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July 5, 2018

RECEIVED
JUL - 5 2018
PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

VIA FEDERAL EXPRESS

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

RE: Pennsylvania-American Water Company – Wastewater Division
Supplement No. 6 to Tariff-Wastewater Pa. P.U.C. No. 16
Docket No. R-2018-3002504

Dear Secretary Chiavetta:

Enclosed for filing at the above-referenced docket are the **responses of Pennsylvania-American Water Company – Wastewater Division ("PAWC" or the "Company") to the data requests issued by the Bureau of Technical Utility Services ("TUS") on June 20, 2018.** As evidenced by the enclosed Certificate of Service, copies of the Company's responses are being served on the Bureau of Investigation and Enforcement, the Office of Consumer Advocate and the Office of Small Business Advocate. Additionally, as requested by TUS, copies of the Company's responses are being sent via e-mail to Paul Zander at pzander@pa.gov.

Very truly yours,

Anthony C. DeCusatis

ACD/tp
Enclosures

c: Per Certificate of Service (w/encl.)
Paul Zander (via e-mail) (w/encl.)

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411704

Pennsylvania-American Water Company's Response to TUS Data Request Set 1 Dated: June 20, 2018

Pennsylvania-American Water Company – Wastewater Division Supplement No. 6 to Tariff Wastewater PA P.U.C. No. 16

Docket No. R-2018-3002504

R-1. The filing did not include a verification statement pursuant to 52 Pa. Code § 1.36. Please provide a verification statement for the filing.

Response: Please refer to Attachment No. 1 for a verification statement for the filing.

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JUL - 5 2018
PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Responsible Witness: John Cox
Director of Rates and Regulations

Pennsylvania-American Water Company's Response to TUS Data Request Set 1 Dated: June 20, 2018

Pennsylvania-American Water Company – Wastewater Division Supplement No. 6 to Tariff Wastewater PA P.U.C. No. 16

Docket No. R-2018-3002504

R-2. The response provided to 52 Pa. Code § 53.52(a)(11) did not identify the Commission's Order entered June 14, 1989 at Docket No. I-880083 (the 1989 Order), attached to this Data Request as Attachment A. Please state why the 1989 Order is not applicable to this filing.

Response: The Company is complying with the 1989 Order at Docket No. I-880083. Please refer to first full paragraph on page 26 of the Order.

Docket No. I-1880083 page 26 of the Order
Any departure from the use of one of these three methodologies will require approval, in the fashion described above, in our discussion of the electric and gas industries.

In addition, please refer to the Commission Order at Docket No. P-890376. In this Order the Commission agreed with the Company that if a contributor is a political subdivision or other governmental entity the Company would not require the grossing up of CIAC and CAC and the resulting income tax liabilities assumed by the Company would be included in rate base. Please refer to Attachment No. 2 for a copy of this order.

Responsible Witness: John Cox
Director of Rates and Regulations

Pennsylvania-American Water Company's Response to TUS Data Request Set 1 Dated: June 20, 2018

Pennsylvania-American Water Company – Wastewater Division Supplement No. 6 to Tariff Wastewater PA P.U.C. No. 16

Docket No. R-2018-3002504

R-3. Please demonstrate how PAWC-WD's proposed tariff supplement complies with the 1989 Order.

Response: Please refer to the Company's response to R-2 of TUS Data Request Set 1.

Responsible Witness: John Cox
Director of Rates and Regulations

Pennsylvania-American Water Company's Response to TUS Data Request Set 1 Dated: June 20, 2018

Pennsylvania-American Water Company – Wastewater Division Supplement No. 6 to Tariff Wastewater PA P.U.C. No. 16

Docket No. R-2018-3002504

R-4. Please identify which CIAC/CAC Method numbers, as identified in the 1989 Order, PAWC-WD is proposing to use.

Response: For both CIAC and CAC the Company is proposing a no- gross up method similar to the CIAC Method 3 – No gross-up detailed on page 3 of Order at Docket No. I-1880083.

Docket No. I-1880083 page 3 of the Order
CIAC Method 3 - No gross-up of CIAC occurs. The utility pays the tax on the $1000 contribution and the resulting deferred tax debit is added to rate base. It is removed from rate base as the utility receives the tax depreciation effects. The NPV of the effect on current ratepayers is $281.50.

Responsible Witness: John Cox
Director of Rates and Regulations

Pennsylvania-American Water Company's Response to TUS Data Request Set 1 Dated: June 20, 2018

Pennsylvania-American Water Company – Wastewater Division Supplement No. 6 to Tariff Wastewater PA P.U.C. No. 16

Docket No. R-2018-3002504

R-5. Please compare PAWC-WD's proposed tariff with CIAC Method No. 2, CIAC Modified Method No. 2, and CIAC Method No. 5 identified in the 1989 Order for the following:

a. Please calculate the net present value of the effect on ratepayers from an average year's contributions and advances; and

b. Please explain the immediate and long-term impact on the amount of PAWC-WD's required contribution for line extensions for bona fide applicants.

Response: The Company's proposed tariff, which does not require the gross up of CIAC and CAC, is similar to CIAC Method No. 3 as detailed in the Commission Order at Docket No. I-880083, page 3. Under this method, the Company will be able to continue to accept Contributions and Advances from both governmental and non-governmental entities thereby offsetting increases in rate base with the CIAC and having the ability of spreading future upgrades to plant over a larger number of customers.

a. See below.

CIAC and CAC – Annual estimate of $500 thousand

- Company's proposal – Method No. 3 please refer to Attachment No. 3 page 1. NPV of $93,000.
- Method No. 2 please refer to Attachment No. 3 page 2. NPV of ($72,000).
- Modified Method No. 2 and Method No. 5 – Please refer to the Commission Order at Docket No. I-880083, page 3. Existing customers' rates are unaffected under these methods. Therefore, no computation was completed and the NPV is $0.
- The Company does not provide for refunds of CIAC/CAC for wastewater. Therefore, no analysis reflecting refunds was completed.

Pennsylvania-American Water Company's Response to TUS Data Request Set 1 Dated: June 20, 2018

Pennsylvania-American Water Company Supplement No. 6 to Tariff Water–PA P.U.C. No. 5

Docket No. R-2018-3002504

R-5 (Continued)

b. Under the Company's proposed no-gross up method the required contributions, which are the project costs above the amount that PAWC will invest per bona fide customers, will not be grossed up. If the Company is ordered to gross up CIAC and CAC any costs borne by the boni fide applicant will increase by the full gross-up factor of 40.631%. In addition the Capacity Reservation Fee of $4,000 per EDU would also need to be grossed up by 40.631%.

Responsible Witness: John Cox
Director of Rates and Regulations

Pennsylvania-American Water Company's Response to TUS Data Request Set 1 Dated: June 20, 2018

Pennsylvania-American Water Company – Wastewater Division Supplement No. 6 to Tariff Wastewater PA P.U.C. No. 16

Docket No. R-2018-3002504

R-6. The filing's cover page indicated, in part, starting December 22, 2017, contributions and advances received are deemed to be federal taxable income. However, Page 1 of Appendix A indicated, in part, starting January 2, 2018, contributions and advances will be taxable. Please clarify this discrepancy.

Response: The applicable provision of the Tax Cuts and Jobs Act (TCJA) applies to contributions made after December 22, 2017, the date of the enactment (Act Sec. 13312(b)(1)) of the TCJA.

Responsible Witness: John Cox
Director of Rates and Regulations

Pennsylvania-American Water Company's Response to TUS Data Request Set 1 Dated: June 20, 2018

Pennsylvania-American Water Company – Wastewater Division Supplement No. 6 to Tariff Wastewater PA P.U.C. No. 16

Docket No. R-2018-3002504

R-7. Section W of Supplement No. 6 reads, in part, "Any deposit [...] received from an applicant". Please confirm if the term "applicant" has the same definition as the term "Applicant" defined in Page No. 20 of PAWC-WD's tariff. If not, please define this term.

Response: The term "applicant" does not have the same definition as the term "Applicant" defined in Tariff Rule 2.2. The term "applicant' means any person, current or potential customer, non-governmental entity or governmental entity that would make a deposit for the extension, expansion and relocation of Company facilities or to secure service from the Company.

Responsible Witness: John Cox
Director of Rates and Regulations

Pennsylvania-American Water Company's Response to TUS Data Request Set 1 Dated: June 20, 2018

Pennsylvania-American Water Company – Wastewater Division Supplement No. 6 to Tariff Wastewater PA P.U.C. No. 16

Docket No. R-2018-3002504

R-8. Please explain how PAWC-WD intends to account for income taxes on each of the following types of deposits, advances, and/or contributions, and if each item will be included in a deferred account:

a. Temporary service and temporary service lines;

b. Special utility service, as defined in 52 Pa. Code Ch. 65 and Tariff Rule 27.3[Section M];

c. Deviations from standard construction practices (i.e., main oversizing, atypical construction materials, special routing of mains, etc.); and

d. Additional facilities required to serve large bulk wastewater customers.

Response: Part a. would not be subject to proposed Rule Section W of Wastewater Supplement No. 6 (comparable to Section M of Water Supplement No. 6) and therefore taxes paid would not be included in a deferred account.

Parts b., c. and d. would be subject to proposed Rule Section W, and taxes funded by the Company would be included in a deferred account.

Responsible Witness: John Cox
Director of Rates and Regulations

Pennsylvania-American Water Company's Response to TUS Data Request Set 1 Dated: June 20, 2018

Pennsylvania-American Water Company – Wastewater Division Supplement No. 6 to Tariff Wastewater PA P.U.C. No. 16

Docket No. R-2018-3002504

R-9. Please explain how PAWC-WD is accounting for income taxes on deposits, advances, and contributions collected prior to the effective date of the proposed tariff supplement.

Response: For advances and contributions collected after the enactment of TCJA but before the effective date the proposed tariff supplement, developers need to furnish the Company either a check or letter of credit in the amount of 40.6314 percent of the total project cost. If the proposed tariff supplement is approved all un-refunded deposits associated with the gross-up will be returned to the developer.

Responsible Witness: John Cox
Director of Rates and Regulations

Pennsylvania-American Water Company's Response to TUS Data Request Set 1 Dated: June 20, 2018

Pennsylvania-American Water Company – Wastewater Division Supplement No. 6 to Tariff Wastewater PA P.U.C. No. 16

Docket No. R-2018-3002504

R-10. Please explain the financial impact from refunding deposits and advances that were collected prior to such deposits and advances being considered as taxable (i.e., deposits and advances collected before the enactment of the TCJA, but refunded after the enactment of the TCJA) and explain how PAWC-WD plans to account for this financial impact.

Response: There is no financial impact from refunding deposits and advances received before the effective date of the TCJA but refunded after the effective date. Since the amounts were non-taxable when received, they are non-deductible for income tax purposes when refunded.

Responsible Witness: John Cox
Director of Rates and Regulations

Pennsylvania-American Water Company's Response to TUS Data Request Set 1 Dated: June 20, 2018

Pennsylvania-American Water Company – Wastewater Division Supplement No. 6 to Tariff Wastewater PA P.U.C. No. 16

Docket No. R-2018-3002504

R-11. Please state whether PAWC-WD intends to collect additional amounts from depositors/contributors for carrying costs associated with deposits, advances, and contributions.

Response: No, the Company does not intend to charge depositors for money the Company is holding, and there will be no charge to the depositor for the taxes funded by the Company.

Responsible Witness: John Cox
Director of Rates and Regulations

Pennsylvania-American Water Company's Response to TUS Data Request Set 1 Dated: June 20, 2018

Pennsylvania-American Water Company – Wastewater Division Supplement No. 6 to Tariff Wastewater PA P.U.C. No. 16

Docket No. R-2018-3002504

R-12. Please confirm if PAWC-WD's proposed tariff will have a material impact on PAWC-WD's cash flows, credit ratings, access to financing, and/or its statutory obligations. If so, please quantify and explain this material impact.

Response: No, because the Company's proposed tariff filing anticipates that income taxes paid by the Company, associated with taxable CIAC and CAC, will be included in rate base in a future rate case.

Responsible Witness: John Cox
Director of Rates and Regulations

Pennsylvania-American Water Company's Response to TUS Data Request Set 1 Dated: June 20, 2018

Pennsylvania-American Water Company – Wastewater Division Supplement No. 6 to Tariff Wastewater PA P.U.C. No. 16

Docket No. R-2018-3002504

R-13. Please confirm if approval of the proposed tariff will impact PAWC-WD's current Long Term Infrastructure Improvement Plan.

Response: No, the Company does not have any plant funded by CIAC or CAC included in its Current Long Term Infrastructure Improvement Plan,

Responsible Witness: John Cox
Director of Rates and Regulations

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania-American Water Company Supplement No. 6 to Tariff Wastewater – PA P.U.C. No. 16	: : :	Docket No. R-2018-3002504

VERIFICATION

I, John Cox, Director of Rates and Regulations, Pennsylvania-American Water Company, hereby state that the facts set forth in the foregoing responses to TUS Data Request R-1 through R-13 dated June 20, 2018 are true and correct to the best of my knowledge, information and belief, and that I expect to be able to prove the same at a hearing if held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Dated: July 5, 2018

John Cox
Director of Rates and Regulations

R-2018-3002504

TUS Date Request Set 1

Attachment No. 1

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Pennsylvania-American Water Company Supplement No. 6 to Tariff Wastewater – PA P.U.C. No. 16	: : :	Docket No. R-2018-3002504

VERIFICATION

I, John Cox, Director of Rates and Regulations, Pennsylvania-American Water Company ("PAWC" or "Company"), hereby state that the facts set forth in the Company's June 5, 2018 tariff filing, including, without limitation, the Company's transmittal letter and responses to the filing requirements at 52 Pa. Code § 53.52, are true and correct to the best of my knowledge, information and belief, and that I expect to be able to prove the same at a hearing if held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Dated: July 5, 2018

John Cox
Director of Rates and Regulation

R-2018-3002504

TUS Data Request Set 1

Attachment No. 2

PENNSYLVANIA
PUBLIC UTILITY COMMISSION
Harrisburg, PA 17120

Public Meeting held November 2, 1989

Commissioners Present:

Bill Shane, Chairman
William H. Smith, Vice Chairman
Joseph Rhodes, Jr.
Frank Fischl

Pennsylvania Public Utility Commission
v.
Pennsylvania-American Water Company P-890376

OPINION AND ORDER

BY THE COMMISSION:

Before the Commission for consideration is a Pennsylvania-American Water Company ("PAWC") Petition requesting special permission to deviate from the recommended tariff language set forth within our Opinion and Order at Docket No. I-880083, entered June 14, 1989, Investigation of Accounting and Ratemaking associated with Contributions in Aid of Construction and Customer Advances.

PAWC has submitted the following proposed rule for our consideration and approval:

PROPOSED TARIFF LANGUAGE FOR TREATMENT OF CONTRIBUTIONS IN AID OF CONSTRUCTION AND CUSTOMER ADVANCES FOR CONSTRUCTION MADE BY POLITICAL SUBDIVISIONS OR OTHER GOVERNMENTAL ENTITIES

For construction projects which are to benefit existing and/or future ratepayers and provide a public benefit for the Company's service area, and in which the contributor/advancer is a local, state, and/or federal government and/or authority, the Company shall not use the gross-up procedures for associated taxes as

> set forth in the main extension deposit agreement portion of its tariff, provided resulting income tax liabilities along with the amount of initial refunds, if any, are not more than double the Company's investment per customer. The Company shall pay such associated taxes, and segregate those taxes for accounting purposes and inclusion in rate base in future rate proceedings. The investment per customer shall be calculated at the end of the calendar month prior to the date of any contribution in aid of construction, customer advance, or other like amounts received from the contributor/advancer.

Within our Opinion and Order of June 14, 1989, we adopted a policy to allow the water and sewer utilities to select one of the following gross-up methodologies:

> **OTS Method No. 2**: The CIAC is "grossed up" for the full amount of the Federal Income Tax and is charged to the contributor. There would be no rate base inclusion. However, all tax depreciation would be flowed through to the benefit of existing ratepayers over the tax life.
>
> **OTS Modified Method No. 2**: The CIAC is "grossed up" for the full amount of the Federal Income Tax and is charged to the contributor. There would be no rate base inclusion and all tax depreciation benefits would flow back to the contributors as they are realized by the utility.
>
> **OTS Method No. 5**: CIAC is "grossed up" by the net present value of the tax liability of CIAC, less the tax reductive effects of the tax depreciation that will be received over the plant's life.

In the Opinion and Order we recognized that there are "special circumstances" where there may be room for a sharing of additional tax cost, even though the new plant is not directly used to the benefit of existing ratepayers. PAWC submits that PENNVEST projects and other governmentally-financed projects, should qualify as "special circumstances" for which the

governmental contributor should not be responsible for sharing the additional tax cost. The resulting income tax liabilities assumed by PAWC would be included in rate base. However, all tax depreciation would be flowed through to the benefit of existing ratepayers over the tax life of the property.

PAWC states that requiring political subdivisions and other-governmental entities in all cases to pay the Federal Income Tax on said projects is contrary to public policy and constitutes an impediment to the public health, environmental quality, and economic development. In these "special circumstances" where the contributor is a political subdivision or other governmental entity, it would be in the public interest for the Commission to modify its policy and not require the grossing-up of CIAC and CAC.

Investigation and analysis of the proposed tariff language, to depart from the use of one of the three methodologies in our Opinion and Order, of June 14, 1989, does not appear to be unlawful, unjust, unreasonable, or contrary to the public interest. **THEREFORE,**

IT IS ORDERED: That the proposed tariff language for treatment of Contributions in Aid of Construction and Customer

Advances for Construction, made by political subdivisions or other governmental entities, is hereby permitted to become effective, upon the filing of a tariff supplement containing such language.

BY THE COMMISSION,

Jerry Rich
Secretary

(SEAL)

ORDER ADOPTED: November 2, 1989

ORDER ENTERED: November 3, 1989

R-2018-3002504

TUS Data Request Set 1

Attachment No. 3

Pennsylvania American Water Company
Response to Request 5a CIAC / CAC - Method 3 (Company Proposed Method)
($1,000s)

Facts / Assumptions			Annual
($1,000s)			
Contributed Property Value / Cost	500		10
CIAC Credit	(500)		(10)
Book Life	50	SL	
Tax Depreciation	25	SL	20
Pre Tax Rate of Return	9.7%		
Customer Rate of Return	9.7%		
Income Tax Rate	28.9%		

It is assumed that depreciation of the contributed property is always offset by amortization of the CIAC credit
Therefore book basis and rate base are always zero for contributed property and Cost of Service is always zero
Rate Base is measured for simplicity sake as of the beginning of the year

Net Present Value	$	93

		PP&E 101 / 108	CIAC Liability 271 / 272	Net Book Value	ADIT	Rate Base	Pre Tax Cost of Service / Depreciation	Current Taxes	Deferred Taxes	Total Net Cost of Service	Grossed Up COS	Pre Tax Return	Revenue Requirement	Tax Income	Tax Depreciation
Year	-	500	(500)	-	144	144	-	144	(144)	-				500	
	1	495	(495)	-	142	142	-	(3)	3	(0)	(0)	14	14		(10)
	2	485	(485)	-	136	136	-	(6)	6	0	0	14	14		(20)
	3	475	(475)	-	130	130	-	(6)	6	0	0	13	13		(20)
	4	465	(465)	-	124	124	-	(6)	6	-	-	13	13		(20)
	5	455	(455)	-	118	118	-	(6)	6	-	-	12	12		(20)
	6	445	(445)	-	113	113	-	(6)	6	-	-	11	11		(20)
	7	435	(435)	-	107	107	-	(6)	6	-	-	11	11		(20)
	8	425	(425)	-	101	101	-	(6)	6	-	-	10	10		(20)
	9	415	(415)	-	95	95	-	(6)	6	-	-	10	10		(20)
	10	405	(405)	-	90	90	-	(6)	6	-	-	9	9		(20)
	11	395	(395)	-	84	84	-	(6)	6	-	-	9	9		(20)
	12	385	(385)	-	78	78	-	(6)	6	-	-	8	8		(20)
	13	375	(375)	-	72	72	-	(6)	6	-	-	8	8		(20)
	14	365	(365)	-	66	66	-	(6)	6	-	-	7	7		(20)
	15	355	(355)	-	61	61	-	(6)	6	-	-	6	6		(20)
	16	345	(345)	-	55	55	-	(6)	6	-	-	6	6		(20)
	17	335	(335)	-	49	49	-	(6)	6	-	-	5	5		(20)
	18	325	(325)	-	43	43	-	(6)	6	-	-	5	5		(20)
	19	315	(315)	-	38	38	-	(6)	6	-	-	4	4		(20)
	20	305	(305)	-	32	32	-	(6)	6	-	-	4	4		(20)
	21	295	(295)	-	26	26	-	(6)	6	-	-	3	3		(20)
	22	285	(285)	-	20	20	-	(6)	6	-	-	3	3		(20)
	23	275	(275)	-	14	14	-	(6)	6	-	-	2	2		(20)
	24	265	(265)	-	9	9	-	(6)	6	-	-	1	1		(20)
	25	255	(255)	-	3	3	-	(6)	6	-	-	1	1		(20)
	26	245	(245)	-	0	0	-	(3)	3	-	-	0	0		(10)
	27	235	(235)	-	-	-	-			-	-	0	0		
	28	225	(225)	-	-	-	-			-	-	-	-		
	29	215	(215)	-	-	-	-			-	-	-	-		
	30	205	(205)	-	-	-	-			-	-	-	-		
	31	195	(195)	-	-	-	-			-	-	-	-		
	32	185	(185)	-	-	-	-			-	-	-	-		
	33	175	(175)	-	-	-	-			-	-	-	-		
	34	165	(165)	-	-	-	-			-	-	-	-		
	35	155	(155)	-	-	-	-			-	-	-	-		
	36	145	(145)	-	-	-	-			-	-	-	-		
	37	135	(135)	-	-	-	-			-	-	-	-		
	38	125	(125)	-	-	-	-			-	-	-	-		
	39	115	(115)	-	-	-	-			-	-	-	-		
	40	105	(105)	-	-	-	-			-	-	-	-		
	41	95	(95)	-	-	-	-			-	-	-	-		
	42	85	(85)	-	-	-	-			-	-	-	-		
	43	75	(75)	-	-	-	-			-	-	-	-		
	44	65	(65)	-	-	-	-			-	-	-	-		
	45	55	(55)	-	-	-	-			-	-	-	-		
	46	45	(45)	-	-	-	-			-	-	-	-		
	47	35	(35)	-	-	-	-			-	-	-	-		
	48	25	(25)	-	-	-	-			-	-	-	-		
	49	15	(15)	-	-	-	-			-	-	-	-		
	50	5	(5)	-	-	-	-			-	-	-	-		
	51	-	-	-	-	-	-			-	-	-	-		

Pennsylvania American Water Company
Response to Request 5a - CIAC / CAC Method 2
(1,000s)

Facts / Assumptions			Annual
(1,000s)			
Contributed Property Value / Cost	500		10
CIAC Credit	(500)		(10)
Book Life	50	SL	
Tax Depreciation	25	SL	
Pre Tax Rate of Return	9.7%		
Customer Rate of Return	9.7%		
Income Tax Rate	28.85%		

It is assumed that depreciation of the contributed property is always offset by amortization of the CIAC credit
Therefore book basis and rate base are always zero for contributed property and Cost of Service is always zero
Rate Base is measured for simplicity sake as of the beginning of the year

Net Present Value	$	(72)

		PP&E 101 / 108	CIAC Liability 271 / 272	Net Book Value	ADIT	Rate Base	Pre Tax Cost of Service / Depreciation	Current Taxes	Deferred Taxes	Total Net Cost of Service	Grossed Up COS	Pre Tax Return	Revenue Requirement	Tax Income	Tax Depreciation
Year	-	500	(500)	-		-	-			-				500	
Year	1	495	(495)	-		-	-	(3)		(3)	(4)	-	(4)		(10)
Year	2	485	(485)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	3	475	(475)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	4	465	(465)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	5	455	(455)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	6	445	(445)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	7	435	(435)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	8	425	(425)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	9	415	(415)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	10	405	(405)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	11	395	(395)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	12	385	(385)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	13	375	(375)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	14	365	(365)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	15	355	(355)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	16	345	(345)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	17	335	(335)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	18	325	(325)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	19	315	(315)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	20	305	(305)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	21	295	(295)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	22	285	(285)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	23	275	(275)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	24	265	(265)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	25	255	(255)	-		-	-	(6)		(6)	(8)	-	(8)		(20)
Year	26	245	(245)	-		-	-	(3)		(3)	(4)	-	(4)		(10)
Year	27	235	(235)	-		-	-			-	-	-	-		
Year	28	225	(225)	-		-	-			-	-	-	-		
Year	29	215	(215)	-		-	-			-	-	-	-		
Year	30	205	(205)	-		-	-			-	-	-	-		
Year	31	195	(195)	-		-	-			-	-	-	-		
Year	32	185	(185)	-		-	-			-	-	-	-		
Year	33	175	(175)	-		-	-			-	-	-	-		
Year	34	165	(165)	-		-	-			-	-	-	-		
Year	35	155	(155)	-		-	-			-	-	-	-		
Year	36	145	(145)	-		-	-			-	-	-	-		
Year	37	135	(135)	-		-	-			-	-	-	-		
Year	38	125	(125)	-		-	-			-	-	-	-		
Year	39	115	(115)	-		-	-			-	-	-	-		
Year	40	105	(105)	-		-	-			-	-	-	-		
Year	41	95	(95)	-		-	-			-	-	-	-		
Year	42	85	(85)	-		-	-			-	-	-	-		
Year	43	75	(75)	-		-	-			-	-	-	-		
Year	44	65	(65)	-		-	-			-	-	-	-		
Year	45	55	(55)	-		-	-			-	-	-	-		
Year	46	45	(45)	-		-	-			-	-	-	-		
Year	47	35	(35)	-		-	-			-	-	-	-		
Year	48	25	(25)	-		-	-			-	-	-	-		
Year	49	15	(15)	-		-	-			-	-	-	-		
Year	50	5	(5)	-		-	-			-	-	-	-		
Year	51	-	-	-		-	-			-	-	-	-		

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA-AMERICAN WATER COMPANY – WASTEWATER DIVISION SUPPLEMENT NO. 6 TO TARIFF WASTEWATER PA P.U.C. NO. 16	: : : :	**Docket No. R-2018-3002504**

CERTIFICATE OF SERVICE

I hereby certify and affirm that I have this day served a copy of the **Responses of Pennsylvania-American Water Company to Data Requests** on the following persons, in the matter specified in accordance with the requirements of 52 Pa. Code § 1.54:

VIA ELECTRONIC AND FIRST CLASS MAIL

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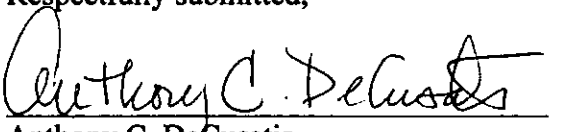
Respectfully submitted,



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Dated: July 5, 2018

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