
1961	27,535.35	14,657	13,277	14,258	24.76	576
1962	437.64	230	208	230	25.19	9
1963	124.00	65	59	65	25.63	3
1967	895.14	461	418	477	26.43	18
1969	179.10	91	82	97	26.93	4
1972	30,617.43	15,330	13,886	16,731	27.57	607
1974	2,752.50	1,352	1,225	1,528	28.23	54
1976	5,541.42	2,709	2,454	3,087	28.52	108
1977	2,494.43	1,221	1,106	1,388	28.69	48
1979	4,240.89	2,043	1,851	2,390	29.11	82

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESHAMINY PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
1981	5,086.20	2,440	2,210	2,876	29.24	98
1982	3,896.95	1,852	1,678	2,219	29.52	75
1983	14,327.35	6,741	6,106	8,221	29.82	276
1985	431.41	200	181	250	30.14	8
1986	20,694.35	9,577	8,675	12,019	30.18	398
1987	166,551.39	75,365	68,268	98,283	30.25	3,249
1988	19,486.40	8,605	7,795	11,691	30.35	385
1990	14,489.89	6,057	5,487	9,003	30.63	294
1991	8,885.15	3,601	3,262	5,623	30.81	183
1992	20,318.87	8,006	7,252	13,067	30.76	425
1993	21,666.01	8,233	7,458	14,208	31.00	458
1994	31,368.22	11,518	10,433	20,935	31.02	675
1995	25,287.85	8,942	8,100	17,188	31.08	553
1996	77,776.33	26,382	23,898	53,878	31.17	1,729
1997	18,340.99	5,942	5,382	12,959	31.30	414
1998	1,566,595.31	482,511	437,077	1,129,518	31.45	35,915
2000	116,496.24	32,153	29,125	87,371	31.48	2,775
2001	31,329.21	8,099	7,336	23,993	31.55	760
2002	25,919.57	6,221	5,635	20,285	31.67	641
2003	5,322.83	1,178	1,067	4,256	31.65	134
2004	40,131.01	8,090	7,328	32,803	31.68	1,035
2006	213,394.33	33,930	30,736	182,658	31.74	5,755
2009	8,638.67	744	674	7,965	31.84	250
2010	185,804.58	10,962	9,930	175,875	31.90	5,513
2012	4,600.00	36	33	4,567	31.90	143
	2,883,987.39	896,363	811,960	2,072,024		67,378

UPPER MERION RESERVOIR
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5
PROBABLE RETIREMENT YEAR.. 6-2053

1969	37,288.41	17,212	15,591	21,697	31.63	686
1970	18,896.37	8,624	7,812	11,084	32.07	346
1972	352,825.81	160,430	145,324	207,502	32.46	6,393
1973	46,785.49	21,016	19,037	27,748	32.94	842
1974	5,304.82	2,354	2,132	3,173	33.43	95

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MERION RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
1975	3,994.74	1,784	1,616	2,379	33.42	71
1979	2,857.14	1,234	1,118	1,739	35.03	50
1981	2,587.40	1,097	994	1,593	35.67	45
1982	2,332.37	992	899	1,433	35.79	40
1983	18,782.28	7,926	7,180	11,602	35.94	323
1986	60,746.41	25,113	22,748	37,998	36.89	1,030
1992	2,268.05	780	707	1,561	38.14	41
1993	5,933,739.98	1,961,694	1,776,976	4,156,764	38.47	108,052
1994	37,440.94	11,929	10,806	26,635	38.50	692
1996	18,379.21	5,352	4,848	13,531	38.95	347
1998	8,087.68	2,129	1,929	6,159	39.19	157
2002	31,371.86	6,306	5,712	25,660	39.75	646
2003	20,101.89	3,691	3,343	16,759	40.02	419
2004	40,116.98	6,675	6,046	34,071	40.08	850
2006	112,765.20	14,614	13,238	99,527	40.30	2,470
2007	608.40	67	61	547	40.25	14
2009	50,245.45	3,467	3,140	47,105	40.48	1,164
2010	20,471.76	962	872	19,600	40.55	483
2011	31,415.50	757	686	30,730	40.49	759
2012	134,886.76	823	745	134,142	40.57	3,306
	6,994,300.90	2,267,028	2,053,560	4,940,739		129,321

PICKERING EAST (PUMP & TREAT. BLDG.)
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5
PROBABLE RETIREMENT YEAR.. 6-2066

1990	58,559.21	18,938	17,155	41,404	46.03	900
1991	6,479,920.38	2,013,959	1,824,320	4,655,600	46.57	99,970
1992	171,005.77	51,302	46,471	124,535	46.67	2,668
1994	13,204.18	3,613	3,273	9,931	47.79	208
1996	2,151.80	534	484	1,668	48.52	34
1999	4,026.13	837	758	3,268	49.50	66
2001	5,861.98	1,058	958	4,904	49.98	98
2002	25,919.57	4,303	3,898	22,022	50.24	438
2006	179,409.26	18,838	17,064	162,345	51.14	3,175
2009	109,329.19	5,969	5,407	103,922	51.95	2,000

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING EAST (PUMP & TREAT. BLDG.)						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
2010	7,899,493.82	292,281	264,760	7,634,734	52.05	146,681
2012	216,625.31	1,040	942	215,683	52.38	4,118
	15,165,506.60	2,412,672	2,185,490	12,980,016		260,356

MEDIA FILTRATION PLANT
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5
PROBABLE RETIREMENT YEAR.. 6-2038

1942	67,025.00	41,395	37,497	29,528	17.72	1,666
1957	123,834.00	72,059	65,274	58,560	20.76	2,821
1964	4,931.00	2,771	2,510	2,421	22.42	108
1983	9,000.00	4,668	4,228	4,772	24.76	193
1985	345,800.00	178,260	161,475	184,325	24.81	7,429
1988	18,280.00	8,906	8,067	10,213	25.26	404
1989	1,450,483.00	690,575	625,549	824,934	25.31	32,593
1991	8,185.00	3,713	3,363	4,822	25.30	191
1994	625.00	259	235	390	25.48	15
1995	62,468.35	24,956	22,606	39,862	25.55	1,560
1996	48,340.59	18,563	16,815	31,526	25.67	1,228
1998	110,214.95	38,884	35,223	74,992	25.68	2,920
2001	45,535.69	13,624	12,341	33,195	25.76	1,289
2006	607,419.39	114,073	103,332	504,087	25.95	19,425
2009	299,038.35	31,040	28,117	270,921	25.90	10,460
	3,201,180.32	1,243,746	1,126,632	2,074,548		82,302

BRISTOL WATER TREATMENT PLANT BUILDING
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5
PROBABLE RETIREMENT YEAR.. 6-2060

1973	578,250.00	249,804	226,282	351,968	35.63	9,878
1986	2,530.00	980	888	1,642	41.11	40
1992	444,200.00	140,367	127,150	317,050	43.29	7,324
1997	229,978.49	57,955	52,498	177,480	44.52	3,987
2006	611,007.95	70,022	63,428	547,580	46.36	11,811
2007	66,152.17	6,417	5,813	60,339	46.55	1,296

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRISTOL WATER TREATMENT PLANT BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
2008	274,465.91	21,628	19,591	254,875	46.76	5,451
2009	1,624,987.45	97,987	88,760	1,536,227	46.75	32,860
2010	245,133.87	10,001	9,059	236,075	47.02	5,021
2011	10,433.75	217	197	10,237	47.08	217
2012	146,385.60	776	703	145,683	47.14	3,090
	4,233,525.19	656,154	594,369	3,639,156		80,975
INGRAM'S MILL						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
1972	2,116,531.69	1,286,428	1,165,295	951,237	18.82	50,544
1988	34,989.51	19,230	17,419	17,571	19.67	893
1989	235,598.17	126,799	114,860	120,738	19.74	6,116
1990	10,855.71	5,732	5,192	5,664	19.67	288
1995	21,447.26	9,917	8,983	12,464	19.76	631
1996	7,633.46	3,408	3,087	4,546	19.84	229
1998	96,791.01	39,975	36,211	60,580	19.90	3,044
1999	1,507.99	596	540	968	19.89	49
2002	203,416.23	67,941	61,544	141,872	19.94	7,115
2008	11,913.72	1,987	1,800	10,114	19.98	506
2009	653.71	85	77	577	19.99	29
2012	23,777.00	295	267	23,510	19.99	1,176
	2,765,115.46	1,562,393	1,415,275	1,349,841		70,620
FERN HILL						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
1998	8,057,068.19	1,680,704	1,522,446	6,534,622	53.11	123,039
1999	7,435.53	1,450	1,313	6,123	53.67	114
2000	6,156.80	1,116	1,011	5,146	54.23	95
2003	5,188.46	728	659	4,529	55.10	82
2004	1,161.96	146	132	1,030	55.69	18
2009	45,679.22	2,275	2,061	43,618	57.24	762

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FERN HILL						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
2010	17,682.11	594	538	17,144	57.52	298
2011	262,897.54	4,469	4,049	258,849	57.82	4,477
	8,403,269.81	1,691,482	1,532,209	6,871,061		128,885
BEAR GAP TREATMENT PLANT BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
1995	5,442,196.85	1,887,354	1,709,637	3,732,560	32.02	116,570
1996	23,809.88	7,924	7,178	16,632	32.08	518
2002	25,909.79	6,089	5,516	20,394	32.55	627
2005	4,385.88	774	701	3,685	32.68	113
2006	141,769.60	21,946	19,879	121,891	32.76	3,721
2012	465,629.04	3,539	3,206	462,423	32.86	14,073
	6,103,701.04	1,927,626	1,746,117	4,357,585		135,622
SHENANGO VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2075						
2000	26,474,632.42	4,733,664	4,287,933	22,186,699	55.11	402,589
2001	237,134.95	39,127	35,443	201,692	55.67	3,623
2002	577,788.61	87,246	79,031	498,758	56.23	8,870
2003	3,942.90	543	492	3,451	56.36	61
2010	75,885.32	2,489	2,254	73,631	58.98	1,248
2011	40,076.62	665	602	39,475	59.24	666
2012	29,000.00	122	111	28,889	59.63	484
	27,438,460.82	4,863,856	4,405,866	23,032,595		417,541

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INGRAM'S MILL PLANT- NEW						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2077						
2002	25,320,902.96	3,772,815	3,417,560	21,903,343	57.11	383,529
2005	58,508.17	6,266	5,676	52,832	58.36	905
2006	607,419.40	56,126	50,841	556,578	58.94	9,443
	25,986,830.53	3,835,207	3,474,077	22,512,753		393,877
BUBBLING SPRINGS PLANT						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2065						
2005	1,290,445.00	158,080	143,195	1,147,250	50.14	22,881
2006	43,718.55	4,643	4,206	39,513	50.50	782
2007	13,919.80	1,246	1,129	12,791	50.87	251
2008	15,507.39	1,129	1,023	14,484	50.95	284
2010	191,030.23	7,183	6,506	184,524	51.19	3,605
	1,554,620.97	172,281	156,059	1,398,562		27,803
EMLENTON						
INTERIM SURVIVOR CURVE.. IOWA 85-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
2010	3,565,032.92	124,776	113,027	3,452,006	55.14	62,604
2012	22,750.00	102	92	22,658	55.61	407
	3,587,782.92	124,878	113,119	3,474,664		63,011
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1907	21.75	22	22			
1921	1,231.71	1,232	1,232			
1944	6,522.40	6,064	5,493	1,029	1.93	533
1948	49,406.35	44,673	40,463	8,943	2.67	3,349
1955	134.44	113	102	32	4.73	7
1957	14,277.60	11,763	10,655	3,623	5.24	691
1958	3,706.85	3,030	2,744	963	5.52	174

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1959	3,861.62	3,165	2,867	995	5.48	182
1960	13,156.65	10,681	9,675	3,482	5.80	600
1961	31,239.92	25,039	22,680	8,560	6.14	1,394
1962	11,420.23	9,032	8,181	3,239	6.50	498
1963	332.37	260	235	97	6.87	14
1966	7,817.53	5,865	5,312	2,506	8.05	311
1969	9,936.75	7,137	6,464	3,473	9.36	371
1970	148.44	105	95	53	9.81	5
1971	247.55	172	156	92	10.28	9
1972	2,040.05	1,398	1,266	774	10.76	72
1975	794.36	517	468	326	12.26	27
1976	9,019.15	5,778	5,234	3,785	12.78	296
1977	12,141.47	7,569	6,856	5,285	13.54	390
1978	48,278.82	29,484	26,706	21,573	14.08	1,532
1979	5,119.54	3,073	2,783	2,337	14.62	160
1980	179,560.32	105,869	95,893	83,667	15.17	5,515
1981	26,944.09	15,390	13,940	13,004	15.95	815
1982	4,194.45	2,352	2,130	2,064	16.51	125
1983	6,781.54	3,720	3,369	3,413	17.08	200
1984	68,689.62	36,467	33,031	35,659	17.87	1,995
1985	220,941.48	113,387	102,702	118,239	18.45	6,409
1986	82,625.39	47,691	43,197	39,428	19.05	2,070
1987	108,343.05	60,401	54,709	53,634	19.84	2,703
1988	67,395.10	36,393	32,964	34,431	20.44	1,684
1989	257,314.06	133,752	121,149	136,165	21.25	6,408
1990	39,230.89	19,678	17,824	21,407	21.86	979
1992	69,543.84	32,129	29,101	40,443	23.29	1,736
1994	92,300.71	38,877	35,214	57,087	24.74	2,307
1995	165.73	66	60	106	25.55	4
1996	48,730.46	18,479	16,738	31,992	26.19	1,222
1997	471,474.71	168,316	152,455	319,020	27.02	11,807
1998	591,853.53	198,034	179,373	412,481	27.84	14,816
1999	47,395.97	14,849	13,450	33,946	28.49	1,192
2000	223,720.06	64,968	58,846	164,874	29.32	5,623
2001	87,914.37	23,500	21,286	66,628	30.15	2,210
2002	99,570.34	24,295	22,006	77,564	30.98	2,504
2003	36,583.28	8,100	7,337	29,246	31.65	924
2004	149,138.59	29,470	26,693	122,446	32.49	3,769

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
2005	264,694.73	45,951	41,621	223,074	33.32	6,695
2006	108,489.32	16,273	14,740	93,749	34.00	2,757
2007	1,208,713.38	151,694	137,399	1,071,314	34.84	30,750
2008	79,455.01	8,009	7,254	72,201	35.68	2,024
2009	105,843.02	8,065	7,305	98,538	36.37	2,709
2010	496,222.96	25,407	23,013	473,210	37.06	12,769
2011	1,828,005.41	47,345	42,883	1,785,122	37.61	47,464
2012	6,666,292.17	43,998	39,852	6,626,440	37.77	175,442
	13,968,983.13	1,719,097	1,557,223	12,411,759		368,242
	154,605,479.33	30,443,431	27,576,817	127,028,658		3,631,830
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					35.0	2.35

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRYN MAWR OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 6-2036						
1927	148,851.20	109,778	119,401	29,450	9.34	3,153
1947	176.03	112	122	54	13.74	4
1948	747.47	466	507	240	14.13	17
1950	68,782.50	42,845	46,601	22,182	14.34	1,547
1951	537.52	329	358	180	14.76	12
1952	1,562.80	960	1,044	519	14.63	35
1953	72.70	44	48	25	15.07	2
1955	324.75	193	210	115	15.46	7
1956	7,163.73	4,294	4,670	2,494	15.43	162
1957	3,321.63	1,993	2,168	1,154	15.42	75
1958	5,231.33	3,051	3,318	1,913	15.93	120
1959	167,681.26	97,808	106,382	61,299	15.97	3,838
1960	72,001.24	41,962	45,640	26,361	16.03	1,644
1961	1,709.69	995	1,082	628	16.11	39
1962	2,538.48	1,473	1,602	936	16.23	58
1963	880.30	509	554	326	16.36	20
1964	1,281.21	733	797	484	16.52	29
1965	81,041.04	46,137	50,181	30,860	16.69	1,849
1966	3,698.97	2,093	2,276	1,423	16.89	84
1967	270.51	151	164	107	17.11	6
1969	4,714.08	2,622	2,852	1,862	17.24	108
1970	2,731.45	1,506	1,638	1,093	17.52	62
1971	24,951.45	13,539	14,726	10,225	17.82	574
1972	301,085.59	164,242	178,639	122,447	17.80	6,879
1973	7,846.18	4,271	4,645	3,201	17.82	180
1974	10,858.93	5,807	6,316	4,543	18.18	250
1975	176,097.74	94,300	102,566	73,532	18.25	4,029
1976	13,923.77	7,420	8,070	5,854	18.35	319
1977	9,407.00	4,983	5,420	3,987	18.48	216
1978	50,992.03	26,949	29,311	21,681	18.63	1,164
1979	548,240.12	287,387	312,579	235,661	18.81	12,528
1980	26,501.56	13,762	14,968	11,534	19.02	606
1981	25,514.18	13,272	14,435	11,079	19.00	583
1982	158,697.86	81,967	89,152	69,546	19.26	3,611
1983	4,350.40	2,245	2,442	1,908	19.31	99
1984	4,964.25	2,555	2,779	2,185	19.39	113
1985	28,832.88	14,783	16,079	12,754	19.51	654

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRYN MAWR OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 6-2036						
1986	4,896,799.95	2,788,238	3,032,647	1,864,153	19.66	94,820
1987	31,284.20	17,441	18,970	12,314	19.84	621
1988	220,634.58	120,202	130,739	89,896	20.05	4,484
1989	1,995.51	1,065	1,158	838	20.10	42
1990	21,197.95	11,053	12,022	9,176	20.19	454
1991	53,668.54	27,274	29,665	24,004	20.32	1,181
1992	30,003.53	14,822	16,121	13,883	20.49	678
1993	156,084.26	74,733	81,284	74,800	20.68	3,617
1994	74,535.47	34,614	37,648	36,887	20.76	1,777
1995	44,526.74	19,984	21,736	22,791	20.88	1,092
1996	79,962.64	34,544	37,572	42,391	21.04	2,015
1997	293,404.64	121,910	132,596	160,809	21.10	7,621
1998	112,351.05	44,513	48,415	63,936	21.34	2,996
1999	144,547.46	54,682	59,475	85,072	21.36	3,983
2000	174,755.89	62,493	67,971	106,785	21.56	4,953
2001	12,856.91	4,328	4,707	8,150	21.68	376
2002	1,739,438.24	546,184	594,061	1,145,377	21.85	52,420
2003	105,936.03	30,796	33,495	72,441	21.96	3,299
2004	1,497,153.12	398,842	433,803	1,063,350	22.03	48,268
2005	3,569,426.63	857,019	932,143	2,637,284	22.15	119,065
2006	7,511,761.78	1,590,991	1,730,453	5,781,309	22.33	258,903
2007	2,257,735.95	410,908	446,927	1,810,809	22.47	80,588
2008	1,295,713.33	194,875	211,957	1,083,756	22.60	47,954
2009	1,715,844.48	200,239	217,792	1,498,052	22.71	65,964
2010	482,057.04	38,854	42,260	439,797	22.81	19,281
2012	201,452.51	2,156	2,345	199,108	23.06	8,634
	28,692,712.26	8,800,296	9,571,704	19,121,010		879,762

GREAT VALLEY OFFICE

INTERIM SURVIVOR CURVE.. IOWA 60-S1

PROBABLE RETIREMENT YEAR.. 6-2038

1993	9,808.66	4,547	4,946	4,863	21.98	221
1995	46,794.23	20,285	22,063	24,731	22.22	1,113
1997	3,293.03	1,319	1,435	1,858	22.45	83
1998	14,608.75	5,583	6,072	8,537	22.63	377

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREAT VALLEY OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 6-2038						
1999	173,944.84	63,090	68,620	105,325	22.84	4,611
2000	76,449.51	26,237	28,537	47,913	22.97	2,086
2001	128,531.14	41,426	45,057	83,474	23.13	3,609
2002	117,935.61	35,499	38,611	79,325	23.22	3,416
2004	3,524.92	894	972	2,553	23.55	108
2006	1,311.11	264	287	1,024	23.85	43
2008	40,962.22	5,817	6,327	34,635	24.17	1,433
2009	14,891.23	1,635	1,778	13,113	24.32	539
2010	114,151.59	8,607	9,362	104,790	24.53	4,272
2012	178,640.38	1,786	1,943	176,697	24.75	7,139
	924,847.22	216,989	236,010	688,838		29,050

UTMA, BELL TAVERN OFFICE
INTERIM SURVIVOR CURVE.. IOWA 60-S1
PROBABLE RETIREMENT YEAR.. 6-2009

2003	5,127.76	5,128	5,128			
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EASTERN DIVISION OPERATIONS CENTER
INTERIM SURVIVOR CURVE.. IOWA 60-S1
PROBABLE RETIREMENT YEAR.. 6-2045

1995	3,478,461.44	1,371,905	1,492,344	1,986,117	26.10	76,096
1996	331,200.56	125,061	136,040	195,161	26.37	7,401
1997	604.33	218	237	367	26.67	14
1998	5,353.18	1,836	1,997	3,356	26.82	125
1999	22,850.40	7,397	8,046	14,804	27.16	545
2000	18,353.25	5,594	6,085	12,268	27.37	448
2002	131,885.13	34,950	38,019	93,866	27.74	3,384
2003	55,384.17	13,458	14,640	40,744	28.04	1,453
2004	47.68	11	12	36	28.23	1
2005	7,947.42	1,569	1,707	6,240	28.46	219
2006	403,029.43	69,643	75,757	327,272	28.72	11,395
2008	97,114.23	11,693	12,719	84,395	29.22	2,888
2009	9,183.22	849	924	8,259	29.47	280
2010	1,500.05	95	103	1,397	29.75	47

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTERN DIVISION OPERATIONS CENTER INTERIM SURVIVOR CURVE.. IOWA 60-S1 PROBABLE RETIREMENT YEAR.. 6-2045						
2012	158,278.00	1,298	1,412	156,866	30.24	5,187
	4,721,192.49	1,645,577	1,790,042	2,931,148		109,483
UGS MAIN OFFICE INTERIM SURVIVOR CURVE.. IOWA 60-S1 PROBABLE RETIREMENT YEAR.. 6-2005						
1965	2.00	2	2			
GLENSIDE BUILDING FULLY ACCRUED						
1957	17,006.00	17,006	17,006			
SHAMOKIN OFFICE BUILDING INTERIM SURVIVOR CURVE.. IOWA 60-S1 PROBABLE RETIREMENT YEAR.. 6-2015						
1925	26,989.35	25,157	26,989			
1949	43.16	40	43			
1951	215.78	199	216			
1952	12,912.02	11,800	12,850	62	2.89	21
1953	533.75	491	534			
1966	22,999.95	20,845	22,700	300	3.02	99
1967	622.80	568	619	4	2.85	1
1969	311.96	284	309	3	2.87	1
1971	151.50	138	150	2	2.86	1
1978	1,925.00	1,739	1,894	31	2.90	11
1979	8,511.25	7,658	8,339	172	2.97	58
1981	751.41	677	737	14	2.90	5
1984	7,087.46	6,342	6,906	181	2.96	61
1985	4,503.74	4,027	4,385	119	2.94	40
1986	15,680.45	14,065	15,317	363	2.99	121
1989	5,533.35	4,900	5,336	197	2.97	66
1990	743,356.45	655,789	714,145	29,211	2.94	9,936
1991	35,970.37	31,499	34,302	1,668	2.98	560

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHAMOKIN OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 6-2015						
1992	16,892.46	14,696	16,004	888	2.99	297
1993	27,286.97	23,590	25,689	1,598	2.98	536
1994	30,495.03	26,183	28,513	1,982	2.96	670
1995	6,910.36	5,886	6,410	500	2.96	169
1996	50,618.27	42,681	46,479	4,139	2.98	1,389
1997	28,222.30	23,537	25,631	2,591	2.99	867
1998	19,875.74	16,390	17,848	2,028	2.98	681
2000	28,400.84	22,732	24,755	3,646	2.99	1,219
2001	68,390.99	53,790	58,577	9,814	2.99	3,282
2002	79,929.91	61,546	67,023	12,907	2.99	4,317
2003	18,008.92	13,517	14,720	3,289	2.99	1,100
2004	27,422.58	19,964	21,740	5,683	2.99	1,901
2005	46,930.64	32,884	35,810	11,121	2.99	3,719
2006	5,742.42	3,831	4,172	1,570	2.99	525
2007	53,705.39	33,593	36,582	17,123	2.99	5,727
2008	14,326.12	8,189	8,918	5,408	3.00	1,803
2009	12,869.26	6,436	7,009	5,860	3.00	1,953
2010	183,782.88	73,550	80,094	103,689	3.00	34,563
2011	442.90	111	121	322	3.00	107
	1,608,353.73	1,269,324	1,381,866	226,485		75,806

BUTLER BUILDING
FULLY ACCRUED

2006	1,827.34	1,827	1,827			
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WHITE HAVEN OFFICE
INTERIM SURVIVOR CURVE.. IOWA 60-S1
PROBABLE RETIREMENT YEAR.. 6-2027

1977	135,651.02	86,640	94,354	41,297	13.08	3,157
2007	19,308.81	4,924	5,362	13,947	14.61	955
2008	101,333.87	21,726	23,660	77,674	14.66	5,298
2010	963,471.56	115,039	125,281	838,191	14.75	56,827
2012	43,150.00	716	780	42,370	14.83	2,857
	1,262,915.26	229,045	249,437	1,013,479		69,094

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKLAND BEACH						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 6-2028						
1997	83,353.02	41,635	45,342	38,011	15.03	2,529
1998	7,820.00	3,766	4,101	3,719	15.07	247
2009	1,246.99	201	219	1,028	15.66	66
	92,420.01	45,602	49,662	42,758		2,842
HONESDALE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 6-2019						
1989	30,062.68	23,232	25,300	4,763	6.76	705
2002	23,158.00	13,686	14,905	8,253	6.92	1,193
2008	1,334.47	487	530	804	6.96	116
2009	382,605.75	115,126	125,376	257,230	6.97	36,905
2010	964.25	215	234	730	6.98	105
2011	3,027.06	379	413	2,614	6.99	374
	441,152.21	153,125	166,758	274,394		39,398
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 50-R3						
1973	61.91	38	41	21	14.76	1
1981	1,282.93	671	731	552	19.76	28
2009	67,228.16	4,619	5,030	62,198	40.67	1,529
2010	42,192.44	1,949	2,123	40,069	41.29	970
2011	43,614.08	1,016	1,106	42,508	41.92	1,014
2012	694,829.14	4,099	4,464	690,365	41.95	16,457
	849,208.66	12,392	13,495	835,713		19,999
	38,616,764.94	12,396,313	13,482,937	25,133,825		1,225,434
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.5	3.17

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION INTERIM SURVIVOR CURVE.. IOWA 85-R3 PROBABLE RETIREMENT YEAR.. 6-2020						
2004	5,312.35	2,660	2,743	2,569	7.97	322
2006	6,572.82	2,820	2,909	3,664	7.99	459
	11,885.17	5,480	5,652	6,233		781
PICKERING PUMPING STATION INTERIM SURVIVOR CURVE.. IOWA 85-R3 PROBABLE RETIREMENT YEAR.. 6-2020						
2004	6,084.35	3,047	3,143	2,941	7.97	369
NESHAMINY PUMPING STATION INTERIM SURVIVOR CURVE.. IOWA 85-R3 PROBABLE RETIREMENT YEAR.. 6-2034						
1909	3,421.08	2,570	2,651	770	9.36	82
1971	634.85	367	379	256	20.35	13
1981	1,982.15	1,089	1,123	859	21.08	41
1989	688.44	358	369	319	21.25	15
1993	10,948.11	5,138	5,300	5,648	21.49	263
2000	30,704.27	10,980	11,326	19,378	21.56	899
2002	13,273.65	4,194	4,326	8,948	21.65	413
2004	25,234.45	6,803	7,017	18,217	21.67	841
	86,887.00	31,499	32,491	54,395		2,567
IRONWORKS INTERIM SURVIVOR CURVE.. IOWA 85-R3 PROBABLE RETIREMENT YEAR.. 6-2019						
1955	183.83	153	158	26	6.69	4
1994	23,915.98	17,220	17,762	6,154	7.00	879
1995	1,368.26	970	1,000	368	6.98	53
2002	5,352.67	3,153	3,252	2,101	6.98	301
2012	7,000.00	242	250	6,750	6.98	967
	37,820.74	21,738	22,422	15,399		2,204

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRYN MAWR GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 6-2027						
1927	6,679.99	4,898	5,052	1,628	11.15	146
1952	694.09	483	498	196	13.53	14
1955	100.00	69	71	29	13.92	2
1960	263.77	180	186	78	14.23	5
1965	378.01	255	263	115	14.35	8
1976	7,337.83	4,843	4,995	2,343	14.51	161
1977	2,957.87	1,947	2,008	950	14.50	66
1983	15,858.21	10,118	10,437	5,421	14.67	370
1984	3,333.68	2,108	2,174	1,160	14.74	79
1993	25,266.00	14,210	14,657	10,609	14.78	718
1994	2,727.12	1,497	1,544	1,183	14.79	80
1997	2,414.77	1,213	1,251	1,164	14.85	78
1999	46,457.24	21,682	22,365	24,092	14.86	1,621
2001	1,267.90	540	557	711	14.84	48
2004	49,166.15	17,188	17,730	31,436	14.88	2,113
2005	2,408.97	771	795	1,614	14.88	108
	167,311.60	82,002	84,583	82,729		5,617

GREAT VALLEY OPERATIONS
INTERIM SURVIVOR CURVE.. IOWA 85-R3
PROBABLE RETIREMENT YEAR.. 6-2031

1974	307.15	186	192	115	18.18	6
1986	24,774.85	14,493	14,949	9,826	18.44	533
1987	24,440.29	14,053	14,495	9,945	18.48	538
1992	19,994.75	10,357	10,683	9,312	18.61	500
1993	231.01	117	121	110	18.59	6
1997	27,639.55	12,313	12,701	14,939	18.67	800
1999	183,825.70	75,277	77,646	106,180	18.75	5,663
2002	53,481.21	18,611	19,197	34,284	18.74	1,829
2003	12,557.70	4,069	4,197	8,361	18.78	445
2004	7,027.93	2,097	2,163	4,865	18.81	259
2006	5,234.04	1,266	1,306	3,928	18.81	209
2007	119.77	25	26	94	18.81	5
2009	16,517.38	2,274	2,345	14,172	18.79	754
	376,151.33	155,138	160,021	216,131		11,547

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRINGFIELD OPERATIONS						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
1951	8,864.04	5,448	5,619	3,245	18.37	177
1953	33,431.18	20,597	21,245	12,186	18.52	658
1954	32,752.38	19,825	20,449	12,303	18.92	650
1955	3,383.00	2,027	2,091	1,292	19.34	67
1956	122.74	74	76	47	19.19	2
1957	229.63	139	143	87	19.07	5
1961	6,993.20	4,136	4,266	2,727	19.92	137
1962	912.72	539	556	357	19.93	18
1963	868.73	512	528	341	19.97	17
1964	443.07	260	268	175	20.03	9
1965	1,499.84	878	906	594	20.11	30
1966	257.78	150	155	103	20.23	5
1976	5,284.16	2,985	3,079	2,205	20.82	106
1978	2,553.93	1,429	1,474	1,080	20.95	52
1979	19,728.93	10,930	11,274	8,455	21.05	402
1980	6,379.65	3,548	3,660	2,720	20.91	130
1981	7,598.19	4,174	4,305	3,293	21.08	156
1983	15,876.76	8,664	8,937	6,940	21.00	330
1984	2,240,875.81	1,205,143	1,243,078	997,798	21.26	46,933
1985	24,926.45	13,159	13,573	11,353	21.31	533
1987	32,825.75	17,726	18,284	14,542	21.30	683
1988	3,596.76	1,908	1,968	1,629	21.25	77
1990	57,617.76	29,281	30,203	27,415	21.29	1,288
1991	3,149.64	1,561	1,610	1,540	21.37	72
1992	15,524.86	7,483	7,719	7,806	21.49	363
1993	8,731.17	4,098	4,227	4,504	21.49	210
1994	2,926.47	1,333	1,375	1,551	21.53	72
1996	7,830.00	3,332	3,437	4,393	21.59	203
1997	170,386.68	70,029	72,233	98,154	21.50	4,565
1998	13,639.55	5,366	5,535	8,105	21.59	375
1999	2,881,392.86	1,082,539	1,116,615	1,764,778	21.60	81,703
2000	8,077.34	2,888	2,979	5,098	21.56	236
2002	11,385.36	3,598	3,711	7,674	21.65	354
2003	5,488.34	1,610	1,661	3,827	21.67	177
2004	995.67	268	276	720	21.67	33
2005	53,135.09	12,981	13,390	39,745	21.65	1,836
2006	91,311.60	19,778	20,401	70,911	21.70	3,268

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRINGFIELD OPERATIONS						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
2007	39,023.64	7,317	7,547	31,477	21.67	1,453
2008	8,508.23	1,324	1,366	7,142	21.71	329
2009	279,692.47	33,983	35,052	244,640	21.69	11,279
2010	111,911.19	9,445	9,742	102,169	21.70	4,708
2011	12,266.87	541	558	11,709	21.68	540
2012	32,000.00	368	380	31,620	21.58	1,465
	6,264,399.49	2,623,374	2,705,951	3,558,450		165,706

MEDIA - OLD GARAGE
INTERIM SURVIVOR CURVE.. IOWA 85-R3
PROBABLE RETIREMENT YEAR.. 6-2014

1964	28,863.00	27,235	28,092	771	2.00	386
1984	6,366.00	5,915	6,101	265	2.03	131
1989	175.00	161	166	9	2.00	5
1995	9,492.30	8,488	8,756	736	2.01	366
	44,896.30	41,799	43,115	1,781		888

MEDIA - NEW GARAGE
INTERIM SURVIVOR CURVE.. IOWA 85-R3
PROBABLE RETIREMENT YEAR.. 6-2034

1984	247,793.00	133,263	137,457	110,336	21.26	5,190
1985	42,277.00	22,318	23,021	19,256	21.31	904
1990	16,940.00	8,609	8,880	8,060	21.29	379
2008	11,286.60	1,756	1,811	9,476	21.71	436
	318,296.60	165,946	171,169	147,128		6,909

COMMERCE STREET GARAGE
INTERIM SURVIVOR CURVE.. IOWA 85-R3
PROBABLE RETIREMENT YEAR.. 6-2010

1915	3,847.11	3,847	3,847			
1925	16,720.08	16,720	16,720			

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COMMERCE STREET GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 6-2010						
1951	189.87	190	190			
1961	17,620.99	17,621	17,621			
1962	1,848.07	1,848	1,848			
1966	666.30	666	666			
1971	2,900.00	2,900	2,900			
1972	281.95	282	282			
1973	68.38	68	68			
1974	110.62	111	111			
1986	9,876.02	9,876	9,876			
1987	13,215.15	13,215	13,215			
1988	475.94	476	476			
1990	3,345.30	3,345	3,346			
	71,165.78	71,165	71,166			
FENCE AT PIPE YARD - ROARING CREEK						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 6-2022						
1937	785.80	614	641	145	9.03	16
1992	6,412.06	4,283	4,468	1,944	9.94	196
2008	10,521.68	3,013	3,143	7,379	9.97	740
	17,719.54	7,910	8,252	9,468		952
GARAGE AND TOOL HOUSE AT RESERVOIR NO. 6						
FULLY ACCRUED						
1907	2,980.86	2,981	2,981			
1987	8,590.29	8,590	8,590			
1988	880.00	880	880			
1989	10,152.56	10,153	10,153			
	22,603.71	22,604	22,604			

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BUILDING AT RESERVOIR NO. 2 - BEAR GAP INTERIM SURVIVOR CURVE.. IOWA 85-R3 PROBABLE RETIREMENT YEAR.. 6-2011						
1921	950.48	950	950			
1981	10,140.88	10,141	10,141			
2008	13,047.53	13,048	13,048			
	24,138.89	24,139	24,139			
SHENANGO VALLEY TREATMENT PLANT GARAGE INTERIM SURVIVOR CURVE.. IOWA 85-R3 PROBABLE RETIREMENT YEAR.. 6-2075						
2000	450,000.00	82,080	86,862	363,138	53.79	6,751
2003	6,824.44	964	1,020	5,804	54.69	106
2008	4,603.80	308	326	4,278	55.88	77
	461,428.24	83,352	88,208	373,220		6,934
WAYMART GARAGE INTERIM SURVIVOR CURVE.. IOWA 85-R3 PROBABLE RETIREMENT YEAR.. 6-2034						
1992	925.00	446	472	453	21.49	21
2003	5,910.45	1,734	1,835	4,075	21.67	188
2010	2,560.87	216	229	2,332	21.70	107
2012	6,630.00	76	80	6,550	21.58	304
	16,026.32	2,472	2,616	13,410		620
WESTERN UTILITIES INTERIM SURVIVOR CURVE.. IOWA 85-R3 PROBABLE RETIREMENT YEAR.. 6-2046						
1996	22,701.24	7,519	7,957	14,744	32.31	456
1997	235.55	75	79	157	32.39	5
1998	44.80	13	14	31	32.51	1
2000	10,522.57	2,828	2,993	7,530	32.64	231
2008	17,418.79	1,888	1,998	15,421	32.90	469
	50,922.95	12,323	13,041	37,883		1,162

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FAWN LAKE						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
1990	29,050.03	13,102	13,865	15,185	26.78	567
1991	22,891.42	10,047	10,633	12,258	26.85	457
1992	140.00	60	63	77	26.95	3
1993	4,907.00	2,032	2,150	2,757	26.87	103
1994	9,557.62	3,819	4,042	5,516	27.05	204
1995	14,955.84	5,771	6,107	8,849	27.05	327
2012	20,000.00	182	193	19,807	27.22	728
	101,501.91	35,013	37,053	64,449		2,389
HONESDALE						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 6-2019						
2011	2,934.00	368	390	2,544	6.98	364
2012	44,250.00	1,531	1,620	42,630	6.98	6,107
	47,184.00	1,899	2,010	45,174		6,471
	8,126,423.92	3,390,900	3,497,636	4,628,791		215,116
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.5	2.65

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRYN MAWR						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2036						
1990	7,828.24	3,978	4,152	3,676	21.29	173
1991	24.02	12	13	11	21.37	1
1992	44,643.79	21,518	22,458	22,186	21.49	1,032
1993	3,440.41	1,608	1,678	1,762	21.65	81
1994	2,175.88	987	1,030	1,146	21.68	53
1995	2,384.70	1,046	1,092	1,293	21.76	59
2004	20,616.90	5,377	5,612	15,005	22.67	662
2008	3,942,725.56	583,523	609,004	3,333,722	23.03	144,756
2009	6,185,181.17	710,677	741,711	5,443,470	23.11	235,546
2010	1,437,590.20	114,145	119,129	1,318,461	23.19	56,855
	11,646,610.87	1,442,871	1,505,879	10,140,732		439,218

CRUM CREEK PUMPING STATION
INTERIM SURVIVOR CURVE.. IOWA 70-S1
PROBABLE RETIREMENT YEAR.. 6-2024

1980	800.00	551	575	225	11.29	20
2004	2,153.27	870	908	1,245	11.80	106
2005	7,709.18	2,866	2,991	4,718	11.83	399
2006	6,455.14	2,169	2,264	4,191	11.86	353
2008	75,000.35	18,870	19,694	55,306	11.90	4,648
2012	36,054.00	739	771	35,283	11.95	2,953
	128,171.94	26,065	27,203	100,968		8,479

GREEN LANE
INTERIM SURVIVOR CURVE.. IOWA 70-S1
PROBABLE RETIREMENT YEAR.. 6-2030

1985	58,416.55	33,981	35,465	22,952	16.48	1,393
1987	3,326.95	2,004	2,091	1,236	16.49	75
1992	11,269.63	6,131	6,399	4,871	16.76	291
2008	15,867.06	2,939	3,067	12,800	17.60	727
	88,880.19	45,055	47,022	41,859		2,486

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRINGTON						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2014						
1964	15,908.06	14,957	15,610	298	2.00	149
1965	899.89	845	882	18	2.02	9
1966	7,983.36	7,480	7,807	176	2.08	85
1967	767.12	722	754	13	1.95	7
1976	3,144.34	2,937	3,065	79	2.02	39
1984	2,684.42	2,490	2,599	85	2.03	42
1987	12,348.73	11,453	11,953	396	1.95	203
1988	287.70	266	278	10	1.97	5
1992	1,452.76	1,322	1,380	73	1.98	37
1993	12,450.12	11,260	11,751	699	2.01	348
2007	398.17	284	296	102	2.00	51
2011	4,648.71	1,550	1,618	3,031	2.00	1,516
2012	85,625.00	9,513	9,928	75,697	2.00	37,849
	148,598.38	65,079	67,921	80,677		40,340

IRONWORKS						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2013						
1943	9,899.50	9,637	9,900			
1945	278.82	271	279			
1964	932.17	903	932			
1965	24.95	24	25			
1968	6,045.82	5,848	6,046			
1969	2,353.57	2,276	2,354			
1975	934.99	903	935			
2005	77,566.84	67,871	70,985	6,582	1.00	6,582
2007	54,601.02	45,510	47,599	7,002	1.00	7,002
2008	3,875.38	3,100	3,242	633	1.00	633
	156,513.06	136,343	142,297	14,217		14,217

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREAT VALLEY OPERATIONS						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2038						
1985	994.22	491	512	482	22.26	22
1986	133,355.21	71,772	74,906	58,449	22.31	2,620
1987	164,652.76	86,854	90,647	74,006	22.39	3,305
1988	799,825.00	412,710	430,733	369,092	22.51	16,397
1989	334,259.13	168,366	175,718	158,541	22.66	6,997
1990	11,395.05	5,590	5,834	5,561	22.84	243
1991	163,258.18	78,168	81,581	81,677	22.86	3,573
1992	2,509.64	1,169	1,220	1,290	22.92	56
1994	10,974.15	4,800	5,010	5,964	23.15	258
1998	13,527.87	5,038	5,258	8,270	23.59	351
2004	6,630.64	1,639	1,711	4,920	24.36	202
2007	1,622,231.11	273,346	285,282	1,336,949	24.67	54,193
2009	71,575.33	7,709	8,046	63,529	24.86	2,555
	3,335,188.29	1,117,652	1,166,458	2,168,730		90,772

FOXCROFT QUARRY
INTERIM SURVIVOR CURVE.. IOWA 70-S1
PROBABLE RETIREMENT YEAR.. 6-2016

1986	478,038.53	415,129	433,257	44,782	3.94	11,366
1987	5,763.55	4,971	5,188	576	3.99	144
1989	39,871.32	34,022	35,508	4,363	3.95	1,105
1990	59,724.13	50,586	52,795	6,929	3.97	1,745
1991	1,490.13	1,255	1,310	180	3.94	46
1992	5,813.08	4,848	5,060	753	3.98	189
1996	12,378.00	9,922	10,355	2,023	3.96	511
1998	48,707.86	37,914	39,569	9,139	3.99	2,290
2003	22,845.91	15,832	16,523	6,323	3.99	1,585
2007	183,451.24	101,999	106,453	76,998	3.99	19,298
	858,083.75	676,478	706,018	152,066		38,279

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING WEST						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2033						
1990	21,116.52	11,289	11,782	9,335	19.15	487
1993	42,983.11	21,315	22,246	20,737	19.31	1,074
1995	192,343.95	89,594	93,506	98,838	19.50	5,069
2001	129,481.49	46,147	48,162	81,319	19.86	4,095
2003	792.47	246	257	535	19.99	27
2007	331,599.94	65,491	68,351	263,249	20.32	12,955
2008	28,304.14	4,642	4,845	23,459	20.39	1,151
2009	2,616,588.98	335,185	349,822	2,266,767	20.42	111,007
2010	22,802.43	2,025	2,113	20,689	20.52	1,008
	3,386,013.03	575,934	601,084	2,784,928		136,873
NESHAMINY						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2044						
1992	14,483.03	6,170	6,439	8,044	26.95	298
2007	3,949.05	573	598	3,351	29.48	114
2008	2,249.22	267	279	1,970	29.67	66
	20,681.30	7,010	7,316	13,365		478
INGRAM'S MILL SHED						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2030						
1970	1,485.00	916	956	529	15.47	34
1990	2,257.94	1,287	1,343	915	16.61	55
2005	70,161.91	20,087	20,964	49,198	17.45	2,819
2006	65,836.17	16,788	17,521	48,315	17.53	2,756
2007	15,415.09	3,414	3,563	11,852	17.57	675
2008	65,252.38	12,085	12,613	52,639	17.60	2,991
	220,408.49	54,577	56,960	163,448		9,330

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAF GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2036						
1996	6,437.06	2,719	2,838	3,599	21.88	164
SIMPSON PAPER PARCEL						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2039						
1998	10,255.00	3,733	3,896	6,359	24.46	260
DWELLING AND GARAGE AT BEAR GAP PUMPING STATION						
FULLY ACCRUED						
1892	1,350.00	1,350	1,350			
1938	768.20	768	768			
1940	753.51	754	754			
1947	144.38	144	144			
1949	490.00	490	490			
1961	2,996.93	2,997	2,997			
1964	1,089.01	1,089	1,089			
1970	3,593.78	3,594	3,594			
1978	309.07	309	309			
1981	3,614.99	3,615	3,615			
1983	5,843.36	5,843	5,843			
1986	97.08	97	97			
1988	4,484.11	4,484	4,484			
1990	394.15	394	394			
1991	574.30	574	574			
1994	1,350.00	1,350	1,351			
	27,852.87	27,852	27,853			
BRIDGE DECK - ROARING CREEK						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 6-2044						
1994	8,034.32	3,196	3,354	4,680	27.25	172
1996	2,873.14	1,053	1,105	1,768	27.67	64
2009	3,583.33	328	344	3,239	29.79	109
	14,490.79	4,577	4,803	9,687		345

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IMPROVEMENTS TO LEASED PROPERTY - SUSQUEHANNA FULLY ACCRUED						
1982	51,355.57	51,356	51,356			
1983	10,217.44	10,217	10,217			
	61,573.01	61,573	61,573			
HAWLEY TELEMETRY BUILDING INTERIM SURVIVOR CURVE.. IOWA 70-S1 PROBABLE RETIREMENT YEAR.. 6-2034						
1994	71,331.91	33,640	36,020	35,312	20.17	1,751
CHALFONT INTERIM SURVIVOR CURVE.. IOWA 70-S1 PROBABLE RETIREMENT YEAR.. 6-2036						
1991	884.19	438	469	415	21.37	19
1997	8,005.03	3,242	3,471	4,534	22.04	206
2001	38.67	13	14	25	22.33	1
2007	48,723.24	8,721	9,338	39,385	22.93	1,718
	57,651.13	12,414	13,292	44,359		1,944
MONROE MANOR INTERIM SURVIVOR CURVE.. IOWA 70-S1 PROBABLE RETIREMENT YEAR.. 6-2022						
1977	4,414.66	3,247	3,476	939	9.44	99
1987	2,219.38	1,604	1,718	501	9.60	52
1989	599.24	422	452	147	9.68	15
2000	1,296.90	713	763	534	9.83	54
	8,530.18	5,986	6,409	2,121		220

AQUA PENNSYLVANIA, INC.

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EMBREEVILLE STORAGE SHED FULLY ACCRUED						
1948	3,210.00	3,210	3,210			
EMBREEVILLE CONTROL VALVE BUILDING FULLY ACCRUED						
1948	1,664.00	1,664	1,664			
WAYMART WAREHOUSE INTERIM SURVIVOR CURVE.. IOWA 70-S1 PROBABLE RETIREMENT YEAR.. 6-2043						
2003	116,849.11	28,394	30,516	86,333	28.04	3,079
2008	34,732.97	4,224	4,540	30,193	28.89	1,045
2009	93.30	9	10	83	29.05	3
2011	9,569.85	316	339	9,231	29.30	315
	161,245.23	32,943	35,405	125,840		4,442
DEER LAKE BOROUGH INTERIM SURVIVOR CURVE.. IOWA 70-S1 PROBABLE RETIREMENT YEAR.. 6-2045						
2005	19,760.57	3,762	4,043	15,718	29.76	528
SPRINGFIELD INTERIM SURVIVOR CURVE.. IOWA 70-S1 PROBABLE RETIREMENT YEAR.. 6-2049						
2008	225,336.69	24,156	25,962	199,375	33.31	5,985
2010	88,276.41	4,943	5,312	82,964	33.71	2,461
	313,613.10	29,099	31,274	282,339		8,446

AQUA PENNSYLVANIA, INC.

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COMMERCE STREET INTERIM SURVIVOR CURVE.. IOWA 70-S1 PROBABLE RETIREMENT YEAR.. 6-2049						
2008	166,704.91	17,871	19,206	147,499	33.31	4,428
COVE VILLAGE INTERIM SURVIVOR CURVE.. IOWA 70-S1 PROBABLE RETIREMENT YEAR.. 6-2025						
1973	905.50	624	671	235	11.76	20
1974	353.76	241	259	95	12.00	8
2005	5,150.24	1,821	1,957	3,193	12.80	249
	6,409.50	2,686	2,887	3,523		277
	20,919,878.56	4,390,793	4,582,531	16,337,346		803,277
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.3	3.84

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
1892	2,584.75	1,379	1,187	1,398	24.93	56
1920	132,091.80	68,318	58,828	73,264	27.05	2,708
1988	45,736.60	20,088	17,298	28,439	30.64	928
1993	96,686.46	36,925	31,796	64,890	30.75	2,110
1999	5,791.51	1,724	1,485	4,307	30.67	140
2001	210,077.18	55,460	47,756	162,321	30.67	5,293
2002	24,104.79	5,930	5,106	18,999	30.65	620
2003	4,272.48	973	838	3,434	30.53	112
2004	13,112.91	2,727	2,348	10,765	30.46	353
2005	65,067.93	12,161	10,472	54,596	30.45	1,793
2006	57,786.33	9,535	8,211	49,575	30.36	1,633
2007	274,513.92	38,981	33,566	240,948	30.21	7,976
2008	22,260.45	2,618	2,254	20,006	30.01	667
2009	48,880.01	4,473	3,852	45,028	29.79	1,512
2010	37,080.00	2,358	2,030	35,050	29.45	1,190
2012	80,853.77	728	627	80,227	27.53	2,914
	1,120,900.89	264,378	227,654	893,247		30,005

CRUM CREEK TRAVELING SCREEN
FULLY ACCRUED

1974	83,928.29	83,928	83,928			
1976	953.84	954	954			
2008	2,607.41	2,607	2,608			
	87,489.54	87,489	87,490			

CRUM CREEK SILTATION BASIN
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5
PROBABLE RETIREMENT YEAR.. 6-2012

2005	2,160.08	2,160	2,160			
2007	11,565.29	11,565	11,565			
	13,725.37	13,725	13,725			

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2054						
1982	797.33	234	201	596	38.03	16
1999	367,457.98	93,628	80,420	287,038	38.02	7,550
2001	38,592.97	8,703	7,475	31,118	37.78	824
2004	9,376.42	1,643	1,411	7,965	37.66	211
2005	3,630.42	572	491	3,139	37.44	84
2006	15,956.88	2,212	1,900	14,057	37.29	377
2007	4,145.33	493	423	3,722	37.02	101
2009	244,207.34	18,535	15,922	228,285	36.53	6,249
2010	23,532.92	1,243	1,068	22,465	35.88	626
2012	78,953.81	592	508	78,446	33.08	2,371
	786,651.40	127,855	109,819	676,831		18,409
PICKERING CREEK TRAVELING SCREEN						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2013						
2008	40,908.73	32,727	28,110	12,799	1.00	12,799
NESHAMINY CREEK PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
1909	15,857.28	9,914	8,515	7,342	18.95	387
1961	678.23	389	334	344	20.94	16
1994	222,083.35	101,936	87,557	134,526	21.22	6,340
1996	22,824.87	9,824	8,438	14,387	21.17	680
2001	26,351.60	9,015	7,743	18,609	21.15	880
2005	43,579.82	10,891	9,355	34,225	21.01	1,629
2007	17,790.10	3,425	2,942	14,848	20.97	708
2008	7,884.47	1,268	1,089	6,795	20.88	325
2012	45,853.77	573	492	45,362	19.71	2,301
	402,903.49	147,235	126,465	276,438		13,266

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PERKIOMEN CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
1931	30,191.28	13,015	11,179	19,012	35.28	539
1957	10,622.72	4,190	3,599	7,024	37.59	187
1958	1,257.56	495	425	833	37.74	22
1959	59.07	23	20	39	37.91	1
1965	5,612.07	2,114	1,816	3,796	38.47	99
1981	2,452.85	719	618	1,835	39.42	47
1986	828.49	330	283	545	39.36	14
1990	340,329.63	121,293	104,182	236,148	39.73	5,944
1996	6,665.10	1,920	1,649	5,016	39.56	127
1998	22,480.17	5,885	5,055	17,425	39.48	441
1999	50,913.50	12,642	10,859	40,055	39.36	1,018
2001	4,938.30	1,081	928	4,010	39.25	102
2002	23,594.81	4,790	4,114	19,481	39.26	496
2007	3,215.98	370	318	2,898	38.48	75
2010	6,975.41	356	306	6,669	37.22	179
2011	10,189.28	275	236	9,953	36.04	276
2012	1,798,782.61	13,131	11,279	1,787,504	34.11	52,404
	2,319,108.83	182,629	156,866	2,162,243		61,971

PERKIOMEN CREEK TRAVELING SCREEN
FULLY ACCRUED

1957	583.27	583	583
1958	783.85	784	784
1959	1,076.19	1,076	1,076
1973	10,429.67	10,430	10,430
1984	4,421.25	4,421	4,421
1985	46,618.30	46,618	46,618
1986	27,505.50	27,506	27,506
1989	9,832.18	9,832	9,832
1990	1,859.63	1,860	1,860
1999	1,725.40	1,725	1,725
2000	1,176.55	1,177	1,177
	106,011.79	106,012	106,012

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREEN LANE						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2082						
1957	5,413,829.66	1,475,810	1,263,883	4,149,947	52.53	79,001
1958	10,135.71	2,781	2,382	7,754	52.38	148
1962	139.46	37	32	107	53.09	2
1963	1,084.72	288	247	838	53.04	16
1967	1,009.05	258	221	788	54.01	15
1970	2,862.53	691	592	2,271	54.15	42
1978	1,742.59	339	290	1,453	55.29	26
1981	32,915.31	5,138	4,400	28,515	55.96	510
1993	5,425.05	1,361	1,166	4,259	56.76	75
1997	532.84	112	96	437	56.43	8
1998	14,738.92	2,930	2,509	12,230	56.42	217
1999	2,888.32	541	463	2,425	56.44	43
2004	12,233.94	1,546	1,324	10,910	55.29	197
2005	300,406.38	33,856	28,994	271,412	55.11	4,925
2006	2,875.60	285	244	2,632	54.61	48
	5,802,820.08	1,525,973	1,306,843	4,495,978		85,273

SPRINGTON

INTERIM SURVIVOR CURVE.. IOWA 120-R1.5
PROBABLE RETIREMENT YEAR.. 6-2057

1932	1,646,471.20	677,029	579,808	1,066,663	36.28	29,401
1939	981.38	402	344	637	36.89	17
1940	886.19	365	313	573	36.70	16
1959	12,635.73	4,783	4,096	8,540	38.74	220
1964	3,632.50	1,351	1,157	2,476	38.96	64
1968	2,433.32	871	746	1,687	39.33	43
1975	777.28	255	218	559	39.92	14
1978	7,415.31	2,325	1,991	5,424	40.07	135
1980	1,710.55	516	442	1,269	39.94	32
1981	46,993.29	13,558	11,611	35,382	39.92	886
1982	6,625.51	1,827	1,565	5,061	39.93	127
1983	17,832.28	4,619	3,956	13,876	39.97	347
1984	12,681.07	2,861	2,450	10,231	40.03	256
1985	30,310.25	4,628	3,963	26,347	40.11	657
1986	28,144.30	11,049	9,462	18,682	40.23	464

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRINGTON						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
1987	5,036.26	1,926	1,649	3,387	40.36	84
1988	77,538.05	29,030	24,861	52,677	40.10	1,314
1989	52,581.90	19,108	16,364	36,218	40.29	899
1990	3,170.36	1,123	962	2,208	40.11	55
1991	88,633.22	30,339	25,982	62,651	40.35	1,553
1992	3,962.38	1,316	1,127	2,835	40.24	70
1993	25,075.36	8,052	6,896	18,179	40.17	453
1994	5,660.71	1,753	1,501	4,160	40.14	104
1995	184,044.78	54,753	46,891	137,154	40.14	3,417
1996	9,424.27	2,684	2,299	7,125	40.18	177
1997	158,058.79	42,913	36,751	121,308	40.25	3,014
1999	600,328.08	146,720	125,651	474,677	40.19	11,811
2002	14,680.96	2,936	2,514	12,167	40.00	304
2003	35,517.99	6,521	5,585	29,933	40.02	748
2004	105,864.75	17,701	15,159	90,706	39.85	2,276
2007	132,428.85	14,964	12,815	119,614	39.25	3,047
2008	13,245.67	1,234	1,057	12,189	38.92	313
2009	42,599.08	3,080	2,638	39,961	38.49	1,038
2010	44,307.64	2,224	1,905	42,403	37.84	1,121
2011	41,448.75	1,103	945	40,504	36.59	1,107
2012	204,435.53	1,472	1,260	203,176	34.71	5,854
	3,667,573.54	1,117,391	956,934	2,710,639		71,438

IRONWORKS CREEK

INTERIM SURVIVOR CURVE.. IOWA 120-R1.5

PROBABLE RETIREMENT YEAR.. 6-2068

1937	6,650.13	2,346	2,009	4,641	42.65	109
1943	874,664.05	307,619	263,445	611,219	43.36	14,096
1945	27,587.61	9,606	8,227	19,361	44.11	439
1946	609.41	213	182	427	43.89	10
1950	4,336.62	1,469	1,258	3,079	44.38	69
1951	7,040.87	2,463	2,109	4,932	44.26	111
1953	349.69	117	100	250	45.17	6
1954	1,408.54	474	406	1,003	45.09	22
1955	830.75	280	240	591	45.04	13

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IRONWORKS CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2068						
1961	1,475.62	468	401	1,075	46.09	23
1981	2,061.06	448	384	1,677	47.74	35
1983	2,645.75	469	402	2,244	47.92	47
1987	8,431.01	2,888	2,473	5,958	47.99	124
1992	4,402.33	1,294	1,108	3,294	48.03	69
1993	3,039.83	861	737	2,303	48.11	48
1997	4,503.82	1,074	920	3,584	47.89	75
1998	3,133.00	706	605	2,528	48.11	53
2000	843,147.80	168,967	144,703	698,445	47.88	14,587
2002	18,695.56	3,253	2,786	15,910	47.47	335
2004	46,791.43	6,775	5,802	40,989	47.25	867
2005	130,517.18	16,902	14,475	116,042	47.05	2,466
2006	1,105,258.51	125,336	107,338	997,921	46.91	21,273
2007	791,580.23	76,783	65,756	725,824	46.55	15,592
2008	16,361.75	1,309	1,121	15,241	46.00	331
2009	10,702.25	661	566	10,136	45.54	223
2010	33,486.43	1,440	1,234	32,252	44.51	725
2011	13,892.30	317	271	13,621	42.86	318
2012	50,853.77	315	270	50,584	40.07	1,262
	4,014,457.30	734,853	629,328	3,385,131		73,328

RIDLEY CREEK DAM

INTERIM SURVIVOR CURVE.. IOWA 120-R1.5
PROBABLE RETIREMENT YEAR.. 6-2067

1942	48,831.00	18,019	15,431	33,400	42.36	788
1957	46,133.00	15,233	13,046	33,087	45.00	735
2002	29,131.51	5,127	4,391	24,741	46.82	528
2003	255,656.70	41,186	35,272	220,385	46.87	4,702
2004	10,479.22	1,534	1,314	9,165	46.64	197
2006	41,816.26	4,817	4,125	37,691	46.08	818
2008	14,763.89	1,193	1,021	13,743	45.50	302
2009	14,860.33	932	798	14,062	44.85	314
2012	66,614.30	420	360	66,254	39.75	1,667
	528,286.21	88,461	75,758	452,528		10,051

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TOWNSHIP LINE DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2094						
1934	62,256.14	18,864	16,155	46,101	50.21	918
1988	35,013.13	9,748	8,348	26,665	62.21	429
1989	18,049.36	4,857	4,160	13,889	62.47	222
1990	16,250.50	4,254	3,643	12,608	62.03	203
1994	425,033.22	94,867	81,244	343,789	62.65	5,487
1996	9,960.54	2,040	1,747	8,214	62.13	132
2009	68,797.78	3,385	2,899	65,899	57.98	1,137
2010	14,825.54	507	434	14,392	56.48	255
2012	533,192.58	2,666	2,283	530,910	49.50	10,725
	1,183,378.79	141,188	120,913	1,062,467		19,508

SHENANGO RIVER DAM
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5
PROBABLE RETIREMENT YEAR.. 6-2052

1927	21,675.62	9,817	8,407	13,269	32.65	406
1948	32.89	14	12	21	35.01	1
2006	2,544.43	365	313	2,231	35.84	62
2012	1,319,693.41	10,294	8,816	1,310,877	31.90	41,093
	1,343,946.35	20,490	17,548	1,326,398		41,562

RESERVOIR NO. 1 - BEAR GAP
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5
PROBABLE RETIREMENT YEAR.. 6-2041

1891	7,538.26	4,268	3,655	3,883	21.86	178
1916	16,713.69	9,111	7,803	8,911	24.48	364
2000	16,335.07	4,979	4,264	12,071	27.37	441
2010	90,295.31	6,375	5,459	84,836	26.33	3,222
2012	573,414.90	5,734	4,911	568,504	24.87	22,859
	704,297.23	30,467	26,092	678,205		27,064

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RESERVOIR NO. 2 - BEAR GAP						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
1916	10,829.83	4,282	3,667	7,163	39.14	183
1923	394,184.44	145,691	124,770	269,414	40.87	6,592
1936	13,192.99	4,479	3,836	9,357	44.48	210
1941	5,687.34	1,918	1,643	4,044	45.28	89
1942	3,355.56	1,179	1,010	2,346	44.94	52
1986	1,403,126.02	474,257	406,153	996,973	50.92	19,579
1989	3,397.11	1,055	904	2,493	51.07	49
1990	12,927.99	3,896	3,337	9,591	50.99	188
1993	6,233.82	1,682	1,440	4,794	51.42	93
1995	9,166.91	2,291	1,962	7,205	51.03	141
1996	13,584.79	3,239	2,774	10,811	51.11	212
2000	489,488.23	93,394	79,982	409,506	50.89	8,047
2002	3,849.76	635	544	3,306	50.61	65
2009	127,814.32	7,477	6,403	121,411	48.28	2,515
2012	7,200.00	42	36	7,164	42.30	169
	2,504,039.11	745,517	638,461	1,865,578		38,184

RESERVOIR NO. 4 - TROUT RUN
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5
PROBABLE RETIREMENT YEAR.. 6-2038

1998	4,832.24	1,745	1,495	3,337	24.76	135
2011	8,976.44	367	314	8,662	23.45	369
	13,808.68	2,112	1,809	11,999		504

RESERVOIR NO. 6 - ROARING CREEK
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5
PROBABLE RETIREMENT YEAR.. 6-2046

1896	156,381.47	83,383	71,409	84,972	24.85	3,419
1902	23,910.03	11,871	10,166	13,744	26.99	509
1904	20,000.00	9,920	8,495	11,505	27.14	424
1909	21,394.03	11,050	9,463	11,931	26.87	444
1912	60,474.45	31,398	26,889	33,585	26.58	1,264
1924	349,934.14	177,137	151,700	198,234	28.28	7,010

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RESERVOIR NO. 6 - ROARING CREEK						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
1935	3,022.53	1,473	1,261	1,762	29.38	60
1936	6,891.54	3,369	2,885	4,007	29.26	137
1937	4,291.63	2,102	1,800	2,492	29.17	85
1938	8,607.87	4,224	3,617	4,991	29.09	172
1939	2,287.32	1,082	927	1,360	30.09	45
1941	302.46	143	122	180	30.01	6
1973	4,119.06	1,737	1,488	2,631	31.42	84
1974	21,410.12	8,926	7,644	13,766	31.44	438
1985	1,444,815.07	387,355	331,733	1,113,082	31.48	35,358
1991	10,879.28	4,341	3,718	7,161	31.63	226
1993	4,741.73	1,784	1,528	3,214	31.51	102
1994	22,873.37	8,317	7,123	15,750	31.50	500
2000	35,407.57	9,772	8,369	27,039	31.48	859
2001	41,896.66	10,830	9,275	32,622	31.55	1,034
2002	14,092.51	3,396	2,908	11,185	31.49	355
2003	53,889.03	12,028	10,301	43,588	31.32	1,392
2005	187,721.51	34,297	29,372	158,350	31.31	5,057
2007	3,007.71	418	358	2,650	30.97	86
2008	479,590.06	55,057	47,150	432,440	30.84	14,022
2009	8,858.66	792	678	8,181	30.56	268
2011	2,781.00	91	78	2,703	29.40	92
2012	92,050.00	810	694	91,356	28.24	3,235
	3,085,630.81	877,103	751,151	2,334,481		76,683

BRUSH VALLEY RESERVOIR
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5
PROBABLE RETIREMENT YEAR.. 6-2027

1882	23,655.70	16,796	14,384	9,272	12.86	721
1921	21,100.18	14,730	12,615	8,485	14.26	595
1924	12,924.99	9,064	7,762	5,163	14.04	368
1935	17,538.93	12,340	10,568	6,971	13.91	501
1941	233.27	161	138	95	14.47	7
1983	1,385.81	836	716	670	14.67	46
1986	3,118.80	1,995	1,709	1,410	14.65	96
1994	23,385.72	12,881	11,031	12,355	14.68	842

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRUSH VALLEY RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
1996	3,332.71	1,738	1,488	1,845	14.67	126
2000	35,753.28	16,089	13,779	21,974	14.67	1,498
2001	113,136.70	48,536	41,566	71,571	14.64	4,889
2002	5,775.00	2,345	2,008	3,767	14.63	257
2003	1,154.81	440	377	778	14.64	53
2009	24,519.47	4,200	3,597	20,922	14.51	1,442
	287,015.37	142,151	121,738	165,278		11,441

ROADWAYS - ROARING CREEK
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5
PROBABLE RETIREMENT YEAR.. 6-2073

1882	2,508.82	1,239	1,061	1,448	28.73	50
1886	6,473.02	2,949	2,526	3,947	30.25	130
1887	2,504.15	1,124	963	1,541	31.25	49
1900	749.15	316	271	478	35.06	14
1916	8,474.13	3,351	2,870	5,604	39.14	143
1919	8,186.61	3,043	2,606	5,581	40.33	138
1924	29,026.24	10,566	9,048	19,978	41.87	477
1931	3,846.25	1,394	1,194	2,652	42.46	62
1932	4,051.43	1,446	1,238	2,813	43.46	65
1934	91.24	32	27	64	43.95	1
1935	5,001.59	1,790	1,533	3,469	43.48	80
1936	3,195.60	1,085	929	2,267	44.48	51
1940	2,015.93	675	578	1,438	45.65	32
	76,124.16	29,010	24,844	51,280		1,292

ROADWAYS - PAVING ROARING CREEK
FULLY ACCRUED

1967	6,355.75	6,356	6,356			
1991	1,086.86	1,087	1,087			
	7,442.61	7,443	7,443			

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RESERVOIR NO. 1 - MT. CARMEL						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
1885	11,955.77	7,588	6,480	5,476	17.93	305
1902	1,471.03	879	751	720	19.87	36
1904	177.42	105	90	87	20.21	4
1986	12,191.79	6,593	5,630	6,562	22.08	297
1994	1,522.25	685	585	937	22.00	43
2009	93,619.03	11,403	9,738	83,881	21.63	3,878
2010	26,729.46	2,277	1,944	24,785	21.47	1,154
2012	236,697.70	2,864	2,446	234,252	20.45	11,455
	384,364.45	32,394	27,664	356,700		17,172

RESERVOIR NO. 2 - MT. CARMEL
FULLY ACCRUED

1887	10,786.51	10,787	10,787
1947	4,655.91	4,656	4,656
1986	44,145.78	44,146	44,146
1994	1,522.25	1,522	1,521
	61,110.45	61,111	61,110

CITIZENS WATER CO. DAM
FULLY ACCRUED

1919	2,369.00	2,369	2,369
1923	955.00	955	955
1932	34.00	34	34
1984	295.00	295	295
	3,653.00	3,653	3,653

NORTH WAYNE
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5
PROBABLE RETIREMENT YEAR.. 6-2102

2002	186,994.91	24,870	20,564	166,431	65.19	2,553
2003	13,760.83	1,684	1,392	12,369	64.53	192

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH WAYNE						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2102						
2004	23,749.57	2,622	2,168	21,582	64.46	335
2012	26,924.67	129	107	26,818	51.56	520
	251,429.98	29,305	24,231	227,200		3,600
NUI FACILITIES						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2082						
2002	66,019.60	10,035	8,298	57,722	55.79	1,035
2003	38,703.34	5,399	4,464	34,239	55.52	617
2004	10,864.60	1,373	1,135	9,730	55.29	176
2005	259.34	29	24	235	55.11	4
2006	874.94	87	72	803	54.61	15
	116,721.82	16,923	13,993	102,729		1,847
WAPWALLOPEN						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
1925	437.76	325	269	169	12.01	14
1970	800.35	557	460	340	12.64	27
	1,238.11	882	729	509		41
CORN OG QUARRY						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2128						
2003	2,446,932.22	270,875	223,969	2,222,963	72.30	30,746
2004	4,470.37	447	370	4,100	72.00	57
	2,451,402.59	271,322	224,339	2,227,063		30,803

AQUA PENNSYLVANIA, INC.

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RED SHALE DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2103						
2003	146,491.59	17,799	14,717	131,775	65.07	2,025
2009	11,981.00	561	464	11,517	61.10	188
2012	176,249.92	846	699	175,551	51.83	3,387
	334,722.51	19,206	15,880	318,843		5,600
HONESDALE						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
1934	112.63	68	56	57	20.04	3
1938	1.15	1	1			
1944	832.18	495	409	423	20.50	21
1945	386.87	229	189	198	20.72	10
1946	1.50	1	1	1	20.21	
1960	135.30	78	64	71	20.99	3
1961	1,392.01	798	660	732	20.94	35
1962	507.01	291	241	266	20.92	13
1963	601.80	345	285	317	20.93	15
1964	2,990.72	1,711	1,415	1,576	20.97	75
	6,961.17	4,017	3,321	3,641		175
BRISTOL						
INTERIM SURVIVOR CURVE.. IOWA 120-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
2006	39,848.01	6,431	5,318	34,530	31.17	1,108
	31,747,972.37	6,869,453	5,915,241	25,832,735		653,124
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					39.6	2.06

AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCHUYLKILL RIVER INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
1961	278,314.89	157,443	168,663	109,652	21.99	4,986
1962	31,179.29	17,311	18,545	12,634	22.46	563
1963	9,204.05	5,150	5,517	3,687	22.43	164
1973	758.40	409	438	320	22.73	14
1981	92,817.42	47,569	50,959	41,858	23.05	1,816
1982	30,077.41	15,412	16,510	13,567	22.91	592
1994	7,283.64	3,173	3,399	3,885	23.32	167
1995	1,505.51	635	680	826	23.32	35
1996	79,870.96	32,460	34,773	45,098	23.37	1,930
1997	28,108.48	11,004	11,788	16,320	23.31	700
1998	35,579.34	13,349	14,300	21,279	23.31	913
1999	83,493.77	29,849	31,976	51,518	23.36	2,205
2000	16,184.29	5,496	5,888	10,296	23.34	441
2002	107,429.33	32,229	34,526	72,903	23.33	3,125
2003	21,176.29	5,889	6,309	14,867	23.36	636
2004	29,588.60	7,551	8,089	21,500	23.35	921
2005	7,788.75	1,794	1,922	5,867	23.40	251
2006	3,239.37	663	710	2,529	23.33	108
2007	1,846.36	326	349	1,497	23.33	64
2009	6,129.65	699	749	5,381	23.32	231
2010	6,617,680.67	525,444	562,891	6,054,790	23.19	261,095
2011	30,818.99	1,282	1,373	29,446	23.04	1,278
2012	38,235.58	417	447	37,789	22.79	1,658
	7,558,311.04	915,554	980,801	6,577,509		283,893

SCHUYLKILL RIVER TRAVELING SCREEN
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
PROBABLE RETIREMENT YEAR.. 6-2013

1961	2,864.30	2,777	2,864
1962	8,853.48	8,596	8,853
1963	637.58	619	638
1964	105.07	102	105
1967	289.62	280	290
1968	524.57	508	525
1989	100,303.37	96,201	100,303

AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCHUYLKILL RIVER TRAVELING SCREEN INTERIM SURVIVOR CURVE.. IOWA 100-R2.5 PROBABLE RETIREMENT YEAR.. 6-2013						
2003	126,825.27	114,143	125,354	1,471	1.00	1,471
2005	7,354.19	6,435	7,067	287	1.00	287
	247,757.45	229,661	245,999	1,758		1,758
PICKERING EAST INTAKE INTERIM SURVIVOR CURVE.. IOWA 100-R2.5 PROBABLE RETIREMENT YEAR.. 6-2064						
1989	623,634.28	207,982	222,778	400,856	45.97	8,720
1990	922,319.02	298,278	319,497	602,822	46.03	13,096
1991	16,040.68	5,019	5,376	10,665	46.11	231
1992	220.50	67	72	149	46.23	3
1998	134,429.06	30,865	33,061	101,368	46.98	2,158
1999	134,564.48	29,214	31,292	103,272	46.88	2,203
2000	15,867.04	3,237	3,467	12,400	46.82	265
2001	67,680.69	12,805	13,716	53,965	47.14	1,145
2002	19,354.97	3,387	3,628	15,727	47.14	334
2003	10,500.65	1,682	1,802	8,699	47.18	184
2004	148,507.59	21,504	23,034	125,474	47.25	2,656
2006	37,515.92	4,232	4,533	32,983	47.19	699
2008	178,677.55	14,008	15,004	163,674	47.02	3,481
2009	90,883.16	5,480	5,870	85,013	46.75	1,818
2010	680,289.48	28,028	30,022	650,267	46.54	13,972
2012	38,235.58	214	229	38,007	44.59	852
	3,118,720.65	666,002	713,381	2,405,341		51,817

PICKERING EAST INTAKE TRAVELING SCREEN
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
PROBABLE RETIREMENT YEAR.. 6-2009

1989	90,471.19	90,471	90,471			
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AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MERION INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
1969	274,071.70	130,486	140,303	133,769	28.94	4,622
1971	554,483.94	258,112	277,530	276,954	29.42	9,414
1972	226,165.15	105,076	112,981	113,184	29.44	3,845
1974	828.62	379	408	421	29.57	14
1979	7,009.16	3,096	3,329	3,680	29.89	123
1983	2,232.66	939	1,010	1,223	30.17	41
1984	386,608.60	158,510	170,434	216,175	30.14	7,172
1985	1,121.85	438	471	651	30.14	22
1993	32,224.59	12,368	13,298	18,927	30.50	621
1997	28,539.94	9,375	10,080	18,460	30.66	602
1998	16,614.49	5,210	5,602	11,012	30.64	359
1999	4,710.60	1,402	1,508	3,203	30.67	104
2000	9,065.21	2,556	2,748	6,317	30.55	207
2001	329.05	87	94	235	30.67	8
2012	38,235.58	321	345	37,891	29.60	1,280
	1,582,241.14	688,355	740,141	842,102		28,434

CHESTER CREEK TRAVELING SCREEN
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
PROBABLE RETIREMENT YEAR.. 6-2016

1988	27,304.00	23,394	25,154	2,150	4.01	536
1996	254,205.79	203,365	218,665	35,541	4.00	8,885
1997	3,083.69	2,438	2,621	463	3.98	116
1998	17,083.55	13,298	14,298	2,786	3.99	698
2001	689.00	506	544	145	3.99	36
2004	36,336.77	24,244	26,068	10,269	3.99	2,574
2008	13,110.53	6,561	7,055	6,056	3.99	1,518
	351,813.33	273,806	294,405	57,410		14,363

AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIDLEY CREEK TRAVELING SCREEN INTERIM SURVIVOR CURVE.. IOWA 100-R2.5 PROBABLE RETIREMENT YEAR.. 6-2023						
1942	3,640.00	2,762	2,970	670	10.65	63
1957	20,186.00	15,079	16,213	3,973	10.79	368
1997	3,210.13	1,859	1,999	1,211	10.91	111
2001	10,105.13	5,069	5,450	4,655	10.93	426
2002	1,656.00	792	852	804	10.92	74
2003	128,432.55	58,026	62,391	66,042	10.92	6,048
2005	1,859.34	726	781	1,078	10.92	99
	169,089.15	84,313	90,656	78,433		7,189
BRISTOL WATER TREATMENT INTAKE INTERIM SURVIVOR CURVE.. IOWA 100-R2.5 PROBABLE RETIREMENT YEAR.. 6-2060						
1964	96,762.00	37,002	39,786	56,976	38.96	1,462
INGRAM'S MILL INTAKE INTERIM SURVIVOR CURVE.. IOWA 100-R2.5 PROBABLE RETIREMENT YEAR.. 6-2050						
1972	137,285.00	57,056	61,349	75,936	34.07	2,229
2005	7,444.66	1,214	1,305	6,140	35.92	171
2007	15,206.93	1,863	2,003	13,204	35.82	369
2008	3,737.81	375	403	3,335	35.84	93
2010	82,356.89	4,398	4,729	77,628	35.45	2,190
2012	390,834.56	2,814	3,026	387,809	34.47	11,251
	636,865.85	67,720	72,815	564,052		16,303
NEW BEAR GAP INTAKE CHAMBERS INTERIM SURVIVOR CURVE.. IOWA 100-R2.5 PROBABLE RETIREMENT YEAR.. 6-2070						
1995	151,996.52	38,242	41,119	110,878	50.57	2,193
1996	26,687.97	6,405	6,887	19,801	50.67	391
1999	10,785.00	2,187	2,351	8,434	51.10	165
	189,469.49	46,834	50,357	139,113		2,749

AQUA PENNSYLVANIA, INC.

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW SHENANGO VALLEY RAW WATER INTAKE & PUMPING STRUCTURE INTERIM SURVIVOR CURVE.. IOWA 100-R2.5 PROBABLE RETIREMENT YEAR.. 6-2075						
2000	1,100,180.00	199,353	214,350	885,830	54.23	16,335
2002	2,893.65	449	483	2,411	54.52	44
	1,103,073.65	199,802	214,833	888,241		16,379
NEW SHENANGO VALLEY TRAVELLING SCREEN & COMPRESSOR SURVIVOR CURVE.. 20-SQUARE						
2000	262,529.55	157,518	169,369	93,161	8.00	11,645
EMBREEVILLE HOSPITAL - SLUDGE LAGOON INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2053						
2003	17,592.00	7,916	8,511	9,081	11.00	826
2004	28.52	11	12	17	12.00	1
	17,620.52	7,927	8,523	9,098		827
EMLENTON INTERIM SURVIVOR CURVE.. IOWA 100-R2.5 PROBABLE RETIREMENT YEAR.. 6-2014						
1909	9,431.00	8,872	9,431			
1960	332.48	314	332			
1961	69.98	66	70			
	9,833.46	9,252	9,833			
	15,434,558.47	3,474,217	3,721,370	11,713,194		436,819
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					26.8	2.83

AQUA PENNSYLVANIA, INC.

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

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	1,645.86	1,646	1,646			
1912	4,029.89	4,030	4,030			
1925	35,961.64	35,962	35,962			
1945	1,661.69	1,418	1,662			
1953	6,125.33	4,900	6,125			
1954	2,668.87	2,128	2,669			
1955	2,178.01	1,731	2,178			
1956	10,409.64	8,083	10,410			
1957	33,299.53	25,737	33,300			
1958	17,157.73	13,189	17,158			
1959	16,113.15	12,091	15,978	135	8.35	16
1960	48,158.13	35,912	47,458	700	8.61	81
1961	41,042.63	30,400	40,174	869	8.88	98
1962	41,796.37	30,307	40,051	1,745	9.52	183
1963	32,976.78	23,648	31,251	1,726	9.82	176
1964	104,442.40	74,259	98,134	6,308	10.14	622
1965	232,366.58	161,634	213,600	18,767	10.80	1,738
1966	86,896.11	59,897	79,154	7,742	11.14	695
1967	124,664.44	85,108	112,471	12,193	11.50	1,060
1968	131,145.45	87,526	115,666	15,479	12.18	1,271
1969	207,451.44	137,022	181,075	26,376	12.56	2,100
1970	129,201.75	83,387	110,196	19,006	13.25	1,434
1971	66,023.83	42,169	55,727	10,297	13.64	755
1972	132,068.64	82,041	108,418	23,651	14.35	1,648
1973	198,241.86	121,780	160,933	37,309	14.76	2,528
1974	436,295.44	261,515	345,594	90,701	15.48	5,859
1975	163,695.76	96,990	128,173	35,523	15.91	2,233
1976	28,550.68	16,511	21,819	6,732	16.63	405
1977	300,480.47	169,471	223,957	76,523	17.36	4,408
1978	432,728.82	241,073	318,579	114,150	17.81	6,409
1979	160,962.90	87,419	115,525	45,438	18.55	2,449
1980	245,908.64	130,282	172,168	73,741	19.28	3,825
1981	211,885.09	110,752	146,359	65,526	19.76	3,316
1982	50,784.23	25,869	34,186	16,598	20.51	809
1983	21,857.16	10,802	14,275	7,582	21.25	357
1984	622,541.06	301,870	398,923	223,618	21.75	10,281
1985	204,256.82	95,061	125,624	78,633	22.50	3,495
1986	341,344.46	180,162	238,085	103,259	23.26	4,439
1987	302,107.09	154,075	203,611	98,496	24.02	4,101

AQUA PENNSYLVANIA, INC.

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

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	505,627.61	249,982	330,353	175,275	24.54	7,142
1989	393,638.22	187,411	247,665	145,973	25.31	5,767
1990	532,001.19	243,444	321,713	210,288	26.08	8,063
1991	150,199.28	65,922	87,116	63,083	26.85	2,349
1992	295,493.04	124,107	164,008	131,485	27.62	4,760
1993	198,222.50	79,844	105,514	92,709	28.17	3,291
1994	183,686.92	70,426	93,068	90,619	28.95	3,130
1995	432,325.26	157,280	207,846	224,479	29.73	7,551
1996	107,524.71	36,989	48,881	58,644	30.51	1,922
1997	205,347.79	66,533	87,924	117,424	31.30	3,752
1998	592,848.47	180,107	238,013	354,835	32.08	11,061
1999	1,551,616.28	439,728	581,103	970,513	32.87	29,526
2000	1,714,060.16	450,455	595,279	1,118,781	33.66	33,238
2001	124,567.46	30,145	39,837	84,730	34.45	2,460
2002	7,400,292.82	1,635,465	2,161,277	5,239,016	35.25	148,625
2003	791,725.54	158,187	209,045	582,681	36.05	16,163
2004	1,725,258.61	307,786	406,741	1,318,518	36.84	35,790
2005	1,204,411.28	188,852	249,569	954,842	37.64	25,368
2006	1,852,989.52	250,154	330,580	1,522,410	38.44	39,605
2007	1,872,817.72	211,628	279,668	1,593,150	39.25	40,590
2008	4,922,239.40	448,908	593,235	4,329,004	39.86	108,605
2009	3,038,812.12	208,766	275,886	2,762,926	40.67	67,935
2010	4,873,220.74	225,143	297,528	4,575,693	41.29	110,818
2011	519,777.89	12,111	16,005	503,773	41.92	12,017
2012	6,153,102.39	36,303	47,974	6,105,128	41.95	145,533
	46,572,933.29	9,113,533	12,028,132	34,544,802		941,852

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 36.7 2.02

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRUM CREEK						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 5-2055						
2007	585.02	108	104	481	22.10	22
2010	187,235.38	17,151	16,571	170,664	19.83	8,606
2011	26,867.28	1,419	1,371	25,496	17.94	1,421
	214,687.68	18,678	18,046	196,641		10,049
GREAT VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
1986	23,220.03	14,912	14,437	8,783	14.49	606
2008	240,347.39	51,434	49,795	190,552	14.69	12,972
	263,567.42	66,346	64,232	199,335		13,578
PICKERING						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2006	2,053.35	558	540	1,513	16.08	94
2007	14,006.29	3,355	3,248	10,758	15.88	677
2008	5,128.67	1,044	1,011	4,118	15.65	263
2009	1,864,471.33	305,400	295,668	1,568,803	15.32	102,402
2012	604.19	12	12	592	12.30	48
	1,886,263.83	310,369	300,479	1,585,784		103,484
POCOPSON						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
1987	19,315.33	12,072	11,687	7,628	15.00	509

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPROUL ROAD FULLY ACCRUED						
2007	3,500.06	3,500	3,500			
UPPER MERION INTERIM SURVIVOR CURVE.. IOWA 40-R0.5 PROBABLE RETIREMENT YEAR.. 6-2052						
2007	980,149.32	183,778	177,907	802,242	21.67	37,021
2008	76,792.07	12,195	11,805	64,987	21.19	3,067
	1,056,941.39	195,973	189,712	867,229		40,088
MEDIA INTERIM SURVIVOR CURVE.. IOWA 40-R0.5 PROBABLE RETIREMENT YEAR.. 6-2033						
1988	64,204.00	38,831	37,590	26,614	15.68	1,697
2008	1,116.71	227	220	897	15.65	57
	65,320.71	39,058	37,810	27,511		1,754
CROYDON INTERIM SURVIVOR CURVE.. IOWA 40-R0.5 PROBABLE RETIREMENT YEAR.. 6-2018						
2007	12,072.91	5,650	5,469	6,604	5.68	1,163
BRISTOL TREATMENT PLANT INTERIM SURVIVOR CURVE.. IOWA 40-R0.5 PROBABLE RETIREMENT YEAR.. 6-2015						
1975	102,600.00	91,335	88,417	14,183	2.84	4,994
1991	800.00	702	680	120	2.92	41
2007	12,072.92	7,612	7,368	4,705	2.93	1,606
	115,472.92	99,649	96,465	19,008		6,641

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NUI TRAILER MOUNTED GENERATORS						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2003	41,443.45	14,733	14,262	27,181	16.32	1,666
2004	5,284.34	1,742	1,686	3,598	16.27	221
2006	54,126.72	14,712	14,243	39,884	16.08	2,480
	100,854.51	31,187	30,191	70,663		4,367
FIELD CREST						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2005	74,845.96	22,633	21,910	52,936	16.15	3,278
2006	219.06	60	58	161	16.08	10
	75,065.02	22,693	21,968	53,097		3,288
BRYN MAWR						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
2006	558,747.29	120,689	116,832	441,915	21.78	20,290
2008	32,145.44	5,143	4,979	27,166	21.00	1,294
2009	52,906.28	6,793	6,576	46,330	20.36	2,276
	643,799.01	132,625	128,387	515,411		23,860
BEAR GAP						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2052						
2007	148,617.66	27,866	26,975	121,643	21.67	5,613
2008	7,775.03	1,235	1,196	6,579	21.19	310
	156,392.69	29,101	28,171	128,222		5,923

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHESTER VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2052						
2007	55,514.18	10,409	10,076	45,438	21.67	2,097
2008	20,558.00	3,265	3,161	17,397	21.19	821
	76,072.18	13,674	13,237	62,835		2,918
CHALFONT						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
2008	175,494.38	30,115	29,153	146,341	19.31	7,579
SIDLEY HILL						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
2008	115,232.44	19,774	19,142	96,090	19.31	4,976
BELL TAVERN						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
2008	122,469.88	21,016	20,345	102,125	19.31	5,289
VARIOUS GENERATORS						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
1996	14,989.33	6,571	6,361	8,628	20.50	421
2003	10,713.37	3,249	3,145	7,568	20.67	366
2009	151,001.93	20,566	19,909	131,093	19.03	6,889
2010	431,708.90	42,826	41,458	390,251	18.16	21,490
2011	22,741.61	1,296	1,255	21,487	16.54	1,299
2012	258,850.04	4,426	4,284	254,566	14.41	17,666
	890,005.18	78,934	76,412	813,593		48,131

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INGRAM'S MILL SOLAR						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2035						
2010	6,510,805.00	520,864	504,222	6,006,583	23.00	261,156
2011	24,249.01	1,011	979	23,270	23.00	1,012
	6,535,054.01	521,875	505,201	6,029,853		262,168
PICKERING - SOLAR						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2037						
2012	8,200,000.40	81,180	78,586	8,121,414	25.00	324,857
	20,727,581.95	1,733,469	1,678,193	19,049,384		870,622
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.9	4.20

AQUA PENNSYLVANIA, INC.

ACCOUNT 310.7 OIL ENGINE PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

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	3,097	3,097			
1974	2,389.83	2,390	2,390			
1975	4,482.69	4,483	4,483			
	9,969.20	9,970	9,970			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

AQUA PENNSYLVANIA, INC.

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

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	1,714.93	1,715	1,715			
1945	97.89	94	86	12	1.03	12
1948	6,768.87	6,400	5,838	931	1.36	685
1953	19,685.43	17,853	16,284	3,401	2.35	1,447
1954	1,181.92	1,059	966	216	2.61	83
1956	3,550.01	3,104	2,831	719	3.17	227
1957	2,861.45	2,504	2,284	577	3.14	184
1958	5,133.99	4,425	4,036	1,098	3.47	316
1961	15,229.94	12,674	11,560	3,670	4.25	864
1963	12,176.62	9,907	9,036	3,141	4.76	660
1964	2,760.98	2,230	2,034	727	4.91	148
1965	6,540.54	5,249	4,788	1,753	5.08	345
1967	396.76	308	281	116	5.76	20
1969	297.85	227	207	91	6.26	15
1970	459.66	346	316	144	6.54	22
1971	99.36	75	68	31	6.62	5
1972	14,922.65	11,046	10,075	4,848	6.95	698
1973	16,838.82	12,264	11,186	5,653	7.30	774
1974	31.91	23	21	11	7.66	1
1975	796.15	569	519	277	7.84	35
1976	891.50	626	571	321	8.25	39
1977	4,237.94	2,931	2,673	1,565	8.67	181
1978	199.23	137	125	74	8.92	8
1979	5,507.92	3,717	3,390	2,118	9.37	226
1981	797.64	529	483	315	9.98	32
1985	9,195.56	5,806	5,296	3,900	11.61	336
1986	1,113,938.09	758,815	692,129	421,809	12.17	34,660
1987	3,274,371.58	2,177,457	1,986,098	1,288,274	12.59	102,325
1988	2,478,807.50	1,606,267	1,465,105	1,013,703	13.04	77,738
1989	1,230,408.10	772,573	704,678	525,730	13.63	38,572
1990	1,043,305.60	635,790	579,915	463,391	14.10	32,865
1991	7,930,355.71	4,679,703	4,268,441	3,661,915	14.59	250,988
1992	1,178,853.06	669,589	610,744	568,109	15.21	37,351
1993	3,320,239.48	1,816,835	1,657,168	1,663,071	15.72	105,793
1994	1,102,762.29	577,627	526,864	575,898	16.36	35,202
1995	2,951,096.21	1,474,958	1,345,336	1,605,760	17.01	94,401
1996	1,410,669.45	670,350	611,438	799,231	17.67	45,231
1997	2,381,450.93	1,071,653	977,474	1,403,977	18.33	76,594

AQUA PENNSYLVANIA, INC.

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

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	1,448,157.08	612,281	558,472	889,685	19.11	46,556
1999	2,276,178.00	902,505	823,191	1,452,987	19.79	73,420
2000	4,114,900.66	1,515,929	1,382,706	2,732,195	20.57	132,824
2001	1,901,497.42	646,319	589,519	1,311,978	21.36	61,422
2002	948,178.86	293,935	268,103	680,076	22.26	30,551
2003	379,165.38	106,470	97,113	282,052	23.05	12,237
2004	1,598,242.85	400,200	365,030	1,233,213	23.95	51,491
2005	2,363,956.41	519,598	473,935	1,890,021	24.85	76,057
2006	3,112,276.66	586,353	534,823	2,577,454	25.85	99,708
2007	5,634,351.85	887,410	809,423	4,824,929	26.75	180,371
2008	2,110,870.84	265,970	242,596	1,868,275	27.75	67,325
2009	2,711,639.00	256,250	233,730	2,477,909	28.75	86,188
2010	2,399,374.76	151,161	137,877	2,261,498	29.75	76,017
2011	348,150.04	10,967	10,003	338,147	30.75	10,997
2012	2,696,479.27	21,302	19,430	2,677,049	31.50	84,986
	63,592,052.60	24,194,085	22,068,010	41,524,045		2,029,233
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.5	3.19

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

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	33,772	34,548	17,179	14.65	1,173
1922	9,479.31	5,839	5,973	3,506	17.53	200
1924	10,039.80	6,063	6,202	3,838	18.38	209
1926	2,027.14	1,199	1,227	800	19.26	42
1931	16,491.87	9,697	9,920	6,572	20.01	328
1932	7,452.60	4,221	4,318	3,135	21.01	149
1935	788.13	451	461	327	21.04	16
1939	201.07	112	115	86	22.24	4
1943	84.64	46	47	38	23.59	2
1948	394,924.42	208,007	212,785	182,139	24.50	7,434
1949	2,392.03	1,253	1,282	1,110	24.72	45
1950	241.49	126	129	112	24.96	4
1952	9.12	5	5	4	25.47	
1953	140.71	72	74	67	25.75	3
1956	591.08	304	311	280	25.97	11
1961	30,886.42	15,230	15,580	15,306	27.13	564
1962	116,708.25	56,417	57,713	58,995	27.52	2,144
1963	272.96	134	137	136	27.34	5
1965	2,300.24	1,117	1,143	1,157	27.63	42
1967	36,226.02	17,247	17,643	18,583	27.99	664
1968	10,734.35	5,160	5,279	5,455	27.94	195
1969	32.92	16	16	17	27.92	1
1970	4,393.09	2,065	2,112	2,281	28.42	80
1971	1,336.46	627	641	695	28.44	24
1972	467,740.69	218,762	223,787	243,954	28.49	8,563
1973	5,543.31	2,583	2,642	2,901	28.57	102
1974	8,368.83	3,850	3,938	4,431	28.67	155
1975	2,128.45	975	997	1,131	28.79	39
1976	1,365.27	622	636	729	28.94	25
1977	3,019.07	1,356	1,387	1,632	29.10	56
1978	33,177.31	14,936	15,279	17,898	28.89	620
1979	1,995.09	885	905	1,090	29.11	37
1981	6,126.68	2,674	2,735	3,392	29.24	116
1982	8,014.56	3,412	3,490	4,525	29.52	153
1984	363.39	149	152	211	29.47	7
1985	15,415.60	5,941	6,077	9,339	29.50	317
1986	18,228.06	8,531	8,727	9,501	29.56	321

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

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	6,209	6,352	7,220	29.64	244
1988	30,183.77	13,474	13,784	16,400	29.76	551
1990	26,675.36	11,326	11,586	15,089	29.81	506
1991	70,000.61	28,812	29,474	40,527	30.02	1,350
1992	30,927.12	12,371	12,655	18,272	30.00	609
1993	47,765.81	18,514	18,939	28,827	30.02	960
1994	98,270.40	36,792	37,637	60,633	30.08	2,016
1995	105,966.70	38,190	39,067	66,900	30.17	2,217
1996	44,385.64	15,340	15,692	28,694	30.30	947
1997	15,913.55	5,275	5,396	10,518	30.25	348
1999	955,856.70	287,044	293,639	662,218	30.29	21,863
2000	138,706.95	39,282	40,184	98,523	30.37	3,244
2001	134,198.77	35,724	36,545	97,654	30.32	3,221
2002	51,340.51	12,732	13,025	38,316	30.32	1,264
2003	102,953.30	23,535	24,076	78,877	30.37	2,597
2004	6,905,410.10	1,436,325	1,469,323	5,436,087	30.46	178,466
2005	832,343.19	155,565	159,139	673,204	30.45	22,109
2006	31,511.34	5,199	5,318	26,193	30.36	863
2008	48,344.56	5,627	5,756	42,589	30.36	1,403
2010	3,062,734.07	190,502	194,879	2,867,855	30.15	95,120
2012	62,183.45	529	541	61,642	29.33	2,102
	14,080,210.78	3,012,223	3,081,420	10,998,790		365,850

PICKERING

INTERIM SURVIVOR CURVE.. IOWA 90-R2.5
PROBABLE RETIREMENT YEAR.. 6-2033

1956	1,800.00	1,104	1,129	671	18.63	36
1957	5,300.00	3,193	3,266	2,034	19.07	107
1996	1,007,914.97	443,483	453,671	554,244	20.36	27,222
1997	2,136,963.33	903,935	924,700	1,212,263	20.46	59,250
2001	126,146.35	44,126	45,140	81,006	20.45	3,961
2002	1,939,544.67	636,171	650,785	1,288,760	20.49	62,897
2003	303,841.54	92,702	94,832	209,010	20.50	10,196
2004	233.40	66	68	165	20.49	8
2005	619,335.43	157,807	161,432	457,903	20.47	22,369

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

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						
2006	429,861.45	97,493	99,732	330,129	20.46	16,135
2007	21,995.80	4,322	4,421	17,575	20.45	859
2008	53,632.42	8,774	8,976	44,656	20.45	2,184
2009	1,638.46	210	215	1,423	20.42	70
2010	144,742.55	12,940	13,237	131,506	20.37	6,456
2011	2,865,578.90	134,969	138,070	2,727,509	20.23	134,825
2012	1,587,817.42	19,689	20,141	1,567,676	19.99	78,423
	11,246,346.69	2,560,984	2,619,815	8,626,530		424,998

CRUM CREEK

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

1958	3,400.00	1,972	2,017	1,383	20.63	67
1974	16,000.00	8,779	8,981	7,019	21.52	326
1995	286,657.72	124,266	127,121	159,537	22.22	7,180
1996	974,765.73	407,062	416,413	558,353	22.31	25,027
1997	1,406,142.65	565,269	578,254	827,889	22.31	37,108
1999	6,448.00	2,372	2,426	4,022	22.34	180
2000	20,796.88	7,262	7,429	13,368	22.36	598
2001	174,671.38	57,642	58,966	115,705	22.33	5,182
2002	53,943.81	16,669	17,052	36,892	22.36	1,650
2003	160,945.12	46,207	47,268	113,677	22.35	5,086
2006	12,540,097.00	2,655,993	2,717,007	9,823,090	22.33	439,906
2007	612,233.49	112,039	114,613	497,620	22.32	22,295
2008	189,721.05	28,838	29,500	160,221	22.32	7,178
2009	18,477.24	2,195	2,246	16,231	22.25	729
2010	26,725.75	2,208	2,259	24,467	22.21	1,102
2012	63,000.00	718	734	62,266	21.78	2,859
	16,554,025.82	4,039,491	4,132,286	12,421,740		556,473

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

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						
1969	5,395.04	2,243	2,295	3,100	33.92	91
1972	568,131.11	228,900	234,158	333,973	34.63	9,644
1973	9,888.57	3,987	4,079	5,810	34.53	168
1974	283.56	112	115	169	34.99	5
1975	1,589.67	626	640	950	34.94	27
1976	784.44	309	316	468	34.92	13
1979	412.70	158	162	251	35.49	7
1983	810,786.55	281,910	288,386	522,401	36.36	14,367
1984	13,816.24	4,722	4,830	8,986	36.10	249
1985	1,351.77	424	434	918	36.29	25
1991	10,447.34	3,774	3,861	6,586	37.14	177
1992	72.39	25	26	46	37.14	1
1993	3,673,710.51	1,242,449	1,270,989	2,402,722	37.18	64,624
1994	5,445.37	1,774	1,815	3,630	37.25	97
2007	17,274.11	2,012	2,058	15,216	37.92	401
2008	196,533.75	18,789	19,221	177,313	37.84	4,686
2009	815,984.07	60,220	61,603	754,381	37.65	20,037
2010	31,822.48	1,610	1,647	30,175	37.53	804
2012	145,985.37	1,007	1,030	144,955	36.24	4,000
	6,309,715.04	1,855,051	1,897,665	4,412,050		119,423

PICKERING EAST

INTERIM SURVIVOR CURVE.. IOWA 90-R2.5

PROBABLE RETIREMENT YEAR.. 6-2066

1990	1,557,583.19	507,149	518,799	1,038,784	45.57	22,795
1991	4,871,121.57	1,534,403	1,569,651	3,301,471	45.67	72,290
1992	21,590.85	6,564	6,715	14,876	45.79	325
1994	5,314.73	1,492	1,526	3,789	46.10	82
2001	2,346.76	444	454	1,893	47.14	40
2003	43,506.73	6,931	7,090	36,417	47.50	767
2004	17,833.43	2,568	2,627	15,206	47.56	320
2007	2,033.73	194	198	1,836	47.36	39
2008	250,591.12	19,546	19,995	230,596	47.28	4,877
2009	130,867.19	7,813	7,993	122,874	47.25	2,601
2010	748,185.13	30,526	31,228	716,957	47.02	15,248

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PICKERING EAST						
INTERIM SURVIVOR CURVE.. IOWA 90-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
2012	325,993.49	1,793	1,834	324,159	45.00	7,204
	7,976,967.92	2,119,423	2,168,110	5,808,858		126,588
MEDIA FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
1916	41,021.00	26,873	27,490	13,531	15.11	895
1942	11,155.73	6,411	6,558	4,598	20.91	220
1957	89,075.24	49,446	50,582	38,493	22.52	1,709
1982	80,542.00	39,232	40,133	40,409	24.35	1,660
1986	0.14					
1987	0.21					
1988	2,780,999.00	1,368,252	1,399,684	1,381,315	24.78	55,743
1989	749,306.00	360,191	368,466	380,840	24.85	15,326
1992	28,000.00	12,488	12,775	15,225	24.84	613
1995	40,188.48	16,260	16,633	23,555	25.02	941
1997	131,839.49	49,440	50,576	81,263	25.00	3,251
	3,952,127.29	1,928,593	1,972,897	1,979,229		80,358
BRISTOL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
1973	108,921.00	40,225	41,149	67,772	38.52	1,759
1977	155,596.00	54,241	55,487	100,109	39.63	2,526
1992	20,000.00	6,440	6,588	13,412	42.11	318
1993	548,159.00	169,765	173,665	374,494	42.35	8,843
1996	2,500.00	680	696	1,804	42.82	42
1998	7,046,445.86	1,736,244	1,776,129	5,270,317	42.82	123,081
1999	3,133,628.95	729,195	745,946	2,387,683	42.87	55,696
2000	511,575.28	111,728	114,295	397,280	42.95	9,250
2001	5,808.52	1,182	1,209	4,600	43.05	107
2005	14,176.09	1,975	2,020	12,156	43.25	281
2007	15,325.76	1,586	1,622	13,704	43.31	316

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRISTOL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 90-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
2008	32,543.54	2,760	2,824	29,720	43.17	688
2009	10,667.52	694	710	9,958	43.08	231
2010	85,800.59	3,827	3,915	81,886	42.84	1,911
2012	157,723.58	962	984	156,740	41.07	3,816
	11,848,871.69	2,861,504	2,927,239	8,921,635		208,865

WELLS AND BOOSTERS
SURVIVOR CURVE.. IOWA 45-R3

1927	155.66	156	156			
1948	7,920.22	7,161	7,326	594	2.67	222
1957	798.68	658	673	126	5.24	24
1958	1,406.78	1,150	1,176	231	5.52	42
1959	391.34	321	328	63	5.48	11
1960	9,340.57	7,583	7,757	1,584	5.80	273
1961	27,773.23	22,260	22,771	5,002	6.14	815
1962	4,591.28	3,631	3,714	877	6.50	135
1963	10,820.12	8,460	8,654	2,166	6.87	315
1964	12,839.62	9,899	10,126	2,714	7.25	374
1965	2,630.84	2,004	2,050	581	7.64	76
1966	1,632.22	1,224	1,252	380	8.05	47
1967	4,785.61	3,542	3,623	1,163	8.48	137
1968	20,517.54	14,945	15,288	5,230	8.91	587
1969	1,982.28	1,424	1,457	525	9.36	56
1970	3,803.98	2,694	2,756	1,048	9.81	107
1971	528.28	368	376	152	10.28	15
1972	710.83	487	498	213	10.76	20
1974	2,971.19	1,967	2,012	959	11.75	82
1975	17,055.71	11,108	11,363	5,693	12.26	464
1976	6,542.22	4,191	4,287	2,255	12.78	176
1977	5,571.61	3,473	3,553	2,019	13.54	149
1978	38,144.36	23,295	23,830	14,314	14.08	1,017
1979	819.42	492	503	316	14.62	22
1980	14,350.41	8,461	8,655	5,695	15.17	375
1981	10,607.09	6,059	6,198	4,409	15.95	276
1982	2,515.65	1,411	1,443	1,073	16.51	65

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

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						
1983	28,461.19	15,614	15,973	12,488	17.08	731
1984	22,923.22	12,170	12,450	10,473	17.87	586
1985	237,662.73	121,969	124,772	112,891	18.45	6,119
1986	170,494.71	98,410	100,672	69,823	19.05	3,665
1987	243,036.67	135,493	138,607	104,430	19.84	5,264
1988	24,763.06	13,372	13,679	11,084	20.44	542
1990	2,696.62	1,353	1,384	1,313	21.86	60
1991	2,695.67	1,296	1,326	1,370	22.67	60
1992	89.84	42	43	47	23.29	2
1993	86.77	38	39	48	24.10	2
1994	48,290.58	20,340	20,807	27,484	24.74	1,111
1995	4,055.04	1,620	1,657	2,398	25.55	94
1996	11,720.37	4,444	4,546	7,174	26.19	274
1997	34,974.07	12,486	12,773	22,201	27.02	822
1999	165,531.76	51,861	53,053	112,479	28.49	3,948
2001	61,817.43	16,524	16,904	44,913	30.15	1,490
2002	27,859.83	6,798	6,954	20,906	30.98	675
2004	4,100.52	810	829	3,272	32.49	101
2005	21,160.00	3,673	3,757	17,403	33.32	522
2006	715,050.53	107,258	109,724	605,327	34.00	17,804
2007	66,377.24	8,330	8,521	57,856	34.84	1,661
2008	145,091.79	14,625	14,961	130,131	35.68	3,647
2009	201,358.51	15,344	15,697	185,662	36.37	5,105
2010	1,605,723.97	82,213	84,103	1,521,621	37.06	41,058
2012	2,869,222.39	18,937	19,372	2,849,850	37.77	75,453
	6,926,451.25	913,444	934,428	5,992,026		176,678

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

1976	1,064,374.32	713,982	730,384	333,990	13.50	24,740
1999	431.06	209	214	217	13.81	16
2010	534,713.38	67,802	69,359	465,354	13.77	33,795
2012	42,934.62	773	791	42,144	13.62	3,094
	1,642,453.38	782,766	800,748	841,705		61,645

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAR GAP TREATMENT PLANT - STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
1995	3,247,520.95	1,148,323	1,174,702	2,072,819	31.08	66,693
1997	155,244.00	50,532	51,692	103,552	31.08	3,332
2006	1,267.64	204	209	1,059	31.31	34
	3,404,032.59	1,199,059	1,226,603	2,177,430		70,059
MOUNT COBB						
INTERIM SURVIVOR CURVE.. IOWA 90-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
1984	175,247.35	69,608	71,207	104,040	30.48	3,413
	84,116,449.80	21,342,146	21,832,418	62,284,033		2,194,350
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					28.4	2.61

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

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						
1947	267.76	223	228	40	4.93	8
1948	17,149.13	14,023	14,345	2,804	5.44	515
1949	1,545.57	1,263	1,292	254	5.49	46
1950	1,837.80	1,498	1,532	306	5.57	55
1951	236.60	189	193	44	6.11	7
1952	4,484.78	3,566	3,648	837	6.23	134
1953	2,555.97	1,988	2,034	522	6.79	77
1954	3,790.55	2,935	3,002	789	6.94	114
1955	1,357.13	1,045	1,069	288	7.10	41
1956	41,618.02	31,863	32,595	9,023	7.29	1,238
1957	14,683.95	10,981	11,233	3,451	7.89	437
1958	91,922.53	68,234	69,801	22,122	8.11	2,728
1959	22,542.54	16,598	16,979	5,564	8.35	666
1960	2,559.71	1,868	1,911	649	8.61	75
1961	24,920.07	17,741	18,149	6,771	9.24	733
1962	6,473.99	4,565	4,670	1,804	9.52	189
1963	8,755.33	6,111	6,251	2,504	9.82	255
1964	55,261.17	37,987	38,860	16,401	10.14	1,617
1965	31,484.73	21,394	21,885	9,600	10.47	917
1966	8,859.26	5,947	6,084	2,775	10.82	256
1967	11,831.87	7,810	7,989	3,843	11.18	344
1968	89,617.28	57,534	58,856	30,761	11.87	2,591
1969	10,583.99	6,702	6,856	3,728	12.25	304
1970	29,615.93	18,418	18,841	10,775	12.64	852
1971	45,212.82	27,697	28,333	16,880	13.05	1,293
1972	1,615,503.53	970,110	992,396	623,108	13.48	46,225
1973	211,518.24	124,478	127,338	84,180	13.91	6,052
1974	34,024.33	19,608	20,058	13,966	14.36	973
1975	65,309.57	36,841	37,687	27,623	14.81	1,865
1976	22,825.24	12,593	12,882	9,943	15.28	651
1977	39,396.91	21,152	21,638	17,759	15.76	1,127
1978	46,218.99	24,233	24,790	21,429	16.25	1,319
1979	51,490.31	26,229	26,832	24,658	16.75	1,472
1980	92,778.36	45,656	46,705	46,073	17.26	2,669
1981	127,495.42	60,548	61,939	65,556	17.78	3,687
1982	151,365.31	68,932	70,516	80,849	18.31	4,416
1983	205,905.41	88,478	90,511	115,394	18.85	6,122
1984	161,682.71	64,317	65,794	95,889	19.39	4,945
1985	596,468.61	198,624	203,187	393,282	19.95	19,713

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

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						
1986	246,076.72	137,557	140,717	105,360	20.51	5,137
1987	255,177.59	138,434	141,614	113,564	21.08	5,387
1988	1,139,667.39	599,009	612,769	526,898	21.66	24,326
1989	1,143,320.31	581,150	594,500	548,820	22.25	24,666
1990	797,116.12	392,819	401,843	395,273	22.64	17,459
1991	2,064,091.18	979,618	1,002,122	1,061,969	23.25	45,676
1992	680,467.12	310,293	317,421	363,046	23.86	15,216
1993	767,552.28	335,420	343,125	424,427	24.48	17,338
1994	958,284.69	401,905	411,138	547,147	24.92	21,956
1995	4,134,258.37	1,651,636	1,689,578	2,444,680	25.55	95,682
1996	1,703,762.49	648,793	663,697	1,040,065	26.02	39,972
1997	559,621.00	201,464	206,092	353,529	26.67	13,256
1998	1,466,412.40	498,873	510,333	956,079	27.15	35,215
1999	1,279,660.37	409,235	418,636	861,024	27.65	31,140
2000	2,716,921.13	808,556	827,130	1,889,791	28.32	66,730
2001	1,008,956.40	278,573	284,972	723,984	28.84	25,103
2002	1,515,514.34	384,941	393,784	1,121,730	29.37	38,193
2003	757,352.29	175,857	179,897	577,455	29.76	19,404
2004	1,132,548.44	236,476	241,908	890,640	30.31	29,384
2005	1,135,549.27	210,644	215,483	920,066	30.74	29,931
2006	1,364,330.09	221,021	226,098	1,138,232	31.04	36,670
2007	2,714,216.46	371,848	380,390	2,333,826	31.50	74,090
2008	24,177,930.40	2,707,928	2,770,136	21,407,794	31.71	675,112
2009	7,760,985.15	668,221	683,571	7,077,414	31.84	222,281
2010	417,488.03	24,799	25,369	392,119	31.67	12,381
2011	708,035.86	22,162	22,671	685,365	30.95	22,144
2012	19,128,079.93	162,589	166,324	18,961,756	29.33	646,497
	85,684,527.24	15,689,800	16,050,227	69,634,297		2,407,074
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					28.9	2.81

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.3 PURIFICATION SYSTEM - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

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	15,083	15,838	921	1.00	921
2004	82,753.18	66,203	69,516	13,237	2.00	6,619
2005	220,367.24	154,257	161,976	58,391	3.00	19,464
2006	3,900.00	2,340	2,457	1,443	4.00	361
2007	2,481,132.96	1,240,566	1,302,642	1,178,491	5.00	235,698
2008	1,177,369.52	470,948	494,513	682,857	6.00	113,810
2009	221,698.64	66,510	69,838	151,861	7.00	21,694
2012	7,087,413.63	177,185	186,051	6,901,363	9.75	707,832
	13,875,397.22	4,777,095	4,886,834	8,988,564		1,106,399
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.1	7.97

AQUA PENNSYLVANIA, INC.

ACCOUNT 320.4 PURIFICATION SYSTEM - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

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, 2012

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	183,083	183,083			
1994	68,886.00	68,693	68,886			
1995	526,156.36	520,579	526,156			
1996	84,738.80	82,976	84,739			
1998	78,474.29	74,598	78,474			
1999	209,459.32	195,237	206,274	3,185	0.95	3,185
2000	323,410.79	294,174	310,805	12,606	1.19	10,593
2001	269,303.00	237,579	251,010	18,293	1.47	12,444
2004	45,611.23	34,373	36,316	9,295	2.62	3,548
2007	294,822.38	154,487	163,221	131,601	4.54	28,987
2008	106,142.00	45,174	47,728	58,414	5.40	10,817
	2,984,392.20	2,685,256	2,750,995	233,394		69,574

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 3.4 2.33

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

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						
1892	159.50	160	160			
1899	332.89	333	333			
1909	37,348.20	37,348	37,348			
1910	70,374.60	70,375	70,375			
1923	4,337.36	4,294	4,312	25	0.29	25
1924	171,671.40	168,547	169,252	2,419	0.50	2,419
1926	51,620.10	49,896	50,105	1,515	0.96	1,515
1927	36,871.94	35,345	35,493	1,379	1.21	1,140
1928	29,233.24	27,780	27,896	1,337	1.47	910
1929	3,822.27	3,589	3,604	218	1.75	125
1930	109.11	101	101	8	2.03	4
1931	416.56	383	385	32	2.33	14
1932	39.21	36	36	3	2.64	1
1937	11,220.02	9,898	9,939	1,281	3.74	343
1938	173.67	151	152	22	4.13	5
1940	1,900.76	1,646	1,653	248	4.34	57
1943	600.90	509	511	90	5.07	18
1944	7,720.13	6,464	6,491	1,229	5.53	222
1945	3,395.07	2,800	2,812	583	5.99	97
1946	1,351.63	1,118	1,123	229	5.94	39
1947	81.03	66	66	15	6.43	2
1948	148,344.15	119,358	119,858	28,486	6.92	4,116
1949	613.60	494	496	118	6.93	17
1950	164,178.00	130,095	130,639	33,539	7.44	4,508
1951	302,107.22	236,278	237,267	64,840	7.97	8,136
1952	14,215.57	10,935	10,981	3,235	8.49	381
1953	188,008.06	145,029	145,636	42,372	8.57	4,944
1954	183,260.65	139,003	139,585	43,676	9.11	4,794
1955	214,151.15	160,228	160,899	53,252	9.67	5,507
1956	537,633.58	395,268	396,922	140,712	10.23	13,755
1957	21,492.33	15,593	15,658	5,834	10.79	541
1958	28,296.66	20,167	20,251	8,046	11.36	708
1959	44,008.16	30,938	31,067	12,941	11.94	1,084
1960	23,975.51	16,629	16,699	7,277	12.52	581
1961	568,697.10	387,453	389,074	179,623	13.10	13,712
1962	203,548.77	136,825	137,398	66,151	13.69	4,832
1963	606,897.88	402,434	404,118	202,780	14.29	14,190
1964	469,901.89	305,953	307,233	162,669	14.89	10,925

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

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						
1965	47,376.01	30,430	30,557	16,819	15.50	1,085
1966	247,542.98	156,868	157,524	90,019	16.11	5,588
1967	3,678.36	2,268	2,277	1,401	17.11	82
1968	159,217.77	96,375	96,778	62,440	17.73	3,522
1969	80,420.29	48,051	48,252	32,168	18.35	1,753
1970	203,658.36	120,057	120,559	83,099	18.98	4,378
1971	94,110.38	54,763	54,992	39,118	19.61	1,995
1972	752,178.50	432,127	433,936	318,243	20.24	15,723
1973	1,686,962.15	944,024	947,975	738,987	21.24	34,792
1974	22,650.29	12,517	12,569	10,081	21.88	461
1975	720,700.29	393,286	394,932	325,768	22.52	14,466
1976	4,181,244.40	2,210,206	2,219,456	1,961,788	23.52	83,409
1977	126,774.15	66,189	66,466	60,308	24.17	2,495
1978	475,090.12	241,821	242,833	232,257	25.17	9,228
1979	320,319.99	161,089	161,763	158,557	25.82	6,141
1980	2,420,798.88	1,202,895	1,207,929	1,212,870	26.48	45,803
1981	182,655.13	88,533	88,904	93,751	27.48	3,412
1982	8,432.94	4,041	4,058	4,375	28.14	155
1983	2,873.90	1,344	1,350	1,524	29.14	52
1984	166,144.16	75,795	76,112	90,032	30.14	2,987
1985	1,004,225.77	453,207	455,104	549,122	30.80	17,829
1986	719,814.21	323,772	325,127	394,687	31.80	12,412
1987	146,324.55	63,651	63,917	82,408	32.47	2,538
1988	1,170,513.78	488,807	490,853	679,661	33.47	20,307
1989	1,992,823.29	797,528	800,866	1,191,957	34.47	34,580
1990	734,228.28	281,063	282,239	451,989	35.47	12,743
1991	661,945.82	243,265	244,283	417,663	36.14	11,557
1992	3,535,736.59	1,237,508	1,242,687	2,293,050	37.14	61,741
1993	818,231.61	272,062	273,201	545,031	38.14	14,290
1994	1,081,502.03	340,673	342,099	739,403	39.14	18,891
1995	602,219.79	180,184	180,938	421,282	39.82	10,580
1996	2,038,310.12	573,988	576,390	1,461,920	40.82	35,814
1997	1,545,473.93	408,005	409,713	1,135,761	41.82	27,158
1998	138,544.03	34,137	34,280	104,264	42.82	2,435
1999	984,323.02	225,213	226,155	758,168	43.82	17,302
2000	2,460,783.58	519,717	521,892	1,938,892	44.82	43,260
2001	1,513,702.08	293,053	294,279	1,219,423	45.82	26,613
2002	1,952,820.26	345,649	347,096	1,605,724	46.50	34,532

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

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						
2003	878,506.75	139,946	140,532	737,975	47.50	15,536
2004	397,365.35	56,267	56,502	340,863	48.50	7,028
2005	763,350.68	94,579	94,975	668,376	49.50	13,503
2006	2,698,180.04	286,547	287,746	2,410,434	50.50	47,731
2007	3,442,339.40	304,647	305,922	3,136,417	51.50	60,901
2008	4,237,199.62	299,994	301,250	3,935,950	52.50	74,970
2009	469,521.77	24,932	25,036	444,486	53.50	8,308
2010	5,186,104.05	183,588	184,356	5,001,748	54.50	91,775
2011	14,856.64	263	264	14,593	55.50	263
2012	5,914,057.47	26,613	26,725	5,887,332	55.93	105,263
	63,157,943.43	17,915,056	17,989,577	45,168,368		1,167,054

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	639,031	639,031			
2003	998,397.72	898,558	907,134	91,264	1.00	91,264
2004	9,430.21	7,544	7,616	1,814	2.00	907

AQUA PENNSYLVANIA, INC.

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

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						
2005	68,620.50	48,034	48,492	20,129	3.00	6,710
2006	746,193.69	447,716	451,989	294,205	4.00	73,551
2007	916,877.37	458,439	462,814	454,063	5.00	90,813
2008	2,397,046.24	958,818	967,969	1,429,077	6.00	238,180
2009	5,096,907.07	1,529,072	1,543,665	3,553,242	7.00	507,606
2010	4,225,931.35	845,186	853,252	3,372,679	8.00	421,585
2011	59,525.72	5,953	6,010	53,516	9.00	5,946
2012	4,451,264.33	111,282	112,344	4,338,920	9.75	445,017
	25,843,739.14	12,184,146	12,234,829	13,608,909		1,881,579
	89,001,682.57	30,099,202	30,224,406	58,777,277		3,048,633
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.3	3.43

AQUA PENNSYLVANIA, INC.

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

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	570.55	316	283	288	19.87	14
1903	2,098.81	1,218	1,090	1,009	19.21	53
1904	8,188.65	4,518	4,044	4,145	20.21	205
1905	7,687.97	4,168	3,731	3,957	21.21	187
1906	11,648.60	6,406	5,734	5,915	20.58	287
1907	6,091.01	3,291	2,946	3,145	21.58	146
1908	7,306.29	3,995	3,576	3,730	21.00	178
1909	19,033.76	9,896	8,858	10,176	22.00	463
1910	3,808.80	2,071	1,854	1,955	21.46	91
1911	1,477.84	765	685	793	22.46	35
1912	6,597.59	3,565	3,191	3,407	21.95	155
1913	1,897.20	977	875	1,022	22.95	45
1914	8,772.95	4,437	3,972	4,801	23.95	200
1918	19,972.94	9,645	8,633	11,340	25.05	453
1919	3,500.91	1,761	1,576	1,925	24.65	78
1920	8,497.36	4,073	3,646	4,851	25.65	189
1921	9,796.25	4,737	4,240	5,556	25.28	220
1922	20,536.90	9,757	8,734	11,803	26.28	449
1923	14,354.79	6,880	6,158	8,197	25.94	316
1924	8,739.90	3,990	3,572	5,168	26.94	192
1925	24,583.31	11,652	10,430	14,153	26.64	531
1926	5,254.58	2,375	2,126	3,129	27.64	113
1927	4,246.75	1,934	1,731	2,516	27.36	92
1928	5,187.64	2,320	2,077	3,111	28.36	110
1929	2,889.99	1,302	1,165	1,725	28.11	61
1930	10,005.24	4,291	3,841	6,164	29.11	212
1931	10,500.09	4,667	4,178	6,322	28.89	219
1932	1,361.07	608	544	817	28.70	28
1933	2,189.28	934	836	1,353	29.70	46
1934	3,430.36	1,511	1,353	2,077	29.53	70
1935	63,338.15	26,646	23,851	39,487	30.53	1,293
1936	752.86	318	285	468	30.38	15
1937	2,873.80	1,192	1,067	1,807	31.38	58
1938	5,563.90	2,317	2,074	3,490	31.26	112
1939	8,262.75	3,450	3,088	5,175	31.17	166
1940	48,269.72	19,240	17,222	31,048	32.17	965
1941	5,568.13	2,286	2,046	3,522	32.09	110
1942	15,402.44	6,036	5,403	9,999	33.09	302
1944	10,568.93	4,161	3,725	6,844	33.01	207

AQUA PENNSYLVANIA, INC.

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

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	17,499.65	6,750	6,042	11,458	34.01	337
1946	4,756.52	1,837	1,644	3,113	34.00	92
1947	18,513.32	6,822	6,107	12,406	35.00	354
1949	18,557.95	7,022	6,286	12,272	35.04	350
1950	59,464.15	21,478	19,225	40,239	36.04	1,117
1952	18,789.59	6,783	6,072	12,718	36.15	352
1953	8,775.19	3,099	2,774	6,001	37.15	162
1955	44,549.92	15,677	14,033	30,517	37.34	817
1956	31,433.10	10,558	9,451	21,982	38.34	573
1957	23,928.28	8,212	7,351	16,577	38.46	431
1958	33,553.00	11,482	10,278	23,275	38.59	603
1959	23,468.89	7,665	6,861	16,608	39.59	419
1960	27,328.63	9,109	8,154	19,175	39.74	483
1961	17,947.46	5,953	5,329	12,618	39.91	316
1962	244,302.68	77,297	69,190	175,113	40.91	4,280
1963	16,927.93	5,331	4,772	12,156	41.09	296
1964	180,703.07	57,915	51,841	128,862	41.29	3,121
1965	86,270.81	27,503	24,619	61,652	41.50	1,486
1966	14,757.28	4,486	4,016	10,741	42.50	253
1967	6,905.42	2,134	1,910	4,995	42.72	117
1968	91,439.82	28,072	25,128	66,312	42.96	1,544
1969	84,315.92	24,671	22,084	62,232	43.96	1,416
1970	35,854.02	10,652	9,535	26,319	44.21	595
1971	106,874.05	31,517	28,212	78,662	44.47	1,769
1972	58,074.63	16,981	15,200	42,875	44.75	958
1973	26,091.67	7,436	6,656	19,436	45.75	425
1974	111,220.72	31,431	28,135	83,086	46.03	1,805
1975	128,621.97	36,799	32,940	95,682	46.33	2,065
1976	48,268.81	13,679	12,244	36,025	46.64	772
1977	147,017.00	40,591	36,334	110,683	47.64	2,323
1978	295,079.91	80,645	72,187	222,893	47.97	4,647
1979	180,058.84	49,732	44,516	135,543	48.30	2,806
1980	150,028.44	41,828	37,441	112,587	48.65	2,314
1981	44,068.71	11,731	10,501	33,568	49.65	676
1982	41,319.02	11,107	9,942	31,377	50.00	628
1983	117,819.26	31,941	28,591	89,228	50.37	1,771
1984	79,367.94	21,699	19,423	59,945	50.74	1,181
1985	142,457.02	37,238	33,333	109,124	51.74	2,109
1986	118,949.77	39,586	35,434	83,516	52.13	1,602

AQUA PENNSYLVANIA, INC.

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT JUNE 30, 2012

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	141,246.79	45,552	40,775	100,472	52.52	1,913
1988	113,303.41	35,351	31,643	81,660	52.92	1,543
1989	75,590.46	22,602	20,232	55,358	53.92	1,027
1990	220,286.60	63,487	56,829	163,458	54.34	3,008
1991	104,706.22	29,025	25,981	78,725	54.76	1,438
1992	44,962.28	11,870	10,625	34,337	55.76	616
1993	67,766.21	17,125	15,329	52,437	56.19	933
1994	206,021.50	49,692	44,480	161,542	56.63	2,853
1995	73,183.44	16,671	14,923	58,260	57.63	1,011
1996	132,659.87	28,655	25,650	107,010	58.07	1,843
1997	423,590.92	86,413	77,350	346,241	58.53	5,916
1998	458,862.77	87,367	78,204	380,659	59.53	6,394
1999	276,061.32	49,167	44,010	232,051	59.99	3,868
2000	178,956.91	29,421	26,335	152,622	60.99	2,502
2001	1,489,010.15	226,032	202,326	1,286,684	61.46	20,935
2002	1,350,174.94	186,324	166,783	1,183,392	62.46	18,946
2003	1,647,662.97	206,123	184,505	1,463,158	62.94	23,247
2004	1,064,738.89	118,399	105,981	958,758	63.94	14,995
2005	593,120.95	58,126	52,030	541,091	64.43	8,398
2006	4,606,411.84	386,939	346,358	4,260,054	65.43	65,109
2007	1,785,379.79	125,869	112,668	1,672,712	65.92	25,375
2008	1,366,194.29	77,053	68,972	1,297,222	66.92	19,385
2009	213,221.45	9,019	8,073	205,148	67.92	3,020
2010	43,936.75	1,239	1,109	42,828	68.92	621
2011	378,617.99	5,339	4,779	373,839	69.92	5,347
2012	934,050.60	3,363	3,010	931,041	70.17	13,268
	21,295,907.73	3,024,378	2,707,191	18,588,720		309,542
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					60.1	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, 2012

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						
1918	24,108.95	13,745	12,303	11,806	20.94	564
1919	17,477.99	9,753	8,730	8,748	21.94	399
1920	115,796.99	63,260	56,625	59,172	22.94	2,579
1921	58,675.38	32,137	28,767	29,908	22.64	1,321
1922	163,340.21	87,599	78,412	84,928	23.64	3,593
1923	346,952.60	190,720	170,718	176,235	23.36	7,544
1924	263,440.97	138,675	124,131	139,310	24.36	5,719
1925	329,070.07	169,570	151,786	177,284	25.36	6,991
1926	383,784.44	202,677	181,421	202,363	25.11	8,059
1927	260,691.87	131,780	117,959	142,733	26.11	5,467
1928	258,564.76	133,885	119,844	138,721	25.89	5,358
1929	183,254.49	92,965	83,215	100,039	26.89	3,720
1930	157,488.23	78,256	70,049	87,439	27.89	3,135
1931	93,188.31	46,315	41,458	51,730	27.70	1,868
1932	129,475.38	63,029	56,419	73,056	28.70	2,546
1933	16,338.40	7,793	6,976	9,362	29.70	315
1934	56,520.15	26,966	24,138	32,382	29.53	1,097
1935	193,411.12	90,400	80,919	112,492	30.53	3,685
1936	69,980.86	33,444	29,937	40,044	30.38	1,318
1937	102,753.85	47,051	42,116	60,638	31.38	1,932
1938	100,317.98	45,013	40,292	60,026	32.38	1,854
1939	122,773.12	56,304	50,399	72,374	32.26	2,243
1940	301,893.58	132,682	118,767	183,127	33.26	5,506
1941	110,341.43	47,524	42,540	67,801	34.26	1,979
1942	68,902.12	30,317	27,137	41,765	34.17	1,222
1943	17,273.41	7,452	6,670	10,603	35.17	301
1944	67,262.71	27,786	24,872	42,391	36.17	1,172
1945	295,899.93	124,929	111,827	184,073	36.09	5,100
1946	71,472.08	29,589	26,486	44,986	37.09	1,213
1947	154,903.74	61,435	54,992	99,912	38.09	2,623
1948	559,187.15	226,583	202,820	356,367	38.04	9,368
1949	411,190.04	163,366	146,233	264,957	39.04	6,787
1950	1,003,498.70	391,063	350,050	653,449	40.04	16,320
1951	827,808.16	321,686	287,949	539,859	40.01	13,493
1952	843,872.37	321,600	287,872	556,000	41.01	13,558
1953	1,360,546.07	508,572	455,235	905,311	42.01	21,550
1954	1,587,103.67	591,831	529,762	1,057,342	42.00	25,175
1955	2,421,759.47	885,880	792,972	1,628,787	43.00	37,879
1956	2,001,485.65	718,133	642,818	1,358,668	44.00	30,879

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, 2012

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						
1957	1,156,381.75	423,467	379,055	777,327	44.01	17,663
1958	1,426,793.16	500,662	448,154	978,639	45.01	21,743
1959	1,706,278.62	587,472	525,860	1,180,419	46.01	25,656
1960	1,312,736.62	461,427	413,034	899,703	46.04	19,542
1961	1,341,769.44	462,776	414,242	927,527	47.04	19,718
1962	1,696,828.21	560,632	501,835	1,194,993	48.04	24,875
1963	967,797.17	326,438	292,202	675,595	48.09	14,049
1964	3,721,848.44	1,232,304	1,103,064	2,618,784	49.09	53,347
1965	1,853,212.19	602,294	539,127	1,314,085	50.09	26,234
1966	2,919,062.84	908,120	812,879	2,106,184	51.09	41,225
1967	1,683,930.62	535,322	479,179	1,204,752	51.15	23,553
1968	1,482,384.83	462,504	413,998	1,068,387	52.15	20,487
1969	1,512,676.42	463,484	414,875	1,097,801	53.15	20,655
1970	1,702,355.18	519,389	464,917	1,237,438	53.24	23,243
1971	2,716,791.30	813,951	728,586	1,988,205	54.24	36,656
1972	1,708,601.71	502,671	449,953	1,258,649	55.24	22,785
1973	3,077,173.56	923,768	826,886	2,250,288	55.34	40,663
1974	8,111,653.14	2,332,911	2,088,243	6,023,410	56.34	106,912
1975	1,629,628.42	460,207	411,942	1,217,686	57.34	21,236
1976	1,920,487.56	532,743	476,871	1,443,617	58.34	24,745
1977	2,242,505.81	619,380	554,421	1,688,085	58.46	28,876
1978	4,144,124.29	1,123,887	1,006,017	3,138,107	59.46	52,777
1979	4,046,146.87	1,077,894	964,848	3,081,299	60.46	50,964
1980	3,163,331.65	805,701	721,202	2,442,130	61.46	39,735
1981	3,098,880.86	807,258	722,595	2,376,286	61.59	38,582
1982	1,844,382.97	459,620	411,417	1,432,966	62.59	22,894
1983	2,611,857.96	638,860	571,858	2,040,000	63.59	32,081
1984	6,649,746.62	1,619,878	1,449,990	5,199,757	63.74	81,578
1985	4,864,510.46	1,098,893	983,645	3,880,865	64.74	59,945
1986	6,936,720.48	1,965,867	1,759,693	5,177,027	65.74	78,750
1987	7,472,776.16	2,036,332	1,822,768	5,650,008	66.74	84,657
1988	9,313,255.64	2,458,699	2,200,839	7,112,417	66.91	106,298
1989	9,816,595.24	2,483,599	2,223,127	7,593,468	67.91	111,817
1990	7,760,254.27	1,877,982	1,681,025	6,079,229	68.91	88,220
1991	7,326,809.15	1,692,493	1,514,990	5,811,819	69.91	83,133
1992	7,565,189.15	1,679,472	1,503,334	6,061,855	70.09	86,487
1993	14,158,590.27	2,986,047	2,672,880	11,485,710	71.09	161,566
1994	6,527,919.85	1,304,278	1,167,490	5,360,430	72.09	74,357
1995	10,095,297.18	1,904,983	1,705,195	8,390,102	73.09	114,791