

PENNSYLVANIA-AMERICAN WATER COMPANY

**2020 GENERAL BASE RATE CASE
R-2020-3019369 (WATER)
R-2020-3019371 (WASTEWATER)**

STATEMENT NO. 11 - DIRECT TESTIMONY OF JOHN J. SPANOS

**EXHIBIT NO. 11-A - DEPRECIATION STUDY
WATER OPERATIONS EXCLUDING STEELTON
AS OF DECEMBER 31, 2019**

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

DIRECT TESTIMONY OF
JOHN J. SPANOS

ON BEHALF OF
PENNSYLVANIA-AMERICAN WATER COMPANY

DEPRECIATION

DOCKET NOS.
R-2020-3019369 (WATER)
R-2020-3019371 (WASTEWATER)

April 29, 2020

BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

RE: PENNSYLVANIA-AMERICAN WATER COMPANY

DIRECT TESTIMONY OF JOHN J. SPANOS

1 **Q. Please state your name and address.**

2 A. My name is John J. Spanos. My business address is 207 Senate Avenue,
3 Camp Hill, Pennsylvania 17011.

4 **Q. With what firm are you associated?**

5 A. I am associated with the firm of Gannett Fleming Valuation and Rate
6 Consultants, LLC ("Gannett Fleming").

7 **Q. How long have you been associated with Gannett Fleming?**

8 A. I have been associated with the firm since college graduation in June 1986.

9 **Q. What is your position in the firm?**

10 A. I am President.

11 **Q. What is your educational background?**

12 A. I have Bachelor of Science degrees in Industrial Management and
13 Mathematics from Carnegie Mellon University and a Master of Business
14 Administration degree from York College of Pennsylvania.

15 **Q. Are you a member of any professional societies?**

16 A. Yes. I am a member and past President of the Society of Depreciation
17 Professionals. I am also a member of the American Gas Association/Edison
18 Electric Institute Industry Accounting Committee.

1 **Q. Do you hold any special certification as a depreciation expert?**

2 A. Yes. The Society of Depreciation Professionals has established national
3 standards for depreciation professionals. The Society administers an
4 examination to become certified in this field. I passed the certification exam
5 in September 1997 and was recertified in August 2003, February 2008,
6 January 2013 and February 2018.

7 **Q. What is the extent of your formal instruction with respect to utility plant
8 depreciation?**

9 A. I have completed the “Techniques of Life Analysis”, “Techniques of Salvage
10 and Depreciation Analysis”, “Forecasting Life and Salvage”, “Modeling and
11 Life Analysis Using Simulation” and “Managing a Depreciation Study”
12 programs conducted by Depreciation Programs, Inc. Also, I have completed
13 the “Introduction to Public Utility Accounting” program conducted by the
14 American Gas Association.

15 **Q. Please outline your experience in the field of depreciation.**

16 A. I have over 33 years of depreciation experience, which includes giving expert
17 testimony in over 330 cases before 41 regulatory commissions, including the
18 Pennsylvania Public Utility Commission (“Commission”). My participation in
19 the cases where I appeared as an expert witness has included conducting
20 and analyzing depreciation studies for companies, government-owned
21 utilities and other service providers in the electric, gas, water, wastewater and
22 pipeline industries. In addition to the cases in which I submitted testimony, I
23 have supervised over 600 other depreciation or valuation assignments.
24 Please refer to Appendix A for additional information on my qualifications,

work history, case experience, and my leadership in the Society of Depreciation Professionals.

Q. What is the purpose of your testimony?

A. I was asked by Pennsylvania-American Water Company (“PAWC” or the “Company”) to prepare depreciation studies of the Company’s water and wastewater plant in service as of December 31, 2019 and its water and wastewater plant projected to be in service as of December 31, 2020, December 31, 2021 and December 31, 2022. The depreciation studies are presented separately for two water operations and six wastewater operations, consisting of the following:

- (1) Water Operations Excluding Steelton
- (2) Water Steelton Operations
- (3) Wastewater Sanitary Sewer System (“SSS”) Operations Excluding Sadsbury and Exeter
- (4) Wastewater SSS Sadsbury Operations
- (5) Wastewater SSS Exeter Operations
- (6) Wastewater Combined Sewer System (“CSS”) Scranton Operations
- (7) Wastewater CSS McKeesport Operations
- (8) Wastewater CSS Kane Operations.

Q. Have you prepared exhibits presenting the results of your studies?

A. Yes, I have prepared a total of thirty-one exhibits, consisting of the following:

- **Exhibit Nos. 11-A, 11-E, 11-I, 11-M, 11-Q, 11-U, and 11-Y** present the results of the depreciation studies for each water and wastewater operation as of December 31, 2019, except Wastewater CSS

Operations – Kane because PAWC only acquired that system in 2020, as explained by Bernard J. Grundusky in PAWC Statement No. 8).

- **Exhibit Nos. 11-B, 11-F, 11-J, 11-N, 11-R, 11-V, 11-Z and 11-AC** present the results of each depreciation study as of December 31, 2020.

- **Exhibit Nos. 11-C, 11-G, 11-K, 11-O, 11-S, 11-W, 11-AA and 11-AD** present the results of each depreciation study as of December 31, 2021.

- **Exhibit Nos. 11-D, 11-H, 11-L, 11-P, 11-T, 11-X, 11-AB and 11-AE** present the results of each depreciation study as of December 31, 2022.

In addition, I am responsible for the responses to Depreciation Data Filing Requirements FR VI.1, FR VI.2, FR VI.3, FR VI.4, FR VI.5 and FR VI.6 that are presented as Appendix B to my testimony.

Q. Please describe what is set forth in each of Exhibit Nos. 11-A through 11-AE.

A. **Exhibit No. 11-A**, titled "2019 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of December 31, 2019," includes the results of the depreciation study related to the assets of the Water Operations Excluding Steelton as of December 31, 2019. The report also includes the detailed depreciation calculations.

Exhibit No. 11-B, titled "2020 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of December 31, 2020," includes the results of the depreciation study related to the assets of Water

1 Operations Excluding Steelton estimated as of December 31, 2020. The
2 report also includes explanatory text, statistics related to the estimation of
3 service life, and the detailed depreciation calculations.

4 **Exhibit No. 11-C** titled “2021 Depreciation Study – Calculated Annual
5 Depreciation Accruals Related to Water Plant as of December 31, 2021,”
6 includes the results of the depreciation study related to the assets of Water
7 Operations Excluding Steelton estimated as of December 31, 2021.

8 **Exhibit No. 11-D** titled “2022 Depreciation Study – Calculated Annual
9 Depreciation Accruals Related to Water Plant as of December 31, 2022,”
10 includes the results of the depreciation study related to the assets of Water
11 Operations Excluding Steelton estimated as of December 31, 2022.

12 **Exhibit Nos. 11-E through 11-H** are organized in the same fashion
13 described above for the assets of Water Steelton Operations.

14 **Exhibit Nos. 11-I through 11-AE** pertain to the Company’s wastewater
15 operations and are organized in the same fashion described above for each
16 of PAWC’s water operations except, as I noted before, there is no exhibit
17 presenting the results of a depreciation study for the Wastewater CSS Kane
18 Operations as of December 31, 2019 because PAWC acquired that system
19 in 2020.

20 **Q. What was the purpose of your depreciation studies?**

21 A. The purpose of the depreciation studies is to estimate the annual depreciation
22 accruals related to water and wastewater plant in service for ratemaking
23 purposes and, using Commission-approved procedures, to estimate the

1 Company's book reserve as of December 31, 2020, December 31, 2021 and
2 December 31, 2022.

3 **Q. Is the Company's claim for annual depreciation in the current**
4 **proceeding based on the same method of depreciation used in its most**
5 **recent rate proceeding in Docket No. R-2017-2595853?**

6 A. Yes, it is. For most plant accounts, the current claim for annual depreciation
7 is based on the straight-line remaining life method of depreciation, which has
8 been used for over thirty-five years. For Accounts 340, 342, 343, 346, 347
9 and 348 for water assets and Accounts 390, 392, 393, 394, 396 and 397 for
10 wastewater assets, the claim for annual depreciation is based on the straight-
11 line remaining life method of amortization. That method employs amortization
12 accounting to distribute the unrecovered cost of fixed capital assets over the
13 remaining amortization period selected for each account.

14 **Q. What group procedure is being used in this proceeding for depreciable**
15 **accounts?**

16 A. The equal life group procedure is used in the current studies for all
17 depreciable accounts and installation years of water plant, which is the same
18 procedure that has been used by the Company for many years with the
19 Commission's approval and, in fact, was approved most recently in the
20 Company's last base rate case (Docket No. R-2017-2595853). The equal life
21 group procedure is also being used for all of the Company's wastewater
22 operations.

1 **Q. Is the Company's claim for accrued depreciation in the current**
2 **proceeding made on the same basis that has been used for over thirty-**
3 **five years?**

4 A. Yes. The current claim for accrued depreciation for water assets is the book
5 reserve brought forward from the book reserves approved by the Commission
6 at Dockets No. R-842621, R-842675 and R-842755. Similarly, for
7 wastewater assets, accrued depreciation is brought forward from a starting
8 point previously approved by the Commission in prior rate proceedings and
9 at the time of each acquisition.

10 **Q. How was the book reserve used in the calculation of annual deprecia-**
11 **tion?**

12 A. The book reserve was allocated to vintages, by account, to determine original
13 cost less accrued depreciation by vintage. The total annual accrual is the
14 sum of the results of dividing the original costs less accrued depreciation by
15 the vintage composite remaining lives.

16 **Q. How was the book reserve as of December 31, 2020, December 31, 2021**
17 **and December 31, 2022 estimated?**

18 A. The book reserve as of December 31, 2020, December 31, 2021 and
19 December 31, 2022, by account, was projected by adding estimated accruals,
20 salvage and the amortization of net salvage and subtracting estimated
21 retirements and cost of removal from the book reserve as of December 31,
22 2019. Annual accruals were calculated based on average yearly or monthly
23 plant balances. For most accounts, salvage and cost of removal were
24 estimated by: (1) expressing actual salvage and cost of removal as a percent
25 of retirements, by account, for the most recent five-year period; and (2)

1 applying those percentages to the projected retirements by account. The
2 projected book reserve, by account, was allocated to vintages for the purpose
3 of the annual accrual calculation based on calculated accrued depreciation
4 as of December 31, 2020, December 31, 2021 and December 31, 2022.

5 **Q. Has a service life study of the Company's water and wastewater utility**
6 **property been performed?**

7 A. Yes. Service life studies were most recently performed through 2016 for the
8 Company's water assets and through 2019 for its wastewater assets. The
9 service life studies were the basis for the service lives and survivor curves I
10 used to calculate annual accruals.

11 **Q. Briefly outline the procedure used in performing the service life studies.**

12 A. The service life studies consisted of assembling and compiling historical data
13 from the records related to the water and wastewater plant of the Company
14 and its predecessors; statistically analyzing such data to obtain historical
15 trends of survivor characteristics; obtaining supplementary information from
16 management and operating personnel concerning Company practices and
17 plans as they relate to plant operations; and interpreting the above data to
18 form judgments of service life characteristics.

19 Iowa-type survivor curves were used to describe the estimated survivor
20 characteristics of the mass property groups. Individual service lives were
21 used for major individual units of plant, such as reservoirs and buildings
22 housing treatment plants, pump stations, offices and shops. The life span
23 concept was recognized by coordinating the lives of associated plant installed
24 in subsequent years with the probable retirement date defined by the life
25 estimated for the major unit.

1 **Q. What statistical data were employed in the historical analyses**
2 **performed for the purpose of estimating service life characteristics?**

3 A. The data consisted of the entries made to record retirements and other
4 transactions related to the water plant during the period 1960-2016 and the
5 wastewater plant during the period 2000-2019. These entries were classified
6 by depreciable group, type of transaction, the year in which the transaction
7 took place, and the year in which the plant was installed. The types of
8 transactions included in the data were plant additions, retirements, transfers,
9 and balances.

10 **Q. What was the source of these data?**

11 A. The data were assembled from Company records related to its utility plant in
12 service.

13 **Q. Were the methods used in the service life study the same as those used**
14 **in other depreciation studies for water and wastewater plant presented**
15 **before the Commission?**

16 A. Yes. The methods are the same ones that have been presented previously
17 for the Company and for other water and wastewater companies before the
18 Commission, which have been accepted by the Commission in its past orders
19 for water and wastewater utilities, including PAWC.

20 **Q. Are the factors considered in your estimates of service life presented in**
21 **Exhibit Nos. 11-B, 11-F, 11-J, 11-N, 11-R, 11-V, 11-Z and 11-AC?**

22 A. Yes. A discussion of the factors considered in the estimation of service lives
23 is presented in Part III of each of these exhibits.

1 **Q. Please outline the contents of Exhibit Nos. 11-B, 11-F, 11-J, 11-N, 11-R,**
2 **11-V, 11-Z and 11-AC, which include the results of your service life**
3 **studies for water and wastewater plant.**

4 A. Exhibit No. 11-B is presented in eight parts. Part I, Introduction, discusses
5 the plan of the report and the basis of the study. Part II, Estimation of Survivor
6 Curves, presents descriptions of the considerations and the methods used in
7 the service life studies. Part III, Service Life Considerations, presents the
8 factors and judgments utilized in the average service-life analysis. Part IV,
9 Calculation of Annual and Accrued Depreciation, describes the procedures
10 used in the calculation of group depreciation. Part V, Results of Study,
11 presents a summary by depreciable group of annual depreciation accrual
12 rates and amounts. Part VI, Service Life Statistics, presents the statistical
13 analysis of service life estimates. Part VII, Detailed Depreciation
14 Calculations, presents the detailed tabulations of annual depreciation.
15 Finally, Part VIII, Experienced and Estimated Net Salvage, presents the cost
16 of removal and gross salvage recorded for the period 2016-2020.

17 Table 1, pages V-5 and V-6, presents the book cost of Water Plant as
18 of December 31, 2020, Customers' Advances for Construction, Contributions
19 in Aid of Construction, and the resulting net original cost used in the
20 depreciation study. Table 2, pages V-7 through V-10, presents the estimated
21 survivor curve, the net original cost as of December 31, 2020, and the book
22 reserve and calculated annual depreciation for each account or subaccount
23 of Water Plant. Table 3, page V-11, presents the bring-forward to December
24 31, 2020, of the book depreciation reserve as of December 31, 2019. Table

1 4, page V-13, sets forth the calculation of the annual accruals used in the
2 bring-forward. Table 5, page V-15, presents the experienced and estimated
3 net salvage during the five-year period, 2016 through 2020.

4 The section beginning on page VI-2 presents the results of the
5 retirement rate analyses prepared as the historical bases for the service life
6 estimates. The section beginning on page VII-2 presents the depreciation
7 calculations related to original cost. The tabulation on pages VII-3 through
8 VII-6 presents the cumulative depreciated original cost by year installed. The
9 tabulations on pages VII-8 through VII-145 present the calculation of annual
10 depreciation by vintage by account for each depreciable group of water plant.
11 The tabulation on pages VIII-2 through VIII-6 presents the retirements,
12 salvage, and cost of removal by account for each year during the period 2016
13 through 2020.

14 Exhibit No. 11-F is presented in the fashion described above for Water
15 Steelton Operations' water plant, and Exhibit Nos. 11-J, 11-N, 11-R, 11-V,
16 11-Z and 11-AC are also presented in the same fashion for all of the
17 Company's wastewater plant by operating system.

18 **Q. Please outline the contents of Exhibit Nos. 11-C, 11-G, 11-K, 11-O, 11-S,**
19 **11-W, 11-AA and 11-AD.**

20 A. Exhibit No. 11-C includes a description of the results, summaries of the
21 depreciation calculations, and the detailed depreciation calculations as of
22 December 31, 2021. The descriptions and explanations presented in Exhibit
23 No. 11-B are also applicable to the depreciation calculations presented in
24 Exhibit No. 11-C. The graphs and tables related to service lives presented in

Exhibit No. 11-B also support the service life estimates used in Exhibit No. 11-C, inasmuch as the estimates are the same for both test years. The summary tables and detailed depreciation calculations as of December 31, 2021, are organized and presented in the same manner as those as of December 31, 2020. Exhibit No. 11-G presents data and information for Water Steelton Operations in the same fashion described above, and Exhibit Nos. 11-K, 11-O, 11-S, 11-W, 11-AA and 11-AD present data and information for all of PAWC's wastewater plant, by operating system, in the same fashion described above.

Q. Please outline the contents of Exhibit Nos. 11-D, 11-H, 11-L, 11-P, 11-T, 11-X, 11-AB and 11-AE.

A. Exhibit No. 11-D includes a description of the results, summaries of the depreciation calculations, and the detailed depreciation calculations as of December 31, 2022. The descriptions and explanations presented in Exhibit No. 11-B are also applicable to the depreciation calculations presented in Exhibit No. 11-D. The graphs and tables related to service lives presented in Exhibit No. 11-B also support the service life estimates used in Exhibit No. 11-D, inasmuch as the estimates are the same for both test years. The summary tables and detailed depreciation calculations as of December 31, 2022, are organized and presented in the same manner as those described above as of December 31, 2020. Exhibit No. 11-H is presented in the same fashion for the assets of Water Steelton Operations, and Exhibit Nos. 11-L, 11-P, 11-T, 11-X, 11-AB and 11-AE present the same data for all wastewater plant by operating system.

1 **Q. Please outline the contents of Exhibit Nos. 11-A, 11-E, 11-I, 11-M, 11-Q,**
2 **11-U and 11-Y.**

3 A. Exhibit No. 11-A includes a description of the results, summaries of the
4 depreciation calculations, and the detailed depreciation calculations as of
5 December 31, 2019. The descriptions and explanations presented in Exhibit
6 No. 11-B are also applicable to the depreciation calculations presented in
7 Exhibit No. 11-A. The graphs and tables related to service lives presented in
8 Exhibit No. 11-B also support the service life estimates used in Exhibit No.
9 11-A, inasmuch as the estimates are the same for both test years. The
10 summary tables and detailed depreciation calculations as of December 31,
11 2019 are organized and presented in the same manner as those as of
12 December 31, 2020. Exhibit No. 11-E is presented in the same fashion for
13 the assets of Water Steelton Operations, and Exhibit Nos. 11-I, 11-M, 11-Q,
14 11-U and 11-Y use the same format for all wastewater plant by operating
15 system, except the Wastewater CSS Kane Operations (for the reasons
16 previously explained).

17 **Q. Please use an example to illustrate the manner in which the study is**
18 **presented in Exhibit Nos. 11-A through 11-AE.**

19 A. I will use Account 331, Mains and Accessories, as my example, inasmuch as
20 it is the largest depreciable group of water assets and represents 52 percent
21 of the original cost of depreciable water utility plant as of December 31, 2020.

22 The retirement rate method was used to analyze the survivor
23 characteristics of this group. The life table for the 1948-2016 experience band
24 is presented on pages VI-95 through VI-104 of Exhibit No. 11-B. The life

1 table, or original survivor curve, is plotted along with the estimated smooth
2 survivor curve, the 110-R2, on page VI-94.

3 The calculation of the annual depreciation related to the original cost of
4 water plant as of December 31, 2019 is presented on pages II-113 through
5 II-116 of Exhibit No. 11-A. The calculation is based on the 110-R2 survivor
6 curve, the attained age, and the allocated book reserve. The calculation as
7 of December 31, 2020 is presented on pages VII-113 through VII-116 of
8 Exhibit No. 11-B and is based in part on the bring-forward of the book reserve.
9 The calculation as of December 31, 2021 is presented on pages II-111
10 through II-114 of Exhibit No. 11-C and is based in part on the bring-forward
11 of the book reserve. The calculation as of December 31, 2022 is presented
12 on pages II-109 through II-112 of Exhibit No. 11-D and is based in part on the
13 bring forward of the book reserve. The tabulations in Exhibit Nos. 11-A, 11-
14 B, 11-C and 11-D set forth the installation year, the original cost, calculated
15 accrued depreciation, allocated book reserve, future accruals, remaining life
16 and annual accrual. The totals are brought forward to Table 2 on page I-7 in
17 Exhibit No. 11-A, on page V-9 in Exhibit No. 11-B, on page I-7 in Exhibit No.
18 11-C and page I-7 in Exhibit No. 11-D. The same process was conducted for
19 the assets of Water Steelton Operations and the plant of all the wastewater
20 systems.

21 **Q. Do the exhibits exclude the original cost of certain plant?**

22 A. Yes. Certain items of plant, as well as amounts received from customers as
23 advances or contributions, have been excluded from the original cost used in
24 the study. The original cost and a description of the plant excluded are set

1 forth on page I-5 of Exhibit No. 11-B. The net original cost used in the study
2 is developed in Table 1 on pages I-3 and I-4 of Exhibit No. 11-A, on pages V-
3 5 and V-6 of Exhibit No. 11-B, on pages I-3 and I-4 of Exhibit No. 11-C, and
4 on pages I-3 and I-4 of Exhibit No. 11-D. The same description pertains to
5 the study for Water Steelton Operations and all the studies for the Company's
6 wastewater operations.

7 **Q. In what manner is net salvage incorporated in the depreciation**
8 **calculations?**

9 A. As stated on page IV-7 of Exhibit No. 11-B, no adjustment for net salvage
10 was made to the calculated annual depreciation amounts. The total
11 calculated annual depreciation set forth on page I-7 of Exhibit No. 11-A, on
12 page V-9 of Exhibit No. 11-B, on page I-7 of Exhibit No. 11-C and on page I-
13 7 of Exhibit No. 11-D reflects an addition for the amortization of negative net
14 salvage in accordance with the practice of the Commission. The amortization
15 is based on: (1) experience during the period 2015 through 2019 for the
16 calculation as of December 31, 2019; (2) experience during the period 2016
17 through 2019, plus estimates for the year 2020, for the calculation as of
18 December 31, 2020; (3) experience during the period 2017 through 2019,
19 plus estimates for the years 2020 and 2021, for the calculation as of
20 December 31, 2021; and (4) on experience during the period 2018 through
21 2019, plus estimates for the years 2020 through 2022, for the calculation as
22 of December 31, 2022. The detail by plant account of regular retirements,
23 salvage, and cost of removal for each year is presented on: (1) pages III-2
24 through III-6 of Exhibit No. 11-A; (2) pages VIII-2 through VIII-6 of Exhibit No.

1 11-B; (3) pages III-2 through III-6 of Exhibit No, 11-C; and (4) pages III-2
2 through III-5 of Exhibit No. 11-D. The totals are brought forward to Table 3
3 on page I-9 of Exhibit No. 11-A, to Table 5 on page V-15 of Exhibit No. 11-B,
4 to Table 5 on page I-13 of Exhibit No. 11-C and page I-13 of Exhibit No. 11-
5 D, in which the amounts of the five-year amortizations are calculated. The
6 same calculations are presented in the study for Water Steelton Operations
7 and all the studies for the Company's wastewater operations.

8 **Q. Does this complete your testimony?**

9 **A.** Yes, it does.

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Appendix A

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration degree from York College.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013 and February 2018.

Q. Please outline your experience in the field of depreciation.

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June 1986 through December, 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following

companies in the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and

Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I was promoted to the position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to my present position of President of Gannett Fleming Valuation and Rate Consultants, LLC. In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso

Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee-American Water Company; Columbia Gas of Maryland; Maryland-American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Kansas Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of

Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire and Newtown Artesian Water Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana

Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.: “Techniques of Life Analysis,” “Techniques of Salvage and Depreciation Analysis,” “Forecasting Life and Salvage,” “Modeling and Life Analysis Using Simulation,” and “Managing a Depreciation Study.” I have also completed the “Introduction to Public Utility Accounting” program conducted by the American Gas Association.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Company	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Company	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
18.	2003	FERC	ER03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-EI-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	US District Court	Cause No. 1:99-CV-1693-LJM/VSS	Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele-com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.		Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	Accounting
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	IS05-82-002, et al	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co. - Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	09-	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	2010	IN URC		Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	2010	IN URC		Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
133.	2011	FERC	RP11-____-000	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrus – MN Energy Resource Group	Depreciation
154.	2012	TX PUC		Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Company	Depreciation
167.	2013	FERC	ER13-2428-0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13-2410-0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Company	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14- -0000	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Borough of Hanover – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192.	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American Water Company	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric Company	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	NiSource - Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Commission	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC		Indianapolis Power & Light	Depreciation
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217-000	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211-000	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 9480	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2018-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	2019	NY PSC	Case No. 19-W-0168 & 19-W-0269	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-19 / UG-19	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util. Com.	Docket No. E-7, Sub 1214	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-227-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case no. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
331.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA PUBLIC UTILITY
COMMISSION**

v.

**PENNSYLVANIA-AMERICAN
WATER COMPANY**

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:
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:
:
:
:

**DOCKET NOS. R-2020-3019369
(WATER)
R-2020-3019371
(WASTEWATER)**

VERIFICATION

I, **John J. Spanos**, hereby state that the facts set forth in the pre-marked Statement No. 11 and accompanying exhibits, if any, are true and correct to the best of my knowledge, information and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsifications to authorities).

Date: April 29, 2020



John J. Spanos

Appendix B

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.1

Pennsylvania-American Water Company

VI. Depreciation

1. Provide a description of the depreciation methods used to calculate annual depreciation amounts and depreciation reserves, together with a discussion of the factors which were considered in arriving at estimates of service life and dispersion by account. Supply a comprehensive statement of any changes made in method of depreciation. Provide dates of all field inspections and facilities visited.

Answer:

The depreciation methods utilized in calculating annual and accrued depreciation are discussed in Exhibit Nos. 11-B and 11-F in Part IV of the water depreciation studies. The calculation of annual and accrued depreciation are discussed in Exhibit Nos. 11-J, 11-N, 11-R, 11-V, 11-Z and 11-AD in Part IV of the wastewater depreciation studies.

Field trips and facilities visited for Pennsylvania-American Water Company water and wastewater systems are presented in Part III. Service Life Considerations, in Exhibit Nos. 11-B, 11-F, 11-J, 11-N, 11-R, 11-V, 11-Z and 11-AD of those that had recent visits.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.2

Pennsylvania-American Water Company

VI. Depreciation

2. Set forth, in exhibit form, charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized.

Answer:

Charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized is presented in Exhibit Nos. 11-B and 11-F in Part VI. Service Life Statistics of the water depreciation studies. The original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized is presented in Exhibit Nos. 11-J, 11-N, 11-R, 11-V, 11-Z and 11-AD in Part VI. Service Life Statistics for wastewater depreciation studies.

Pennsylvania-American Water Company
 Data Requirements of the Pennsylvania Public Utility Commission
 Depreciation Study

FR VI.3

Pennsylvania-American Water Company
VI. Depreciation

3. Provide the surviving original cost at historic test year-end by vintage by account and include applicable depreciation reserves and accruals. These calculations should be provided for plant in service as well as other categories of plant, including contributions in aid of construction and customers' advances for construction.

Answer:

The surviving original cost at the end of the historical year December 31, 2019 by vintage by account and the applicable depreciation reserve for utility plant are presented in Exhibit No. 11-A beginning on page II-8, in Exhibit No. 11-E beginning on page II-5, in Exhibit No. 11-I beginning on page II-7, in Exhibit No. 11-M beginning on page II-5, in Exhibit No. 11-Q beginning on page II-5, in Exhibit No. 11-U beginning on page II-6, and in Exhibit No. 11-Y beginning on page II-5.

The surviving original cost at test year end December 31, 2020, by vintage by account and the applicable depreciation reserve for utility plant are presented in Exhibit No. 11-B beginning on page VII-2, in Exhibit No. 11-F beginning on page VII-8, in Exhibit No. 11-J beginning on page VII-7, in Exhibit No. 11-N beginning on page VII-5, in Exhibit No. 11-R beginning on page VII-5, in Exhibit No. 11-V beginning on page VII-6, in Exhibit No. 11-Z beginning on page VII-5, and in Exhibit No. 11-AC beginning on page VII-5.

The surviving original cost at test year end December 31, 2021, by vintage by account and the applicable depreciation reserve for utility plant are presented in Exhibit No. 11-C beginning on page II-8, in Exhibit No. 11-G beginning on page II-5, in Exhibit No. 11-K beginning on page II-7, in Exhibit No. 11-O beginning on page II-5, in Exhibit No. 11-S beginning on page II-6, in Exhibit No. 11-W beginning on page II-6, and in Exhibit No. 11-AA beginning on page II-6 and in Exhibit No. 11-AD beginning on page II-5.

The surviving original cost at test year end December 31, 2022, by vintage by account and the applicable depreciation reserve for utility plant are

presented in Exhibit No. 11-D beginning on page II-8, in Exhibit No. 11-H beginning on page II-5, in Exhibit No. 11-L beginning on page II-7, in Exhibit No. 11-P beginning on page II-5, in Exhibit No. 11-T beginning on page II-6, in Exhibit No. 11-X beginning on page II-6, and in Exhibit No. 11-AB beginning on page II-6 and in Exhibit No. 11-AE beginning on page II-6.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.4

Pennsylvania-American Water Company

VI. Depreciation

4. Provide a comparison of the calculated depreciation reserve used for ratemaking purposes v. the book reserve by account at the end of the test year, if they differ.

Answer:

A comparison of the calculated depreciation reserve v. book reserve by account at December 31, 2019, at December 31, 2020, at December 31, 2021 and at December 31, 2022, are attached as pages FR VI.4 (2) through (40) for all water and wastewater systems by account.

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2019**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
303.14 WATER RIGHTS - HIBERNIA	1,903,966	1,891,037
303.35 WASTE HANDLING AND TREATMENT LAND	142,310	131,860
303.99 COMPREHENSIVE PLANNING STUDIES	5,132,218	4,503,356
304.15 OTHER WATER SOURCE STRUCTURES	8,028,404	6,934,269
304.20 POWER AND PUMING STRUCTURES		
LARGE STRUCTURES	13,434,131	6,501,625
OTHER STRUCTURES	<u>14,718,356</u>	<u>7,123,143</u>
TOTAL ACCOUNT 304.2	28,152,487	13,624,768
304.30 PURIFICATION BUILDINGS		
LARGE STRUCTURES	67,529,700	70,631,830
OTHER STRUCTURES	<u>11,472,213</u>	<u>11,999,214</u>
TOTAL ACCOUNT 304.3	79,001,913	82,631,044
304.36 WASTE HANDLING AND TREATMENT STRUCTURES	6,793,829	5,666,687
304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	50,763	53,095
304.39 PURIFICATION BUILDINGS - TANK PAINTING	96,606	101,044
304.61 OFFICE BUILDINGS		
LARGE STRUCTURES	4,356,509	3,798,524
OTHER STRUCTURES	<u>3,361,776</u>	<u>2,931,198</u>
TOTAL ACCOUNT 304.61	7,718,285	6,729,722
304.62 STORES, SHOP AND GARAGE BUILDINGS		
LARGE STRUCTURES	6,107,379	8,598,305
OTHER STRUCTURES	<u>2,859,659</u>	<u>4,025,986</u>
TOTAL ACCOUNT 304.62	8,967,038	12,624,291
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	<u>864,799</u>	<u>2,074,233</u>
TOTAL ACCOUNT 304	139,674,124	130,439,153
305.00 COLLECTING AND IMPOUNDING RESERVOIRS		
LARGE RESERVOIRS	19,342,840	14,278,135
OTHER RESERVOIRS	<u>3,348,584</u>	<u>2,246,661</u>
TOTAL ACCOUNT 305	22,691,424	16,524,796

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2019**

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
306.00	LAKE, RIVER AND OTHER INTAKES		
	LARGE INTAKES	5,552,721	3,734,800
	OTHER INTAKES	1,932,084	1,299,534
	TOTAL ACCOUNT 306	7,484,805	5,034,334
307.00	WELLS AND SPRINGS	3,785,419	2,819,270
310.00	POWER GENERATION EQUIPMENT	4,272,160	4,370,520
	PUMPING EQUIPMENT		
311.20	ELECTRIC	3,489,965	2,793,038
311.50	OTHER	501,928	401,696
311.52	SOURCE OF SUPPLY	1,953,709	1,563,564
311.53	WATER TREATMENT	21,343,673	17,081,454
311.54	TRANSMISSION AND DISTRIBUTION	2,137,528	1,710,675
	TOTAL ACCOUNT 311	29,426,803	23,550,427
	PURIFICATION SYSTEM		
320.10	LARGE STRUCTURES		
	LARGE STRUCTURES	70,667,113	67,689,619
	OTHER STRUCTURES	4,613,526	4,419,139
	TOTAL ACCOUNT 320.1	75,280,639	72,108,758
320.18	LARGE STRUCTURES PAINT	103,246	103,246
320.19	LARGE STRUCTURES PAINT	3,507,267	3,508,657
320.20	CHEMICAL TREATMENT	29,474,865	28,232,626
320.29	CHEMICAL TREATMENT PAINT	8,168	8,168
320.30	GRANULAR ACTIVATED CARBON	5,100,378	4,531,469
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	8,096,886	9,415,792
	TOTAL ACCOUNT 320	46,290,810	45,799,958
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	34,144,498	30,279,055
330.10	ELEVATED TANKS AND STANDPIPES	1,587,854	1,408,096
330.20	GROUND LEVEL FACILITIES	1,828,684	1,621,662
330.30	BELOW GRADE FACILITIES	113,799	100,916
330.40	CLEARWELL	1,935,605	1,716,478
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,061,452	2,075,404
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	20,900,090	18,534,025
	TOTAL ACCOUNT 330	62,571,982	55,735,636
331.00	MAINS AND ACCESSORIES	387,833,300	286,120,854
333.00	SERVICES	145,035,894	135,350,348
334.00	METERS AND METER INSTALLATIONS	66,930,196	63,315,448
335.00	FIRE HYDRANTS	20,542,705	18,655,416

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2019**

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
340.00	OFFICE FURNITURE AND EQUIPMENT		
	FURNITURE	929,292	675,603
	COMPUTERS AND PERIPHERAL EQUIPMENT	11,638,651	8,461,392
	COMPUTER SOFTWARE	14,067,760	10,227,374
	COMPUTER SOFTWARE - BUSINESS TRANSFORMATION	43,288,074	31,470,776
	OTHER OFFICE EQUIPMENT	364	265
	TOTAL ACCOUNT 340	69,924,141	50,835,410
341.00	TRANSPORATION EQUIPMENT		
	NOT CLASSIFIED	349	349
	LIGHT DUTY TRUCKS	10,398,708	11,858,307
	EQUIPMENT	8,138,106	9,280,399
	AUTOS	1,828,532	2,085,191
	OTHER	3,494,652	3,985,173
	TOTAL ACCOUNT 341	23,860,347	27,209,419
342.00	STORES EQUIPMENT	94,945	38,626
343.00	TOOLS AND WORK EQUIPMENT	6,418,787	3,577,645
344.00	LABORATORY EQUIPMENT	1,278,130	783,106
345.00	POWER OPERATED EQUIPMENT	1,497,522	1,412,372
346.00	COMMUNICATION EQUIPMENT		
	EQUIPMENT	266,731	276,079
	NON-TELEPHONE	542,725	561,745
	REMOTE CONTROL AND INSTRUMENTATION	1,713,683	1,773,741
	TELEPHONE	586,929	607,499
	TOTAL ACCOUNT 346	3,110,068	3,219,064
347.00	MISCELLANEOUS EQUIPMENT	3,368,537	520,172
348.00	OTHER TANGIBLE EQUIPMENT	372,344	369,405
	TOTAL DEPRECIABLE PLANT	<u><u>1,128,923,576</u></u>	<u><u>954,316,390</u></u>

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2020**

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
303.14	WATER RIGHTS - HIBERNIA	1,942,823	1,942,823
303.35	WASTE HANDLING AND TREATMENT LAND	147,387	141,137
303.99	COMPREHENSIVE PLANNING STUDIES	6,572,898	6,351,030
304.15	OTHER WATER SOURCE STRUCTURES	8,736,224	7,899,182
304.20	POWER AND PUMING STRUCTURES		
	LARGE STRUCTURES	14,751,631	8,010,252
	OTHER STRUCTURES	<u>15,358,093</u>	<u>8,339,564</u>
	TOTAL ACCOUNT 304.2	30,109,724	16,349,816
304.30	PURIFICATION BUILDINGS		
	LARGE STRUCTURES	72,120,141	75,724,941
	OTHER STRUCTURES	<u>12,127,412</u>	<u>12,733,579</u>
	TOTAL ACCOUNT 304.3	84,247,553	88,458,520
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	7,018,641	5,992,818
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	53,526	55,437
304.39	PURIFICATION BUILDINGS - TANK PAINTING	100,743	104,374
304.61	OFFICE BUILDINGS		
	LARGE STRUCTURES	5,218,036	4,650,721
	OTHER STRUCTURES	<u>3,589,201</u>	<u>3,198,976</u>
	TOTAL ACCOUNT 304.61	8,807,237	7,849,697
304.62	STORES, SHOP AND GARAGE BUILDINGS		
	LARGE STRUCTURES	7,472,851	10,026,628
	OTHER STRUCTURES	<u>2,961,282</u>	<u>3,973,273</u>
	TOTAL ACCOUNT 304.62	10,434,133	13,999,901
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	<u>967,998</u>	<u>2,130,689</u>
	TOTAL ACCOUNT 304	150,475,779	142,840,434
305.00	COLLECTING AND IMPOUNDING RESERVOIRS		
	LARGE RESERVOIRS	20,944,505	16,427,975
	OTHER RESERVOIRS	<u>3,426,427</u>	<u>2,515,544</u>
	TOTAL ACCOUNT 305	24,370,932	18,943,519

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2020**

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
306.00	LAKE, RIVER AND OTHER INTAKES		
	LARGE INTAKES	5,778,333	4,094,061
	OTHER INTAKES	1,996,753	1,414,738
	TOTAL ACCOUNT 306	7,775,086	5,508,799
307.00	WELLS AND SPRINGS	3,931,972	3,088,287
310.00	POWER GENERATION EQUIPMENT	4,712,618	4,866,142
	PUMPING EQUIPMENT		
311.20	ELECTRIC	4,079,049	3,771,805
311.50	OTHER	564,854	481,982
311.52	SOURCE OF SUPPLY	2,296,075	1,945,471
311.53	WATER TREATMENT	21,948,167	18,177,110
311.54	TRANSMISSION AND DISTRIBUTION	2,282,054	1,921,773
	TOTAL ACCOUNT 311	31,170,199	26,298,141
	PURIFICATION SYSTEM		
320.10	LARGE STRUCTURES		
	LARGE STRUCTURES	74,921,733	72,548,439
	OTHER STRUCTURES	3,626,312	3,511,442
	TOTAL ACCOUNT 320.1	78,548,045	76,059,881
320.18	LARGE STRUCTURES PAINT	103,246	103,246
320.19	LARGE STRUCTURES PAINT	3,510,044	3,511,123
320.20	CHEMICAL TREATMENT	31,177,735	30,554,763
320.29	CHEMICAL TREATMENT PAINT	8,168	8,168
320.30	GRANULAR ACTIVATED CARBON	5,744,042	5,943,551
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	8,457,389	10,000,742
	TOTAL ACCOUNT 320	49,000,624	50,121,593
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	35,650,684	35,124,500
330.10	ELEVATED TANKS AND STANDPIPES	1,771,231	1,540,919
330.20	GROUND LEVEL FACILITIES	2,094,339	1,787,324
330.30	BELOW GRADE FACILITIES	128,997	117,944
330.40	CLEARWELL	2,172,619	1,980,284
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,088,663	2,100,168
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	22,454,686	20,863,908
	TOTAL ACCOUNT 330	66,361,219	63,515,047
331.00	MAINS AND ACCESSORIES	411,149,897	302,790,062
333.00	SERVICES	153,188,466	144,244,631
334.00	METERS AND METER INSTALLATIONS	74,509,993	74,409,987
335.00	FIRE HYDRANTS	21,936,526	20,020,642

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2020**

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
340.00	OFFICE FURNITURE AND EQUIPMENT		
	FURNITURE	1,164,155	971,125
	COMPUTERS AND PERIPHERAL EQUIPMENT	8,491,336	7,343,075
	COMPUTER SOFTWARE	19,525,043	17,701,446
	COMPUTER SOFTWARE - BUSINESS TRANSFORMATION	49,587,121	41,731,922
	OTHER OFFICE EQUIPMENT	1,094	1,004
	TOTAL ACCOUNT 340	78,768,749	67,748,572
341.00	TRANSPORATION EQUIPMENT		
	NOT CLASSIFIED	349	349
	LIGHT DUTY TRUCKS	12,931,758	14,623,372
	EQUIPMENT	10,000,764	11,191,984
	AUTOS	1,917,348	2,126,610
	OTHER	4,234,499	4,729,807
	TOTAL ACCOUNT 341	29,084,718	32,672,122
342.00	STORES EQUIPMENT	117,347	68,032
343.00	TOOLS AND WORK EQUIPMENT	7,785,377	5,263,107
344.00	LABORATORY EQUIPMENT	1,358,848	978,341
345.00	POWER OPERATED EQUIPMENT	1,565,790	1,541,860
346.00	COMUNICATION EQUIPMENT		
	EQUIPMENT	380,366	407,979
	NON-TELEPHONE	781,288	797,215
	REMOTE CONTROL AND INSTRUMENTATION	1,542,538	1,556,269
	TELEPHONE	603,440	608,614
	TOTAL ACCOUNT 346	3,307,632	3,370,077
347.00	MISCELLANEOUS EQUIPMENT	3,753,565	1,328,449
348.00	OTHER TANGIBLE EQUIPMENT	404,094	401,551
	TOTAL DEPRECIABLE PLANT	1,211,940,584	1,054,514,266

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2021**

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
303.14	WATER RIGHTS - HIBERNIA	1,942,823	1,942,823
303.35	WASTE HANDLING AND TREATMENT LAND	152,494	150,407
303.99	COMPREHENSIVE PLANNING STUDIES	7,608,847	7,494,569
304.15	OTHER WATER SOURCE STRUCTURES	9,373,168	8,283,077
304.20	POWER AND PUMING STRUCTURES		
	LARGE STRUCTURES	15,990,279	9,280,689
	OTHER STRUCTURES	15,971,936	9,270,044
	TOTAL ACCOUNT 304.2	31,962,215	18,550,733
304.30	PURIFICATION BUILDINGS		
	LARGE STRUCTURES	76,597,395	78,898,085
	OTHER STRUCTURES	12,600,287	12,978,751
	TOTAL ACCOUNT 304.3	89,197,682	91,876,836
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	7,242,454	6,315,009
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	56,289	57,775
304.39	PURIFICATION BUILDINGS - TANK PAINTING	104,881	107,705
304.61	OFFICE BUILDINGS		
	LARGE STRUCTURES	6,061,076	5,523,525
	OTHER STRUCTURES	3,821,275	3,482,369
	TOTAL ACCOUNT 304.61	9,882,351	9,005,894
304.62	STORES, SHOP AND GARAGE BUILDINGS		
	LARGE STRUCTURES	8,830,125	11,428,586
	OTHER STRUCTURES	3,053,810	3,952,462
	TOTAL ACCOUNT 304.62	11,883,935	15,381,048
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	1,084,761	2,198,599
	TOTAL ACCOUNT 304	160,787,736	151,776,676
305.00	COLLECTING AND IMPOUNDING RESERVOIRS		
	LARGE RESERVOIRS	22,615,177	18,481,585
	OTHER RESERVOIRS	3,506,024	2,729,327
	TOTAL ACCOUNT 305	26,121,201	21,210,912

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2021**

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
306.00	LAKE, RIVER AND OTHER INTAKES		
	LARGE INTAKES	6,000,972	4,448,923
	OTHER INTAKES	2,056,700	1,524,770
	TOTAL ACCOUNT 306	8,057,672	5,973,693
307.00	WELLS AND SPRINGS	4,088,099	3,343,133
310.00	POWER GENERATION EQUIPMENT	5,094,543	5,157,558
	PUMPING EQUIPMENT		
311.20	ELECTRIC	4,665,689	4,483,984
311.50	OTHER	625,004	559,308
311.52	SOURCE OF SUPPLY	2,630,505	2,191,102
311.53	WATER TREATMENT	22,421,694	18,885,547
311.54	TRANSMISSION AND DISTRIBUTION	2,421,926	2,125,816
	TOTAL ACCOUNT 311	32,764,818	28,245,757
	PURIFICATION SYSTEM		
320.10	LARGE STRUCTURES		
	LARGE STRUCTURES	78,065,586	73,452,571
	OTHER STRUCTURES	3,464,668	3,259,936
	TOTAL ACCOUNT 320.1	81,530,254	76,712,507
320.18	LARGE STRUCTURES PAINT	103,246	103,246
320.19	LARGE STRUCTURES PAINT	3,512,821	3,513,661
320.20	CHEMICAL TREATMENT	32,906,408	32,767,124
320.29	CHEMICAL TREATMENT PAINT	8,168	8,168
320.30	GRANULAR ACTIVATED CARBON	6,285,725	6,864,049
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	8,825,627	10,336,097
	TOTAL ACCOUNT 320	51,641,995	53,592,345
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	37,016,349	37,604,850
330.10	ELEVATED TANKS AND STANDPIPES	1,957,439	1,396,944
330.20	GROUND LEVEL FACILITIES	2,350,683	1,478,786
330.30	BELOW GRADE FACILITIES	143,705	134,722
330.40	CLEARWELL	2,393,014	2,241,101
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,115,873	2,124,822
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	23,973,628	22,983,972
	TOTAL ACCOUNT 330	69,950,691	67,965,197
331.00	MAINS AND ACCESSORIES	437,298,883	327,632,397
333.00	SERVICES	161,760,464	153,302,150
334.00	METERS AND METER INSTALLATIONS	82,308,349	85,792,067
335.00	FIRE HYDRANTS	23,437,023	21,454,868

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2021**

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
340.00	OFFICE FURNITURE AND EQUIPMENT		
	FURNITURE	1,484,547	1,347,541
	COMPUTERS AND PERIPHERAL EQUIPMENT	6,943,345	5,940,437
	COMPUTER SOFTWARE	22,284,869	21,924,860
	COMPUTER SOFTWARE - BUSINESS TRANSFORMATION	55,886,167	52,072,253
	OTHER OFFICE EQUIPMENT	1,823	1,744
	TOTAL ACCOUNT 340	86,600,751	81,286,835
341.00	TRANSPORATION EQUIPMENT		
	NOT CLASSIFIED	349	349
	LIGHT DUTY TRUCKS	15,606,528	17,540,380
	EQUIPMENT	12,099,010	13,407,514
	AUTOS	2,171,171	2,379,267
	OTHER	5,126,916	5,565,457
	TOTAL ACCOUNT 341	35,003,974	38,892,967
342.00	STORES EQUIPMENT	139,749	97,064
343.00	TOOLS AND WORK EQUIPMENT	9,314,756	7,101,221
344.00	LABORATORY EQUIPMENT	1,432,324	1,152,886
345.00	POWER OPERATED EQUIPMENT	1,630,374	1,655,168
346.00	COMUNICATION EQUIPMENT		
	EQUIPMENT	436,477	476,123
	NON-TELEPHONE	1,159,690	1,148,483
	REMOTE CONTROL AND INSTRUMENTATION	1,611,967	1,618,957
	TELEPHONE	122,151	121,502
	TOTAL ACCOUNT 346	3,330,285	3,365,065
347.00	MISCELLANEOUS EQUIPMENT	4,155,792	2,121,851
348.00	OTHER TANGIBLE EQUIPMENT	435,848	433,683
	TOTAL DEPRECIABLE PLANT	1,296,589,745	1,147,853,799

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2022**

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
303.14	WATER RIGHTS - HIBERNIA	1,942,823	1,942,823
303.35	WASTE HANDLING AND TREATMENT LAND	155,025	155,025
303.99	COMPREHENSIVE PLANNING STUDIES	8,335,810	8,259,481
304.15	OTHER WATER SOURCE STRUCTURES	10,148,612	9,320,062
304.20	POWER AND PUMING STRUCTURES		
	LARGE STRUCTURES	17,412,307	10,811,099
	OTHER STRUCTURES	16,570,559	10,288,470
	TOTAL ACCOUNT 304.2	33,982,866	21,099,569
304.30	PURIFICATION BUILDINGS		
	LARGE STRUCTURES	81,454,655	83,952,045
	OTHER STRUCTURES	13,272,576	13,679,512
	TOTAL ACCOUNT 304.3	94,727,231	97,631,557
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	7,497,685	6,633,028
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	59,051	60,113
304.39	PURIFICATION BUILDINGS - TANK PAINTING	109,019	111,036
304.61	OFFICE BUILDINGS		
	LARGE STRUCTURES	6,882,059	6,371,684
	OTHER STRUCTURES	4,032,092	3,733,072
	TOTAL ACCOUNT 304.61	10,914,151	10,104,756
304.62	STORES, SHOP AND GARAGE BUILDINGS		
	LARGE STRUCTURES	10,153,753	12,780,020
	OTHER STRUCTURES	3,144,788	3,958,187
	TOTAL ACCOUNT 304.62	13,298,541	16,738,207
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	1,201,495	2,263,835
	TOTAL ACCOUNT 304	171,938,651	163,962,163
305.00	COLLECTING AND IMPOUNDING RESERVOIRS		
	LARGE RESERVOIRS	24,192,332	20,550,805
	OTHER RESERVOIRS	3,584,010	2,939,023
	TOTAL ACCOUNT 305	27,776,342	23,489,828

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2022**

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
306.00	LAKE, RIVER AND OTHER INTAKES		
	LARGE INTAKES	6,216,350	4,795,375
	OTHER INTAKES	<u>2,115,881</u>	<u>1,632,219</u>
	TOTAL ACCOUNT 306	8,332,231	6,427,594
307.00	WELLS AND SPRINGS	4,192,130	3,471,000
310.00	POWER GENERATION EQUIPMENT	5,555,147	5,630,545
	PUMPING EQUIPMENT		
311.20	ELECTRIC	5,318,036	5,478,159
311.50	OTHER	681,934	633,978
311.52	SOURCE OF SUPPLY	3,016,342	2,619,196
311.53	WATER TREATMENT	23,176,261	20,093,259
311.54	TRANSMISSION AND DISTRIBUTION	<u>2,555,067</u>	<u>2,323,274</u>
	TOTAL ACCOUNT 311	34,747,640	31,147,866
	PURIFICATION SYSTEM		
320.10	LARGE STRUCTURES		
	LARGE STRUCTURES	83,937,023	78,887,207
	OTHER STRUCTURES	<u>3,659,489</u>	<u>3,439,326</u>
	TOTAL ACCOUNT 320.1	87,596,512	82,326,533
320.18	LARGE STRUCTURES PAINT	103,246	103,246
320.19	LARGE STRUCTURES PAINT	3,515,599	3,516,198
320.20	CHEMICAL TREATMENT	34,764,524	35,274,276
320.29	CHEMICAL TREATMENT PAINT	8,168	8,168
320.30	GRANULAR ACTIVATED CARBON	6,722,758	7,526,076
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	<u>9,163,071</u>	<u>10,617,571</u>
	TOTAL ACCOUNT 320	54,277,366	57,045,535
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	38,636,488	40,626,500
330.10	ELEVATED TANKS AND STANDPIPES	2,208,748	1,541,153
330.20	GROUND LEVEL FACILITIES	2,701,425	1,614,426
330.30	BELOW GRADE FACILITIES	158,369	151,236
330.40	CLEARWELL	2,618,491	2,497,117
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,143,084	2,149,476
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	<u>25,796,946</u>	<u>25,268,027</u>
	TOTAL ACCOUNT 330	74,263,551	73,847,935
331.00	MAINS AND ACCESSORIES	463,768,539	348,771,651
333.00	SERVICES	170,660,541	162,797,808
334.00	METERS AND METER INSTALLATIONS	90,110,390	97,003,489
335.00	FIRE HYDRANTS	25,063,922	23,042,648

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2022**

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
340.00	OFFICE FURNITURE AND EQUIPMENT		
	FURNITURE	1,914,384	1,815,881
	COMPUTERS AND PERIPHERAL EQUIPMENT	10,771,924	9,828,593
	COMPUTER SOFTWARE	21,582,690	21,347,086
	COMPUTER SOFTWARE - BUSINESS TRANSFORMATION	35,421,502	34,545,944
	OTHER OFFICE EQUIPMENT	2,552	2,484
	TOTAL ACCOUNT 340	69,693,052	67,539,988
341.00	TRANSPORATION EQUIPMENT		
	NOT CLASSIFIED	349	349
	LIGHT DUTY TRUCKS	18,356,660	20,510,899
	EQUIPMENT	14,382,030	15,856,244
	AUTOS	2,502,967	2,683,482
	OTHER	6,201,361	6,724,234
	TOTAL ACCOUNT 341	41,443,367	45,775,208
342.00	STORES EQUIPMENT	162,149	125,812
343.00	TOOLS AND WORK EQUIPMENT	10,814,745	8,910,705
344.00	LABORATORY EQUIPMENT	1,499,313	1,309,451
345.00	POWER OPERATED EQUIPMENT	1,690,083	1,754,478
346.00	COMUNICATION EQUIPMENT		
	EQUIPMENT	702,552	759,383
	NON-TELEPHONE	1,673,084	1,638,350
	REMOTE CONTROL AND INSTRUMENTATION	1,485,342	1,487,572
	TELEPHONE	114,128	113,670
	TOTAL ACCOUNT 346	3,975,106	3,998,975
347.00	MISCELLANEOUS EQUIPMENT	4,564,336	2,890,531
348.00	OTHER TANGIBLE EQUIPMENT	467,598	465,800
	TOTAL DEPRECIABLE PLANT	1,363,026,369	1,222,092,872

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER STEELTON OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2019**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
304.15 OTHER WATER SOURCE STRUCTURES	103	0
304.3 PURIFICATION BUILDINGS	6,359,821	7,215,512
306 LAKE, RIVER AND OTHER INTAKES	79,686	101,794
310 POWER GENERATION EQUIPMENT	54,391	43,096
311.53 PUMPING EQUIPMENT - WATER TREATMENT	4,419,437	4,598,035
320.1 PURIFICATION SYSTEM - LARGE STRUCTURES	211,478	236,066
320.2 PURIFICATION SYSTEM - CHEMICAL TREATMENT	328,383	347,816
330 DISTRIBUTION RESERVOIRS AND STANDPIPES	1,618,963	1,975,746
331 MAINS AND ACCESSORIES	7,330,603	8,871,556
334 METERS AND METER INSTALLATIONS	27,652	29,564
335 FIRE HYDRANTS	374,181	442,740
343 TOOLS AND WORK EQUIPMENT	124	22
344 LABORATORY EQUIPMENT	4,351	1,876
347 MISCELLANEOUS EQUIPMENT	7,568	6,509
348 OTHER TANGIBLE EQUIPMENT	823	829
TOTAL DEPRECIABLE PLANT	20,817,564	23,871,161

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER STEELTON OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2020**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
304.15 OTHER WATER SOURCE STRUCTURES	270	210
304.3 PURIFICATION BUILDINGS	6,658,058	7,511,917
306 LAKE, RIVER AND OTHER INTAKES	80,874	102,332
310 POWER GENERATION EQUIPMENT	66,019	55,558
311.53 PUMPING EQUIPMENT - WATER TREATMENT	4,460,854	4,680,175
320.1 PURIFICATION SYSTEM - LARGE STRUCTURES	210,615	225,315
320.2 PURIFICATION SYSTEM - CHEMICAL TREATMENT	320,539	309,390
330 DISTRIBUTION RESERVOIRS AND STANDPIPES	1,641,491	1,997,250
331 MAINS AND ACCESSORIES	7,477,430	8,948,474
333 SERVICES	1,666	1,420
334 METERS AND METER INSTALLATIONS	22,001	(22,482)
335 FIRE HYDRANTS	384,731	450,791
341.2 TRANSPORTATION EQUIPMENT - EQUIPMENT	24,300	18,060
343 TOOLS AND WORK EQUIPMENT	5,373	5,386
344 LABORATORY EQUIPMENT	5,622	3,738
346 COMMUNICATION EQUIPMENT	2,500	2,348
347 MISCELLANEOUS EQUIPMENT	16,709	15,879
TOTAL DEPRECIABLE PLANT	21,379,052	24,305,761

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER STEELTON OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2021**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
304.15 OTHER WATER SOURCE STRUCTURES	423	392
304.3 PURIFICATION BUILDINGS	6,988,910	7,805,850
306 LAKE, RIVER AND OTHER INTAKES	81,490	102,858
310 POWER GENERATION EQUIPMENT	77,481	67,937
311.53 PUMPING EQUIPMENT - WATER TREATMENT	4,527,264	4,757,752
320.1 PURIFICATION SYSTEM - LARGE STRUCTURES	221,925	231,554
320.2 PURIFICATION SYSTEM - CHEMICAL TREATMENT	349,483	333,664
330 DISTRIBUTION RESERVOIRS AND STANDPIPES	1,663,763	2,018,498
331 MAINS AND ACCESSORIES	7,622,486	9,039,596
333 SERVICES	6,358	6,221
334 METERS AND METER INSTALLATIONS	78,458	(2,334)
335 FIRE HYDRANTS	397,835	461,050
341.2 TRANSPORTATION EQUIPMENT - EQUIPMENT	72,420	67,800
343 TOOLS AND WORK EQUIPMENT	16,121	16,125
344 LABORATORY EQUIPMENT	6,760	5,446
346 COMMUNICATION EQUIPMENT	7,500	7,358
347 MISCELLANEOUS EQUIPMENT	32,850	32,061
TOTAL DEPRECIABLE PLANT	22,151,527	24,951,828

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER STEELTON OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2022**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
304.15 OTHER WATER SOURCE STRUCTURES	568	562
304.3 PURIFICATION BUILDINGS	7,280,188	8,098,633
306 LAKE, RIVER AND OTHER INTAKES	82,621	103,362
310 POWER GENERATION EQUIPMENT	88,443	80,191
311.53 PUMPING EQUIPMENT - WATER TREATMENT	4,564,663	4,833,047
320.1 PURIFICATION SYSTEM - LARGE STRUCTURES	243,454	254,474
320.2 PURIFICATION SYSTEM - CHEMICAL TREATMENT	396,527	402,373
330 DISTRIBUTION RESERVOIRS AND STANDPIPES	1,685,524	2,039,234
331 MAINS AND ACCESSORIES	7,766,139	9,145,899
333 SERVICES	14,008	14,129
334 METERS AND METER INSTALLATIONS	151,686	87,726
335 FIRE HYDRANTS	409,772	471,993
341.2 TRANSPORTATION EQUIPMENT - EQUIPMENT	118,200	117,090
343 TOOLS AND WORK EQUIPMENT	27,869	27,864
344 LABORATORY EQUIPMENT	7,795	7,016
346 COMMUNICATION EQUIPMENT	12,500	12,368
347 MISCELLANEOUS EQUIPMENT	48,991	48,243
TOTAL DEPRECIABLE PLANT	22,898,948	25,744,204

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS EXCLUDING SADBURY AND EXETER**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2019**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	134,115	66,495
354.30 STRUCTURES AND IMPROVEMENTS - SPP	2,874,114	4,740,555
354.40 STRUCTURES AND IMPROVEMENTS - TDP	12,527,282	10,346,772
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	546,074	1,580,965
355.00 POWER GENERATION EQUIPMENT	1,429,604	2,592,730
360.10 COLLECTION SEWERS - FORCE MAINS	6,025,230	1,615,043
361.10 COLLECTION SEWERS - GRAVITY MAINS	15,961,754	10,310,371
361.20 MANHOLES	2,672,785	1,348,750
363.00 SERVICES	4,483,153	3,956,756
364.00 FLOW MEASURING DEVICES	195,192	22,552
365.00 FLOW MEASURING INSTALLATIONS	6,761	(1,190)
370.00 RECEIVING WELLS	28,184	25,128
371.00 PUMPING EQUIPMENT	1,782,227	552,226
380.00 TREATMENT EQUIPMENT	18,180,221	12,402,341
381.00 PLANT SEWERS	1,382,199	1,163,478
382.00 OUTFALL SEWER LINES	212,190	204,636
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	150,192	132,491
390.00 OFFICE FURNITURE AND EQUIPMENT	50,308	(2,596)
391.00 TRANSPORTATION EQUIPMENT	332,267	267,174
392.00 STORES EQUIPMENT	20,543	20,930
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	167,390	214,292
394.00 LABORATORY EQUIPMENT	162,124	178,876
395.00 POWER OPERATED EQUIPMENT	286,265	350,579
396.00 COMMUNICATION EQUIPMENT	894,088	1,032,529
397.00 MISCELLANEOUS EQUIPMENT	52,598	187,635
398.00 OTHER TANGIBLE PLANT	285	0
TOTAL DEPRECIABLE PLANT	70,557,145	53,309,515

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS EXCLUDING SADBURY AND EXETER**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2020**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	162,773	73,171
354.30 STRUCTURES AND IMPROVEMENTS - SPP	3,146,137	4,963,381
354.40 STRUCTURES AND IMPROVEMENTS - TDP	13,345,779	11,349,890
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	630,182	1,609,842
355.00 POWER GENERATION EQUIPMENT	1,532,208	2,667,318
360.10 COLLECTION SEWERS - FORCE MAINS	6,566,181	2,261,328
361.10 COLLECTION SEWERS - GRAVITY MAINS	17,077,639	11,525,790
361.20 MANHOLES	2,944,075	1,547,622
363.00 SERVICES	4,870,729	4,140,322
364.00 FLOW MEASURING DEVICES	211,725	78,630
365.00 FLOW MEASURING INSTALLATIONS	7,302	80
370.00 RECEIVING WELLS	31,241	28,412
371.00 PUMPING EQUIPMENT	2,197,987	1,009,434
380.00 TREATMENT EQUIPMENT	19,696,939	14,505,582
381.00 PLANT SEWERS	1,512,370	1,307,330
382.00 OUTFALL SEWER LINES	223,043	218,189
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	179,346	166,194
389.60 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - CPS	5,750	5,750
390.00 OFFICE FURNITURE AND EQUIPMENT	58,743	10,925
391.00 TRANSPORTATION EQUIPMENT	439,409	384,666
392.00 STORES EQUIPMENT	24,837	25,203
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	203,265	209,777
394.00 LABORATORY EQUIPMENT	183,253	196,281
395.00 POWER OPERATED EQUIPMENT	303,220	351,447
396.00 COMMUNICATION EQUIPMENT	762,777	814,995
397.00 MISCELLANEOUS EQUIPMENT	74,887	176,857
398.00 OTHER TANGIBLE PLANT	854	831
TOTAL DEPRECIABLE PLANT	76,392,651	59,629,245

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS EXCLUDING SADBURY AND EXETER**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2021**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	192,317	49,219
354.30 STRUCTURES AND IMPROVEMENTS - SPP	3,463,821	5,144,884
354.40 STRUCTURES AND IMPROVEMENTS - TDP	14,226,049	12,232,042
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	715,119	1,613,097
355.00 POWER GENERATION EQUIPMENT	1,630,521	2,739,150
360.10 COLLECTION SEWERS - FORCE MAINS	7,120,183	2,894,314
361.10 COLLECTION SEWERS - GRAVITY MAINS	18,256,863	12,678,919
361.20 MANHOLES	3,224,834	1,778,786
363.00 SERVICES	5,282,703	4,422,337
364.00 FLOW MEASURING DEVICES	226,512	127,900
365.00 FLOW MEASURING INSTALLATIONS	7,825	1,315
370.00 RECEIVING WELLS	34,261	31,682
371.00 PUMPING EQUIPMENT	2,704,138	1,690,669
380.00 TREATMENT EQUIPMENT	21,158,154	16,084,154
381.00 PLANT SEWERS	1,641,415	1,449,946
382.00 OUTFALL SEWER LINES	234,554	231,500
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	207,700	199,257
389.60 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - CPS	177,000	106,944
390.00 OFFICE FURNITURE AND EQUIPMENT	67,177	24,328
391.00 TRANSPORTATION EQUIPMENT	585,346	533,900
392.00 STORES EQUIPMENT	29,131	29,475
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	255,608	227,278
394.00 LABORATORY EQUIPMENT	221,748	233,029
395.00 POWER OPERATED EQUIPMENT	326,969	361,954
396.00 COMMUNICATION EQUIPMENT	868,375	887,391
397.00 MISCELLANEOUS EQUIPMENT	105,270	176,585
398.00 OTHER TANGIBLE PLANT	1,423	1,652
TOTAL DEPRECIABLE PLANT	82,965,016	65,951,706

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS EXCLUDING SADBURY AND EXETER**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2022**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	224,905	97,323
354.30 STRUCTURES AND IMPROVEMENTS - SPP	3,762,360	5,449,788
354.40 STRUCTURES AND IMPROVEMENTS - TDP	15,166,441	13,447,768
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	809,985	1,687,584
355.00 POWER GENERATION EQUIPMENT	1,724,204	2,807,978
360.10 COLLECTION SEWERS - FORCE MAINS	7,687,571	3,526,886
361.10 COLLECTION SEWERS - GRAVITY MAINS	19,543,084	13,972,547
361.20 MANHOLES	3,514,734	2,036,681
363.00 SERVICES	5,727,277	4,780,861
364.00 FLOW MEASURING DEVICES	239,470	170,648
365.00 FLOW MEASURING INSTALLATIONS	8,309	2,513
370.00 RECEIVING WELLS	37,246	34,923
371.00 PUMPING EQUIPMENT	3,184,733	2,331,656
380.00 TREATMENT EQUIPMENT	22,946,341	18,480,154
381.00 PLANT SEWERS	1,768,374	1,591,522
382.00 OUTFALL SEWER LINES	246,061	244,690
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	235,097	231,563
389.60 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - CPS	513,250	457,989
390.00 OFFICE FURNITURE AND EQUIPMENT	75,615	37,591
391.00 TRANSPORTATION EQUIPMENT	765,940	718,213
392.00 STORES EQUIPMENT	33,425	33,748
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	323,227	299,112
394.00 LABORATORY EQUIPMENT	266,143	275,058
395.00 POWER OPERATED EQUIPMENT	356,129	389,500
396.00 COMMUNICATION EQUIPMENT	979,721	998,400
397.00 MISCELLANEOUS EQUIPMENT	144,369	205,091
398.00 OTHER TANGIBLE PLANT	1,992	2,461
TOTAL DEPRECIABLE PLANT	90,286,003	74,312,248

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS SADBURY OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2019**

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
354.30	STRUCTURES AND IMPROVEMENTS - SPP	118,680	121,199
355.00	POWER GENERATING EQUIPMENT	30,299	31,711
360.10	COLLECTION SEWERS - FORCE MAINS	57,131	57,547
361.10	COLLECTION SEWERS - GRAVITY MAINS	1,751,200	1,802,955
361.20	MANHOLES	454,881	427,874
363.00	SERVICES	276,056	327,104
364.00	FLOW MEASURING DEVICES	69,299	44,641
371.00	PUMPING EQUIPMENT	308,692	254,973
TOTAL DEPRECIABLE PLANT		3,066,238	3,068,004

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS SADBURY OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2020**

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
354.30	STRUCTURES AND IMPROVEMENTS - SPP	123,014	125,592
355.00	POWER GENERATING EQUIPMENT	31,086	32,646
360.10	COLLECTION SEWERS - FORCE MAINS	59,392	59,490
361.10	COLLECTION SEWERS - GRAVITY MAINS	1,854,254	1,907,055
361.20	MANHOLES	481,926	457,435
363.00	SERVICES	292,949	342,617
364.00	FLOW MEASURING DEVICES	75,067	57,833
371.00	PUMPING EQUIPMENT	318,097	275,102
TOTAL DEPRECIABLE PLANT		3,235,785	3,257,770

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS SADBURY OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2021**

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
354.30	STRUCTURES AND IMPROVEMENTS - SPP	127,149	130,637
355.00	POWER GENERATING EQUIPMENT	32,280	33,932
360.10	COLLECTION SEWERS - FORCE MAINS	62,301	62,221
361.10	COLLECTION SEWERS - GRAVITY MAINS	1,958,351	2,017,412
361.20	MANHOLES	508,446	486,864
363.00	SERVICES	309,887	358,055
364.00	FLOW MEASURING DEVICES	80,329	69,385
371.00	PUMPING EQUIPMENT	326,859	294,145
TOTAL DEPRECIABLE PLANT		3,405,602	3,452,650

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS SADBURY OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2022**

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
354.30	STRUCTURES AND IMPROVEMENTS - SPP	131,697	136,666
355.00	POWER GENERATING EQUIPMENT	33,661	35,698
360.10	COLLECTION SEWERS - FORCE MAINS	65,266	65,046
361.10	COLLECTION SEWERS - GRAVITY MAINS	2,057,499	2,128,592
361.20	MANHOLES	534,916	516,161
363.00	SERVICES	327,260	374,891
364.00	FLOW MEASURING DEVICES	85,264	79,399
371.00	PUMPING EQUIPMENT	336,181	312,101
TOTAL DEPRECIABLE PLANT		3,571,744	3,648,553

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS EXETER OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2019**

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	921	0
354.30	STRUCTURES AND IMPROVEMENTS - SPP	930,489	1,017,853
354.40	STRUCTURES AND IMPROVEMENTS - TDP	57,305,031	58,778,620
355.00	POWER GENERATING EQUIPMENT	43,159	42,841
360.10	COLLECTION SEWERS - FORCE MAINS	417,559	437,287
361.10	COLLECTION SEWERS - GRAVITY MAINS	23,147,973	21,216,387
361.20	MANHOLES	7,671,793	4,945,460
363.00	SERVICES	17,717,768	14,977,369
364.00	FLOW MEASURING DEVICES	26,550	13,238
365.00	FLOW MEASURING INSTALLATIONS	195,607	158,069
371.00	PUMPING EQUIPMENT	282,595	241,902
380.00	TREATMENT EQUIPMENT	101,070	45,225
390.00	OFFICE FURNITURE AND EQUIPMENT	25,572	26,181
391.00	TRANSPORTATION EQUIPMENT	21,671	23,511
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	21,572	10,237
394.00	LABORATORY EQUIPMENT	67,660	41,732
396.00	COMMUNICATION EQUIPMENT	2,042	1,894
397.00	MISCELLANEOUS EQUIPMENT	2,603	1,622
TOTAL DEPRECIABLE PLANT		107,981,635	101,979,427

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS EXETER OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2020**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	2,716	1,849
354.30 STRUCTURES AND IMPROVEMENTS - SPP	956,702	1,052,049
354.40 STRUCTURES AND IMPROVEMENTS - TDP	58,248,457	60,420,467
355.00 POWER GENERATING EQUIPMENT	44,056	44,496
360.10 COLLECTION SEWERS - FORCE MAINS	435,950	456,003
361.10 COLLECTION SEWERS - GRAVITY MAINS	23,533,751	21,829,695
361.20 MANHOLES	7,804,510	5,377,453
363.00 SERVICES	18,028,090	15,756,943
364.00 FLOW MEASURING DEVICES	27,559	18,945
365.00 FLOW MEASURING INSTALLATIONS	197,766	173,069
371.00 PUMPING EQUIPMENT	291,707	260,313
380.00 TREATMENT EQUIPMENT	117,990	65,384
390.00 OFFICE FURNITURE AND EQUIPMENT	29,777	30,344
391.00 TRANSPORTATION EQUIPMENT	22,170	23,862
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	23,569	19,688
394.00 LABORATORY EQUIPMENT	47,871	31,169
396.00 COMMUNICATION EQUIPMENT	11,082	11,793
397.00 MISCELLANEOUS EQUIPMENT	12,817	16,820
TOTAL DEPRECIABLE PLANT	109,836,540	105,590,343

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS EXETER OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2021**

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	4,502	3,625
354.30	STRUCTURES AND IMPROVEMENTS - SPP	979,674	1,085,324
354.40	STRUCTURES AND IMPROVEMENTS - TDP	59,371,731	61,948,791
355.00	POWER GENERATING EQUIPMENT	44,913	46,065
360.10	COLLECTION SEWERS - FORCE MAINS	452,677	474,720
361.10	COLLECTION SEWERS - GRAVITY MAINS	23,972,220	22,391,129
361.20	MANHOLES	7,930,613	5,790,187
363.00	SERVICES	18,329,212	16,493,069
364.00	FLOW MEASURING DEVICES	28,414	23,403
365.00	FLOW MEASURING INSTALLATIONS	200,312	185,387
371.00	PUMPING EQUIPMENT	293,098	251,384
380.00	TREATMENT EQUIPMENT	135,011	49,050
389.60	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - CPS	20,000	1,667
390.00	OFFICE FURNITURE AND EQUIPMENT	33,982	34,507
391.00	TRANSPORTATION EQUIPMENT	22,663	24,147
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	40,515	36,295
394.00	LABORATORY EQUIPMENT	40,258	31,236
396.00	COMMUNICATION EQUIPMENT	28,923	29,562
397.00	MISCELLANEOUS EQUIPMENT	35,034	38,681
TOTAL DEPRECIABLE PLANT		111,963,752	108,938,227

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS EXETER OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2022**

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	6,276	5,442
354.30	STRUCTURES AND IMPROVEMENTS - SPP	1,008,974	1,122,293
354.40	STRUCTURES AND IMPROVEMENTS - TDP	60,412,275	63,536,707
355.00	POWER GENERATING EQUIPMENT	45,704	47,556
360.10	COLLECTION SEWERS - FORCE MAINS	470,954	493,303
361.10	COLLECTION SEWERS - GRAVITY MAINS	24,431,747	22,895,896
361.20	MANHOLES	8,052,306	6,184,024
363.00	SERVICES	18,623,087	17,183,797
364.00	FLOW MEASURING DEVICES	29,143	26,797
365.00	FLOW MEASURING INSTALLATIONS	202,584	195,591
371.00	PUMPING EQUIPMENT	319,018	287,707
380.00	TREATMENT EQUIPMENT	168,313	88,501
389.60	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - CPS	183,704	57,107
390.00	OFFICE FURNITURE AND EQUIPMENT	38,436	38,732
391.00	TRANSPORTATION EQUIPMENT	23,067	24,386
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	62,963	58,767
394.00	LABORATORY EQUIPMENT	32,999	28,465
396.00	COMMUNICATION EQUIPMENT	47,097	47,385
397.00	MISCELLANEOUS EQUIPMENT	57,584	60,602
TOTAL DEPRECIABLE PLANT		114,216,231	112,383,058

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS SCRANTON OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2019**

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	146,327	49,455
354.30	STRUCTURES AND IMPROVEMENTS - SPP	1,264,835	906,914
354.40	STRUCTURES AND IMPROVEMENTS - TDP	14,153,697	11,850,211
360.10	COLLECTION SEWERS - FORCE MAINS	150,603	158,612
361.10	COLLECTION SEWERS - GRAVITY MAINS	25,866,274	25,599,690
361.20	MANHOLES	8,102,947	7,996,107
363.00	SERVICES	5,467,029	5,201,384
364.00	FLOW MEASURING DEVICES	230,977	106,410
371.00	PUMPING EQUIPMENT	835,110	539,899
380.00	TREATMENT EQUIPMENT	4,848,303	2,563,845
382.00	OUTFALL SEWER LINES	52,173	16,191
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	1,468,854	1,173,228
390.00	OFFICE FURNITURE AND EQUIPMENT	199,770	29,093
391.00	TRANSPORTATION EQUIPMENT	1,803,954	1,924,636
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	159,667	(59,280)
394.00	LABORATORY EQUIPMENT	24,247	(17,102)
395.00	POWER OPERATED EQUIPMENT	289,837	482,824
396.00	COMMUNICATION EQUIPMENT	52,280	10,040
397.00	MISCELLANEOUS EQUIPMENT	26,081	17,528
TOTAL DEPRECIABLE PLANT		65,142,965	58,549,687

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS SCRANTON OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2020**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	243,096	140,371
354.30 STRUCTURES AND IMPROVEMENTS - SPP	1,393,359	1,071,709
354.40 STRUCTURES AND IMPROVEMENTS - TDP	15,111,850	12,942,812
360.10 COLLECTION SEWERS - FORCE MAINS	154,379	163,875
361.10 COLLECTION SEWERS - GRAVITY MAINS	27,003,495	26,580,811
361.20 MANHOLES	8,365,470	8,342,320
362.00 SPECIAL COLLECTION STRUCTURES	142,736	105,473
363.00 SERVICES	5,631,874	5,424,102
364.00 FLOW MEASURING DEVICES	315,143	212,502
371.00 PUMPING EQUIPMENT	991,490	690,536
380.00 TREATMENT EQUIPMENT	5,149,021	3,028,436
382.00 OUTFALL SEWER LINES	87,473	54,047
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	1,686,945	1,424,177
389.60 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - CPS	12,000	12,000
390.00 OFFICE FURNITURE AND EQUIPMENT	250,169	93,811
391.00 TRANSPORTATION EQUIPMENT	2,141,033	2,291,746
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	215,938	23,001
394.00 LABORATORY EQUIPMENT	34,307	2,841
395.00 POWER OPERATED EQUIPMENT	317,548	501,695
396.00 COMMUNICATION EQUIPMENT	81,756	50,622
397.00 MISCELLANEOUS EQUIPMENT	48,141	41,032
TOTAL DEPRECIABLE PLANT	69,377,223	63,197,920

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS SCRANTON OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2021**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	344,915	231,336
354.30 STRUCTURES AND IMPROVEMENTS - SPP	1,529,000	1,234,624
354.40 STRUCTURES AND IMPROVEMENTS - TDP	16,067,197	14,033,354
360.10 COLLECTION SEWERS - FORCE MAINS	158,092	169,031
361.10 COLLECTION SEWERS - GRAVITY MAINS	28,181,751	27,714,928
361.20 MANHOLES	8,627,930	8,683,399
362.00 SPECIAL COLLECTION STRUCTURES	404,209	392,209
363.00 SERVICES	5,805,909	5,650,887
364.00 FLOW MEASURING DEVICES	395,658	314,972
371.00 PUMPING EQUIPMENT	1,193,708	914,497
380.00 TREATMENT EQUIPMENT	5,658,650	3,711,167
382.00 OUTFALL SEWER LINES	122,167	91,437
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	1,897,141	1,679,259
389.60 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - CPS	36,000	36,000
390.00 OFFICE FURNITURE AND EQUIPMENT	300,568	158,227
391.00 TRANSPORTATION EQUIPMENT	2,463,206	2,648,747
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	282,330	113,095
394.00 LABORATORY EQUIPMENT	39,651	16,255
395.00 POWER OPERATED EQUIPMENT	344,072	519,776
396.00 COMMUNICATION EQUIPMENT	111,235	90,541
397.00 MISCELLANEOUS EQUIPMENT	70,201	64,470
TOTAL DEPRECIABLE PLANT	74,033,590	68,468,211

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS SCRANTON OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2022**

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	452,325	322,965
354.30	STRUCTURES AND IMPROVEMENTS - SPP	1,666,417	1,395,737
354.40	STRUCTURES AND IMPROVEMENTS - TDP	17,140,034	15,111,816
360.10	COLLECTION SEWERS - FORCE MAINS	162,917	174,080
361.10	COLLECTION SEWERS - GRAVITY MAINS	29,358,481	29,019,365
361.20	MANHOLES	8,889,313	9,020,673
362.00	SPECIAL COLLECTION STRUCTURES	671,802	624,336
363.00	SERVICES	5,979,199	5,880,672
364.00	FLOW MEASURING DEVICES	471,646	413,469
371.00	PUMPING EQUIPMENT	1,408,429	1,114,276
380.00	TREATMENT EQUIPMENT	6,162,585	4,295,455
382.00	OUTFALL SEWER LINES	170,776	91,712
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	2,102,315	1,929,206
389.60	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - CPS	60,000	60,000
390.00	OFFICE FURNITURE AND EQUIPMENT	350,968	222,340
391.00	TRANSPORTATION EQUIPMENT	2,767,202	2,991,987
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	358,849	211,687
394.00	LABORATORY EQUIPMENT	48,300	29,256
395.00	POWER OPERATED EQUIPMENT	369,499	537,137
396.00	COMMUNICATION EQUIPMENT	140,713	129,708
397.00	MISCELLANEOUS EQUIPMENT	92,259	87,842
TOTAL DEPRECIABLE PLANT		78,824,029	73,663,720

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS MCKEESPORT OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2019**

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
354.30	STRUCTURES AND IMPROVEMENTS - SPP	4,047,422	4,581,213
354.40	STRUCTURES AND IMPROVEMENTS - TDP	23,706,663	29,609,734
355.00	POWER GENERATION EQUIPMENT	219,086	191,370
360.10	COLLECTION SEWERS - FORCE MAINS	116,497	126,441
361.10	COLLECTION SEWERS - GRAVITY MAINS	116,357,187	120,046,751
361.20	MANHOLES	12,636,811	13,158,892
364.00	FLOW MEASURING DEVICES	234,622	119,789
371.00	PUMPING EQUIPMENT	1,761,312	1,853,324
380.00	TREATMENT EQUIPMENT	17,283,987	15,622,042
390.00	OFFICE FURNITURE AND EQUIPMENT	78,196	86,696
391.00	TRANSPORTATION EQUIPMENT	491,847	537,841
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	36,876	33,924
394.00	LABORATORY EQUIPMENT	58,308	37,352
395.00	POWER OPERATED EQUIPMENT	303,052	363,196
396.00	COMMUNICATION EQUIPMENT	336,099	437,067
TOTAL DEPRECIABLE PLANT		177,667,965	186,805,632

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS MCKEESPORT OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2020**

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
354.30	STRUCTURES AND IMPROVEMENTS - SPP	4,292,299	4,831,215
354.40	STRUCTURES AND IMPROVEMENTS - TDP	24,349,057	30,103,472
355.00	POWER GENERATION EQUIPMENT	244,541	215,336
360.10	COLLECTION SEWERS - FORCE MAINS	124,321	94,141
361.10	COLLECTION SEWERS - GRAVITY MAINS	118,387,135	122,467,109
361.20	MANHOLES	12,765,311	13,336,260
364.00	FLOW MEASURING DEVICES	265,650	175,968
371.00	PUMPING EQUIPMENT	2,010,971	2,004,853
380.00	TREATMENT EQUIPMENT	17,821,135	16,633,755
382.00	OUTFALL SEWER LINES	531	450
390.00	OFFICE FURNITURE AND EQUIPMENT	84,135	93,400
391.00	TRANSPORTATION EQUIPMENT	569,042	616,557
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	27,731	24,112
394.00	LABORATORY EQUIPMENT	53,471	35,605
395.00	POWER OPERATED EQUIPMENT	330,182	392,127
396.00	COMMUNICATION EQUIPMENT	402,913	493,701
TOTAL DEPRECIABLE PLANT		181,728,425	191,518,060

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS MCKEESPORT OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2021**

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
354.30	STRUCTURES AND IMPROVEMENTS - SPP	4,560,017	5,121,660
354.40	STRUCTURES AND IMPROVEMENTS - TDP	25,086,460	30,758,916
355.00	POWER GENERATION EQUIPMENT	274,499	252,493
360.10	COLLECTION SEWERS - FORCE MAINS	151,924	96,175
361.10	COLLECTION SEWERS - GRAVITY MAINS	120,407,261	125,323,535
361.20	MANHOLES	12,847,829	13,508,172
364.00	FLOW MEASURING DEVICES	294,326	227,954
371.00	PUMPING EQUIPMENT	2,297,643	2,367,770
380.00	TREATMENT EQUIPMENT	18,377,948	17,625,149
382.00	OUTFALL SEWER LINES	1,566	1,512
390.00	OFFICE FURNITURE AND EQUIPMENT	108,887	119,232
391.00	TRANSPORTATION EQUIPMENT	642,488	693,577
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	49,501	46,127
394.00	LABORATORY EQUIPMENT	60,649	46,435
395.00	POWER OPERATED EQUIPMENT	356,158	419,987
396.00	COMMUNICATION EQUIPMENT	477,362	558,241
TOTAL DEPRECIABLE PLANT		185,994,518	197,166,935

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS MCKEESPORT OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2022**

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
354.30	STRUCTURES AND IMPROVEMENTS - SPP	4,828,455	5,418,931
354.40	STRUCTURES AND IMPROVEMENTS - TDP	25,757,473	31,450,324
355.00	POWER GENERATION EQUIPMENT	303,265	288,540
360.10	COLLECTION SEWERS - FORCE MAINS	184,779	103,541
361.10	COLLECTION SEWERS - GRAVITY MAINS	122,868,952	128,152,757
361.20	MANHOLES	12,911,520	13,669,814
364.00	FLOW MEASURING DEVICES	320,385	275,580
371.00	PUMPING EQUIPMENT	2,572,352	2,717,411
380.00	TREATMENT EQUIPMENT	18,994,949	18,547,358
382.00	OUTFALL SEWER LINES	2,588	2,556
390.00	OFFICE FURNITURE AND EQUIPMENT	135,985	147,274
391.00	TRANSPORTATION EQUIPMENT	712,102	767,809
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	79,493	76,342
394.00	LABORATORY EQUIPMENT	67,826	57,222
395.00	POWER OPERATED EQUIPMENT	381,039	446,703
396.00	COMMUNICATION EQUIPMENT	553,387	624,367
TOTAL DEPRECIABLE PLANT		190,674,550	202,746,531

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS KANE OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2020**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
354.30 STRUCTURES AND IMPROVEMENTS - SPP	979,670	915,808
354.40 STRUCTURES AND IMPROVEMENTS - TDP	4,934,453	4,631,894
360.10 COLLECTION SEWERS - FORCE MAINS	195,377	214,127
361.10 COLLECTION SEWERS - GRAVITY MAINS	4,591,096	4,537,633
361.20 MANHOLES	488,083	307,634
363.00 SERVICES	150,245	118,230
364.00 FLOW MEASURING DEVICES	24,581	17,326
371.00 PUMPING EQUIPMENT	955,584	870,929
380.00 TREATMENT EQUIPMENT	4,516,327	3,880,351
381.00 PLANT SEWERS	729,927	726,905
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	571	273
390.00 OFFICE FURNITURE AND EQUIPMENT	15,113	18,027
391.00 TRANSPORTATION EQUIPMENT	20,402	21,282
392.00 STORES EQUIPMENT	896	494
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	25,838	6,334
394.00 LABORATORY EQUIPMENT	6,372	5,154
395.00 POWER OPERATED EQUIPMENT	874	949
396.00 COMMUNICATION EQUIPMENT	10,029	5,353
397.00 MISCELLANEOUS EQUIPMENT	4,400	(544)
TOTAL DEPRECIABLE PLANT	17,649,838	16,278,158

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS KANE OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2021**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
354.30 STRUCTURES AND IMPROVEMENTS - SPP	1,007,309	955,109
354.40 STRUCTURES AND IMPROVEMENTS - TDP	5,073,655	4,829,849
360.10 COLLECTION SEWERS - FORCE MAINS	202,306	221,624
361.10 COLLECTION SEWERS - GRAVITY MAINS	4,694,034	4,624,105
361.20 MANHOLES	502,071	331,293
363.00 SERVICES	155,775	125,187
364.00 FLOW MEASURING DEVICES	25,047	20,884
371.00 PUMPING EQUIPMENT	982,406	922,149
380.00 TREATMENT EQUIPMENT	4,599,674	4,114,459
381.00 PLANT SEWERS	758,968	759,693
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	587	365
390.00 OFFICE FURNITURE AND EQUIPMENT	16,238	17,190
391.00 TRANSPORTATION EQUIPMENT	21,959	22,703
392.00 STORES EQUIPMENT	1,153	769
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	30,932	17,987
395.00 POWER OPERATED EQUIPMENT	986	1,079
396.00 COMMUNICATION EQUIPMENT	30,565	22,912
397.00 MISCELLANEOUS EQUIPMENT	17,600	10,128
TOTAL DEPRECIABLE PLANT	18,121,265	16,997,485

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS KANE OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2022**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
354.30 STRUCTURES AND IMPROVEMENTS - SPP	1,036,152	994,479
354.40 STRUCTURES AND IMPROVEMENTS - TDP	5,218,947	5,028,143
360.10 COLLECTION SEWERS - FORCE MAINS	209,695	229,066
361.10 COLLECTION SEWERS - GRAVITY MAINS	4,750,442	4,655,722
361.20 MANHOLES	512,285	349,572
363.00 SERVICES	161,264	131,890
364.00 FLOW MEASURING DEVICES	25,492	23,498
371.00 PUMPING EQUIPMENT	1,009,892	974,005
380.00 TREATMENT EQUIPMENT	4,678,834	4,331,575
381.00 PLANT SEWERS	784,954	792,165
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	601	445
389.60 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - CPS	143,880	11,990
390.00 OFFICE FURNITURE AND EQUIPMENT	17,611	18,023
391.00 TRANSPORTATION EQUIPMENT	23,486	24,117
392.00 STORES EQUIPMENT	1,409	1,044
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	30,496	22,627
395.00 POWER OPERATED EQUIPMENT	1,093	1,203
396.00 COMMUNICATION EQUIPMENT	56,168	49,399
397.00 MISCELLANEOUS EQUIPMENT	39,933	29,805
TOTAL DEPRECIABLE PLANT	18,702,634	17,668,766

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.5

Pennsylvania-American Water Company
VI. Depreciation

5. Supply a schedule by account and depreciable group showing the survivor curve and annual accrual rate estimated to be appropriate:
 - a. For the purposes of this filing.
 - b. For the purposes of the most recent rate increase filing prior to the current proceedings.

Answer:

- a. Refer to Table 2 in Exhibit Nos. 11-A through 11-AE.
- b. Refer to pages FR VI.5 (2) to FR VI.5 (10) for survivor curves and annual accrual rates estimated to be appropriate in the most recent prior water rate filings, and pages FR VI.5 (11) to FR VI.5 (16) for survivor curves and annual accrual rates estimated to be appropriate in the most recent prior wastewater rate filings.

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2016

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2016 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
INTANGIBLE PLANT							
301.00 ORGANIZATION	NONDEPR.	774,398.06					
302.00 FRANCHISES AND CONSENTS	NONDEPR.	2,404,599.20					
303.00 MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.	15,569.16					
TOTAL INTANGIBLE PLANT		3,194,566.42					
NONDEPRECIABLE PLANT							
303.20 POWER AND PUMPING LAND	NONDEPR.	3,576,428.03					
303.30 PURIFICATION LAND	NONDEPR.	15,412.25					
303.40 TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.	3,508,140.83					
303.50 DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.	2,389,882.77					
303.51 TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.	1,762,423.06					
303.52 TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.	5,288,947.81					
303.61 OFFICE LAND	NONDEPR.	4,035,102.99					
TOTAL NONDEPRECIABLE PLANT		20,576,337.74					
DEPRECIABLE PLANT							
303.14 WATER RIGHTS - HIBERNIA	25-SQ	1,942,822.51	1,523,826	418,997	119,713	6.16	3.5
303.35 WASTE HANDLING AND TREATMENT LAND	100-R2	155,025.17	119,719	35,306	35,306	22.77	1.0
303.99 COMPREHENSIVE PLANNING STUDIES	5-SQ	9,275,725.11	4,083,769	5,191,956	1,248,607	13.46	4.2
304.15 OTHER WATER SOURCE STRUCTURES	60-R3	34,232,489.90	6,241,308	27,991,182	629,534	1.84	44.5
304.20 POWER AND PUMING STRUCTURES	70-R2.5	53,316,256.38	5,446,321	47,869,935	1,279,100	2.40	37.4
OTHER STRUCTURES	55-R3	40,588,907.32	7,227,141	33,361,766	1,047,567	2.58	31.8
TOTAL ACCOUNT 304.2		93,905,163.70	12,673,462	81,231,701	2,326,667	2.48	34.9
304.30 PURIFICATION BUILDINGS	60-R2.5	191,605,722.93	62,666,382	128,939,339	4,026,228	2.10	32.0
LARGE STRUCTURES	55-R3	45,080,080.39	16,350,466	28,729,614	816,350	1.81	35.2
TOTAL ACCOUNT 304.3		236,685,803.32	79,016,848	157,668,953	4,842,578	2.05	32.6
304.36 WASTE HANDLING AND TREATMENT STRUCTURES	60-R2.5	11,733,221.74	4,794,229	6,938,993	321,640	2.74	21.6
304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ	65,958.42	47,080	18,878	2,221	3.37	8.5
304.39 PURIFICATION BUILDINGS - TANK PAINTING	10-SQ	134,806.79	108,499	26,308	3,095	2.30	8.5
304.61 OFFICE BUILDINGS	50-R1.5	10,190,975.29	4,778,836	5,412,139	291,414	2.86	18.6
LARGE STRUCTURES	45-R3	6,903,844.33	3,010,340	3,893,504	158,468	2.30	24.6
OTHER OTHER STRUCTURES							
TOTAL ACCOUNT 304.61		17,094,819.62	7,789,176	9,305,643	449,882	2.63	20.7
304.62 STORES, SHOP AND GARAGE BUILDINGS	75-R2	25,386,080.53	4,358,962	21,027,118	656,184	2.58	32.0
LARGE STRUCTURES	45-R3	6,467,425.61	3,254,679	3,212,747	125,336	1.94	25.6
OTHER OTHER STRUCTURES							
TOTAL ACCOUNT 304.62		31,853,506.14	7,613,641	24,239,865	781,520	2.45	31.0

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2016

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2016 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	50-R2.5	2,898,378.39	531,675	2,366,703	67,233	2.32	35.2
	TOTAL ACCOUNT 304		428,604,148.02	118,815,918	309,788,226	9,424,370	2.20	32.9
305.00	COLLECTING AND IMPOUNDING RESERVOIRS							
	LARGE RESERVOIRS	125-R2.5	75,402,379.42	10,315,012	65,087,368	1,082,055	1.44	60.2
	OTHER RESERVOIRS	75-R3	6,716,399.48	1,973,224	4,743,175	319,390	4.76	14.9
	TOTAL ACCOUNT 305		82,118,778.90	12,288,236	69,830,543	1,401,445	1.71	49.8
306.00	LAKE, RIVER AND OTHER INTAKES							
	LARGE RESERVOIRS	65-S1.5	12,912,493.76	3,701,678	9,210,815	255,350	1.98	36.1
	OTHER RESERVOIRS	60-S1	3,993,014.59	1,334,178	2,658,837	88,598	2.22	30.0
	TOTAL ACCOUNT 306		16,905,508.35	5,035,856	11,869,652	343,948	2.03	34.5
307.00	WELLS AND SPRINGS	55-R2	11,170,283.16	3,874,142	7,296,141	224,222	2.01	32.5
310.00	POWER GENERATION EQUIPMENT	40-R2.5	16,166,661.81	3,179,339	12,987,323	461,721	2.86	28.1
	PUMPING EQUIPMENT							
311.20	ELECTRIC PUMPING EQUIPMENT	50-R1	10,104,847.14	1,958,386	8,146,461	275,303	2.72	29.6
311.50	OTHER	50-R1	1,634,152.00	365,617	1,268,535	41,855	2.56	30.3
311.52	SOURCE OF SUPPLY	50-R1	8,509,617.14	1,022,671	7,486,946	265,164	3.12	28.2
311.53	WATER TREATMENT	50-R1	47,432,222.90	22,801,929	24,630,294	876,009	1.85	28.1
311.54	TRANSMISSION AND DISTRIBUTION	50-R1	7,077,025.14	1,760,264	5,316,761	175,425	2.48	30.3
	TOTAL ACCOUNT 311		74,757,864.32	27,908,867	46,848,997	1,633,756	2.19	28.7
	PURIFICATION SYSTEM							
320.10	PURIFICATION STRUCTURES	70-R2	157,897,831.72	61,256,168	96,641,662	3,267,002	2.07	29.6
	LARGE STRUCTURES	55-R3	15,296,074.79	6,732,715	8,563,360	268,277	1.75	31.9
	OTHER OTHER STRUCTURES							
	TOTAL ACCOUNT 320.1		173,193,906.51	67,988,883	105,205,022	3,535,279	2.04	29.8
320.18	LARGE STRUCTURES PAINT	10-SQ	103,245.73	103,246	0	0	-	-
320.19	LARGE STRUCTURES PAINT	10-SQ	3,770,702.48	3,730,550	40,152	15,052	0.40	2.7
320.20	CHEMICAL TREATMENT	32-R1	63,746,181.30	28,273,002	35,473,179	2,108,575	3.31	16.8
320.29	CHEMICAL TREATMENT PAINT	FULLY ACCRUED	8,167.87	8,168	0	0	-	-
	TOTAL PURIFICATION SYSTEM		240,822,203.89	100,103,849	140,718,353	5,658,906	2.35	24.9
320.30	GRANULAR ACTIVATED CARBON	6-L2.5	8,392,061.87	6,010,346	2,381,716	1,219,936	14.54	2.0
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	25-R3	16,075,077.23	8,818,529	7,256,548	579,805	3.61	12.5
	TOTAL ACCOUNT 320		265,289,342.99	114,932,724	150,356,617	7,458,647	2.81	20.2
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-R2	96,828,566.58	29,296,747	67,531,820	1,731,963	1.79	39.0
330.10	ELEVATED TANKS AND STANDPIPES	65-R2	13,919,959.77	1,374,212	12,545,748	275,064	1.98	45.6
330.20	GROUND LEVEL FACILITIES	65-R2	13,816,758.48	906,449	12,910,309	285,157	2.06	45.3
330.30	BELOW GRADE FACILITIES	65-R2	818,744.06	60,542	758,202	17,121	2.09	44.3
330.40	CLEARWELL	65-R2	12,769,078.14	1,099,523	11,669,555	253,631	1.99	46.0
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ	2,375,281.44	2,096,946	278,335	101,002	4.25	2.8
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ	27,808,137.41	19,365,437	8,442,700	1,776,269	6.39	4.8
	TOTAL ACCOUNT 330		168,336,525.88	54,199,856	114,136,669	4,440,207	2.64	25.7

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2016

DEPRECIABLE GROUP (1)		SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2016 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
331.00	MAINS AND ACCESSORIES	110-R2	2,157,471,012.52	283,379,411	1,874,091,602	25,574,474	1.19	73.3
333.00	SERVICES	70-R2	522,637,758.07	122,236,826	400,400,932	8,991,549	1.72	44.5
334.00	METERS AND METER INSTALLATIONS	19-L1.5	180,099,561.36	78,620,251	101,479,310	10,065,375	5.59	10.1
335.00	FIRE HYDRANTS	72-R2	90,923,077.27	19,049,193	71,873,884	1,536,237	1.69	46.8
340.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	16,603,278.13	8,181,243	8,422,035	1,206,077	7.26	7.0
	COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	22,223,637.90	7,042,464	15,181,174	5,096,453	22.93	3.0
	COMPUTER SOFTWARE - 5 YEAR	5-SQ	18,038,698.69	5,506,958	12,531,741	4,376,203	24.26	2.9
	COMPUTER SOFTWARE - 10 YEAR	10-SQ	62,548,894.51	18,889,810	43,659,085	7,163,515	11.45	6.1
	OTHER OFFICE EQUIPMENT	10-SQ	105,014.67	75,317	29,698	21,157	20.15	1.4
	TOTAL ACCOUNT 340		119,519,523.90	39,695,792	79,823,733	17,863,405	14.95	4.5
341.00	TRANSPORTATION EQUIPMENT							
	NOT CLASSIFIED	6-L3	16,002.14	16,002	0	0	-	-
	LIGHT DUTY TRUCKS	6-L3	14,625,880.61	8,068,555	6,557,326	2,327,553	15.91	2.8
	EQUIPMENT	6-L3	11,141,638.37	5,442,137	5,699,501	1,800,682	16.16	3.2
	AUTOS	6-L3	3,787,081.15	2,983,599	803,482	468,286	12.37	1.7
	OTHER	6-L3	4,600,416.17	2,444,430	2,155,986	713,802	15.52	3.0
	TOTAL ACCOUNT 341		34,171,018.44	18,954,723	15,216,295	5,310,323	15.54	2.9
342.00	STORES EQUIPMENT	20-SQ	402,313.08	124,999	277,314	26,287	6.53	10.5
343.00	TOOLS AND WORK EQUIPMENT	20-SQ	23,227,618.26	5,905,519	17,322,099	1,277,784	5.50	13.6
344.00	LABORATORY EQUIPMENT	20-R0.5	3,323,028.15	1,588,126	1,734,902	187,249	5.63	9.3
345.00	POWER OPERATED EQUIPMENT	10-S2	2,571,357.61	1,759,616	811,742	452,314	17.59	1.8
346.00	COMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	3,351,776.82	2,612,346	739,431	172,694	5.15	4.3
	NON-TELEPHONE	15-SQ	919,288.58	223,219	696,070	61,487	6.69	11.3
	REMOTE CONTROL AND INSTRUMENTATION	10-SQ	6,234,424.45	4,270,080	1,964,344	490,092	7.86	4.0
	TELEPHONE	10-SQ	1,034,291.00	600,025	434,266	102,588	9.92	4.2
	TOTAL ACCOUNT 346		11,539,780.85	7,705,670	3,834,111	826,861	7.17	4.6
347.00	MISCELLANEOUS EQUIPMENT	25-SQ	15,817,380.52	6,878,760	8,938,621	728,135	4.60	12.3
348.00	OTHER TANGIBLE EQUIPMENT	25-SQ	735,410.29	275,880	459,530	29,878	4.06	15.4
	TOTAL DEPRECIABLE PLANT		4,237,161,526.54	932,137,018	3,305,024,502	99,661,813	2.35	
	AMORTIZATION OF NET SALVAGE					10,314,475		
	TOTAL WATER PLANT IN SERVICE		4,250,932,430.70	932,137,018	3,305,024,502	109,976,288		

* Life Span Procedure was used. Curve shown is Interim Survivor Curve.

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2017

DEPRECIABLE GROUP		SURVIVOR	NET ORIGINAL COST AS OF DECEMBER 31, 2017	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE, PERCENT	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
INTANGIBLE PLANT								
301.00	ORGANIZATION	NONDEPR.	774,398.06					
302.00	FRANCHISES AND CONSENTS	NONDEPR.	2,404,599.20					
303.00	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.	15,569.16					
TOTAL INTANGIBLE PLANT			3,194,566.42					
NONDEPRECIABLE PLANT								
303.20	POWER AND PUMPING LAND	NONDEPR.	3,576,428.03					
303.30	PURIFICATION LAND	NONDEPR.	15,412.25					
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.	3,508,140.83					
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.	2,389,882.77					
303.51	TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.	1,762,423.06					
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.	5,288,947.81					
303.61	OFFICE LAND	NONDEPR.	4,035,102.99					
TOTAL NONDEPRECIABLE PLANT			20,576,337.74					
DEPRECIABLE PLANT								
303.14	WATER RIGHTS - HIBERNIA	25-SQ	1,942,822.51	1,643,499	299,324	119,730	6.16	2.5
303.35	WASTE HANDLING AND TREATMENT LAND	100-R2	155,025.17	155,025	0	0	-	-
303.99	COMPREHENSIVE PLANNING STUDIES	5-SQ	9,576,726.11	5,352,539	4,224,187	1,291,525	13.49	3.3
304.15	OTHER WATER SOURCE STRUCTURES	60-R3	34,442,969.90	6,909,235	27,533,735	629,833	1.83	43.7
304.20	POWER AND PUMING STRUCTURES	70-R2.5	53,316,256.38	6,650,281	46,665,975	1,267,342	2.38	36.8
	LARGE STRUCTURES	55-R3	40,588,907.32	8,383,570	32,205,337	1,012,183	2.49	31.8
	OTHER STRUCTURES							
TOTAL ACCOUNT 304.2			93,905,163.70	15,033,851	78,871,312	2,279,525	2.43	34.6
304.30	PURIFICATION BUILDINGS	60-R2.5	196,533,541.93	67,733,504	128,800,036	4,133,285	2.10	31.2
	LARGE STRUCTURES	55-R3	46,401,833.39	17,431,599	28,970,234	828,242	1.78	35.0
	OTHER STRUCTURES							
TOTAL ACCOUNT 304.3			242,935,375.32	85,165,103	157,770,270	4,961,527	2.04	31.8
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	60-R2.5	11,733,221.74	5,115,719	6,617,503	321,210	2.74	20.6
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ	65,958.42	50,676	15,282	2,038	3.09	7.5
304.39	PURIFICATION BUILDINGS - TANK PAINTING	10-SQ	134,806.79	114,519	20,288	2,705	2.01	7.5
304.61	OFFICE BUILDINGS	50-R1.5	10,190,975.29	5,090,135	5,100,840	283,789	2.78	18.0
	LARGE STRUCTURES	45-R3	6,903,844.33	3,182,511	3,721,333	154,927	2.24	24.0
	OTHER OTHER STRUCTURES							
TOTAL ACCOUNT 304.61			17,094,819.62	8,272,646	8,822,173	438,716	2.57	20.1
304.62	STORES, SHOP AND GARAGE BUILDINGS	75-R2	25,386,080.53	5,056,449	20,329,631	644,328	2.54	31.6
	LARGE STRUCTURES	45-R3	7,387,425.61	3,297,382	4,090,044	150,761	2.04	27.1
	OTHER OTHER STRUCTURES							
TOTAL ACCOUNT 304.62			32,773,506.14	8,353,831	24,419,675	795,089	2.43	30.7

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2017

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2017 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	50-R2.5	3,533,821.39	587,392	2,946,429	83,253	2.36	35.4
	TOTAL ACCOUNT 304		436,619,643.02	129,602,972	307,016,667	9,513,896	2.18	32.3
305.00	COLLECTING AND IMPOUNDING RESERVOIRS							
	LARGE RESERVOIRS	125-R2.5	98,489,910.42	11,685,749	86,804,162	1,424,530	1.45	60.9
	OTHER RESERVOIRS	75-R3	6,504,563.48	2,075,139	4,429,424	240,704	3.70	18.4
	TOTAL ACCOUNT 305		104,994,473.90	13,760,888	91,233,586	1,665,234	1.59	54.8
306.00	LAKE, RIVER AND OTHER INTAKES							
	LARGE RESERVOIRS	65-S1.5	12,912,493.76	3,964,281	8,948,212	252,843	1.96	35.4
	OTHER RESERVOIRS	60-S1	4,588,004.59	1,422,928	3,165,077	99,638	2.17	31.8
	TOTAL ACCOUNT 306		17,500,498.35	5,387,209	12,113,289	352,481	2.01	34.4
307.00	WELLS AND SPRINGS	55-R2	11,170,283.16	4,108,224	7,062,059	218,764	1.96	32.3
310.00	POWER GENERATION EQUIPMENT	40-R2.5	16,166,661.81	3,660,377	12,506,285	452,437	2.80	27.6
	PUMPING EQUIPMENT							
311.20	ELECTRIC PUMPING EQUIPMENT	50-R1	10,510,938.14	2,251,908	8,259,030	275,545	2.62	30.0
311.50	OTHER	50-R1	1,634,152.00	407,940	1,226,212	40,097	2.45	30.6
311.52	SOURCE OF SUPPLY	50-R1	8,509,617.14	1,273,799	7,235,818	242,401	2.85	29.9
311.53	WATER TREATMENT	50-R1	47,432,222.90	23,811,898	23,620,325	845,391	1.78	27.9
311.54	TRANSMISSION AND DISTRIBUTION	50-R1	7,077,025.14	1,937,194	5,139,831	167,613	2.37	30.7
	TOTAL ACCOUNT 311		75,163,955.32	29,682,739	45,481,216	1,571,047	2.09	28.9
	PURIFICATION SYSTEM							
320.10	PURIFICATION STRUCTURES	70-R2	157,897,831.72	64,774,500	93,123,330	3,224,035	2.04	28.9
	OTHER OTHER STRUCTURES	55-R3	15,296,074.79	7,024,724	8,271,351	264,034	1.73	31.3
	TOTAL ACCOUNT 320.1		173,193,906.51	71,799,224	101,394,681	3,488,069	2.01	29.1
320.18	LARGE STRUCTURES PAINT	10-SQ	103,245.73	103,246	0	0	-	-
320.19	LARGE STRUCTURES PAINT	10-SQ	3,770,702.48	3,730,550	40,152	21,417	0.57	1.9
320.20	CHEMICAL TREATMENT	32-R1	72,671,710.30	29,922,596	42,749,114	2,543,042	3.50	16.8
320.29	CHEMICAL TREATMENT PAINT	FULLY ACCRUED	8,167.87	8,168	0	0	-	-
	TOTAL PURIFICATION SYSTEM		249,747,732.89	105,563,784	144,183,947	6,052,528	2.42	23.8
320.30	GRANULAR ACTIVATED CARBON	6-L2.5	8,392,061.87	7,281,524	1,110,538	576,781	6.87	1.9
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	25-R3	16,075,077.23	9,643,694	6,431,383	492,869	3.07	13.0
	TOTAL ACCOUNT 320		274,214,871.99	122,489,002	151,725,868	7,122,178	2.60	21.3
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-R2	97,005,821.58	31,972,571	65,033,251	1,658,909	1.71	39.2
330.10	ELEVATED TANKS AND STANDPIPES	65-R2	13,919,959.77	1,684,125	12,235,835	268,671	1.93	45.5
330.20	GROUND LEVEL FACILITIES	65-R2	16,288,105.48	1,235,269	15,052,836	333,947	2.05	45.1
330.30	BELOW GRADE FACILITIES	65-R2	818,744.06	78,568	740,176	16,374	2.00	45.2
330.40	CLEARWELL	65-R2	12,769,078.14	1,381,796	11,387,282	248,739	1.95	45.8
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ	2,375,281.44	2,226,483	148,798	19,840	0.84	7.5
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ	31,859,186.41	21,349,026	10,510,160	1,613,711	5.07	6.5
	TOTAL ACCOUNT 330		175,036,176.88	59,927,838	115,108,338	4,160,191	2.38	27.7

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2017

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2017 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
331.00 MAINS AND ACCESSORIES	110-R2	2,266,777,896.52	307,251,055	1,959,526,842	26,673,408	1.18	73.5
333.00 SERVICES	70-R2	544,561,188.07	130,484,389	414,076,799	9,310,348	1.71	44.5
334.00 METERS AND METER INSTALLATIONS	19-L1.5	190,951,156.36	82,002,013	108,949,143	10,783,688	5.65	10.1
335.00 FIRE HYDRANTS	72-R2	97,220,732.27	20,413,015	76,807,717	1,640,521	1.69	46.8
340.00 OFFICE FURNITURE AND EQUIPMENT							
FURNITURE	20-SQ	17,390,701.43	8,960,811	8,429,890	1,135,011	6.53	7.4
COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	21,824,142.17	9,085,527	12,738,615	4,889,644	22.40	2.6
COMPUTER SOFTWARE - 5 YEAR	5-SQ	26,373,567.42	9,848,781	16,524,786	5,853,895	22.20	2.8
COMPUTER SOFTWARE - 10YEAR	10-SQ	62,548,894.51	26,366,727	36,182,168	7,099,825	11.35	5.1
OTHER OFFICE EQUIPMENT	10-SQ	50,059.74	40,992	9,068	9,068	18.11	1.0
TOTAL ACCOUNT 340		128,187,365.27	54,302,838	73,884,527	18,987,443	14.81	3.9
341.00 TRANSPORTATION EQUIPMENT							
NOT CLASSIFIED	6-L3	16,002.14	16,002	0	0	-	-
LIGHT DUTY TRUCKS	6-L3	16,528,201.47	10,065,412	6,462,789	2,271,445	13.74	2.8
EQUIPMENT	6-L3	12,601,559.03	7,058,190	5,543,369	1,806,774	14.34	3.1
AUTOS	6-L3	4,273,721.37	3,278,697	995,024	414,482	9.70	2.4
OTHER	6-L3	5,175,536.43	3,073,551	2,101,985	704,165	13.61	3.0
TOTAL ACCOUNT 341		38,595,020.44	23,491,852	15,103,167	5,196,866	13.47	2.9
342.00 STORES EQUIPMENT	20-SQ	400,072.70	148,957	251,116	26,302	6.57	9.5
TOOLS AND WORK EQUIPMENT	20-SQ	24,418,459.37	5,794,792	18,623,667	1,334,808	5.47	14.0
LABORATORY EQUIPMENT	20-R0.5	3,323,028.15	1,785,651	1,537,377	165,898	4.99	9.3
POWER OPERATED EQUIPMENT	10-S2	2,571,357.61	2,212,806	358,552	142,841	5.56	2.5
346.00 COMMUNICATION EQUIPMENT							
EQUIPMENT	15-SQ	2,299,528.30	1,611,829	687,699	177,080	7.70	3.9
NON-TELEPHONE	15-SQ	919,288.58	276,336	642,953	62,333	6.78	10.3
REMOTE CONTROL AND INSTRUMENTATION	10-SQ	5,390,781.98	2,323,336	3,067,446	556,968	10.33	5.5
TELEPHONE	10-SQ	972,512.45	621,168	351,344	100,449	10.33	3.5
TOTAL ACCOUNT 346		9,582,111.31	4,832,669	4,749,442	896,830	9.36	5.3
347.00 MISCELLANEOUS EQUIPMENT	25-SQ	16,642,716.36	7,210,908	9,431,808	757,757	4.55	12.4
OTHER TANGIBLE EQUIPMENT	25-SQ	735,410.29	306,186	429,224	29,847	4.06	14.4
TOTAL DEPRECIABLE PLANT		4,446,507,652.94	1,016,007,443	3,430,500,200	102,414,040	2.30	
AMORTIZATION OF NET SALVAGE					10,387,955		
TOTAL WATER PLANT IN SERVICE		4,470,278,557.10	1,016,007,443	3,430,500,200	112,801,995		

* Life Span Procedure was used. Curve shown is Interim Survivor Curve.

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2018

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2018 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
INTANGIBLE PLANT							
301.00 ORGANIZATION	NONDEPR.	774,398.06					
302.00 FRANCHISES AND CONSENTS	NONDEPR.	2,404,599.20					
303.00 MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.	15,569.16					
TOTAL INTANGIBLE PLANT		3,194,566.42					
NONDEPRECIABLE PLANT							
303.20 POWER AND PUMPING LAND	NONDEPR.	3,576,428.03					
303.30 PURIFICATION LAND	NONDEPR.	15,412.25					
303.40 TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.	4,362,552.83					
303.50 DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.	2,389,882.77					
303.51 TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.	1,762,423.06					
303.52 TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.	5,288,947.81					
303.61 OFFICE LAND	NONDEPR.	3,918,022.99					
TOTAL NONDEPRECIABLE PLANT		21,313,669.74					
DEPRECIABLE PLANT							
303.14 WATER RIGHTS - HIBERNIA	25-SQ	1,942,822.51	1,763,172	179,651	119,767	6.16	1.5
303.35 WASTE HANDLING AND TREATMENT LAND	100-R2	155,025.17	155,025	0	0	-	-
303.99 COMPREHENSIVE PLANNING STUDIES	5-SQ	9,920,726.11	6,716,899	3,203,827	1,251,002	12.61	2.6
304.15 OTHER WATER SOURCE STRUCTURES	60-R3	34,442,969.90	7,573,274	26,869,696	624,862	1.81	43.0
304.20 POWER AND PUMING STRUCTURES	70-R2.5	64,671,856.38	7,894,471	56,777,385	1,515,893	2.34	37.5
OTHER STRUCTURES	55-R3	41,317,433.32	9,408,085	31,909,348	1,013,195	2.45	31.5
TOTAL ACCOUNT 304.2		105,989,289.70	17,302,556	88,686,733	2,529,088	2.39	35.1
304.30 PURIFICATION BUILDINGS							
LARGE STRUCTURES	60-R2.5	221,661,139.93	71,976,298	149,684,840	4,739,588	2.14	31.6
OTHER STRUCTURES	55-R3	52,663,217.39	17,798,107	34,865,110	965,350	1.83	36.1
TOTAL ACCOUNT 304.3		274,324,357.32	89,774,405	184,549,950	5,704,938	2.08	32.3
304.36 WASTE HANDLING AND TREATMENT STRUCTURES							
304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	60-R2.5	11,733,221.74	5,437,209	6,296,013	317,692	2.71	19.8
304.39 PURIFICATION BUILDINGS - TANK PAINTING	10-SQ	65,958.42	53,322	12,636	1,944	2.95	6.5
	10-SQ	134,806.79	118,388	16,419	2,526	1.87	6.5
304.61 OFFICE BUILDINGS							
LARGE STRUCTURES	50-R1.5	33,043,308.29	2,227,308	30,816,000	1,588,814	4.81	19.4
OTHER OTHER STRUCTURES	45-R3	6,903,844.33	1,760,585	5,143,259	252,918	3.66	20.3
TOTAL ACCOUNT 304.61		39,947,152.62	3,987,893	35,959,259	1,841,732	4.61	19.5
304.62 STORES, SHOP AND GARAGE BUILDINGS							
LARGE STRUCTURES	75-R2	46,534,320.53	5,760,761	40,773,559	1,216,856	2.61	33.5
OTHER OTHER STRUCTURES	45-R3	8,687,390.61	2,972,865	5,714,526	197,857	2.28	28.9
TOTAL ACCOUNT 304.62		55,221,711.14	8,733,626	46,488,085	1,414,513	2.56	32.9

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2018

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2018 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	50-R2.5	4,933,374.39	688,106	4,245,268	118,887	2.41	35.7
	TOTAL ACCOUNT 304		526,792,842.02	133,668,779	393,124,059	12,556,182	2.38	31.3
305.00	COLLECTING AND IMPOUNDING RESERVOIRS							
	LARGE RESERVOIRS	125-R2.5	127,795,628.42	12,895,938	114,899,691	1,855,378	1.45	61.9
	OTHER RESERVOIRS	75-R3	6,558,563.48	1,994,257	4,564,306	211,899	3.23	21.5
	TOTAL ACCOUNT 305		134,354,191.90	14,890,195	119,463,997	2,067,277	1.54	57.8
306.00	LAKE, RIVER AND OTHER INTAKES							
	LARGE RESERVOIRS	65-S1.5	14,550,654.76	4,232,561	10,318,093	281,627	1.94	36.6
	OTHER RESERVOIRS	60-S1	5,413,664.59	1,518,542	3,895,123	114,947	2.12	33.9
	TOTAL ACCOUNT 306		19,964,319.35	5,751,103	14,213,216	396,574	1.99	35.8
307.00	WELLS AND SPRINGS	55-R2	11,170,283.16	4,335,267	6,835,016	214,258	1.92	31.9
310.00	POWER GENERATION EQUIPMENT	40-R2.5	18,007,218.81	4,138,472	13,868,747	507,133	2.82	27.3
	PUMPING EQUIPMENT							
311.20	ELECTRIC PUMPING EQUIPMENT	50-R1	19,211,002.14	2,866,110	16,344,892	607,142	3.16	26.9
311.50	OTHER	50-R1	1,634,152.00	442,578	1,191,574	38,877	2.38	30.6
311.52	SOURCE OF SUPPLY	50-R1	8,509,617.14	1,490,308	7,019,309	230,180	2.70	30.5
311.53	WATER TREATMENT	50-R1	47,732,222.90	24,443,262	23,288,961	844,364	1.77	27.6
311.54	TRANSMISSION AND DISTRIBUTION	50-R1	8,693,988.14	2,116,640	6,577,348	228,997	2.63	28.7
	TOTAL ACCOUNT 311		85,780,982.32	31,358,898	54,422,084	1,949,560	2.27	27.9
	PURIFICATION SYSTEM							
320.10	PURIFICATION STRUCTURES	70-R2	184,705,299.72	68,522,614	116,182,684	3,855,315	2.09	30.1
	LARGE STRUCTURES	55-R3	17,657,644.79	6,494,933	11,162,712	326,633	1.85	34.2
	OTHER OTHER STRUCTURES							
	TOTAL ACCOUNT 320.1		202,362,944.51	75,017,547	127,345,396	4,181,948	2.07	30.5
320.18	LARGE STRUCTURES PAINT	10-SQ	103,245.73	103,246	0	0	-	-
320.19	LARGE STRUCTURES PAINT	10-SQ	3,770,702.48	3,730,550	40,152	6,177	0.16	6.5
320.20	CHEMICAL TREATMENT	32-R1	83,411,076.30	32,322,374	51,088,702	3,007,085	3.61	17.0
320.29	CHEMICAL TREATMENT PAINT	FULLY ACCRUED	8,167.87	8,168	0	0	-	-
	TOTAL PURIFICATION SYSTEM		289,656,136.89	111,181,885	178,474,250	7,195,210	2.48	24.8
320.30	GRANULAR ACTIVATED CARBON	6-L2.5	8,693,834.87	7,889,111	804,724	352,710	4.06	2.3
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	25-R3	16,075,077.23	10,177,065	5,898,012	454,920	2.83	13.0
	TOTAL ACCOUNT 320		314,425,048.99	129,248,061	185,176,986	8,002,840	2.55	23.1
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-R2	98,132,726.58	33,734,636	64,398,091	1,654,187	1.69	38.9
330.10	ELEVATED TANKS AND STANDPIPES	65-R2	17,636,401.77	1,995,151	15,641,251	351,909	2.00	44.4
330.20	GROUND LEVEL FACILITIES	65-R2	22,144,158.48	1,625,703	20,518,455	461,150	2.08	44.5
330.30	BELOW GRADE FACILITIES	65-R2	818,744.06	94,397	724,347	15,980	1.95	45.3
330.40	CLEARWELL	65-R2	14,179,641.14	1,641,824	12,537,817	277,639	1.96	45.2
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ	2,375,281.44	2,271,962	103,319	15,895	0.67	6.5
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ	36,418,707.41	23,152,151	13,266,556	1,947,156	5.35	6.8
	TOTAL ACCOUNT 330		191,705,660.88	64,515,824	127,189,836	4,723,916	2.46	26.9

PENNSYLVANIA-AMERICAN WATER COMPANY

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2018

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2018 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
331.00 MAINS AND ACCESSORIES							
333.00 SERVICES	110-R2	2,415,570,208.52	334,433,465	2,081,136,744	28,333,986	1.17	73.5
334.00 METERS AND METER INSTALLATIONS	70-R2	567,844,687.07	138,762,554	429,082,133	9,665,934	1.70	44.4
335.00 FIRE HYDRANTS	19-L1.5	201,482,985.36	86,722,828	114,760,157	11,361,534	5.64	10.1
	72-R2	103,228,152.27	21,864,870	81,363,282	1,738,263	1.68	46.8
340.00 OFFICE FURNITURE AND EQUIPMENT							
FURNITURE	20-SQ	19,179,166.67	10,246,557	8,932,610	1,167,381	6.09	7.7
COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	18,458,481.00	10,236,065	8,222,416	4,056,320	21.98	2.0
COMPUTER SOFTWARE - 5 YEAR	5-SQ	36,694,738.71	11,923,801	24,770,938	7,550,771	20.58	3.3
COMPUTER SOFTWARE - 10 YEAR	10-SQ	62,548,894.51	33,663,138	28,885,757	7,051,454	11.27	4.1
TOTAL ACCOUNT 340		136,881,280.89	66,069,561	70,811,721	19,825,926	14.48	3.6
341.00 TRANSPORTATION EQUIPMENT							
NOT CLASSIFIED	6-L3	16,002.14	16,002	0	0	-	-
LIGHT DUTY TRUCKS	6-L3	18,911,227.50	11,779,314	7,131,914	2,386,794	12.62	3.0
EQUIPMENT	6-L3	14,430,392.96	8,523,832	5,906,561	1,912,723	13.25	3.1
AUTOS	6-L3	4,883,332.68	3,523,998	1,359,335	437,513	8.96	3.1
OTHER	6-L3	5,895,986.16	3,635,257	2,260,729	740,427	12.56	3.1
TOTAL ACCOUNT 341		44,136,941.44	27,478,403	16,658,539	5,477,457	12.41	3.0
342.00 STORES EQUIPMENT	20-SQ	400,072.70	175,368	224,705	25,808	6.45	8.7
343.00 TOOLS AND WORK EQUIPMENT	20-SQ	26,095,301.58	6,924,992	19,170,310	1,386,538	5.31	13.8
344.00 LABORATORY EQUIPMENT	20-R0.5	3,323,028.15	1,953,912	1,369,116	149,806	4.51	9.1
345.00 POWER OPERATED EQUIPMENT	10-S2	2,571,357.61	2,356,661	214,697	54,619	2.12	3.9
346.00 COMMUNICATION EQUIPMENT							
EQUIPMENT	15-SQ	2,585,584.40	1,596,948	988,636	191,330	7.40	5.2
NON-TELEPHONE	15-SQ	918,926.11	337,227	581,699	62,431	6.79	9.3
REMOTE CONTROL AND INSTRUMENTATION	10-SQ	6,460,864.86	2,304,114	4,156,751	639,314	9.90	6.5
TELEPHONE	10-SQ	831,870.50	576,271	255,600	90,892	10.90	2.8
TOTAL ACCOUNT 346		10,797,245.87	4,814,560	5,982,686	983,767	9.11	6.1
347.00 MISCELLANEOUS EQUIPMENT	25-SQ	17,031,033.69	7,190,728	9,840,306	740,716	4.35	13.3
348.00 OTHER TANGIBLE EQUIPMENT	25-SQ	735,410.29	336,044	399,366	29,846	4.06	13.4
TOTAL DEPRECIABLE PLANT		4,844,316,826.66	1,095,625,641	3,748,691,181	111,562,709	2.30	
AMORTIZATION OF NET SALVAGE							
					10,118,367		
TOTAL WATER PLANT IN SERVICE		4,868,825,062.82	1,095,625,641	3,748,691,181	121,681,076		

* Life Span Procedure was used. Curve shown is Interim Survivor Curve.

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER OPERATIONS (EXCLUDING SCRANTON WASTEWATER)**

**TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE, AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2016**

DEPRECIABLE GROUP		SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2016	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
DEPRECIABLE PLANT								
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	479,296.86	49,350	429,947	11,001	2.30	39.1
354.30	STRUCTURES AND IMPROVEMENTS - SPP	50-R2.5	15,434,763.20	4,146,488	11,288,276	249,925	1.62	45.2
354.40	STRUCTURES AND IMPROVEMENTS - TDP	65-R2	49,105,410.94	9,948,199	39,157,212	691,430	1.41	56.6
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	2,130,769.53	1,306,466	824,304	24,748	1.16	33.3
355.00	POWER GENERATING EQUIPMENT	35-R2.5	4,736,523.57	2,652,039	2,084,484	70,197	1.48	29.7
360.10	COLLECTION SEWERS - FORCE MAINS	70-S2	19,257,554.46	175,918	19,081,636	359,040	1.86	53.1
361.10	COLLECTION SEWERS - GRAVITY MAINS	70-R2.5	63,995,595.98	11,371,594	52,624,002	925,253	1.45	56.9
361.20	MANHOLES	50-S1.5	8,658,356.59	1,103,203	7,555,154	183,051	2.11	41.3
363.00	SERVICES	38-R3	11,767,874.92	3,048,755	8,719,120	380,797	3.24	22.9
364.00	FLOW MEASURING DEVICES	20-L3	518,794.78	(3,852)	522,647	39,167	7.55	13.3
365.00	FLOW MEASURING INSTALLATIONS	30-S1.5	20,918.30	4,022	16,896	733	3.50	23.1
370.00	RECEIVING WELLS	50-R3	103,531.95	16,346	87,186	2,042	1.97	42.7
371.00	PUMPING EQUIPMENT	40-S0	7,048,033.17	1,267,841	5,780,192	162,743	2.31	35.5
380.00	TREATMENT EQUIPMENT	45-R2	50,475,759.70	10,681,481	39,794,279	1,072,308	2.12	37.1
381.00	PLANT SEWERS	50-R3	6,420,724.48	831,789	5,588,936	129,614	2.02	43.1
382.00	OUTFALL SEWER LINES	50-R3	674,274.67	157,760	516,515	13,676	2.03	37.8
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT	20-S2.5	273,149.74	72,881	200,268	14,747	5.40	13.6
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	199,675.37	53,384	146,291	11,861	5.94	12.3
391.00	TRANSPORTATION EQUIPMENT	15-L4	440,469.70	245,469	195,000	20,435	4.64	9.5
392.00	STORES EQUIPMENT	25-SQ	64,249.97	18,187	46,063	2,310	3.60	19.9
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	536,841.71	241,652	295,190	18,017	3.36	16.4
394.00	LABORATORY EQUIPMENT	15-SQ	342,757.97	193,677	149,081	13,157	3.84	11.3
395.00	POWER OPERATED EQUIPMENT	16-L2.5	522,736.59	242,424	280,312	32,263	6.17	8.7
396.00	COMMUNICATION EQUIPMENT	15-SQ	1,522,349.38	854,060	668,289	65,055	4.27	10.3
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	3,227,051.56	467,686	2,759,366	288,902	8.95	9.6
TOTAL DEPRECIABLE PLANT			247,957,465.09	49,146,818	198,810,646	4,782,472	1.93	
AMORTIZATION OF NET SALVAGE						65,222		
NONDEPRECIABLE PLANT								
352.10	FRANCHISES		221,139.78					
353.20	LAND AND LAND RIGHTS - COLLECTION		1,093,483.20					
353.30	LAND AND LAND RIGHTS - SPP		85,560.07					
353.40	LAND AND LAND RIGHTS - TDP		1,552,525.60					
TOTAL NONDEPRECIABLE PLANT			2,952,708.65					
TOTAL WASTEWATER PLANT IN SERVICE			250,910,173.74	49,146,818	198,810,646	4,847,694		

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER OPERATIONS (EXCLUDING SCRANTON WASTEWATER)**

**TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE, AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2017**

DEPRECIABLE GROUP		SURVIVOR CURVE		ORIGINAL COST AS OF DECEMBER 31, 2017		BOOK RESERVE		FUTURE ACCRUALS		CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE			
(1)		(2)		(3)		(4)		(5)		(6)		(7)=(6)/(3)		(8)	
DEPRECIABLE PLANT															
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	3,546,056.86	99,386	3,446,671	78,975	2.23	43.6							
354.30	STRUCTURES AND IMPROVEMENTS - SPP	50-R2.5	15,517,613.20	4,368,896	11,148,718	252,897	1.63	44.1							
354.40	STRUCTURES AND IMPROVEMENTS - TDP	65-R2	49,105,410.94	10,681,129	38,424,282	689,272	1.40	55.7							
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	2,135,369.53	1,330,906	804,464	24,916	1.17	32.3							
355.00	POWER GENERATING EQUIPMENT	35-R2.5	5,518,523.57	2,656,734	2,861,789	95,031	1.72	30.1							
360.10	COLLECTION SEWERS - FORCE MAINS	70-S2	21,240,170.46	557,783	20,682,387	388,187	1.83	53.3							
361.10	COLLECTION SEWERS - GRAVITY MAINS	70-R2.5	74,842,230.98	11,748,979	63,093,252	1,091,352	1.46	57.8							
361.20	MANHOLES	50-S1.5	10,679,045.59	1,310,372	9,368,674	225,791	2.11	41.5							
363.00	SERVICES	38-R3	12,384,673.92	3,429,457	8,955,217	391,707	3.16	22.9							
364.00	FLOW MEASURING DEVICES	20-L3	518,794.78	35,480	483,315	38,060	7.34	12.7							
365.00	FLOW MEASURING INSTALLATIONS	30-S1.5	20,918.30	4,754	16,164	731	3.49	22.1							
370.00	RECEIVING WELLS	50-R3	103,531.95	18,386	85,146	2,039	1.97	41.8							
371.00	PUMPING EQUIPMENT	40-S0	8,876,123.17	1,456,901	7,419,222	207,584	2.34	35.7							
380.00	TREATMENT EQUIPMENT	45-R2	51,498,907.70	11,729,038	39,769,870	1,090,834	2.12	36.5							
381.00	PLANT SEWERS	50-R3	6,420,724.48	961,910	5,458,815	129,460	2.02	42.2							
382.00	OUTFALL SEWER LINES	50-R3	674,274.67	171,448	502,827	13,619	2.02	36.9							
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT	20-S2.5	322,149.74	88,954	233,195	17,115	5.31	13.6							
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	196,475.37	62,005	134,470	11,941	6.08	11.3							
391.00	TRANSPORTATION EQUIPMENT	15-L4	632,469.70	270,361	362,108	33,802	5.34	10.7							
392.00	STORES EQUIPMENT	25-SQ	64,249.97	20,500	43,750	2,313	3.60	18.9							
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	523,481.05	178,389	345,092	23,290	4.45	14.8							
394.00	LABORATORY EQUIPMENT	15-SQ	316,159.95	179,845	136,315	13,374	4.23	10.2							
395.00	POWER OPERATED EQUIPMENT	16-L2.5	522,736.59	265,685	257,051	31,779	6.08	8.1							
396.00	COMMUNICATION EQUIPMENT	15-SQ	1,522,349.38	894,251	628,098	68,774	4.52	9.1							
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	3,172,050.94	681,622	2,490,429	274,244	8.65	9.1							
TOTAL DEPRECIABLE PLANT				270,354,492.79	53,203,171	217,151,321	5,197,087	1.92							
AMORTIZATION OF NET SALVAGE							48,878								
NONDEPRECIABLE PLANT															
352.10	FRANCHISES		221,139.78												
353.20	LAND AND LAND RIGHTS - COLLECTION		1,093,483.20												
353.30	LAND AND LAND RIGHTS - SPP		85,560.07												
353.40	LAND AND LAND RIGHTS - TDP		1,552,525.60												
TOTAL NONDEPRECIABLE PLANT				2,952,708.65											
TOTAL WASTEWATER PLANT IN SERVICE				273,307,201.44	53,203,171	217,151,321	5,245,965								

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER OPERATIONS (EXCLUDING SCRANTON WASTEWATER)

**TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE, AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2018**

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2018 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRAU RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)
DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	3,546,056.86	182,207	3,363,850	78,822	2.22	42.7
354.30	STRUCTURES AND IMPROVEMENTS - SPP	16,045,509.20	4,581,016	11,464,494	265,296	1.65	43.2
354.40	STRUCTURES AND IMPROVEMENTS - TDP	49,105,410.94	11,377,304	37,728,107	687,668	1.40	54.9
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	2,364,969.53	1,355,706	1,009,263	31,614	1.34	31.9
355.00	POWER GENERATING EQUIPMENT	6,300,523.57	2,686,016	3,614,507	119,954	1.90	30.1
360.10	COLLECTION SEWERS - FORCE MAINS	21,198,395.46	951,240	20,247,155	385,112	1.82	52.6
361.10	COLLECTION SEWERS - GRAVITY MAINS	78,139,537.98	12,831,511	65,308,027	1,135,328	1.45	57.5
361.20	MANHOLES	10,846,560.59	1,541,490	9,305,071	228,252	2.10	40.8
363.00	SERVICES	13,003,472.92	3,820,002	9,183,471	400,192	3.08	22.9
364.00	FLOW MEASURING DEVICES	518,794.78	73,722	445,072	37,004	7.13	12.0
365.00	FLOW MEASURING INSTALLATIONS	20,918.30	5,484	15,434	726	3.47	21.3
370.00	RECEIVING WELLS	103,531.95	20,425	83,107	2,036	1.97	40.8
371.00	PUMPING EQUIPMENT	8,957,071.17	1,669,288	7,287,783	208,388	2.33	35.0
380.00	TREATMENT EQUIPMENT	55,418,350.70	12,607,762	42,810,589	1,180,165	2.13	36.3
381.00	PLANT SEWERS	6,420,724.48	1,092,030	5,328,694	129,306	2.01	41.2
382.00	OUTFALL SEWER LINES	674,274.67	185,068	489,207	13,561	2.01	36.1
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT	378,149.74	110,704	267,446	19,509	5.16	13.7
390.00	OFFICE FURNITURE AND EQUIPMENT	196,475.37	74,006	122,470	12,047	6.13	10.2
391.00	TRANSPORTATION EQUIPMENT	632,469.70	304,135	328,334	33,815	5.35	9.7
392.00	STORES EQUIPMENT	64,249.97	22,813	41,437	2,314	3.60	17.9
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	566,783.05	166,801	399,982	31,425	5.54	12.7
394.00	LABORATORY EQUIPMENT	316,159.95	193,334	122,826	13,420	4.24	9.2
395.00	POWER OPERATED EQUIPMENT	522,736.59	288,476	234,261	31,086	5.95	7.5
396.00	COMMUNICATION EQUIPMENT	1,522,349.38	938,010	584,340	72,866	4.79	8.0
397.00	MISCELLANEOUS EQUIPMENT	3,032,648.01	798,676	2,233,972	235,764	7.77	9.5
TOTAL DEPRECIABLE PLANT		279,896,124.86	57,877,226	222,018,899	5,355,670	1.91	
AMORTIZATION OF NET SALVAGE					42,007		
NONDEPRECIABLE PLANT							
352.10	FRANCHISES	221,139.78					
353.20	LAND AND LAND RIGHTS - COLLECTION	1,093,483.20					
353.30	LAND AND LAND RIGHTS - SPP	85,560.07					
353.40	LAND AND LAND RIGHTS - TDP	1,552,525.60					
TOTAL NONDEPRECIABLE PLANT		2,952,708.65					
TOTAL WASTEWATER PLANT IN SERVICE		282,848,833.51	57,877,226	222,018,899	5,397,677		

PENNSYLVANIA-AMERICAN WATER COMPANY
SCRANTON WASTEWATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE, AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2016

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2016	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE
					ACCURAL AMOUNT	ACCURAL RATE	
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
DEPRECIABLE PLANT							
354.30	STRUCTURES AND IMPROVEMENTS - SPP	3,907,437.35	1,443,116	2,464,321	61,712	1.58	39.9
354.40	STRUCTURES AND IMPROVEMENTS - TDP	48,481,238.74	10,929,899	37,551,340	675,582	1.39	55.6
360.10	COLLECTION SEWERS - FORCE MAINS	239,206.24	150,952	88,254	2,847	1.19	31.0
361.10	COLLECTION SEWERS - GRAVITY MAINS	55,958,588.15	24,199,271	31,759,317	691,294	1.24	45.9
361.20	MANHOLES	13,038,596.84	7,154,174	5,884,423	217,971	1.67	27.0
363.00	SERVICES	8,751,162.37	4,533,421	4,217,741	319,563	3.65	13.2
364.00	FLOW MEASURING DEVICES	401,003.88	54,243	346,761	19,993	4.99	17.3
371.00	PUMPING EQUIPMENT	2,569,862.70	574,319	1,995,544	55,240	2.15	36.1
380.00	TREATMENT EQUIPMENT	14,618,708.29	4,964,183	9,654,525	272,521	1.86	35.4
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT	4,142,753.27	579,985	3,562,768	215,795	5.21	16.5
390.00	OFFICE FURNITURE AND EQUIPMENT	1,117,338.21	136,653	980,685	55,617	4.98	17.6
391.00	TRANSPORTATION EQUIPMENT	3,394,097.17	1,838,747	1,555,350	140,085	4.13	11.1
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	514,681.58	158,463	356,219	25,735	5.00	13.8
394.00	LABORATORY EQUIPMENT	108,802.28	46,412	62,390	7,253	6.67	8.6
395.00	POWER OPERATED EQUIPMENT	665,081.72	415,322	249,760	21,988	3.31	11.4
TOTAL DEPRECIABLE PLANT		157,908,558.79	57,179,160	100,729,398	2,783,196	1.76	
NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION	80,662.60					
353.30	LAND AND LAND RIGHTS - SPP	43,570.00					
353.40	LAND AND LAND RIGHTS - TDP	110,019.50					
TOTAL NONDEPRECIABLE PLANT		234,252.10					
TOTAL WASTEWATER PLANT IN SERVICE		158,142,810.89	57,179,160	100,729,398	2,783,196		

PENNSYLVANIA-AMERICAN WATER COMPANY
SCRANTON WASTEWATER OPERATIONS

**TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE, AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2017**

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2017 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (8)
					ACCRUAL AMOUNT (6)	ACCURAL RATE (7)=(6)/(3)	
DEPRECIABLE PLANT							
354.30	STRUCTURES AND IMPROVEMENTS - SPP	5,134,823.35	1,514,550	3,620,273	86,362	1.68	41.9
354.40	STRUCTURES AND IMPROVEMENTS - TDP	51,010,119.74	11,558,364	39,451,756	715,258	1.40	55.2
355.00	POWER GENERATING EQUIPMENT	1,286,249.00	9,518	1,276,731	36,975	2.87	34.5
360.10	COLLECTION SEWERS - FORCE MAINS	239,206.24	153,799	85,407	2,814	1.18	30.4
361.10	COLLECTION SEWERS - GRAVITY MAINS	61,908,108.15	24,871,622	37,036,486	785,108	1.27	47.2
361.20	MANHOLES	13,181,195.84	7,369,725	5,811,471	217,391	1.65	26.7
363.00	SERVICES	8,963,162.37	4,846,387	4,116,775	310,351	3.46	13.3
364.00	FLOW MEASURING DEVICES	645,170.88	80,345	564,826	32,165	4.99	17.6
371.00	PUMPING EQUIPMENT	3,485,503.70	639,414	2,846,090	78,052	2.24	36.5
380.00	TREATMENT EQUIPMENT	14,618,708.29	5,236,091	9,382,617	271,329	1.86	34.6
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT	4,505,753.27	805,279	3,700,474	233,761	5.19	15.8
390.00	OFFICE FURNITURE AND EQUIPMENT	1,403,937.51	189,336	1,214,602	70,216	5.00	17.3
391.00	TRANSPORTATION EQUIPMENT	3,822,007.17	1,987,760	1,834,247	170,812	4.47	10.7
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	927,680.58	194,522	733,159	46,385	5.00	15.8
394.00	LABORATORY EQUIPMENT	108,802.28	53,669	55,133	7,252	6.67	7.6
395.00	POWER OPERATED EQUIPMENT	665,081.72	437,336	227,746	21,867	3.29	10.4
396.00	COMMUNICATION EQUIPMENT	1,177,477.00	39,269	1,138,208	78,497	6.67	14.5
397.00	MISCELLANEOUS EQUIPMENT	313,000.00	10,439	302,561	20,866	6.67	14.5
TOTAL DEPRECIABLE PLANT		173,395,987.09	59,997,425	113,398,562	3,185,461	1.84	
AMORTIZATION OF NET SALVAGE				7,659			
NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION	3,080,662.60					
353.30	LAND AND LAND RIGHTS - SPP	43,570.00					
353.40	LAND AND LAND RIGHTS - TDP	110,019.50					
TOTAL NONDEPRECIABLE PLANT		3,234,252.10					
TOTAL WASTEWATER PLANT IN SERVICE		176,630,239.19	59,997,425	113,398,562	3,193,120		

PENNSYLVANIA-AMERICAN WATER COMPANY
SCRANTON WASTEWATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE, AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2018

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2018 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (8)
					ACCRUAL AMOUNT (6)	ACCURAL RATE (7)=(6)/(3)	
DEPRECIABLE PLANT							
354.30	STRUCTURES AND IMPROVEMENTS - SPP	6,139,529.35	1,590,518	4,549,011	107,198	1.75	42.4
354.40	STRUCTURES AND IMPROVEMENTS - TDP	51,968,092.74	12,219,940	39,748,153	729,645	1.40	54.5
355.00	POWER GENERATING EQUIPMENT	2,456,749.00	57,476	2,399,273	70,491	2.87	34.0
360.10	COLLECTION SEWERS - FORCE MAINS	239,206.24	156,622	82,584	2,779	1.16	29.7
361.10	COLLECTION SEWERS - GRAVITY MAINS	66,782,700.15	25,622,189	41,160,511	860,047	1.29	47.9
361.20	MANHOLES	13,323,794.84	7,585,225	5,738,570	216,841	1.63	26.5
363.00	SERVICES	9,175,162.37	5,150,043	4,025,119	301,126	3.28	13.4
364.00	FLOW MEASURING DEVICES	766,324.88	112,791	653,534	38,368	5.01	17.0
371.00	PUMPING EQUIPMENT	4,224,621.70	712,429	3,512,193	96,728	2.29	36.3
380.00	TREATMENT EQUIPMENT	14,618,708.29	5,507,999	9,110,709	269,868	1.85	33.8
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT	5,131,753.27	1,053,451	4,078,302	264,799	5.16	15.4
390.00	OFFICE FURNITURE AND EQUIPMENT	1,463,937.51	260,558	1,203,380	73,250	5.00	16.4
391.00	TRANSPORTATION EQUIPMENT	3,822,007.17	2,158,604	1,663,403	171,490	4.49	9.7
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	977,680.58	242,196	735,485	48,880	5.00	15.0
394.00	LABORATORY EQUIPMENT	108,802.28	60,926	47,876	7,252	6.67	6.6
395.00	POWER OPERATED EQUIPMENT	665,081.72	459,217	205,865	21,507	3.23	9.6
396.00	COMMUNICATION EQUIPMENT	1,906,454.00	124,348	1,782,106	128,392	6.73	13.9
397.00	MISCELLANEOUS EQUIPMENT	681,751.00	37,632	644,119	45,883	6.73	14.0
TOTAL DEPRECIABLE PLANT			63,112,164	121,340,193	3,454,544	1.87	
AMORTIZATION OF NET SALVAGE					13,466		
NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION	12,080,662.60					
353.30	LAND AND LAND RIGHTS - SPP	43,570.00					
353.40	LAND AND LAND RIGHTS - TDP	110,019.50					
TOTAL NONDEPRECIABLE PLANT							
TOTAL WASTEWATER PLANT IN SERVICE			63,112,164	121,340,193	3,468,010		

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.6

Pennsylvania-American Water Company
VI. Depreciation

6. Provide an exhibit showing gross salvage, cost of removal, and net salvage for the five most recent calendar or fiscal years by account.

Answer:

The information is presented on pages III-2 through III-6 of Exhibit No. 11-A for the historic test year, pages VIII-2 through VIII-6 of Exhibit No. 11-B and on page IX-2 of Exhibit No. 11-F for the future test year, on pages III-2 through III-6 of Exhibit No. 11-C and on page III-2 of Exhibit No. 11-G for the fully forecasted rate year 1, and pages III-2 through III-5 of Exhibit No. 11-D and page III-2 of Exhibit No. 11-H for the fully forecasted rate year 2 for water assets.

The information is presented in Part III. Experienced Net Salvage of Exhibit Nos. 11-I, 11-U, and 11-Y for the historic test year, in Part VIII, Experienced and Estimated Net Salvage of Exhibit Nos. 11-J, 11-N, 11-R, 11-V, 11-Z and 11-AC of the future test year, in Part III. Experienced and Estimated Net Salvage of Exhibit Nos. 11-K, 11-N, 11-S, 11-W, 11-AA and 11-AD of the fully forecasted rate year 1 and in Part III. Experienced and Estimated Net Salvage of Exhibit Nos. 11-L, 11-O, 11-T, 11-X, 11-AB and 11-AE for the fully forecasted rate year 2 for wastewater assets.

EXHIBIT NO. 11-A - DEPRECIATION STUDY

WATER OPERATIONS EXCLUDING STEELTON

AS OF DECEMBER 31, 2019

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

WATER OPERATIONS EXCLUDING STEELTON

2019 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO WATER PLANT

AS OF DECEMBER 31, 2019

Prepared by:



Gannett Fleming

*Excellence Delivered **As Promised***

Exhibit No. 11-A
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WATER OPERATIONS EXCLUDING STEELTON

2019 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF DECEMBER 31, 2019

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania



*Excellence Delivered **As Promised***

April 22, 2020

Pennsylvania-American Water Company
852 Wesley Drive
Mechanicsburg, PA 17055

Attention Ashley E. Everette
Director of Rates and Regulations

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to water plant as of December 31, 2019. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 through 3, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based, as well as support for the service life estimates, is set forth in a companion report "2020 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of December 31, 2020".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS
President

JJS:mle

066548.100

Gannett Fleming Valuation and Rate Consultants, LLC

207 Senate Avenue • Camp Hill, PA 17011-2316

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PART I. RESULTS OF STUDY

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON
DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 presents the development of net original cost used in the study. The net original cost is the original cost of water plant less advances, contributions and property to be excluded pursuant to Commission audits. The results of the depreciation study are summarized in Table 2, which sets forth the book reserve and the calculated annual depreciation related to net original cost as of December 31, 2019, and the annual amortization of net negative salvage. Table 3 presents the calculation of the amortization of experienced net salvage, by account, based on the five-year period, 2015-2019.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-8. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage, and cost of removal are set forth by account for the years 2015 through 2019, on pages III-2 through III-6.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF DECEMBER 31, 2019

	DEPRECIABLE GROUP	ORIGINAL COST	CUSTOMER	CONTRIBUTIONS	EXCLUDED	NET ORIGINAL COST
	(1)	AS OF DECEMBER 31, 2019 (2)	ADVANCES (3)	IN AID OF CONSTRUCTION (4)	PROPERTY (5)	AS OF DECEMBER 31, 2019 (6)
INTANGIBLE PLANT						
301.00	ORGANIZATION	766,405.12				766,405.12
302.00	FRANCHISES AND CONSENTS	2,404,599.20				2,404,599.20
303.00	MISCELLANEOUS INTANGIBLE PLANT	15,569.16				15,569.16
TOTAL INTANGIBLE PLANT		3,186,573.48	0.00	0.00	0.00	3,186,573.48
NONDEPRECIABLE PLANT						
303.20	POWER AND PUMPING LAND	4,315,318.23				4,315,318.23
303.30	PURIFICATION LAND	15,412.25				15,412.25
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	3,724,070.21		215,927.20		3,508,143.01
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPE LAND	2,001,789.51				2,001,789.51
303.51	TRANSMISSION AND DISTRIBUTION - LAND	1,762,423.06				1,762,423.06
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	5,288,947.81				5,288,947.81
303.61	OFFICE LAND	5,260,832.58				5,260,832.58
TOTAL NONDEPRECIABLE PLANT		22,368,793.65	0.00	215,927.20	0.00	22,152,866.45
DEPRECIABLE PLANT						
303.14	WATER RIGHTS - HIBERNIA	1,942,822.51				1,942,822.51
303.35	WASTE HANDLING AND TREATMENT LAND	155,025.17				155,025.17
303.99	COMPREHENSIVE PLANNING STUDIES	7,896,046.30				7,896,046.30
304.15	OTHER WATER SOURCE STRUCTURES	40,065,583.55				40,065,583.55
304.20	POWER AND PUMPING STRUCTURES	109,879,854.29		1,289,607.60	41,310.00	108,548,936.69
304.30	PURIFICATION BUILDINGS	264,016,855.71		169,605.01	230,375.00	263,616,875.70
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	11,668,886.83				11,668,886.83
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	65,958.42				65,958.42
304.39	PURIFICATION BUILDINGS - TANK PAINTING	119,362.95				119,362.95
304.61	OFFICE BUILDINGS	42,449,104.27		60,000.00	12,834.00	42,376,270.27
304.62	STORES, SHOP AND GARAGE BUILDINGS	54,492,330.51		576.00		54,491,754.51
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	3,743,190.18				3,743,190.18
305.00	COLLECTING AND IMPOUNDING RESERVOIRS	134,992,381.20		3,575.00		134,988,806.20
306.00	LAKE, RIVER AND OTHER INTAKES	18,257,338.08		41,551.00		18,215,787.08
307.00	WELLS AND SPRINGS	9,969,633.08		71,610.27		9,898,022.81
310.00	POWER GENERATION EQUIPMENT	18,106,148.52		118,273.00		17,961,314.52
311.20	PUMPING EQUIPMENT - ELECTRIC PUMPING EQUIPMENT	22,828,117.36		1,954,569.05	116,716.00	20,756,832.31
311.50	PUMPING EQUIPMENT - OTHER	2,389,457.83				2,389,457.83
311.52	PUMPING EQUIPMENT - SOURCE OF SUPPLY	12,242,536.80				12,242,536.80
311.53	PUMPING EQUIPMENT - WATER TREATMENT	41,895,448.32				41,895,448.32
311.54	PUMPING EQUIPMENT - TRANSMISSION AND DISTRIBUTION	6,787,710.63				6,787,710.63
320.10	PURIFICATION SYSTEM - LARGE STRUCTURES	212,188,381.84		27,162.27	627,852.00	211,533,367.57
320.18	PURIFICATION SYSTEM - LARGE STRUCTURES	103,245.73				103,245.73
320.19	PURIFICATION SYSTEM - LARGE STRUCTURES PAINT	3,522,542.77				3,522,542.77
320.20	PURIFICATION SYSTEM - CHEMICAL TREATMENT	77,968,130.99		42,367.00		77,925,763.99
320.29	PURIFICATION SYSTEM - CHEM. TREATMENT PAINT	8,167.87				8,167.87
320.30	GRANULAR ACTIVATED CARBON	8,601,165.21				8,601,165.21
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	14,969,798.93				14,969,798.93
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	108,570,733.08		2,905,114.51		105,665,618.57

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP (1)	ORIGINAL COST AS OF DECEMBER 31, 2019 (2)	CUSTOMER ADVANCES (3)	CONTRIBUTIONS IN AID OF CONSTRUCTION (4)	EXCLUDED PROPERTY (5)	NET ORIGINAL COST AS OF DECEMBER 31, 2019 (6)
330.10 ELEVATED TANKS AND STANDPIPES	10,408,656.27				10,408,656.27
330.20 GROUND LEVEL FACILITIES	14,335,222.58				14,335,222.58
330.30 BELOW GRADE FACILITIES	818,672.56				818,672.56
330.40 CLEARWELL	12,806,094.73				12,806,094.73
330.58 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,211,111.35				2,211,111.35
330.59 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	29,252,444.37				29,252,444.37
331.00 MAINS AND ACCESSORIES	2,792,124,872.88				2,534,040,277.14
333.00 SERVICES	595,182,118.14	58,657,000.60	198,925,229.14	502,366.00	577,548,132.81
334.00 METERS AND METER INSTALLATIONS	186,897,243.67	5,782,801.70	11,851,183.63		185,189,489.48
335.00 FIRE HYDRANTS	112,896,260.55	71,848.81	1,707,754.19		108,056,009.30
340.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	4,054,695.98		4,768,402.44		4,054,695.98
340.20 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL EQUIPMENT	16,700,168.60				16,700,168.60
340.30 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE	36,807,473.52				36,807,473.52
340.31 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - BUSINESS TRANSFORMATION	62,990,459.09				62,990,459.09
340.50 OFFICE FURNITURE AND EQUIPMENT - OTHER OFFICE EQUIPMENT	7,644.67		354.00		7,290.67
341.00 TRANSPORTATION EQUIPMENT - NOT CLASSIFIED	349.00				349.00
341.10 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	24,162,192.55				24,162,192.55
341.20 TRANSPORTATION EQUIPMENT - EQUIPMENT	16,932,898.54				16,932,898.54
341.30 TRANSPORTATION EQUIPMENT - AUTOS	2,373,039.15				2,373,039.15
341.40 TRANSPORTATION EQUIPMENT - OTHER	7,209,813.05				7,209,813.05
342.00 STORES EQUIPMENT	448,033.65				448,033.65
343.00 TOOLS AND WORK EQUIPMENT	25,585,542.04		61.00		25,585,481.04
344.00 LABORATORY EQUIPMENT	2,606,821.35				2,606,821.35
345.00 POWER OPERATED EQUIPMENT	2,405,805.64				2,405,805.64
346.00 COMMUNICATOIN EQUIPMENT - EQUIPMENT	869,342.38				869,342.38
346.10 COMMUNICATOIN EQUIPMENT - NON-TELEPHONE	2,586,749.73				2,586,749.73
346.19 COMMUNICATOIN EQUIPMENT - REMOTE CONTROL AND INSTRUMENTATION	3,498,253.68				3,498,253.68
346.20 COMMUNICATOIN EQUIPMENT - TELEPHONE	772,706.14				772,706.14
347.00 MISCELLANEOUS EQUIPMENT	9,582,110.28		4,085.00		9,578,025.28
348.00 OTHER TANGIBLE EQUIPMENT	793,796.73				793,796.73
TOTAL DEPRECIABLE PLANT	5,207,216,551.80	64,511,651.11	223,941,080.11	1,558,014.00	4,917,205,806.58
TOTAL UTILITY PLANT IN SERVICE	5,232,771,918.93	64,511,651.11	224,157,007.31	1,558,014.00	4,942,545,246.51

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTONTABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2019 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
INTANGIBLE PLANT							
301.00 ORGANIZATION	NONDEPR.	766,405.12					
302.00 FRANCHISES AND CONSENTS	NONDEPR.	2,404,599.20					
303.00 MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.	15,569.16					
TOTAL INTANGIBLE PLANT		3,186,573.48					
NONDEPRECIABLE PLANT							
303.20 POWER AND PUMPING LAND	NONDEPR.	4,315,318.23					
303.30 PURIFICATION LAND	NONDEPR.	15,412.25					
303.40 TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.	3,508,143.01					
303.50 DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.	2,001,789.51					
303.51 TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.	1,762,423.06					
303.52 TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.	5,288,947.81					
303.61 OFFICE LAND	NONDEPR.	5,260,832.58					
TOTAL NONDEPRECIABLE PLANT		22,152,866.45					
DEPRECIABLE PLANT							
303.14 WATER RIGHTS - HIBERNIA	25-SQ	1,942,822.51	1,891,037	51,786	51,786	2.67	1.0
303.35 WASTE HANDLING AND TREATMENT LAND	100-R2	155,025.17	131,860	23,165	9,273	5.98	2.5
303.99 COMPREHENSIVE PLANNING STUDIES	5-SQ	7,896,046.30	4,503,356	3,392,690	1,788,848	22.65	1.9
304.15 OTHER WATER SOURCE STRUCTURES	60-R1.5	40,065,583.55	6,934,269	33,131,315	887,804	2.22	37.3
304.20 POWER AND PUMPING STRUCTURES	75-R2	65,868,072.51	6,501,625	59,366,448	1,656,417	2.51	35.8
LARGE STRUCTURES	55-R3	42,680,864.18	7,123,143	35,557,721	1,164,233	2.73	30.5
OTHER STRUCTURES							
TOTAL ACCOUNT 304.2		108,548,936.69	13,624,768	94,924,169	2,820,650	2.60	33.7
304.30 PURIFICATION BUILDINGS							
LARGE STRUCTURES	70-S0.5	223,207,310.94	70,631,830	152,575,481	4,968,873	2.23	30.7
OTHER STRUCTURES	60-R3	40,409,564.76	11,999,214	28,410,351	712,908	1.76	39.9
TOTAL ACCOUNT 304.3		263,616,875.70	82,631,044	180,985,832	5,681,781	2.16	31.9
304.36 WASTE HANDLING AND TREATMENT STRUCTURES							
304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	60-S2.5	11,668,886.83	5,666,687	6,002,200	317,661	2.72	18.9
304.39 PURIFICATION BUILDINGS - TANK PAINTING	10-SQ	65,958.42	53,095	12,863	2,339	3.55	5.5
	10-SQ	119,362.95	101,044	18,319	3,331	2.79	5.5
304.61 OFFICE BUILDINGS							
LARGE STRUCTURES	55-R1.5	30,071,233.12	3,798,524	26,272,710	1,014,776	3.37	25.9
OTHER STRUCTURES	50-R3	12,305,037.15	2,931,198	9,373,839	289,030	2.35	32.4
TOTAL ACCOUNT 304.61		42,376,270.27	6,729,722	35,646,549	1,303,806	3.08	27.3

**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON**

**TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2019**

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2019 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
304.62	STORES, SHOP AND GARAGE BUILDINGS LARGE STRUCTURES OTHER STRUCTURES TOTAL ACCOUNT 304.62	55-S0.5 45-R3	* 48,660,842.44 5,830,912.07	8,598,305 4,025,986	40,062,538 1,804,926	1,355,736 64,151	2.79 1.10	29.5 28.1
			54,491,754.51	12,624,291	41,867,464	1,419,887	2.61	29.5
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS TOTAL ACCOUNT 304	35-S0.5	3,743,190.18	2,074,233	1,668,957	72,691	1.94	23.0
			524,696,819.10	130,439,153	394,257,668	12,509,950	2.38	31.5
305.00	COLLECTING AND IMPOUNDING RESERVOIRS LARGE RESERVOIRS OTHER RESERVOIRS TOTAL ACCOUNT 305	125-R2 75-R3	* 128,044,777.60 6,944,028.60	14,278,135 2,246,661	113,766,642 4,697,368	1,866,601 260,098	1.46 3.75	60.9 18.1
			134,988,806.20	16,524,796	118,464,010	2,126,699	1.58	55.7
306.00	LAKE, RIVER AND OTHER INTAKES LARGE INTAKES OTHER INTAKES TOTAL ACCOUNT 306	55-S1 50-S0.5	* 14,029,064.70 4,186,722.38	3,734,800 1,299,534	10,294,265 2,887,188	349,747 116,703	2.49 2.79	29.4 24.7
			18,215,787.08	5,034,334	13,181,453	466,450	2.56	28.3
307.00	WELLS AND SPRINGS	55-S0	9,898,022.81	2,819,270	7,078,753	241,054	2.44	29.4
310.00	POWER GENERATION EQUIPMENT	43-S1	17,961,314.52	4,370,520	13,590,795	493,946	2.75	27.5
	PUMPING EQUIPMENT							
311.20	ELECTRIC	42-S0	20,756,832.31	2,793,038	17,963,794	714,657	3.44	25.1
311.50	OTHER	42-S0	2,389,457.83	401,696	1,987,762	80,388	3.36	24.7
311.52	SOURCE OF SUPPLY	42-S0	12,242,536.80	1,563,564	10,678,973	420,731	3.44	25.4
311.53	WATER TREATMENT	42-S0	41,895,448.32	17,081,454	24,813,994	1,199,088	2.86	20.7
311.54	TRANSMISSION AND DISTRIBUTION	42-S0	6,787,710.63	1,710,675	5,077,036	211,043	3.11	24.1
	TOTAL ACCOUNT 311		84,071,985.89	23,550,427	60,521,559	2,625,907	3.12	23.0
320.10	PURIFICATION SYSTEM LARGE STRUCTURES LARGE STRUCTURES OTHER STRUCTURES TOTAL ACCOUNT 320.1	60-S0.5 55-R3	* 197,884,746.94 13,648,620.63	67,689,619 4,419,139	130,195,126 9,229,482	4,747,492 269,664	2.40 1.98	27.4 34.2
			211,533,367.57	72,108,758	139,424,608	5,017,156	2.37	27.8
320.18	LARGE STRUCTURES PAINT	10-SQ	103,245.73	103,246	0	0	-	-
320.19	LARGE STRUCTURES PAINT	10-SQ	3,522,542.77	3,508,657	13,886	2,525	0.07	5.5
320.20	CHEMICAL TREATMENT	36-R0.5	77,925,763.99	28,232,626	49,693,138	2,619,650	3.36	19.0
320.29	CHEMICAL TREATMENT PAINT	FULLY ACCRUED 7-L2	8,167.87	8,168	0	0	-	-
320.30	GRANULAR ACTIVATED CARBON		8,601,165.21	4,531,469	4,069,696	1,307,849	15.21	3.1
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	30-R3	14,969,798.93	9,415,792	5,554,007	316,256	2.11	17.6
	TOTAL ACCOUNT 320		316,664,052.07	117,908,716	198,755,335	9,263,436	2.93	21.5



**PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON**

**TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2019**

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2019 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES	65-S0.5	105,665,618.57	30,279,055	75,386,564	2,017,928	1.91	37.4
330.10 ELEVATED TANKS AND STANDPIPES	65-S0.5	10,408,656.27	1,408,096	9,000,560	214,904	2.06	41.9
330.20 GROUND LEVEL FACILITIES	65-S0.5	14,335,222.58	1,621,662	12,713,561	299,568	2.09	42.4
330.30 BELOW GRADE FACILITIES	65-S0.5	818,672.56	100,916	717,757	17,016	2.08	42.2
330.40 CLEARWELL	65-S0.5	12,806,094.73	1,716,478	11,089,617	263,995	2.06	42.0
330.58 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ	2,211,111.35	2,075,404	135,707	24,674	1.12	5.5
330.59 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ	29,252,444.37	18,534,025	10,718,419	2,373,118	8.11	4.5
TOTAL ACCOUNT 330		175,497,820.43	55,735,636	119,762,185	5,211,203	2.97	23.0
331.00 MAINS AND ACCESSORIES	110-R2	2,534,040,277.14	286,120,854	2,247,919,423	30,594,028	1.21	73.5
333.00 SERVICES	70-R2.5	577,548,132.81	135,350,348	442,197,785	10,745,046	1.67	45.9
334.00 METERS AND METER INSTALLATIONS	21-L1	185,189,489.48	63,315,448	121,874,041	10,745,046	5.80	11.3
335.00 FIRE HYDRANTS	75-R2.5	108,056,009.30	18,655,416	89,400,593	1,731,503	1.60	51.6
340.00 OFFICE FURNITURE AND EQUIPMENT							
340.00 FURNITURE	20-SQ	4,054,695.98	675,603	3,379,093	223,112	5.50	15.1
340.00 COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	16,700,168.60	8,461,392	8,238,777	5,218,360	31.25	1.6
340.00 COMPUTER SOFTWARE	5-SQ	36,807,473.52	10,227,374	26,580,100	9,223,775	25.06	2.9
340.00 COMPUTER SOFTWARE - BUSINESS TRANSFORMATION	10-SQ	62,990,459.09	31,470,776	31,519,683	10,259,112	16.29	3.1
340.00 OTHER OFFICE EQUIPMENT	10-SQ	7,290.67	265	7,026	739	10.14	9.5
TOTAL ACCOUNT 340		120,560,087.86	50,835,410	69,724,679	24,925,098	20.67	2.8
341.00 TRANSPORTATION EQUIPMENT							
341.00 NOT CLASSIFIED	7-L3	349.00	349	0	0	-	-
341.00 LIGHT DUTY TRUCKS	7-L3	24,162,192.55	11,858,307	12,303,886	2,779,579	11.50	4.4
341.00 EQUIPMENT	7-L3	16,932,898.54	9,280,399	7,652,500	2,039,150	12.04	3.8
341.00 AUTOS	7-L3	2,373,039.15	2,085,191	287,848	115,079	4.85	2.5
341.00 OTHER	7-L3	7,209,813.05	3,985,173	3,224,640	810,437	11.24	4.0
TOTAL ACCOUNT 341		50,678,292.29	27,209,419	23,468,874	5,744,245	11.33	4.1
342.00 STORES EQUIPMENT	20-SQ	448,033.65	38,626	409,408	27,402	6.12	14.9
343.00 TOOLS AND WORK EQUIPMENT	20-SQ	25,585,481.04	3,577,645	22,007,836	1,565,043	6.12	14.1
344.00 LABORATORY EQUIPMENT	20-L0.5	2,606,821.35	783,106	1,823,715	189,182	7.26	9.6
345.00 POWER OPERATED EQUIPMENT	19-S0.5	2,405,805.64	1,412,372	993,434	127,661	5.31	7.8
346.00 COMMUNICATION EQUIPMENT							
346.00 EQUIPMENT	15-SQ	869,342.38	276,079	593,263	54,394	6.26	10.9
346.00 NON-TELEPHONE	15-SQ	2,586,749.73	561,745	2,025,005	170,244	6.58	11.9
346.00 REMOTE CONTROL AND INSTRUMENTATION	10-SQ	3,498,253.68	1,773,741	1,724,513	289,419	8.27	6.0
346.00 TELEPHONE	10-SQ	772,706.14	607,499	165,207	61,281	7.93	2.7
TOTAL ACCOUNT 346		7,727,051.93	3,219,064	4,507,988	575,338	7.45	7.8



PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2019 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
347.00 MISCELLANEOUS EQUIPMENT	25-SQ	9,578,025.28	520,172	9,057,853	749,189	7.82	12.1
348.00 OTHER TANGIBLE EQUIPMENT	25-SQ	793,796.73	369,405	424,392	31,990	4.03	13.3
TOTAL DEPRECIABLE PLANT		4,917,205,806.58	954,316,390	3,962,889,420	121,428,681	2.47	
AMORTIZATION OF NET SALVAGE					18,288,658		
TOTAL UTILITY PLANT IN SERVICE		4,942,545,246.51	954,316,390	3,962,889,420	139,717,339		

* Life Span Procedure was used. Curve shown is Interim Survivor Curve.



PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

TABLE 3. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2015			2016			2017			2018			2019			NET SALVAGE (12)*	SALVAGE ACCURAL (13)=(12)/5						
	GROSS SALVAGE (2)	-	COST OF REMOVAL (3)	+	GROSS SALVAGE (4)	-	COST OF REMOVAL (5)	+	GROSS SALVAGE (6)	-	COST OF REMOVAL (7)	+	GROSS SALVAGE (8)	-	COST OF REMOVAL (9)			+	GROSS SALVAGE (10)	-	COST OF REMOVAL (11)	=	
303.14							(25.80)				2,459.00				2,459.00							(2,433.20)	(487)
303.20															(2,459.00)		0.00					0.00	0
303.99																				3,062.78		(3,062.78)	(613)
304.15	0.53		46,243.74				70,089.44				68,090.61		1,582.30		180,812.86		27,560.73		387,837.75		387,837.75	(723,930.84)	(144,786)
304.20			56,756.64				26,237.34				38,831.70		13,853.00		39,684.28		31,830.10		147,277.43		147,277.43	(263,104.29)	(52,621)
304.30			476,945.24				191,034.83				36,848.82		14,493.83		1,091,908.37		66,260.61		148,391.82		148,391.82	(1,864,374.64)	(372,875)
304.36															43,138.55				546.00		546.00	(43,684.55)	(8,737)
304.61							70,935.90				71,906.49						1,864,549.94		1,304,656.48		1,304,656.48	417,051.07	83,410
304.62			3,615.06				48,018.96				10,015.90		729.22		6,567.28		192,159.79		54,481.40		54,481.40	70,190.41	14,038
304.63			59,775.74				11,676.49				2,051.43				3,068.49		25,209.50		8,030.27		8,030.27	(59,392.92)	(11,879)
305.00			46,347.63				84,115.51				5,620.91						1,266,548.34		1,266,548.34		1,266,548.34	(1,402,632.39)	(280,526)
306.00			323.60				6,541.50				16,836.83								17,003.99		17,003.99	(40,705.92)	(8,141)
307.00			16,118.13				1,053.72				618.42				1,391.04				118,341.25		118,341.25	(137,522.56)	(27,505)
310.00			8,915.14				45,775.55				2,903.30				11,634.03				42,462.99		42,462.99	(111,691.01)	(22,338)
311.00			159,508.77				103,119.41		880.05		72,179.55				191,399.40		13,739.63		1,092,490.18		1,092,490.18	(1,604,077.63)	(320,816)
320.00			182,337.13				101,952.75		3.44		115,579.33		512.50		619,426.48		229.83		924,729.91		924,729.91	(1,943,279.83)	(388,656)
320.30			78,144.48				16,457.02				1,622.00								423,003.27		423,003.27	(519,226.77)	(103,845)
320.37			1,024,941.57				192,597.40				7,150.00				29,963.00		23.00		90,807.00		90,807.00	(1,345,435.97)	(269,087)
330.00			7,606,969.81				1,370,180.50				645,827.57		162.78		2,820,506.21		2,686,207.69		21,381,790.52		21,381,790.52	(15,129,529.00)	(3,025,906)
331.00			630,106.85		16,358.23		11,580,684.61		107,310.05		7,290,999.85		25,598.82		11,746,655.36		13,124.96		52,439,425.08		52,439,425.08	(10,487,885)	(10,487,885)
333.00	23,440.34		1,315,817.72		2,108.47		989,722.04		2,339.38		1,164,164.90		(214.01)		1,300,493.65		9,792.38		1,897,743.49		1,897,743.49	(6,630,475.24)	(1,326,095)
334.00	57,686.55		(77,405.74)		94,953.89		865,037.58		98,185.09		960,401.22		115,629.32		913,142.15		93,029.52		2,727,391.38		2,727,391.38	(4,929,082.22)	(985,816)
335.00	3,987.77		30,315.40		738.76		277,353.81		248.83		227,143.79		2,311.49		309,652.61		4,063.03		908,970.88		908,970.88	(1,742,086.61)	(348,417)
340.00	9,444.62		13,623.13		3,428.00		44,935.76				6,364.74		8,779.58		30,861.14		10,745.87		122,477.36		122,477.36	(185,864.06)	(37,173)
341.00			629.92				1,158.44				1,430.78		205,163.90		148,702.02		261,902.01		761,298.60		761,298.60	(446,153.85)	(89,231)
342.00															245.80				9,682.12		9,682.12	(1,986)	(1,986)
343.00	4,000.00		23,321.34		300.00		19,241.39				8,345.37				7,924.48		48,579.17		57,836.24		57,836.24	(12,758)	(12,758)
344.00			3,938.69				5,015.06				1,202.11				4,823.99		14,919.23		14,919.23		14,919.23	(29,899.08)	(5,980)
345.00			3,679.71				472.21				98.42				860.13		12,288.18		15,876.66		15,876.66	(8,698.95)	(1,740)
346.00			7,472.45				777.08				646.24		132.58		30,002.27				87,193.50		87,193.50	(125,958.96)	(25,192)
347.00			21,447.96				4,547.16				12,915.37				20,027.66		8,306.50		73,665.55		73,665.55	(124,297.20)	(24,859)
348.00															(29.21)				808.08		808.08	(778.87)	(156)
TOTAL	126,979.86		11,739,890.11		117,887.35		16,128,705.66		208,966.84		10,772,254.65		388,735.31		19,552,862.04		2,683,394.75		36,775,532.16		36,775,532.16	(91,443,280.51)	(18,288,658)

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

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)			
1843	72	51		21	21	0.0
1850	4,000	4,000			21	0.0
1861	1,094	1,094			21	0.0
1868	3,816	2,558	1,258		1,279	0.0
1869	235	159	76		1,355	0.0
1870	8,537	5,744	2,793		4,148	0.0
1871	11,671	10,283	1,388		5,536	0.0
1872	108,254	91,553	16,701		22,237	0.0
1873	10,955	7,341	3,614		25,851	0.0
1874	47,175	31,396	15,779		41,630	0.0
1875	4,480	2,961	1,519		43,149	0.0
1876	10,242	7,164	3,078		46,227	0.0
1877	181	120	61		46,288	0.0
1878	7,128	4,688	2,440		48,728	0.0
1879	7,156	4,673	2,483		51,211	0.0
1880	315	207	108		51,319	0.0
1882	2,551	2,478	73		51,392	0.0
1883	363	238	125		51,517	0.0
1884	18,618	17,669	949		52,466	0.0
1885	36,956	23,834	13,122		65,588	0.0
1886	43,323	27,825	15,498		81,086	0.0
1887	106,078	86,809	19,269		100,355	0.0
1888	135,649	88,408	47,241		147,596	0.0
1889	535,403	477,415	57,988		205,584	0.0
1890	339,693	217,938	121,755		327,339	0.0
1891	152,068	107,468	44,600		371,939	0.0
1892	250,762	182,403	68,359		440,298	0.0
1893	416,363	268,431	147,932		588,230	0.0
1894	226,107	182,159	43,948		632,178	0.0
1895	26,364	18,157	8,207		640,385	0.0
1896	496,306	311,352	184,954		825,339	0.0
1897	323,043	197,930	125,113		950,452	0.0
1898	104,666	65,364	39,302		989,754	0.0
1899	644,002	396,648	247,354		1,237,108	0.0
1900	1,842,531	1,163,525	679,006		1,916,114	0.0
1901	558,866	333,410	225,456		2,141,570	0.1
1902	273,546	171,571	101,975		2,243,545	0.1
1903	404,169	253,985	150,184		2,393,729	0.1
1904	316,867	194,723	122,144		2,515,873	0.1
1905	561,600	344,310	217,290		2,733,163	0.1
1906	399,329	265,168	134,161		2,867,324	0.1
1907	665,691	407,152	258,539		3,125,863	0.1
1908	591,162	361,105	230,057		3,355,920	0.1
1909	389,510	240,132	149,378		3,505,298	0.1
1910	585,200	333,125	252,075		3,757,373	0.1

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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)	
1911	222,266	142,000	80,266	3,837,639	0.1
1912	348,653	206,515	142,138	3,979,777	0.1
1913	202,982	118,607	84,375	4,064,152	0.1
1914	498,232	288,017	210,215	4,274,367	0.1
1915	522,996	290,320	232,676	4,507,043	0.1
1916	140,687	81,400	59,287	4,566,330	0.1
1917	167,453	98,321	69,132	4,635,462	0.1
1918	233,175	144,179	88,996	4,724,458	0.1
1919	254,599	150,200	104,399	4,828,857	0.1
1920	335,178	192,857	142,321	4,971,178	0.1
1921	368,467	225,534	142,933	5,114,111	0.1
1922	332,703	201,097	131,606	5,245,717	0.1
1923	2,573,895	1,532,712	1,041,183	6,286,900	0.2
1924	1,238,024	759,804	478,220	6,765,120	0.2
1925	780,533	426,308	354,225	7,119,345	0.2
1926	467,573	260,653	206,920	7,326,265	0.2
1927	272,872	148,396	124,476	7,450,741	0.2
1928	456,921	256,551	200,370	7,651,111	0.2
1929	389,854	227,035	162,819	7,813,930	0.2
1930	297,878	155,766	142,112	7,956,042	0.2
1931	322,691	192,304	130,387	8,086,429	0.2
1932	118,693	59,775	58,918	8,145,347	0.2
1933	60,408	31,475	28,933	8,174,280	0.2
1934	103,616	55,191	48,425	8,222,705	0.2
1935	198,626	103,986	94,640	8,317,345	0.2
1936	142,231	75,639	66,592	8,383,937	0.2
1937	343,760	209,475	134,285	8,518,222	0.2
1938	115,700	61,675	54,025	8,572,247	0.2
1939	238,784	131,578	107,206	8,679,453	0.2
1940	245,676	151,336	94,340	8,773,793	0.2
1941	217,032	125,620	91,412	8,865,205	0.2
1942	209,845	132,976	76,869	8,942,074	0.2
1943	134,986	72,691	62,295	9,004,369	0.2
1944	73,470	40,849	32,621	9,036,990	0.2
1945	505,453	253,198	252,255	9,289,245	0.2
1946	683,120	339,859	343,261	9,632,506	0.2
1947	674,900	385,500	289,400	9,921,906	0.3
1948	916,027	506,739	409,288	10,331,194	0.3
1949	599,669	381,275	218,394	10,549,588	0.3
1950	696,944	424,079	272,865	10,822,453	0.3
1951	1,508,122	907,844	600,278	11,422,731	0.3
1952	1,206,514	739,285	467,229	11,889,960	0.3
1953	4,116,166	2,378,025	1,738,141	13,628,101	0.3
1954	3,415,188	1,731,810	1,683,378	15,311,479	0.4
1955	5,330,543	2,500,128	2,830,415	18,141,894	0.5

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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)	
1956	3,056,757	1,539,764	1,516,993	19,658,887	0.5
1957	3,893,424	1,852,581	2,040,843	21,699,730	0.5
1958	4,864,578	2,372,691	2,491,887	24,191,617	0.6
1959	4,563,877	2,261,523	2,302,354	26,493,971	0.7
1960	5,073,035	2,402,089	2,670,946	29,164,917	0.7
1961	6,331,911	3,021,401	3,310,510	32,475,427	0.8
1962	2,924,258	1,490,177	1,434,081	33,909,508	0.9
1963	3,500,402	1,637,519	1,862,883	35,772,391	0.9
1964	8,012,808	3,296,621	4,716,187	40,488,578	1.0
1965	7,643,762	3,759,282	3,884,480	44,373,058	1.1
1966	6,922,024	2,996,692	3,925,332	48,298,390	1.2
1967	8,774,021	3,782,700	4,991,321	53,289,711	1.3
1968	7,964,065	3,321,006	4,643,059	57,932,770	1.5
1969	8,931,853	4,348,450	4,583,403	62,516,173	1.6
1970	6,029,053	2,537,636	3,491,417	66,007,590	1.7
1971	8,343,066	3,421,927	4,921,139	70,928,729	1.8
1972	15,999,258	8,110,662	7,888,596	78,817,325	2.0
1973	11,902,492	4,840,001	7,062,491	85,879,816	2.2
1974	7,885,887	3,183,618	4,702,269	90,582,085	2.3
1975	8,715,476	3,381,614	5,333,862	95,915,947	2.4
1976	12,509,899	6,764,164	5,745,735	101,661,682	2.6
1977	8,617,169	3,158,021	5,459,148	107,120,830	2.7
1978	14,388,042	5,203,447	9,184,595	116,305,425	2.9
1979	13,471,575	4,946,412	8,525,163	124,830,588	3.1
1980	16,750,208	5,634,015	11,116,193	135,946,781	3.4
1981	13,029,772	4,665,820	8,363,952	144,310,733	3.6
1982	15,435,556	6,851,857	8,583,699	152,894,432	3.9
1983	16,583,079	5,857,231	10,725,848	163,620,280	4.1
1984	20,840,133	6,851,078	13,989,055	177,609,335	4.5
1985	36,342,816	12,530,539	23,812,277	201,421,612	5.1
1986	37,385,621	12,751,390	24,634,231	226,055,843	5.7
1987	41,000,933	13,515,995	27,484,938	253,540,781	6.4
1988	61,941,846	22,144,774	39,797,072	293,337,853	7.4
1989	62,515,564	20,466,748	42,048,816	335,386,669	8.5
1990	99,840,082	41,128,255	58,711,827	394,098,496	9.9
1991	60,157,693	26,266,792	33,890,901	427,989,397	10.8
1992	67,578,644	24,826,675	42,751,969	470,741,366	11.9
1993	101,171,620	37,702,980	63,468,640	534,210,006	13.5
1994	60,002,149	16,067,716	43,934,433	578,144,439	14.6
1995	91,011,970	27,483,546	63,528,424	641,672,863	16.2
1996	65,676,958	17,072,728	48,604,230	690,277,093	17.4
1997	95,885,269	30,428,922	65,456,347	755,733,440	19.1
1998	159,808,185	41,695,534	118,112,651	873,846,091	22.1
1999	116,677,510	32,622,875	84,054,635	957,900,726	24.2
2000	92,098,492	20,936,644	71,161,848	1,029,062,574	26.0

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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)	
2001	111,751,113	26,986,777	84,764,336	1,113,826,910	28.1
2002	110,387,226	22,887,590	87,499,636	1,201,326,546	30.3
2003	59,852,534	14,108,591	45,743,943	1,247,070,489	31.5
2004	76,706,706	13,283,429	63,423,277	1,310,493,766	33.1
2005	94,679,310	19,350,204	75,329,106	1,385,822,872	35.0
2006	57,610,765	14,830,644	42,780,121	1,428,602,993	36.0
2007	125,838,472	21,683,028	104,155,444	1,532,758,437	38.7
2008	163,315,899	24,841,515	138,474,384	1,671,232,821	42.2
2009	139,155,186	19,969,242	119,185,944	1,790,418,765	45.2
2010	152,199,792	21,061,235	131,138,557	1,921,557,322	48.5
2011	203,608,940	29,439,453	174,169,487	2,095,726,809	52.9
2012	343,676,465	62,093,218	281,583,247	2,377,310,056	60.0
2013	296,710,332	50,398,693	246,311,639	2,623,621,695	66.2
2014	231,420,551	22,972,715	208,447,836	2,832,069,531	71.5
2015	248,178,798	25,499,578	222,679,220	3,054,748,751	77.1
2016	290,938,839	27,709,872	263,228,967	3,317,977,718	83.7
2017	260,096,021	16,180,350	243,915,671	3,561,893,389	89.9
2018	396,950,059	16,491,613	380,458,446	3,942,351,835	99.5
2019	277,592,539	4,687,011	272,905,528	4,215,257,363	106.4
9999	288,471,734-	36,103,790-	252,367,944-	3,962,889,419	100.0
SUBTOTAL	4,917,205,807	954,316,390	3,962,889,420		
NONDEPRECIABLE	25,339,440		25,339,440		
TOTAL	4,942,545,267	954,316,390	3,988,228,860		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 303.14 WATER RIGHTS - HIBERNIA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	1,942,822.51	1,903,966	1,891,037	51,786	0.50	51,786
	1,942,822.51	1,903,966	1,891,037	51,786		51,786
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0						2.67

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 303.35 WASTE HANDLING AND TREATMENT LAND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 100-R2						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. 0						
1991	70,430.00	64,838	60,077	10,353	2.46	4,209
1992	84,595.17	77,472	71,783	12,812	2.53	5,064
	155,025.17	142,310	131,860	23,165		9,273
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 5.98

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 303.99 COMPREHENSIVE PLANNING STUDIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	210,221.70	210,222	210,222			
2014	668,293.04	668,293	668,293			
2015	145,773.72	131,196	111,800	33,974	0.50	33,974
2016	5,166,674.32	3,616,672	3,081,988	2,084,686	1.50	1,389,791
2017	363,034.97	181,517	154,682	208,353	2.50	83,341
2018	950,566.67	285,170	243,011	707,556	3.50	202,159
2019	391,481.88	39,148	33,360	358,122	4.50	79,583
	7,896,046.30	5,132,218	4,503,356	3,392,690		1,788,848
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.9						22.65

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1916	397.96	379	327	71	5.20	14
1921	9,296.31	8,791	7,593	1,703	5.67	300
1925	728.12	681	588	140	6.51	22
1945	53.00	45	39	14	12.45	1
1946	1,138.00	970	838	300	12.71	24
1948	286.66	242	209	78	13.25	6
1961	423.70	325	281	143	17.83	8
1962	5,056.64	3,838	3,315	1,742	18.26	95
1965	21,711.34	15,975	13,798	7,913	19.57	404
1966	20,825.96	15,153	13,088	7,738	20.03	386
1967	270.30	194	168	102	20.50	5
1968	13,568.76	9,643	8,329	5,240	20.96	250
1969	631.00	443	383	248	21.44	12
1970	1,609.62	1,115	963	647	21.93	30
1971	11,974.56	8,247	7,123	4,852	21.92	221
1972	19,891.30	13,510	11,669	8,222	22.43	367
1973	102.13	68	59	43	22.94	2
1974	20,161.36	13,302	11,489	8,672	23.46	370
1975	4,500.62	2,924	2,526	1,975	23.99	82
1977	2,198.00	1,383	1,195	1,003	25.07	40
1978	3,361.00	2,092	1,807	1,554	25.17	62
1979	79,603.00	48,685	42,050	37,553	25.72	1,460
1980	51,870.00	31,143	26,899	24,971	26.29	950
1981	229,274.71	135,043	116,639	112,636	26.86	4,193
1982	5,781.00	3,339	2,884	2,897	27.44	106
1983	23,321.00	13,279	11,469	11,852	27.60	429
1984	1,022.00	570	492	530	28.19	19
1985	93,365.47	50,894	43,958	49,407	28.79	1,716
1986	72,061.60	38,380	33,149	38,913	29.40	1,324
1987	5,019.12	2,626	2,268	2,751	29.61	93
1988	5,314.89	2,712	2,342	2,973	30.23	98
1989	163,179.73	81,133	70,076	93,104	30.85	3,018
1990	220,694.65	107,434	92,793	127,902	31.10	4,113
1991	522,990.79	247,427	213,707	309,284	31.74	9,744
1992	309,466.08	142,973	123,488	185,978	32.02	5,808
1993	143,736.48	64,365	55,593	88,143	32.67	2,698
1994	1,280,944.74	558,492	482,379	798,566	32.98	24,214
1995	215,827.76	90,950	78,555	137,273	33.64	4,081
1996	509,140.05	208,187	179,815	329,325	33.97	9,695
1997	36,313.58	14,300	12,351	23,963	34.64	692
1998	266,482.41	101,423	87,601	178,881	34.99	5,112

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1999	205,558.02	75,440	65,159	140,399	35.36	3,971
2000	197,058.71	69,562	60,082	136,977	35.75	3,832
2001	20,560.83	6,962	6,013	14,548	36.14	403
2002	848,859.88	274,861	237,402	611,458	36.55	16,729
2003	2,293,858.17	707,885	611,412	1,682,446	36.97	45,508
2004	263,551.31	77,221	66,697	196,854	37.41	5,262
2005	1,177,240.93	326,096	281,655	895,586	37.85	23,661
2006	738,102.20	193,309	166,964	571,138	38.05	15,010
2007	1,663,852.16	407,644	352,089	1,311,763	38.52	34,054
2008	1,365,679.19	312,467	269,883	1,095,796	38.75	28,279
2009	251,554.66	53,355	46,084	205,471	39.00	5,268
2010	11,306,319.50	2,202,471	1,902,310	9,404,010	39.28	239,410
2011	352,312.35	62,571	54,044	298,268	39.35	7,580
2012	378,179.21	60,433	52,197	325,982	39.45	8,263
2013	3,117,913.71	439,626	379,712	2,738,202	39.59	69,164
2014	1,649,621.95	202,244	174,682	1,474,940	39.35	37,483
2015	1,018,847.41	104,941	90,639	928,208	39.17	23,697
2016	2,012,127.57	167,007	144,247	1,867,881	38.69	48,278
2017	2,357,622.61	145,701	125,844	2,231,779	37.98	58,762
2018	1,168,210.82	46,028	39,755	1,128,456	36.52	30,900
2019	3,304,956.96	49,905	43,104	3,261,853	32.61	100,026
	40,065,583.55	8,028,404	6,934,269	33,131,315		887,804
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.3 2.22

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1962	15,878.73	11,869	5,744	10,135	19.42	522
1970	6,710.06	4,717	2,283	4,427	20.92	212
1995	1,715,454.62	882,601	427,147	1,288,308	23.12	55,723
2001	6,191.06	2,726	1,319	4,872	23.52	207
	1,744,234.47	901,913	436,493	1,307,741		56,664
BECKS RUN STATION - NEW						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2012	23,868,525.21	3,632,790	1,758,137	22,110,389	41.76	529,463
2015	17,442.33	1,695	820	16,622	41.80	398
	23,885,967.54	3,634,485	1,758,957	22,127,011		529,861
MILL STREET PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1990	1,277,952.17	776,612	375,852	902,100	19.04	47,379
1994	3,067.93	1,752	848	2,220	19.14	116
2001	15,048.48	7,350	3,557	11,491	19.38	593
2018	27,090.40	1,961	949	26,141	19.20	1,362
	1,323,158.98	787,675	381,206	941,953		49,450

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GARDNER CREEK PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1993	1,121,355.16	618,091	299,133	822,222	21.58	38,101
1994	85,662.97	46,309	22,412	63,251	21.67	2,919
2001	13,088.07	6,005	2,906	10,182	21.82	467
2003	7,900.11	3,389	1,640	6,260	21.96	285
	1,228,006.31	673,794	326,091	901,915		41,772

NORRISTOWN BOOSTER STATION
INTERIM SURVIVOR CURVE.. IOWA 75-R2
PROBABLE RETIREMENT YEAR.. 6-2047
NET SALVAGE PERCENT.. 0

1997	2,400,581.27	1,139,796	551,619	1,848,962	24.89	74,285
1998	52,044.11	24,055	11,642	40,402	25.01	1,615
2003	1,271.63	504	244	1,028	25.17	41
2007	10,970.93	3,620	1,752	9,219	25.38	363
2008	97,884.43	30,501	14,761	83,123	25.40	3,273
2012	1,059.31	242	117	942	25.39	37
2013	31,601.32	6,428	3,111	28,490	25.45	1,119
	2,595,413.00	1,205,146	583,246	2,012,167		80,733

MILL ROAD BOOSTER STATION
INTERIM SURVIVOR CURVE.. IOWA 75-R2
PROBABLE RETIREMENT YEAR.. 6-2047
NET SALVAGE PERCENT.. 0

1997	2,093,461.42	993,975	481,047	1,612,414	24.89	64,782
1998	27,010.00	12,484	6,042	20,968	25.01	838
2015	97,145.43	14,650	7,090	90,055	25.35	3,552
	2,217,616.85	1,021,109	494,179	1,723,438		69,172

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHERRY VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1999	4,650,691.72	2,030,492	982,684	3,668,008	26.45	138,677
2014	95,817.24	16,231	7,855	87,962	26.97	3,261
	4,746,508.96	2,046,723	990,539	3,755,970		141,938
CLARION WATER TREATMENT AND TANK						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2003	2,349,120.19	837,226	405,187	1,943,933	29.80	65,233
2004	146,294.31	50,120	24,256	122,038	29.75	4,102
2006	10,710.36	3,326	1,610	9,101	29.98	304
2007	2,583.58	759	367	2,216	30.05	74
	2,508,708.44	891,431	431,420	2,077,288		69,713
NORRISTOWN - FOREST AVENUE BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	1,602,906.52	240,757	116,518	1,486,389	36.79	40,402
	1,602,906.52	240,757	116,518	1,486,389		40,402
SHIRE OAKS RELAY STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	2,585,737.11	388,378	187,960	2,397,777	36.79	65,175
2014	2,223,738.04	288,641	139,692	2,084,047	36.87	56,524
	4,809,475.15	677,019	327,652	4,481,823		121,699

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2007	15,755.78	4,018	1,945	13,811	36.52	378
2013	4,835,261.20	726,256	351,481	4,483,780	36.79	121,875
2014	1,472,142.36	191,084	92,478	1,379,665	36.87	37,420
2017	3,006.40	194	94	2,913	36.26	80
	6,326,165.74	921,552	445,997	5,880,169		159,753

ELLWOOD TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 75-R2
PROBABLE RETIREMENT YEAR.. 6-2078
NET SALVAGE PERCENT.. 0

2018	12,749,643.83	430,938	208,558	12,541,086	42.94	292,061
2019	130,266.72	1,589	769	129,498	40.48	3,199
	12,879,910.55	432,527	209,327	12,670,584		295,260

OTHER STRUCTURES
SURVIVOR CURVE.. IOWA 55-R3
NET SALVAGE PERCENT.. 0

1893	3,249.15	3,249	3,249			
1894	94,841.04	94,841	94,841			
1896	3,182.60	3,183	3,183			
1897	7,107.03	7,107	7,107			
1900	358.00	358	358			
1901	7,495.63	7,496	7,496			
1904	2,021.00	2,021	2,021			
1905	5,507.85	5,508	5,508			
1906	6,449.72	6,450	6,450			
1908	7,657.66	7,658	7,658			
1909	8,663.76	8,664	8,664			
1910	13,836.00	13,836	13,836			
1911	16,065.00	16,065	16,065			
1912	1,348.87	1,349	1,349			
1915	1,154.25	1,154	1,154			
1918	33,974.06	33,974	33,974			
1919	3,620.00	3,620	3,620			
1920	5,563.30	5,563	5,563			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1921	645.00	645	645			
1922	11,541.92	11,542	11,542			
1923	8,106.40	8,106	8,106			
1924	35,623.67	35,624	35,624			
1925	154.00	154	154			
1926	525.00	525	525			
1927	927.19	926	439	488	0.09	488
1928	3,768.38	3,759	1,783	1,985	0.24	1,985
1929	13,600.23	13,539	6,422	7,179	0.41	7,179
1930	4,309.44	4,281	2,030	2,279	0.59	2,279
1931	8,059.98	7,989	3,789	4,271	0.79	4,271
1932	4,338.00	4,289	2,034	2,304	0.99	2,304
1933	32.82	32	15	18	1.22	15
1934	216.34	213	101	115	1.46	79
1935	2,295.77	2,250	1,067	1,229	1.71	719
1936	1,269.17	1,240	588	681	1.97	346
1937	979.72	954	452	527	2.25	234
1938	3,229.30	3,132	1,486	1,744	2.54	687
1939	3,064.46	2,960	1,404	1,661	2.83	587
1940	267.00	257	122	145	3.14	46
1941	443.03	424	201	242	3.47	70
1942	4,109.17	3,917	1,858	2,251	3.80	592
1943	68.00	65	31	37	4.15	9
1944	653.45	622	295	358	3.87	93
1945	1,436.76	1,359	645	792	4.24	187
1946	473.00	445	211	262	4.62	57
1947	10,135.29	9,479	4,496	5,639	5.02	1,123
1948	71,909.00	66,839	31,702	40,207	5.42	7,418
1949	2,239.14	2,084	988	1,251	5.26	238
1950	515.26	476	226	289	5.68	51
1951	30,741.27	28,217	13,383	17,358	6.13	2,832
1952	12,157.42	11,161	5,294	6,864	6.03	1,138
1953	29,291.37	26,684	12,656	16,635	6.50	2,559
1954	153,376.90	139,634	66,229	87,148	6.45	13,511
1955	109,166.68	98,578	46,756	62,411	6.93	9,006
1956	27,347.64	24,487	11,614	15,733	7.42	2,120
1957	17,668.01	15,792	7,490	10,178	7.43	1,370
1958	14,583.18	12,915	6,126	8,458	7.94	1,065
1959	28,883.94	25,513	12,101	16,783	7.99	2,101
1960	21,287.75	18,618	8,831	12,457	8.53	1,460

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1961	78,692.88	68,132	32,315	46,378	9.07	5,113
1962	774.72	668	317	458	9.17	50
1963	48,815.56	41,649	19,754	29,061	9.72	2,990
1964	390,375.67	329,321	156,197	234,178	10.29	22,758
1965	28,778.30	24,154	11,456	17,322	10.44	1,659
1966	48,962.27	40,600	19,257	29,706	11.02	2,696
1967	98,163.64	80,906	38,374	59,790	11.20	5,338
1968	21,839.15	17,771	8,429	13,410	11.79	1,137
1969	116,318.91	93,404	44,302	72,017	12.39	5,813
1970	47,470.11	37,834	17,945	29,525	12.61	2,341
1971	130,043.91	102,176	48,462	81,582	13.23	6,166
1972	98,769.21	76,467	36,268	62,501	13.85	4,513
1973	59,346.92	45,258	21,466	37,881	14.48	2,616
1974	122,381.06	92,434	43,842	78,540	14.74	5,328
1975	103,900.94	77,219	36,625	67,276	15.38	4,374
1976	48,590.64	35,510	16,842	31,748	16.02	1,982
1977	27,859.09	20,008	9,490	18,369	16.67	1,102
1978	91,030.25	64,222	30,461	60,570	17.32	3,497
1979	73,094.61	50,918	24,150	48,944	17.64	2,775
1980	117,633.55	80,391	38,130	79,504	18.30	4,344
1981	255,647.30	171,258	81,228	174,419	18.97	9,194
1982	194,879.67	127,880	60,654	134,226	19.65	6,831
1983	161,540.95	103,774	49,220	112,321	20.32	5,528
1984	132,167.58	83,054	39,393	92,775	20.99	4,420
1985	954,829.05	586,361	278,112	676,717	21.68	31,214
1986	214,775.45	129,510	61,427	153,349	22.06	6,951
1987	1,118,053.24	657,639	311,919	806,134	22.75	35,434
1988	356,067.30	204,133	96,821	259,247	23.45	11,055
1989	802,971.88	448,219	212,591	590,381	24.14	24,457
1990	1,928,360.33	1,046,714	496,458	1,431,903	24.85	57,622
1991	235,492.27	124,152	58,885	176,607	25.56	6,910
1992	1,853,412.02	948,020	449,647	1,403,765	26.26	53,456
1993	1,489,127.16	738,011	350,039	1,139,088	26.97	42,235
1994	244,001.25	116,974	55,481	188,520	27.69	6,808
1995	640,508.68	296,556	140,657	499,852	28.41	17,594
1996	980,949.05	437,994	207,741	773,208	29.13	26,543
1997	725,094.85	311,646	147,814	577,281	29.85	19,339
1998	627,674.57	259,104	122,893	504,781	30.58	16,507
1999	665,409.90	263,236	124,853	540,557	31.32	17,259
2000	1,764,244.19	667,414	316,555	1,447,689	32.05	45,170

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2001	795,715.62	287,094	136,169	659,547	32.78	20,120
2002	283,176.45	96,620	45,827	237,349	33.78	7,026
2003	4,256,201.76	1,376,456	652,855	3,603,347	34.52	104,384
2004	305,552.79	93,316	44,260	261,293	35.26	7,410
2005	324,653.07	93,208	44,209	280,444	36.01	7,788
2006	3,509,565.86	942,669	447,109	3,062,457	36.75	83,332
2007	4,180,043.99	1,045,011	495,650	3,684,394	37.50	98,251
2008	1,186,846.57	274,399	130,148	1,056,699	38.25	27,626
2009	18,926.38	3,993	1,894	17,032	39.25	434
2010	227,598.24	43,676	20,716	206,883	40.00	5,172
2011	532,677.61	91,940	43,607	489,070	40.76	11,999
2012	570,966.71	87,358	41,434	529,533	41.52	12,754
2013	1,558,069.72	207,535	98,434	1,459,636	42.28	34,523
2014	1,931,957.00	218,891	103,820	1,828,137	43.04	42,475
2015	857,461.55	79,915	37,904	819,558	43.81	18,707
2016	3,064,286.67	223,080	105,807	2,958,480	44.58	66,363
2017	596,714.50	31,148	14,774	581,941	45.35	12,832
2018	1,668,149.37	52,714	25,002	1,643,147	45.90	35,798
2019	142,324.87	1,537	729	141,596	46.01	3,078
9999	1,289,607.60-	444,717-	215,227-	1,074,381-		35,177-
	42,680,864.18	14,718,356	7,123,143	35,557,721		1,164,233
	108,548,936.69	28,152,487	13,624,768	94,924,169		2,820,650
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.7 2.60

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH PURIFICATION BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1961	20,906.40	16,265	17,012	3,894	16.69	233
1962	587.00	456	477	110	16.58	7
1964	398.22	305	319	79	16.96	5
1967	22,777.88	17,102	17,888	4,890	17.43	281
1969	88,648.46	65,813	68,836	19,812	17.52	1,131
1970	9.00	7	7	2	17.61	
1972	2,625.00	1,920	2,008	617	17.44	35
1975	162.19	116	121	41	17.61	2
1976	1,253.00	888	929	324	17.85	18
1979	8,573.73	5,938	6,211	2,363	17.98	131
1980	0.44		0			
1981	5,147.00	3,488	3,648	1,499	18.32	82
1982	183.99	123	129	55	18.37	3
1983	34,159.01	22,692	23,734	10,425	18.45	565
1986	2,413.79	1,553	1,624	789	18.58	42
1987	38,000.00	24,206	25,318	12,682	18.52	685
1989	3,521.45	2,180	2,280	1,241	18.76	66
1995	4,585.62	2,584	2,703	1,883	18.98	99
1996	593,868.61	327,934	342,998	250,870	19.06	13,162
1997	1,174.41	634	663	511	19.17	27
1998	34,779.35	18,395	19,240	15,539	19.15	811
2000	66,447.94	33,304	34,834	31,614	19.41	1,629
2001	7,444.51	3,636	3,803	3,641	19.38	188
2002	369,599.38	175,264	183,315	186,284	19.40	9,602
2003	108,767.55	49,892	52,184	56,584	19.47	2,906
2005	40,107.45	17,038	17,821	22,287	19.63	1,135
2006	577,744.83	234,795	245,581	332,164	19.72	16,844
2007	36,412.64	14,110	14,758	21,654	19.76	1,096
2008	7,024.74	2,585	2,704	4,321	19.75	219
2009	59,229.01	20,523	21,466	37,763	19.80	1,907
2010	2,144.76	693	725	1,420	19.91	71
2011	87,207.23	26,092	27,291	59,917	19.91	3,009
2012	5,665,980.92	1,546,813	1,617,869	4,048,112	19.97	202,710
2013	126,807.08	31,068	32,495	94,312	20.03	4,709
2014	88,273.55	18,979	19,851	68,423	20.08	3,408
2017	1,306,365.52	143,961	150,574	1,155,791	20.18	57,274
2018	52,952.90	3,654	3,822	49,131	20.24	2,427
	9,466,284.56	2,835,006	2,965,238	6,501,047		326,519

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE FILTER BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1906	871.05	811	848	23	8.45	3
1924	65,855.77	57,229	59,858	5,998	14.40	417
1928	713.20	613	641	72	14.88	5
1938	1,127.93	938	981	147	16.54	9
1953	17,140.17	13,222	13,829	3,311	19.71	168
1954	63,503.27	48,669	50,905	12,599	19.97	631
1955	11,789.91	8,973	9,385	2,405	20.25	119
1958	1,894.04	1,421	1,486	408	20.47	20
1961	6,679.68	4,924	5,150	1,529	20.87	73
1962	306.00	225	235	71	20.62	3
1963	541.00	394	412	129	21.02	6
1965	321.42	231	242	80	21.26	4
1966	438.31	312	326	112	21.68	5
1969	941.98	656	686	256	21.96	12
1973	503.00	339	355	148	22.47	7
1975	27,418.68	18,179	19,014	8,405	22.62	372
1976	340.00	223	233	107	22.73	5
1977	1,330.30	865	905	426	22.86	19
1979	6,592.08	4,191	4,384	2,209	23.20	95
1980	1,168.00	734	768	400	23.40	17
1981	249.00	155	162	87	23.23	4
1982	180.14	111	116	64	23.48	3
1984	3,590.63	2,154	2,253	1,338	23.67	57
1985	123,865.79	73,081	76,438	47,428	23.98	1,978
1986	78,714.49	45,883	47,991	30,724	23.97	1,282
1987	835.29	480	502	333	24.00	14
1988	3,086.01	1,750	1,830	1,256	24.06	52
1989	112,676.89	62,547	65,420	47,257	24.45	1,933
1991	168,795.55	90,913	95,089	73,706	24.41	3,020
1995	370.12	183	191	179	25.00	7
1996	13,940.61	6,749	7,059	6,882	25.04	275
1997	41,038.76	19,391	20,282	20,757	25.12	826
2002	76,925.72	31,093	32,521	44,404	25.79	1,722
2003	36,076.00	14,048	14,693	21,383	25.87	827
2005	377,900.56	135,364	141,582	236,318	25.98	9,096
2006	389,936.20	132,656	138,750	251,186	26.18	9,595
2007	94,552.36	30,493	31,894	62,659	26.26	2,386
2008	105,093.21	31,906	33,372	71,722	26.38	2,719

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE FILTER BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2009	71,161.85	20,253	21,183	49,978	26.40	1,893
2010	5,973.99	1,578	1,650	4,324	26.47	163
2011	50,433.38	12,215	12,776	37,657	26.59	1,416
2012	12,866,867.33	2,817,844	2,947,288	9,919,579	26.75	370,825
2013	131,156.68	25,576	26,751	104,406	26.83	3,891
2014	1,581,299.96	268,821	281,170	1,300,130	26.86	48,404
2016	154,511.18	17,676	18,488	136,023	27.08	5,023
2017	1,000,282.18	84,524	88,407	911,875	27.09	33,661
2018	2,210.78	116	121	2,089	27.15	77
2019	96,411.39	1,735	1,815	94,597	27.20	3,478
	17,797,611.84	4,092,444	4,280,440	13,517,172		506,617

NEW HERSHEY TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5
PROBABLE RETIREMENT YEAR.. 6-2067
NET SALVAGE PERCENT.. 0

1930	625.51	532	556	69	15.77	4
1984	41,078.07	22,166	23,184	17,894	30.29	591
1992	5,154,533.80	2,381,395	2,490,789	2,663,744	32.02	83,190
1995	8,866.38	3,802	3,977	4,890	32.64	150
1996	2,162.87	905	947	1,216	32.68	37
1999	4,710.26	1,786	1,868	2,842	33.56	85
2001	219,124.56	77,439	80,996	138,128	33.85	4,081
2006	49,418.53	13,808	14,442	34,976	34.81	1,005
2010	7,202.92	1,513	1,583	5,620	35.75	157
2011	65,485.64	12,521	13,096	52,389	35.95	1,457
2012	3,766,871.07	649,785	679,634	3,087,237	35.98	85,804
2013	166,659.20	25,349	26,513	140,146	36.24	3,867
2014	237,415.86	31,196	32,629	204,787	36.34	5,635
2015	34,086.88	3,729	3,900	30,187	36.65	824
2016	152,442.65	13,293	13,904	138,539	36.66	3,779
2017	164,504.71	10,446	10,926	153,579	36.87	4,165
2018	24,911.72	972	1,017	23,895	36.96	647
	10,100,100.63	3,250,637	3,399,962	6,700,139		195,478

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHINCHILLA WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1893	690.28	664	690			
1910	955.96	879	919	37	9.55	4
1921	7,550.49	6,694	7,002	549	12.61	44
1953	44.66	34	36	9	19.71	
1990	3,174,965.67	1,732,896	1,812,504	1,362,461	24.55	55,497
1995	10,224.61	5,060	5,292	4,932	25.00	197
2006	66,480.93	22,617	23,656	42,825	26.18	1,636
2007	1,592.33	514	538	1,055	26.26	40
2009	1,945.08	554	579	1,366	26.40	52
2013	13,302.91	2,594	2,713	10,590	26.83	395
2017	44.24	4	4	40	27.09	1
	3,277,797.16	1,772,510	1,853,934	1,423,863		57,866

FALLBROOK WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5
PROBABLE RETIREMENT YEAR.. 6-2050
NET SALVAGE PERCENT.. 0

1990	2,232,245.42	1,218,360	1,274,328	957,917	24.55	39,019
1991	14,802.97	7,973	8,339	6,464	24.41	265
1992	3,782.38	1,997	2,089	1,694	24.58	69
1994	5,692.25	2,888	3,021	2,672	24.75	108
1997	5,455.32	2,578	2,696	2,759	25.12	110
1998	18,465.92	8,496	8,886	9,580	25.23	380
1999	2,277.11	1,018	1,065	1,212	25.37	48
2003	17,373.38	6,765	7,076	10,298	25.87	398
2006	53,490.76	18,198	19,034	34,457	26.18	1,316
2007	72,172.59	23,276	24,345	47,827	26.26	1,821
2008	47,309.49	14,363	15,023	32,287	26.38	1,224
2009	28,023.69	7,976	8,342	19,681	26.40	745
2010	4,824.82	1,274	1,333	3,492	26.47	132
2012	30,878.01	6,762	7,073	23,805	26.75	890
2014	46,182.39	7,851	8,212	37,971	26.86	1,414
2015	54,662.81	7,822	8,181	46,481	26.95	1,725
2016	58,953.74	6,744	7,054	51,900	27.08	1,917
2018	11,872.00	622	651	11,221	27.15	413
	2,708,465.05	1,344,963	1,406,747	1,301,718		51,994

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCRANTON AREA WATER TREATMENT PLANT INTERIM SURVIVOR CURVE.. IOWA 70-S0.5 PROBABLE RETIREMENT YEAR.. 6-2050 NET SALVAGE PERCENT.. 0						
1990	8,716,888.54	4,757,678	4,976,233	3,740,656	24.55	152,369
1991	150,511.12	81,065	84,789	65,722	24.41	2,692
1992	466.64	246	257	209	24.58	9
1993	60.06	31	32	28	24.78	1
1994	6,187.92	3,140	3,284	2,904	24.75	117
1995	10,098.00	4,998	5,228	4,870	25.00	195
1996	225,291.34	109,064	114,074	111,217	25.04	4,442
1997	6,216.61	2,937	3,072	3,145	25.12	125
1999	25,313.12	11,312	11,832	13,481	25.37	531
2001	546.72	230	241	306	25.55	12
2002	58,250.92	23,545	24,627	33,624	25.79	1,304
2003	52,704.72	20,523	21,466	31,239	25.87	1,208
2004	3,862.28	1,443	1,509	2,353	25.99	91
2005	390,680.62	139,942	146,371	244,310	25.98	9,404
2006	6,859.58	2,334	2,441	4,418	26.18	169
2007	69,260.10	22,336	23,362	45,898	26.26	1,748
2008	21,809.99	6,622	6,926	14,884	26.38	564
2009	1,610.17	458	479	1,131	26.40	43
2010	8,990.99	2,375	2,484	6,507	26.47	246
2011	109,155.82	26,438	27,652	81,503	26.59	3,065
2012	124,937.89	27,361	28,618	96,320	26.75	3,601
2013	21,316.66	4,157	4,348	16,969	26.83	632
2014	5,310.00	903	944	4,366	26.86	163
2017	3,575,716.70	302,148	316,028	3,259,689	27.09	120,328
2018	1,027,662.85	53,850	56,324	971,339	27.15	35,777
2019	17,498.43	315	329	17,169	27.20	631
	14,637,207.79	5,605,451	5,862,950	8,774,258		339,467

BROWNELL WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5
PROBABLE RETIREMENT YEAR.. 6-2050
NET SALVAGE PERCENT.. 0

1990	4,333,381.56	2,365,160	2,473,809	1,859,572	24.55	75,746
1991	88,970.52	47,920	50,121	38,849	24.41	1,592
1992	72.69	38	40	33	24.58	1
1998	3,431.58	1,579	1,652	1,780	25.23	71

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNELL WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1999	152.98	68	71	82	25.37	3
2003	7,790.06	3,033	3,172	4,618	25.87	179
2005	30,165.72	10,805	11,301	18,864	25.98	726
2007	12,234.92	3,946	4,127	8,108	26.26	309
2008	56,670.86	17,205	17,995	38,676	26.38	1,466
2009	66,342.17	18,881	19,748	46,594	26.40	1,765
2010	10,428.23	2,754	2,881	7,548	26.47	285
2011	5,098.68	1,235	1,292	3,807	26.59	143
2012	56,670.09	12,411	12,981	43,689	26.75	1,633
2013	1,247.32	243	254	993	26.83	37
2014	42,913.80	7,295	7,630	35,284	26.86	1,314
2015	10,206.09	1,460	1,527	8,679	26.95	322
2016	8,246.29	943	986	7,260	27.08	268
2017	7,772.90	657	687	7,086	27.09	262
2018	7,323.77	384	402	6,922	27.15	255
2019	648.49	12	13	636	27.20	23
	4,749,768.72	2,496,029	2,610,690	2,139,079		86,400

NESBITT WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5
PROBABLE RETIREMENT YEAR.. 6-2048
NET SALVAGE PERCENT.. 0

1988	6,091,845.49	3,511,340	3,672,642	2,419,204	23.15	104,501
1989	236,127.92	133,955	140,109	96,019	23.26	4,128
1991	9,200.90	5,060	5,292	3,908	23.32	168
1992	3,913.79	2,110	2,207	1,707	23.52	73
1994	2,637.07	1,365	1,428	1,209	23.76	51
1998	19,882.52	9,361	9,791	10,092	24.16	418
1999	5,954.90	2,734	2,860	3,095	24.14	128
2001	3,606.32	1,554	1,625	1,981	24.42	81
2002	777.36	324	339	438	24.52	18
2003	16,530.05	6,655	6,961	9,569	24.48	391
2006	33,459.15	11,791	12,333	21,127	24.81	852
2007	18,344.81	6,123	6,404	11,941	24.95	479
2008	64,101.93	20,199	21,127	42,975	25.00	1,719
2009	26,211.66	7,732	8,087	18,124	25.09	722
2010	1,810.10	497	520	1,290	25.10	51

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
2012	509,430.90	116,558	121,912	387,519	25.29	15,323
2014	96,480.80	17,135	17,922	78,559	25.46	3,086
2015	14,209.06	2,129	2,227	11,982	25.53	469
2016	100,151.34	12,018	12,570	87,581	25.66	3,413
	7,254,676.07	3,868,640	4,046,355	3,208,321		136,071

CRYSTAL LAKE WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5
PROBABLE RETIREMENT YEAR.. 6-2052
NET SALVAGE PERCENT.. 0

1992	5,023,109.47	2,596,948	2,716,245	2,306,865	25.69	89,796
1993	73,596.13	37,254	38,965	34,631	25.85	1,340
1995	197.94	96	100	98	26.01	4
1999	13,626.50	5,922	6,194	7,432	26.67	279
2004	11,303.55	4,100	4,288	7,015	27.24	258
2006	99,797.96	32,873	34,383	65,415	27.48	2,380
2007	13,173.73	4,117	4,306	8,868	27.50	322
2008	28,589.12	8,417	8,804	19,785	27.56	718
2009	19,356.65	5,325	5,570	13,787	27.67	498
2010	2,858.04	728	761	2,097	27.81	75
2011	22,252.17	5,183	5,421	16,831	28.00	601
2014	3,545.66	577	604	2,942	28.28	104
2015	2,868.40	394	412	2,456	28.29	87
2016	10,676.66	1,170	1,224	9,453	28.45	332
2018	14,229.77	711	744	13,486	28.53	473
	5,339,181.75	2,703,815	2,828,021	2,511,161		97,267

CEASETOWN WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5
PROBABLE RETIREMENT YEAR.. 6-2053
NET SALVAGE PERCENT.. 0

1993	8,491,079.67	4,252,333	4,447,673	4,043,407	26.41	153,101
1994	18,958.58	9,282	9,708	9,250	26.58	348
1995	16,043.96	7,704	8,058	7,986	26.52	301
1997	45,655.10	20,750	21,703	23,952	27.00	887

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CEASETOWN WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1998	3,202.38	1,418	1,483	1,719	27.04	64
2001	5,100.00	2,057	2,151	2,949	27.37	108
2002	3,150.51	1,224	1,280	1,870	27.55	68
2004	17,119.10	6,129	6,411	10,709	27.79	385
2005	299,398.81	102,454	107,160	192,238	27.87	6,898
2006	93,193.36	30,325	31,718	61,475	27.99	2,196
2007	11,733.64	3,608	3,774	7,960	28.15	283
2008	28,894.84	8,374	8,759	20,136	28.18	715
2009	10,169.23	2,744	2,870	7,299	28.41	257
2010	16,080.19	4,017	4,202	11,879	28.52	417
2011	77,289.61	17,738	18,553	58,737	28.54	2,058
2012	123,725.49	25,611	26,787	96,938	28.73	3,374
2013	2,077.72	382	400	1,678	28.83	58
2014	40,488.30	6,478	6,776	33,713	28.87	1,168
	9,303,360.49	4,502,628	4,709,466	4,593,894		172,686

WATRES WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5
PROBABLE RETIREMENT YEAR.. 6-2053
NET SALVAGE PERCENT.. 0

1993	9,042,484.16	4,528,476	4,736,502	4,305,982	26.41	163,044
1994	557,586.68	272,994	285,535	272,052	26.58	10,235
1995	52,517.59	25,219	26,377	26,140	26.52	986
1998	1,099.27	487	509	590	27.04	22
2002	1,956.80	760	795	1,162	27.55	42
2003	5,173.10	1,938	2,027	3,146	27.55	114
2005	2,174.91	744	778	1,397	27.87	50
2006	52,855.60	17,199	17,989	34,867	27.99	1,246
2007	1,179.60	363	380	800	28.15	28
2008	34,000.57	9,853	10,306	23,695	28.18	841
2009	5,827.62	1,572	1,644	4,183	28.41	147
2010	15,084.17	3,768	3,941	11,143	28.52	391
2011	95,761.95	21,977	22,987	72,775	28.54	2,550
2013	64,674.64	11,900	12,447	52,228	28.83	1,812
2014	165,655.45	26,505	27,723	137,933	28.87	4,778
2015	9,260.45	1,246	1,303	7,957	28.94	275

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2016	8,689.72	933	976	7,714	29.07	265
2018	716,621.95	34,971	36,577	680,044	29.27	23,233
2019	11,862.12	199	208	11,654	29.26	398
	10,844,466.35	4,961,104	5,189,004	5,655,462		210,457

NORRISTOWN WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5
PROBABLE RETIREMENT YEAR.. 6-2057
NET SALVAGE PERCENT.. 0

1992	4,476.99	2,216	2,318	2,159	28.06	77
1994	3,778.23	1,783	1,865	1,913	28.55	67
1997	5,424,509.05	2,367,798	2,476,568	2,947,941	29.05	101,478
1998	7,937.78	3,379	3,534	4,404	29.01	152
2000	74,588.87	29,821	31,191	43,398	29.28	1,482
2001	2,023,509.89	778,647	814,416	1,209,094	29.58	40,875
2002	29,045.94	10,776	11,271	17,775	29.67	599
2003	86,104.25	30,688	32,098	54,007	29.80	1,812
2004	98,144.99	33,467	35,004	63,141	29.95	2,108
2005	140.00	45	47	93	30.14	3
2006	1,204,036.32	370,602	387,626	816,410	30.36	26,891
2007	45,348.29	13,205	13,812	31,537	30.42	1,037
2009	102,333.83	26,116	27,316	75,018	30.65	2,448
2010	13,901.29	3,275	3,425	10,476	30.82	340
2011	28,104.08	6,042	6,320	21,785	31.03	702
2012	365,613.30	71,002	74,264	291,350	31.11	9,365
2013	21,001.51	3,616	3,782	17,219	31.24	551
2014	69.14	10	10	59	31.40	2
2015	67,794.34	8,481	8,871	58,924	31.47	1,872
2016	1,019,886.77	101,785	106,461	913,426	31.59	28,915
2017	61,609.01	4,510	4,717	56,892	31.63	1,799
2018	83,707.68	3,784	3,958	79,750	31.72	2,514
2019	1,119.07	17	18	1,101	31.76	35
	10,766,760.62	3,871,065	4,048,891	6,717,870		225,124

PENNSYLVANIA-AMERICAN WATER COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTSVILLE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
1999	5,140,610.11	2,075,778	2,171,134	2,969,476	30.26	98,132
2001	8,125.96	3,067	3,208	4,918	30.52	161
2005	48,155.64	15,294	15,997	32,159	31.16	1,032
2006	30,782.70	9,266	9,692	21,091	31.35	673
2007	7,211.16	2,047	2,141	5,070	31.55	161
2008	64,791.73	17,286	18,080	46,712	31.60	1,478
2009	25,684.93	6,390	6,684	19,001	31.70	599
2010	2,533.46	580	607	1,927	31.99	60
2011	38,290.79	8,007	8,375	29,916	32.15	931
2012	15,722.39	2,972	3,109	12,614	32.18	392
2013	3,295.43	550	575	2,720	32.41	84
2015	11,172.48	1,352	1,414	9,758	32.68	299
2016	9,027.44	872	912	8,115	32.73	248
	5,405,404.22	2,143,461	2,241,926	3,163,478		104,250

NEW CASTLE WATER TREATMENT PLANT - NEW
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5
PROBABLE RETIREMENT YEAR.. 6-2060
NET SALVAGE PERCENT.. 0

2000	2,137,777.96	829,458	867,561	1,270,217	30.75	41,308
2001	3,501,677.38	1,308,577	1,368,689	2,132,988	31.00	68,806
2003	1,504.36	519	543	962	31.35	31
2004	166,573.01	55,002	57,529	109,044	31.45	3,467
2005	19,156.16	6,027	6,304	12,852	31.59	407
2006	285,061.14	85,062	88,969	196,092	31.75	6,176
2007	45,674.49	12,844	13,434	32,240	31.95	1,009
2008	220,753.83	58,147	60,818	159,936	32.17	4,972
2014	30,652.75	4,383	4,584	26,068	32.96	791
2015	149,409.41	17,884	18,706	130,704	33.09	3,950
2018	28,869.57	1,239	1,296	27,574	33.47	824
2019	22,547.59	331	346	22,201	33.51	663
	6,609,657.65	2,379,473	2,488,779	4,120,879		132,404

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROCK RUN FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1976	3,054,940.52	1,993,349	2,084,918	970,023	23.17	41,865
1985	5,833.47	3,421	3,578	2,255	24.32	93
1991	23,116.00	12,321	12,887	10,229	24.97	410
1996	6,671.00	3,182	3,328	3,343	25.76	130
2000	142,779.16	60,967	63,768	79,012	26.16	3,020
2002	373,803.03	149,147	155,998	217,805	26.36	8,263
2006	428,360.75	143,415	150,003	278,358	26.82	10,379
2007	15,986.12	5,076	5,309	10,677	26.87	397
2011	13,009,059.10	3,085,749	3,227,500	9,781,559	27.34	357,775
2013	228,674.96	43,700	45,707	182,968	27.51	6,651
2014	32,558.55	5,408	5,656	26,902	27.61	974
2018	3,850.44	196	205	3,645	27.91	131
2019	4,599.51	81	85	4,515	27.91	162
	17,330,232.61	5,506,012	5,758,943	11,571,290		430,250

NAZARETH (BLUE MOUNTAIN) PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. 0

1951	429.84	330	345	85	20.79	4
1960	45.00	33	35	10	22.47	
1970	349.00	235	246	103	24.03	4
1975	41,890.00	26,843	28,076	13,814	24.94	554
1976	12,586.04	7,993	8,360	4,226	24.99	169
1977	48,491.99	30,501	31,902	16,590	25.07	662
1978	89.00	55	58	31	25.17	1
1979	1,797.00	1,106	1,157	640	25.29	25
1980	9,400.42	5,718	5,981	3,420	25.44	134
1983	3,194.00	1,865	1,951	1,243	26.00	48
1985	30.00	17	18	12	26.11	
1988	9,287.67	5,032	5,263	4,025	26.64	151
1989	2,360.00	1,252	1,310	1,050	26.97	39
1991	4,553.00	2,336	2,443	2,110	27.06	78
1992	72,215.50	36,339	38,008	34,207	27.15	1,260
1995	4,258,824.56	2,003,351	2,095,380	2,163,445	27.58	78,443
1996	7,506.00	3,439	3,597	3,909	27.78	141
1997	7,826.00	3,486	3,646	4,180	28.01	149

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAZARETH (BLUE MOUNTAIN) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
1998	541.00	235	246	295	28.00	11
2007	2,222.54	664	695	1,528	29.34	52
2008	360,111.32	101,047	105,689	254,422	29.48	8,630
2009	6,280.49	1,649	1,725	4,556	29.50	154
2011	12,316.24	2,732	2,858	9,459	29.82	317
2013	17,236.87	3,070	3,211	14,026	30.00	468
	4,879,583.48	2,239,328	2,342,197	2,537,386		91,494

CLARION WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5
PROBABLE RETIREMENT YEAR.. 6-2063
NET SALVAGE PERCENT.. 0

2003	10,342,319.64	3,464,677	3,623,835	6,718,485	32.76	205,082
2004	1,073,637.95	344,423	360,245	713,393	32.81	21,743
2005	51,929.31	15,812	16,538	35,391	33.12	1,069
2008	4,901.24	1,251	1,308	3,593	33.55	107
2009	3,997.32	949	993	3,005	33.75	89
2010	15,074.97	3,294	3,445	11,630	33.98	342
2012	25,964.22	4,674	4,889	21,076	34.17	617
2013	22,045.21	3,496	3,657	18,389	34.48	533
2015	4,722.08	542	567	4,155	34.71	120
2017	63,675.57	4,254	4,449	59,226	34.95	1,695
2018	7,287.53	299	313	6,975	35.13	199
	11,615,555.04	3,843,671	4,020,239	7,595,316		231,596

WEST SHORE REGIONAL TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5
PROBABLE RETIREMENT YEAR.. 6-2066
NET SALVAGE PERCENT.. 0

1969	805.94	529	553	253	26.42	10
1983	39,657.10	21,859	22,863	16,794	29.72	565
1987	6,134.90	3,171	3,317	2,818	30.39	93
1991	13,030.67	6,203	6,488	6,543	31.38	209
1997	3,934.06	1,602	1,676	2,258	32.75	69
2001	130,034.30	46,188	48,310	81,725	33.58	2,434

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
2006	13,462,876.01	3,780,376	3,954,036	9,508,840	34.58	274,981
2007	3,389,546.02	898,230	939,492	2,450,054	34.67	70,668
2008	20,115.84	4,997	5,227	14,889	34.80	428
2009	21,160.91	4,867	5,091	16,070	35.16	457
2011	68,339.41	13,244	13,852	54,487	35.36	1,541
2013	109,213.87	16,753	17,523	91,691	35.87	2,556
2014	156,102.97	20,699	21,650	134,453	35.99	3,736
2015	8,725.59	966	1,010	7,715	36.15	213
2016	67,448.35	5,922	6,194	61,254	36.34	1,686
2017	186,670.82	11,984	12,535	174,136	36.41	4,783
2018	201,042.48	7,921	8,285	192,758	36.52	5,278
2019	35,185.25	475	497	34,688	36.54	949
	17,920,024.49	4,845,986	5,068,597	12,851,427		370,656

BECK'S RUN PUMP STATION
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5
PROBABLE RETIREMENT YEAR.. 6-2072
NET SALVAGE PERCENT.. 0

2012	26,304,729.23	4,340,280	4,539,661	21,765,068	37.95	573,520
	26,304,729.23	4,340,280	4,539,661	21,765,068		573,520

ELLWOOD WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5
PROBABLE RETIREMENT YEAR.. 6-2078
NET SALVAGE PERCENT.. 0

1991	15,090.60	6,839	7,153	7,937	34.39	231
2018	23,563,140.28	827,066	865,059	22,698,081	41.24	550,390
2019	991,044.40	11,893	12,439	978,605	41.17	23,770
	24,569,275.28	845,798	884,652	23,684,623		574,391

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	2,314,854.81	81,251	84,983	2,229,872	41.24	54,071
2019	12,313.10	148	155	12,158	41.17	295
	2,327,167.91	81,399	85,138	2,242,030		54,366

OTHER PURIFICATION STRUCTURES
SURVIVOR CURVE.. IOWA 60-R3
NET SALVAGE PERCENT.. 0

1889	12,035.03	12,035	12,035			
1900	4,332.63	4,333	4,333			
1901	56.00	56	56			
1902	13,350.00	13,350	13,350			
1903	1,923.01	1,923	1,923			
1906	4,949.95	4,950	4,950			
1908	527.18	527	527			
1909	402.93	403	403			
1912	225.95	226	226			
1914	812.51	813	813			
1915	41.89	42	42			
1917	2,103.29	2,103	2,103			
1918	838.00	817	838			
1923	32,555.22	32,044	32,555			
1924	3,151.24	3,100	3,151			
1928	1,075.20	1,053	1,075			
1929	3,192.25	3,091	3,192			
1930	31.26	30	31			
1931	1,166.36	1,125	1,166			
1934	244.88	234	245			
1935	341.69	326	341	1	4.00	
1937	627.00	595	622	5	4.45	1
1940	50.89	48	50	1	5.25	
1941	13.00	12	13			
1943	134.03	124	130	4	6.15	1
1944	251.37	232	243	9	6.47	1
1946	1.00	1	1			
1947	0.28		0			
1948	4.01	4	4			
1949	1,714.61	1,547	1,618	96	7.62	13

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1951	5,119.84	4,559	4,770	350	8.42	42
1952	442.51	394	412	30	8.26	4
1953	2,754.11	2,436	2,549	206	8.69	24
1954	1,227.62	1,077	1,127	101	9.13	11
1955	366.44	319	334	33	9.57	3
1956	47.17	41	43	4	10.03	
1957	259.31	224	234	25	9.96	3
1958	674.84	577	604	71	10.45	7
1959	67.26	57	60	8	10.93	1
1960	120.38	101	106	15	11.42	1
1961	36.31	30	31	5	11.92	
1962	9,307.71	7,653	8,007	1,301	12.43	105
1963	17,594.39	14,315	14,976	2,618	12.94	202
1964	183.99	148	155	29	13.46	2
1965	2,677.57	2,145	2,244	433	13.52	32
1966	4,158.01	3,292	3,444	714	14.07	51
1967	151.48	118	123	28	14.62	2
1968	5,206.29	4,022	4,208	998	15.17	66
1969	92,182.77	70,299	73,547	18,636	15.72	1,185
1970	152.63	115	120	32	16.29	2
1971	4,518.89	3,353	3,508	1,011	16.86	60
1972	1,221,179.41	893,293	934,564	286,615	17.44	16,434
1973	11,522.19	8,305	8,689	2,833	18.01	157
1974	7,994.75	5,675	5,937	2,058	18.60	111
1975	246,684.73	172,334	180,296	66,389	19.20	3,458
1976	39,102.30	26,875	28,117	10,986	19.79	555
1977	1,299.05	878	919	380	20.39	19
1978	10,580.56	7,025	7,350	3,231	21.00	154
1979	4,232.69	2,760	2,888	1,345	21.61	62
1980	409.67	262	274	136	22.23	6
1981	34,124.89	21,417	22,406	11,718	22.85	513
1982	478,973.61	294,569	308,178	170,795	23.48	7,274
1983	114,294.27	68,828	72,008	42,286	24.11	1,754
1984	31,966.35	18,838	19,708	12,258	24.74	495
1985	722,546.86	413,803	432,921	289,626	25.74	11,252
1986	52,818.14	29,546	30,911	21,907	26.38	830
1987	169,819.02	92,721	97,005	72,814	27.02	2,695
1988	988,635.75	526,350	550,668	437,968	27.67	15,828
1989	2,709,611.13	1,404,933	1,469,842	1,239,769	28.32	43,777
1990	981,847.52	495,244	518,125	463,723	28.98	16,001

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.36 WASTE HANDLING AND TREATMENT STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	10,816,831.82	6,535,530	5,451,242	5,365,590	18.67	287,391
1998	68,969.00	35,740	29,810	39,159	19.99	1,959
2000	122,317.58	60,107	50,135	72,183	20.18	3,577
2001	25,833.98	12,281	10,243	15,591	20.41	764
2003	4,063.71	1,810	1,510	2,554	20.54	124
2007	41,023.43	15,335	12,791	28,232	20.94	1,348
2010	77,041.66	23,860	19,901	57,141	21.17	2,699
2012	197,523.29	51,554	43,001	154,522	21.24	7,275
2013	129,535.29	30,311	25,282	104,253	21.28	4,899
2014	18,080.06	3,710	3,095	14,985	21.31	703
2016	167,667.01	23,591	19,677	147,990	21.38	6,922
	11,668,886.83	6,793,829	5,666,687	6,002,200		317,661
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.9						2.72

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	38,331.32	38,331	38,331			
2015	27,627.10	12,432	14,764	12,863	5.50	2,339
	65,958.42	50,763	53,095	12,863		2,339
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.5 3.55

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.39 PURIFICATION BUILDINGS - TANK PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	26,564.05	26,564	26,564			
1999	12,732.18	12,732	12,732			
2000	10,588.12	10,588	10,588			
2002	28,101.61	28,102	28,102			
2015	41,376.99	18,620	23,058	18,319	5.50	3,331
	119,362.95	96,606	101,044	18,319		3,331
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.5 2.79

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1986	1,193,234.40	907,335	791,123	402,112	10.56	38,079
1987	17,605.59	13,275	11,575	6,031	10.60	569
1988	64,279.96	48,191	42,019	22,261	10.52	2,116
1989	21,520.60	15,951	13,908	7,613	10.65	715
1990	47,919.69	35,202	30,693	17,226	10.66	1,616
1991	3,439.19	2,500	2,180	1,259	10.71	118
1992	3,258.04	2,347	2,046	1,212	10.67	114
1996	15,197.42	10,428	9,092	6,105	10.75	568
1998	1,013.00	673	587	426	10.86	39
2005	152,175.13	86,709	75,603	76,572	10.95	6,993
2006	239,811.48	132,424	115,463	124,348	10.95	11,356
2008	59,275.49	30,337	26,451	32,824	10.97	2,992
2009	4,369.19	2,138	1,864	2,505	10.96	229
2011	8,577.97	3,748	3,268	5,310	10.96	484
2012	18,670.27	7,589	6,617	12,053	10.95	1,101
2013	103,178.46	38,424	33,503	69,676	10.95	6,363
2014	68,172.08	22,797	19,877	48,295	10.95	4,411
2015	29,091.75	8,483	7,396	21,695	10.93	1,985
2016	107,280.37	26,091	22,749	84,531	10.89	7,762
2017	95,983.57	17,968	15,667	80,317	10.85	7,402
2018	19,655.38	2,410	2,101	17,554	10.74	1,634
2019	680.62	31	27	654	10.38	63
	2,274,389.65	1,415,051	1,233,810	1,040,580		96,709

WASHINGTON CUSTOMER SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. 0

1987	1,315,832.88	975,032	850,149	465,684	11.36	40,993
1988	2,021.01	1,483	1,293	728	11.42	64
1989	304,487.32	221,971	193,541	110,947	11.34	9,784
1992	15,076.98	10,614	9,255	5,822	11.56	504
1994	2,429.06	1,672	1,458	971	11.54	84
1995	69,619.62	47,244	41,193	28,427	11.60	2,451
1996	8,235.02	5,516	4,810	3,426	11.59	296
1997	109,992.96	72,507	63,220	46,773	11.63	4,022
2001	50,080.02	30,669	26,741	23,339	11.71	1,993

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON CUSTOMER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
2002	4,780.74	2,861	2,495	2,286	11.74	195
2003	72,512.60	42,355	36,930	35,582	11.75	3,028
2010	19,835.46	8,819	7,689	12,146	11.87	1,023
2011	62,740.65	26,188	22,834	39,907	11.87	3,362
2013	82,727.62	29,302	25,549	57,179	11.85	4,825
2014	14,536.76	4,614	4,023	10,514	11.83	889
	2,134,908.70	1,480,847	1,291,179	843,730		73,513

CAPITOL DISTRIBUTION CENTER
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5
PROBABLE RETIREMENT YEAR.. 6-2064
NET SALVAGE PERCENT.. 0

1989	347,788.60	188,814	164,631	183,158	25.68	7,132
1990	5,101.58	2,709	2,362	2,740	26.06	105
1991	650.26	337	294	356	26.45	13
1996	1,799.05	816	711	1,088	28.31	38
2001	12,812.78	4,930	4,299	8,514	29.58	288
2002	5,478.58	2,023	1,764	3,715	29.90	124
2003	1,018.77	360	314	705	30.23	23
2006	28,442.30	8,678	7,567	20,876	30.75	679
2007	23,101.69	6,642	5,791	17,310	30.98	559
2008	47,924.90	12,949	11,290	36,634	31.06	1,179
2010	10,983.00	2,557	2,229	8,754	31.31	280
2011	43,527.16	9,289	8,099	35,428	31.34	1,130
2012	124,750.18	24,139	21,047	103,703	31.26	3,317
2013	174,227.60	30,002	26,159	148,068	31.24	4,740
2018	23,172,641.48	1,135,459	990,029	22,182,613	29.08	762,813
2019	1,661,686.84	30,907	26,948	1,634,738	26.31	62,134
	25,661,934.77	1,460,611	1,273,535	24,388,400		844,554

OTHER STRUCTURES
SURVIVOR CURVE.. IOWA 50-R3
NET SALVAGE PERCENT.. 0

1924	845.00	845	845
1926	215.00	215	215

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1958	13.02	12	10	3	5.61	1
1960	48.73	44	38	10	6.29	2
1961	21.19	19	17	5	6.44	1
1963	33,045.39	29,500	25,720	7,325	6.79	1,079
1964	1,079.50	953	831	249	7.40	34
1965	11,957.68	10,492	9,148	2,810	7.61	369
1966	1,125.43	981	855	270	7.85	34
1967	48,178.36	41,482	36,167	12,011	8.48	1,416
1968	57,455.89	49,119	42,826	14,630	8.74	1,674
1969	1,273.22	1,080	942	332	9.02	37
1970	11,121.74	9,304	8,112	3,010	9.67	311
1971	9,019.90	7,481	6,523	2,497	9.98	250
1972	61,461.67	50,509	44,038	17,424	10.30	1,692
1973	1,636.52	1,324	1,154	482	10.97	44
1975	6,526.85	5,141	4,482	2,045	12.00	170
1976	45,687.00	35,572	31,014	14,673	12.37	1,186
1977	13,240.50	10,129	8,831	4,409	13.06	338
1979	28,098.53	20,827	18,159	9,940	14.14	703
1980	1.10	1	1			
1981	45,810.00	32,805	28,602	17,208	15.26	1,128
1982	361,045.49	254,537	221,926	139,120	15.69	8,867
1983	32,369.00	22,328	19,467	12,902	16.41	786
1984	902.06	612	534	368	16.86	22
1985	72,985.69	48,346	42,152	30,834	17.58	1,754
1986	351,447.26	227,246	198,131	153,316	18.31	8,373
1987	596,055.80	377,780	329,379	266,677	18.78	14,200
1988	612,729.15	378,299	329,831	282,898	19.52	14,493
1989	449,868.60	270,281	235,652	214,216	20.26	10,573
1990	143,314.05	84,125	73,347	69,967	20.75	3,372
1991	33,727.65	19,225	16,762	16,966	21.50	789
1992	148,265.09	81,961	71,460	76,805	22.25	3,452
1993	12,902.30	6,941	6,052	6,851	22.76	301
1994	325,416.52	169,282	147,593	177,823	23.52	7,561
1995	58,927.46	29,593	25,802	33,126	24.28	1,364
1996	47,370.53	22,932	19,994	27,377	25.04	1,093
1997	35,194.64	16,471	14,361	20,834	25.58	814
1998	15,964.58	7,174	6,255	9,710	26.34	369
1999	61,011.45	26,265	22,900	38,112	27.12	1,405
2000	754,379.80	310,352	270,589	483,790	27.90	17,340
2001	49,302.15	19,336	16,859	32,443	28.67	1,132

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2002	6,125.14	2,283	1,991	4,135	29.45	140
2003	84,890.14	29,975	26,135	58,756	30.23	1,944
2004	37,729.39	12,571	10,960	26,769	31.01	863
2005	346,446.58	108,507	94,605	251,842	31.80	7,920
2006	226,824.45	66,754	58,201	168,623	32.37	5,209
2007	130,682.74	35,781	31,197	99,486	33.16	3,000
2008	247,019.59	62,496	54,489	192,531	33.95	5,671
2009	101,931.15	23,648	20,618	81,313	34.75	2,340
2010	61,124.75	12,891	11,239	49,885	35.55	1,403
2011	121,514.52	23,039	20,087	101,427	36.34	2,791
2012	183,845.36	30,886	26,929	156,916	37.14	4,225
2013	88,318.55	12,912	11,258	77,061	37.95	2,031
2014	402,537.52	50,035	43,624	358,913	38.75	9,262
2015	12,615.97	1,289	1,124	11,492	39.55	291
2016	1,288,571.53	102,828	89,654	1,198,918	40.36	29,706
2017	539,445.55	31,018	27,044	512,402	40.98	12,504
2018	1,903,942.49	66,257	57,768	1,846,174	41.60	44,379
2019	2,040,430.24	24,077	20,992	2,019,438	41.87	48,231
9999	60,000.00-	16,392-	14,293-	45,707-		1,409-
	12,305,037.15	3,361,776	2,931,198	9,373,839		289,030
	42,376,270.27	7,718,285	6,729,722	35,646,549		1,303,806
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.3						3.08

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1987	747,847.92	559,016	747,848			
1988	14,460.80	10,704	14,461			
1990	21,055.84	15,280	21,056			
1991	515.82	370	516			
2000	8,240.40	5,174	8,240			
2001	106,652.86	65,698	106,306	346	11.53	30
2011	2,125.81	887	1,435	691	11.87	58
2014	364,619.49	114,928	185,966	178,654	11.95	14,950
2015	19,376.64	5,284	8,550	10,827	12.00	902
2018	224.06	25	40	184	12.05	15
	1,285,119.64	777,366	1,094,419	190,701		15,955

BETHEL PARK

INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2058
NET SALVAGE PERCENT.. 0

1958	1,356.00	1,084	1,356			
1965	653,341.28	494,971	653,341			
1967	45,486.00	33,910	45,486			
1969	4,300.00	3,148	4,300			
1970	2,902.00	2,111	2,902			
1972	1,319.97	940	1,320			
1973	9,153.18	6,469	9,153			
1975	40.52	28	40			
1977	1,690.34	1,142	1,635	55	20.39	3
1979	3,808.27	2,514	3,600	208	20.85	10
1981	0.16		0			
1985	8,909.55	5,410	7,747	1,162	22.32	52
1986	56,270.95	33,554	48,051	8,220	22.68	362
1987	51,879.47	30,349	43,461	8,418	23.06	365
1988	1,675.90	966	1,383	293	23.15	13
1989	365,534.82	207,368	296,959	68,575	23.26	2,948
1991	4,610.90	2,510	3,594	1,016	23.85	43
1992	10,300.00	5,495	7,869	2,431	24.05	101
1993	2,884.28	1,506	2,157	728	24.26	30
1995	1,257.55	626	896	361	24.76	15
1996	53,669.41	25,981	37,206	16,464	25.04	658

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETHEL PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
1997	47,281.24	22,232	31,837	15,444	25.35	609
1998	41,194.00	18,867	27,018	14,176	25.45	557
2000	47,532.86	20,392	29,202	18,331	25.95	706
2002	3,229.97	1,289	1,846	1,384	26.36	53
2006	123,630.77	41,058	58,797	64,834	27.15	2,388
2007	61,197.63	19,124	27,386	33,811	27.50	1,229
2008	530,439.54	155,525	222,718	307,721	27.72	11,101
2009	415,793.46	113,927	163,148	252,645	27.82	9,081
2010	105,796.74	26,735	38,286	67,511	28.09	2,403
2011	61,653.29	14,254	20,412	41,241	28.26	1,459
2012	393,497.73	82,044	117,490	276,007	28.47	9,695
2013	32,181.42	5,941	8,508	23,674	28.71	825
2014	27,215.99	4,355	6,237	20,979	28.87	727
2018	19,965,618.88	964,339	1,380,973	18,584,646	29.56	628,709
2019	5,913,149.46	98,158	140,566	5,772,583	29.62	194,888
	29,049,803.53	2,448,322	3,446,883	25,602,921		869,030

STAFFORD AVENUE DISTRIBUTION CENTER
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2062
NET SALVAGE PERCENT.. 0

1997	6,386.52	2,945	4,146	2,240	26.28	85
2012	1,538,069.70	307,922	433,510	1,104,560	29.96	36,868
2014	16,746,243.22	2,568,874	3,616,602	13,129,641	30.34	432,750
2015	12,394.22	1,589	2,237	10,157	30.59	332
2019	22,825.61	361	508	22,317	31.15	716
	18,325,919.27	2,881,691	4,057,003	14,268,916		470,751

OTHER STRUCTURES
SURVIVOR CURVE.. IOWA 45-R3
NET SALVAGE PERCENT.. 0

1894	1,470.00	1,470	1,470			
1906	2,277.20	2,277	2,277			
1908	11,029.40	11,029	11,029			
1909	13,507.39	13,507	13,507			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1912	4,321.23	4,321	4,321			
1922	38.02	38	38			
1924	0.63	1	1			
1926	14,835.75	14,836	14,836			
1927	283.00	283	283			
1928	2,177.00	2,177	2,177			
1929	13,095.47	13,095	13,095			
1935	1,480.00	1,480	1,480			
1937	295.00	295	295			
1940	190.00	190	190			
1942	29,740.95	29,741	29,741			
1943	0.07		0			
1945	718.00	717	718			
1947	0.21		0			
1948	1,078.00	1,064	1,078			
1949	260.00	255	260			
1950	2,640.76	2,588	2,641			
1951	871.00	847	871			
1954	10,690.00	10,292	10,690			
1955	141.54	136	142			
1956	11,091.61	10,565	11,092			
1957	2,349.38	2,232	2,349			
1958	1,197.00	1,134	1,197			
1959	1,431.00	1,351	1,431			
1960	2,083.92	1,959	2,084			
1961	2,337.30	2,188	2,337			
1962	827.00	766	827			
1963	2,401.75	2,212	2,402			
1964	3,175.28	2,908	3,175			
1965	574.98	523	575			
1966	1,616.79	1,470	1,617			
1967	423.05	382	423			
1968	2,498.10	2,239	2,498			
1969	2,634.23	2,341	2,634			
1970	7,477.75	6,589	7,478			
1971	4,218.53	3,683	4,219			
1972	7,178.47	6,206	7,178			
1973	4,075.51	3,487	4,076			
1974	1,878.67	1,590	1,879			
1976	24,763.20	20,467	24,763			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1977	1,348.58	1,100	1,349			
1978	231.44	186	231			
1980	2,836.34	2,218	2,836			
1981	1,534.25	1,181	1,534			
1982	6,296.00	4,769	6,296			
1983	6,864.02	5,111	6,864			
1984	53,317.72	38,991	53,318			
1985	143,530.84	102,510	143,531			
1986	56,535.00	39,586	56,535			
1987	9,028.21	6,192	8,887	141	14.89	9
1988	707,422.64	474,681	681,289	26,134	15.45	1,692
1989	69,407.20	45,302	65,020	4,387	16.23	270
1990	988,660.32	629,974	904,174	84,486	16.80	5,029
1991	704,870.94	437,936	628,550	76,320	17.37	4,394
1992	326,380.72	196,546	282,094	44,287	18.16	2,439
1993	10,915.11	6,392	9,174	1,741	18.75	93
1994	69,277.63	39,218	56,288	12,990	19.55	664
1995	6,922.98	3,799	5,453	1,470	20.14	73
1996	89,822.17	47,705	68,469	21,353	20.75	1,029
1997	121,000.82	61,807	88,709	32,292	21.55	1,498
1998	33,378.98	16,436	23,590	9,789	22.17	442
1999	147,517.51	69,555	99,829	47,688	22.98	2,075
2000	73,672.68	33,330	47,837	25,836	23.60	1,095
2001	285,262.03	122,948	176,462	108,800	24.42	4,455
2002	10,602.94	4,360	6,258	4,345	25.06	173
2004	1,409.66	518	743	666	26.69	25
2005	49,491.56	17,154	24,620	24,871	27.34	910
2006	46,209.96	14,972	21,489	24,721	28.17	878
2007	80,541.08	24,259	34,818	45,723	29.00	1,577
2008	104,934.02	29,319	42,080	62,854	29.65	2,120
2009	24,453.43	6,265	8,992	15,462	30.48	507
2010	3,292.18	766	1,099	2,193	31.31	70
2011	217,677.36	45,516	65,327	152,350	32.15	4,739
2012	213,304.25	39,675	56,944	156,360	32.82	4,764
2013	46,149.91	7,467	10,717	35,433	33.66	1,053
2014	91,102.14	12,527	17,979	73,123	34.50	2,120
2015	639,133.30	72,478	104,025	535,109	35.18	15,211
2016	97,132.34	8,606	12,352	84,781	36.02	2,354
2017	32,855.96	2,096	3,008	29,848	36.71	813

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2018	29,365.90	1,134	1,628	27,738	37.41	741
2019	32,423.81	425	610	31,814	37.67	845
9999	576.00-	282-	397-	179-		6-
	5,830,912.07	2,859,659	4,025,986	1,804,926		64,151
	54,491,754.51	8,967,038	12,624,291	41,867,464		1,419,887
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.5 2.61

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1861	1,094.45	1,094	1,094			
1916	1.00	1	1			
1917	1,000.00	1,000	1,000			
1920	883.12	883	883			
1927	163.99	164	164			
1929	714.00	714	714			
1930	5,124.00	5,124	5,124			
1936	1,441.58	1,442	1,442			
1941	691.00	691	691			
1942	573.00	573	573			
1943	45.00	45	45			
1951	1.00	1	1			
1952	502.35	495	502			
1954	1,966.06	1,919	1,966			
1958	1,456.00	1,388	1,456			
1959	140.00	133	140			
1960	1,334.56	1,262	1,335			
1962	187.00	174	187			
1963	1,065.20	987	1,065			
1964	435.84	402	436			
1967	434.20	392	434			
1969	80.59	72	81			
1970	260.57	230	261			
1971	482.00	421	482			
1972	581.70	506	582			
1973	25.00	22	25			
1975	2,998.44	2,535	2,998			
1981	144.00	114	144			
1983	1,047.68	811	1,048			
1986	2,001.93	1,482	2,002			
1987	6,790.60	4,965	6,791			
1988	3,235.00	2,323	3,235			
1989	967.24	684	967			
1991	2,526.22	1,721	2,526			
1992	1,500.00	1,002	1,500			
1996	34,947.22	21,269	34,947			
1997	9,735.79	5,783	9,736			
1998	5,062.56	2,917	5,063			
2003	66,511.44	32,152	66,511			
2004	206,480.10	95,683	206,480			
2005	180,222.72	79,442	180,223			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
2006	64,364.98	26,937	64,365			
2007	272,727.09	107,727	272,727			
2008	330,080.07	122,229	318,807	11,273	19.56	576
2009	26,671.02	9,185	23,957	2,714	19.99	136
2010	149,299.60	47,507	123,911	25,389	20.35	1,248
2011	1,720.18	500	1,304	416	20.74	20
2012	59,772.20	15,648	40,814	18,958	21.15	896
2013	55,114.49	12,753	33,263	21,851	21.59	1,012
2014	11,822.89	2,367	6,174	5,649	21.97	257
2015	596,859.07	99,914	260,603	336,256	22.38	15,025
2016	487,214.74	64,800	169,016	318,199	22.82	13,944
2017	371,165.00	36,077	94,099	277,066	23.21	11,937
2018	771,524.70	46,137	120,338	651,187	23.56	27,640
	3,743,190.18	864,799	2,074,233	1,668,957		72,691
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.0 1.94						

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAM NO. 3 (CITIZENS)						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1920	42,226.36	35,293	25,702	16,525	19.55	845
1937	48.00	38	28	20	20.60	1
1949	331.00	254	185	146	21.25	7
1961	2,483.15	1,816	1,322	1,161	21.50	54
1973	1,843.00	1,260	918	925	21.52	43
1974	259.00	176	128	131	21.61	6
1978	82,513.54	54,104	39,401	43,113	21.79	1,979
1992	1,385,786.88	773,546	563,327	822,460	21.76	37,797
	1,515,490.93	866,487	631,010	884,481		40,732

SPRUCE RUN IMPOUNDING RESERVOIR
INTERIM SURVIVOR CURVE.. IOWA 125-R2
PROBABLE RETIREMENT YEAR.. 6-2078
NET SALVAGE PERCENT.. 0

1957	3,545.00	2,038	1,484	2,061	46.20	45
1958	937,679.88	530,539	386,360	551,320	47.20	11,681
1962	1,170.00	639	465	705	47.77	15
1964	15,475.00	8,332	6,068	9,407	47.59	198
1965	5,506.28	2,911	2,120	3,386	48.60	70
1967	0.83			1	48.51	
1985	2,905.50	1,173	854	2,051	50.97	40
1990	18,419.48	6,738	4,907	13,513	51.15	264
1995	1,423,197.85	456,847	332,694	1,090,504	51.83	21,040
	2,407,899.82	1,009,217	734,952	1,672,948		33,353

ONEIDA DAM AND RESERVOIR
INTERIM SURVIVOR CURVE.. IOWA 125-R2
PROBABLE RETIREMENT YEAR.. 6-2089
NET SALVAGE PERCENT.. 0

1918	97,835.35	70,500	51,341	46,494	39.35	1,182
1925	408.75	282	205	203	42.49	5
1930	2,267.00	1,522	1,108	1,159	43.84	26
1934	1,013.55	667	486	528	44.36	12
1956	775.09	428	312	463	51.45	9
1978	134.64	57	42	93	56.54	2

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ONEIDA DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1982	245.51	98	71	174	56.84	3
1985	16,193.21	6,089	4,434	11,759	57.25	205
1989	294,046.08	101,328	73,791	220,255	58.00	3,798
2013	8,655,614.25	855,175	622,773	8,032,842	59.29	135,484
	9,068,533.43	1,036,146	754,563	8,313,970		140,726

THORN RUN DAM AND RESERVOIR
INTERIM SURVIVOR CURVE.. IOWA 125-R2
PROBABLE RETIREMENT YEAR.. 6-2083
NET SALVAGE PERCENT.. 0

1904	361.68	280	204	158	33.76	5
1925	882.00	617	449	433	40.64	11
1928	103.00	71	52	51	41.84	1
1930	285.00	194	141	144	42.08	3
1933	93.00	62	45	48	43.38	1
1936	86.00	56	41	45	44.71	1
1956	941.01	532	387	554	48.85	11
1958	951.00	526	383	568	49.61	11
1983	14,744.19	5,974	4,351	10,394	53.59	194
1984	76,177.36	30,288	22,057	54,120	53.79	1,006
1987	14,359.75	5,368	3,909	10,451	54.45	192
1989	210,306.30	75,689	55,120	155,187	54.25	2,861
1994	5,117.89	1,618	1,178	3,940	55.15	71
2011	7,667,320.88	1,016,687	740,392	6,926,929	55.60	124,585
	7,991,729.06	1,137,962	828,709	7,163,020		128,953

GRIFFIN
INTERIM SURVIVOR CURVE.. IOWA 125-R2
PROBABLE RETIREMENT YEAR.. 6-2089
NET SALVAGE PERCENT.. 0

1893	59,431.80	48,116	35,040	24,392	29.75	820
1942	171.57	106	77	94	47.50	2
1943	2,456.07	1,503	1,095	1,362	48.50	28
1983	12,768.00	4,987	3,632	9,136	56.95	160
1984	21,564.86	8,268	6,021	15,544	57.09	272

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GRIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1985	4,179.31	1,571	1,144	3,035	57.25	53
1989	1,031,668.95	355,513	258,899	772,770	58.00	13,324
1990	13,974.55	4,700	3,423	10,552	58.22	181
1995	2,925.08	860	626	2,299	58.83	39
2001	15,236.40	3,608	2,627	12,609	59.62	211
	1,164,376.59	429,232	312,584	851,793		15,090

LAKE SCRANTON
INTERIM SURVIVOR CURVE.. IOWA 125-R2
PROBABLE RETIREMENT YEAR.. 6-2089
NET SALVAGE PERCENT.. 0

1901	281,262.27	219,975	160,194	121,068	33.02	3,667
1916	2,609.36	1,890	1,376	1,233	39.36	31
1935	239.93	156	114	126	45.38	3
1968	1,279.11	619	451	828	54.88	15
1970	3,211.00	1,526	1,111	2,100	54.67	38
1976	2,210.73	962	701	1,510	56.50	27
1977	57.10	25	18	39	56.51	1
1978	36,565.70	15,478	11,272	25,294	56.54	447
1982	276.75	110	80	197	56.84	3
1983	15,120.00	5,906	4,301	10,819	56.95	190
1984	35,225.92	13,506	9,836	25,390	57.09	445
1985	30,307.31	11,396	8,299	22,008	57.25	384
1986	30,933.62	11,399	8,301	22,632	57.41	394
1987	17,143.97	6,186	4,505	12,639	57.59	219
1989	1,665,697.07	573,999	418,009	1,247,688	58.00	21,512
1990	99,790.35	33,559	24,439	75,351	58.22	1,294
1991	7,810.44	2,560	1,864	5,946	58.45	102
1993	173,539.95	53,797	39,177	134,363	58.97	2,278
1994	518.27	157	114	404	58.54	7
1995	0.88			1	58.83	
2001	5,375.23	1,273	927	4,448	59.62	75
2018	9,166,181.55	236,487	172,219	8,993,962	56.64	158,792
2019	278,446.50	2,562	1,866	276,581	53.85	5,136
	11,853,803.01	1,193,528	869,174	10,984,629		195,060

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WILLIAMS BRIDGE						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1892	99,114.45	80,877	58,898	40,217	28.75	1,399
1902	20,137.13	15,616	11,372	8,765	34.02	258
1915	1,350.92	988	720	631	38.36	16
1916	3,362.29	2,471	1,799	1,563	37.35	42
1930	111.28	76	55	56	42.08	1
1942	202.61	127	92	110	45.95	2
1962	40,618.95	21,487	15,648	24,971	51.20	488
1974	16,787.48	7,716	5,619	11,168	53.50	209
1975	78.02	35	25	53	53.54	1
1985	1,916,629.50	734,069	534,578	1,382,052	55.59	24,862
1986	64,940.48	24,586	17,904	47,036	54.99	855
1988	23,272.56	8,429	6,138	17,134	55.46	309
1989	83,219.77	29,443	21,442	61,778	55.71	1,109
1990	5.17	2	1	4	55.97	
1993	1,867.84	599	436	1,432	56.15	26
2001	10,426.96	2,565	1,868	8,559	56.69	151
	2,282,125.41	929,086	676,597	1,605,528		29,728

HOLLISTER
FULLY ACCRUED
NET SALVAGE PERCENT.. 0

1972	1,814,273.85	1,814,274	1,814,274
1973	3,536.78	3,537	3,537
1976	958,017.39	958,017	958,017
1977	25,124.94	25,125	25,125
1978	33.29	33	33
1993	1,202.20	1,202	1,202
	2,802,188.45	2,802,188	2,802,188

CHRISTOPHER CHENERY (PIKES CREEK)
INTERIM SURVIVOR CURVE.. IOWA 125-R2
PROBABLE RETIREMENT YEAR.. 6-2091
NET SALVAGE PERCENT.. 0

1910	236,315.37	175,960	118,057	118,259	37.56	3,149
1916	3,174.05	2,300	1,543	1,631	39.36	41

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHRISTOPHER CHENERY (PIKES CREEK)						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2091						
NET SALVAGE PERCENT.. 0						
1929	74,456.00	49,863	33,455	41,001	44.64	918
1930	93,721.44	62,906	42,205	51,516	43.84	1,175
1933	4,694.45	3,086	2,070	2,624	45.08	58
1935	258.54	168	113	146	45.38	3
1964	36,327.26	18,345	12,308	24,019	54.40	442
1983	2,366.25	907	609	1,758	58.74	30
1984	40,978.64	15,420	10,346	30,633	58.84	521
1986	40,605.19	14,691	9,857	30,749	59.09	520
1987	158.58	56	38	121	59.25	2
1988	5,675.53	1,967	1,320	4,356	59.41	73
1989	619.11	210	141	478	59.59	8
1991	1,085,419.97	352,653	236,605	848,815	59.22	14,333
1993	284,909.12	87,581	58,761	226,148	59.71	3,787
2001	8,126.08	1,894	1,271	6,855	60.87	113
	1,917,805.58	788,007	528,697	1,389,109		25,173

CRYSTAL LAKE
INTERIM SURVIVOR CURVE.. IOWA 125-R2
PROBABLE RETIREMENT YEAR.. 6-2064
NET SALVAGE PERCENT.. 0

1904	5,092.51	4,059	2,723	2,369	29.42	81
1933	61.83	44	30	32	35.45	1
1951	79,182.32	50,985	34,207	44,975	37.88	1,187
1953	26,444.91	16,882	11,327	15,118	37.67	401
1954	114.24	73	49	65	37.59	2
1964	1,215,428.80	715,037	479,739	735,690	38.84	18,942
1965	1,783.96	1,040	698	1,086	38.95	28
1966	264.25	153	103	162	39.09	4
1967	3,530.07	2,020	1,355	2,175	39.25	55
1981	7,623.81	3,728	2,501	5,123	40.24	127
1982	45.13	22	15	30	40.62	1
1987	10,559.42	4,701	3,154	7,405	40.50	183
1989	1,797.68	768	515	1,282	40.93	31

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRYSTAL LAKE						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1990	0.04		0			
1993	184.09	72	48	136	41.07	3
1994	392.40	150	101	292	41.17	7
	1,352,505.46	799,734	536,565	815,940		21,053
GARDNER'S CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1900	52,917.29	41,736	28,002	24,915	32.02	778
1929	10,139.00	6,882	4,617	5,522	42.83	129
1985	1,998,924.41	765,588	513,655	1,485,269	55.59	26,718
1986	9,145.11	3,462	2,323	6,822	54.99	124
2001	6,281.95	1,545	1,037	5,245	56.69	93
	2,077,407.76	819,213	549,634	1,527,774		27,842
NESBITT						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2092						
NET SALVAGE PERCENT.. 0						
1900	186,178.90	146,839	98,519	87,660	32.02	2,738
1932	37,406.03	24,546	16,469	20,937	45.84	457
1934	97.08	63	42	55	46.08	1
1946	172,052.80	102,440	68,730	103,323	49.95	2,069
1980	413.30	167	112	301	58.54	5
1981	18,286.47	7,252	4,866	13,421	58.58	229
1984	111,517.46	41,964	28,155	83,363	58.84	1,417
2001	8,137.93	1,881	1,262	6,876	61.50	112
2012	26,922,112.06	2,947,971	1,977,879	24,944,233	60.99	408,989
2018	379,350.16	9,484	6,363	372,987	58.38	6,389
2019	4,641.05	41	28	4,614	55.68	83
	27,840,193.24	3,282,648	2,202,423	25,637,770		422,489

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2088						
NET SALVAGE PERCENT.. 0						
1923	436,199.97	307,259	206,149	230,051	40.49	5,682
1941	3,067.89	1,927	1,293	1,775	46.50	38
1943	445.19	276	185	260	46.96	6
1947	12,218.40	7,264	4,874	7,345	49.45	149
1963	203.31	105	70	133	53.38	2
1976	3,892.59	1,710	1,147	2,745	55.50	49
1992	1,033.37	333	223	810	57.97	14
2000	36,085.19	9,007	6,043	30,042	58.62	512
2008	10,206,443.00	1,666,712	1,118,245	9,088,198	58.92	154,246
2013	10,331.83	1,034	694	9,638	58.44	165
	10,709,920.74	1,995,627	1,338,923	9,370,998		160,863

ROCK RUN DAM
INTERIM SURVIVOR CURVE.. IOWA 125-R2
PROBABLE RETIREMENT YEAR.. 6-2065
NET SALVAGE PERCENT.. 0

1915	181,300.00	138,296	92,787	88,513	32.49	2,724
1985	470,440.45	214,239	143,739	326,701	41.26	7,918
1993	46,068.00	17,824	11,959	34,109	41.99	812
1996	722,840.00	259,933	174,397	548,443	41.86	13,102
2000	383,237.34	121,065	81,226	302,011	42.23	7,152
2008	13,218.88	2,828	1,897	11,321	42.26	268
2013	376,416.70	50,666	33,993	342,423	41.81	8,190
2014	1.01			1	41.90	
	2,193,522.38	804,851	539,998	1,653,524		40,166

CEASETOWN DAM
INTERIM SURVIVOR CURVE.. IOWA 125-R2
PROBABLE RETIREMENT YEAR.. 6-2117
NET SALVAGE PERCENT.. 0

2017	19,328,678.91	653,309	438,324	18,890,355	71.57	263,942
	19,328,678.91	653,309	438,324	18,890,355		263,942

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELMHURST DAM						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2117						
NET SALVAGE PERCENT.. 0						

2017	23,538,596.83	795,605	533,794	23,004,803	71.57	321,431
	23,538,596.83	795,605	533,794	23,004,803		321,431

OTHER RESERVOIRS
SURVIVOR CURVE.. IOWA 75-R3
NET SALVAGE PERCENT.. 0

1850	4,000.00	4,000	4,000			
1872	58,573.60	58,574	58,574			
1887	51,776.00	51,776	51,776			
1889	363,973.66	363,974	363,974			
1890	919.72	920	920			
1891	28,073.67	28,074	28,074			
1892	72,964.24	72,964	72,964			
1893	21,135.97	21,123	12,716	8,420	0.08	8,420
1895	7,237.02	7,208	4,339	2,898	0.50	2,898
1896	4,817.00	4,817	4,817			
1897	231,580.89	229,775	138,162	93,419	0.96	93,419
1899	4,300.50	4,249	2,555	1,746	1.45	1,204
1900	0.01		0			
1902	19,788.54	19,531	11,744	8,045	1.55	5,190
1903	1,483.70	1,452	873	611	2.55	240
1904	6,208.51	6,096	3,665	2,543	2.14	1,188
1905	1,513.19	1,473	886	627	3.15	199
1906	2,848.52	2,780	1,672	1,177	2.78	423
1907	144,839.78	140,132	84,260	60,579	3.78	16,026
1908	10,658.94	10,339	6,217	4,442	3.45	1,288
1909	682.66	656	394	288	4.44	65
1911	3,773.26	3,643	2,191	1,583	3.87	409
1912	31,195.56	29,848	17,947	13,248	4.85	2,732
1914	12,863.21	12,214	7,344	5,519	5.61	984
1915	50,177.33	47,719	28,693	21,484	5.38	3,993
1916	14,900.42	14,188	8,531	6,369	5.20	1,225
1919	72,456.55	68,450	41,158	31,298	5.88	5,323
1920	740.31	692	416	324	6.88	47
1921	7,313.54	6,844	4,115	3,198	6.76	473
1922	804.62	753	453	352	6.67	53
1924	45,444.52	42,100	25,314	20,130	7.59	2,652

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1925	923.00	855	514	409	7.54	54
1927	5,568.36	5,100	3,067	2,502	8.51	294
1928	37,821.79	34,607	20,809	17,013	8.50	2,002
1930	1,030.30	931	560	470	9.50	49
1931	4,532.14	4,091	2,460	2,072	9.54	217
1935	94.29	84	51	44	10.74	4
1936	60.81	54	32	28	10.84	3
1937	179.62	159	96	84	10.95	8
1938	1,869.64	1,630	980	890	11.96	74
1939	499.89	435	262	238	12.09	20
1940	48.00	42	25	23	12.24	2
1941	417.00	360	216	201	12.41	16
1942	1,528.31	1,303	783	745	13.41	56
1943	189.24	161	97	92	13.59	7
1944	0.05		0			
1945	185,387.19	156,059	93,837	91,550	14.00	6,539
1946	18,237.81	15,148	9,108	9,129	14.99	609
1947	42,259.80	34,928	21,002	21,258	15.22	1,397
1948	105,879.92	87,054	52,345	53,535	15.46	3,463
1949	227.00	186	112	115	15.71	7
1951	2,586.50	2,073	1,246	1,340	16.97	79
1953	244.63	192	115	129	18.25	7
1954	556.00	433	260	296	18.54	16
1956	29.00	22	13	16	19.83	1
1957	50,615.23	38,275	23,014	27,601	20.15	1,370
1958	14,936.39	11,207	6,739	8,198	20.47	400
1959	347,652.27	256,602	154,293	193,359	21.47	9,006
1960	322,173.80	235,767	141,765	180,409	21.80	8,276
1961	925.38	671	403	522	22.15	24
1962	7,307.15	5,210	3,133	4,174	23.15	180
1963	2,783.94	1,966	1,182	1,602	23.50	68
1964	109,470.10	76,552	46,030	63,440	23.87	2,658
1965	9,425.31	6,472	3,892	5,534	24.87	223
1966	0.72			1	25.24	
1967	44,616.61	29,982	18,028	26,589	25.62	1,038
1968	12,087.29	7,968	4,791	7,296	26.62	274
1971	440.77	278	167	274	28.42	10
1972	134.20	83	50	84	28.84	3
1973	1,903.66	1,160	697	1,206	29.83	40
1974	85.00	51	31	54	30.26	2

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1975	24,477.44	14,378	8,645	15,832	31.26	506
1976	4,239.62	2,453	1,475	2,765	31.68	87
1977	50.00	28	17	33	32.13	1
1978	2,561.00	1,424	856	1,705	33.13	51
1979	3,329.73	1,821	1,095	2,235	33.57	67
1980	7,781.00	4,149	2,495	5,286	34.58	153
1981	59,662.39	31,239	18,784	40,879	35.03	1,167
1982	9,268.57	4,727	2,842	6,426	36.03	178
1983	32,323.28	16,162	9,718	22,605	36.50	619
1984	12,551.13	6,105	3,671	8,880	37.49	237
1985	12,570.43	5,985	3,599	8,972	37.96	236
1986	79,804.85	36,894	22,184	57,621	38.96	1,479
1987	293,417.83	132,566	79,711	213,707	39.44	5,419
1988	6,093.28	2,687	1,616	4,478	39.93	112
1989	12,607.93	5,384	3,237	9,371	40.93	229
1990	7,641.23	3,179	1,912	5,730	41.42	138
1991	73,420.51	29,500	17,738	55,682	42.43	1,312
1992	549,943.90	214,753	129,129	420,814	42.92	9,805
1993	12,022.99	4,524	2,720	9,303	43.92	212
1994	647.79	236	142	506	44.43	11
1995	436,231.22	152,855	91,911	344,321	45.43	7,579
1996	26,395.17	8,932	5,371	21,024	45.94	458
1997	621,953.13	201,513	121,168	500,785	46.94	10,669
1998	9,060.00	2,805	1,687	7,373	47.94	154
2000	37,724.43	10,668	6,415	31,310	49.46	633
2001	111,242.44	30,047	18,067	93,175	49.99	1,864
2002	125,676.02	32,110	19,308	106,369	50.99	2,086
2003	6,180.00	1,499	901	5,279	51.52	102
2006	13,786.00	2,754	1,656	12,130	54.07	224
2007	23,343.75	4,347	2,614	20,730	54.62	380
2014	1,226,437.95	102,530	61,651	1,164,787	60.29	19,320
2016	7,768.42	416	250	7,518	61.86	122

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2017	107,398.37	4,135	2,486	104,912	62.44	1,680
2019	378,218.25	2,988	1,797	376,422	62.79	5,995
9999	3,575.00-	1,724-	1,157-	2,418-		134-
	6,944,028.60	3,348,584	2,246,661	4,697,368		260,098
	134,988,806.20	22,691,424	16,524,796	118,464,010		2,126,699
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.7 1.58

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1966	6,696.14	5,123	3,446	3,250	16.43	198
1997	4,076,795.17	1,816,212	1,221,597	2,855,198	28.01	101,935
1998	86,320.84	37,118	24,966	61,355	28.50	2,153
2004	37,517.86	12,445	8,371	29,147	31.23	933
2005	48,578.25	15,283	10,279	38,299	31.59	1,212
	4,255,908.26	1,886,181	1,268,659	2,987,249		106,431

MILL ROAD INTAKE
INTERIM SURVIVOR CURVE.. IOWA 55-S1
PROBABLE RETIREMENT YEAR.. 6-2077
NET SALVAGE PERCENT.. 0

1997	5,185,337.03	2,310,068	1,553,769	3,631,568	28.01	129,653
1998	67,078.68	28,844	19,401	47,678	28.50	1,673
2004	51,910.47	17,219	11,582	40,329	31.23	1,291
	5,304,326.18	2,356,131	1,584,751	3,719,575		132,617

SWATARA CREEK INTAKE
INTERIM SURVIVOR CURVE.. IOWA 55-S1
PROBABLE RETIREMENT YEAR.. 6-2072
NET SALVAGE PERCENT.. 0

1992	743,957.01	384,626	258,702	485,255	25.69	18,889
2007	52,227.42	14,686	9,878	42,350	31.95	1,326
2008	24,096.05	6,289	4,230	19,866	32.56	610
2018	210,583.17	8,002	5,382	205,201	38.02	5,397
	1,030,863.65	413,603	278,192	752,672		26,222

ALLEGHENY RIVER PUMP STATION INTAKE
INTERIM SURVIVOR CURVE.. IOWA 55-S1
PROBABLE RETIREMENT YEAR.. 6-2070
NET SALVAGE PERCENT.. 0

1962	4,167.41	3,307	2,224	1,943	14.96	130
1970	1,783.13	1,315	884	899	17.61	51

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLEGHENY RIVER PUMP STATION INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1990	18,120.03	9,890	6,652	11,468	24.55	467
1995	1,697,864.04	815,314	548,386	1,149,478	26.52	43,344
1996	16,079.46	7,482	5,032	11,047	27.01	409
	1,738,014.07	837,308	563,179	1,174,835		44,401
ELLWOOD TREATMENT PLANT INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2098						
NET SALVAGE PERCENT.. 0						
2018	1,699,952.54	59,498	40,019	1,659,934	41.42	40,076
	1,699,952.54	59,498	40,019	1,659,934		40,076
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1871	7,485.00	7,485	7,485			
1876	1,000.00	1,000	1,000			
1882	2,105.88	2,106	2,106			
1884	15,908.00	15,908	15,908			
1896	1,064.36	1,064	1,064			
1899	4,333.00	4,333	4,333			
1900	19,909.00	19,909	19,909			
1901	255.00	255	255			
1903	1,764.21	1,764	1,764			
1905	926.29	926	926			
1906	116.00	116	116			
1907	50.00	50	50			
1908	5,105.59	5,106	5,106			
1909	625.00	625	625			
1914	91.65	92	92			
1915	2,103.77	2,104	2,104			
1916	387.96	388	388			
1920	362.00	362	362			
1924	184.48	181	120	65	1.59	41
1934	275.60	262	173	102	4.59	22

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1937	1,649.48	1,538	1,018	632	6.00	105
1938	223.95	208	138	86	6.22	14
1948	4,170.00	3,697	2,446	1,724	9.15	188
1954	515.16	442	292	223	10.84	21
1955	1,225.24	1,043	690	535	11.26	48
1959	0.02		0			
1961	196,179.27	159,533	105,544	90,636	13.44	6,744
1962	6,324.74	5,128	3,393	2,932	13.42	218
1963	0.35		0			
1964	13,102.67	10,398	6,879	6,224	14.43	431
1966	21,261.52	16,607	10,987	10,275	14.99	685
1967	129,302.67	100,468	66,467	62,835	15.07	4,170
1968	8,200.03	6,293	4,163	4,037	15.61	259
1969	341,877.49	260,716	172,484	169,394	15.72	10,776
1970	242.30	182	120	122	16.29	7
1972	2,528.96	1,874	1,240	1,289	16.60	78
1973	79,450.31	57,999	38,371	41,079	17.20	2,388
1974	695.59	503	333	363	17.40	21
1976	4,944.00	3,484	2,305	2,639	18.23	145
1979	4,591.44	3,124	2,067	2,525	19.02	133
1980	219.84	148	98	122	19.32	6
1982	0.25		0			
1983	590.00	377	249	341	20.64	17
1984	9,295.71	5,874	3,886	5,410	20.68	262
1985	708.02	440	291	417	21.06	20
1986	5,152.00	3,141	2,078	3,074	21.45	143
1987	373.00	223	148	225	21.85	10
1988	329.26	193	128	202	22.26	9
1989	29,733.17	17,049	11,279	18,454	22.69	813
1991	314,444.17	172,944	114,416	200,028	23.32	8,578
1992	13,345.24	7,156	4,734	8,611	23.78	362
1994	7,175.69	3,660	2,421	4,754	24.50	194
1996	994,262.16	479,036	316,920	677,343	25.28	26,794
1997	105,445.07	49,348	32,648	72,798	25.58	2,846
1998	4,168.18	1,891	1,251	2,917	25.90	113
1999	476,312.30	207,958	137,580	338,732	26.45	12,807
2000	3,236.92	1,363	902	2,335	26.80	87
2001	11,542.58	4,677	3,094	8,448	27.16	311
2002	111,458.00	43,301	28,647	82,811	27.55	3,006
2006	200,520.03	63,605	42,080	158,440	29.06	5,452

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2007	433,877.13	129,078	85,395	348,482	29.52	11,805
2008	71,901.04	19,931	13,186	58,715	29.99	1,958
2011	35,533.38	7,611	5,035	30,498	31.18	978
2013	63,869.08	10,794	7,141	56,728	31.96	1,775
2014	6,733.23	978	647	6,086	32.38	188
2017	304,291.25	21,148	13,991	290,300	33.47	8,673
2019	143,218.70	2,062	1,364	141,855	34.10	4,160
9999	41,551.00-	19,175-	12,897-	28,654-		1,158-
	4,186,722.38	1,932,084	1,299,534	2,887,188		116,703
	18,215,787.08	7,484,805	5,034,334	13,181,453		466,450
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.3						2.56

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1900	1,510.00	1,510	1,510			
1901	687.32	687	687			
1904	1,700.99	1,701	1,701			
1905	11,557.00	11,557	11,557			
1907	60.00	60	60			
1908	11.00	11	11			
1910	6,358.00	6,335	4,712	1,646	0.40	1,646
1912	850.80	841	625	226	1.20	188
1913	1,496.00	1,482	1,102	394	1.03	383
1914	685.91	673	501	185	2.02	92
1915	2,515.00	2,470	1,837	678	1.88	361
1916	1,761.00	1,713	1,274	487	2.88	169
1918	1,184.00	1,154	858	326	2.67	122
1920	62.00	60	45	17	3.59	5
1922	2,819.00	2,694	2,004	815	4.54	180
1923	9,868.00	9,428	7,012	2,856	4.51	633
1924	8,365.00	7,908	5,881	2,484	5.52	450
1926	460.00	434	323	137	5.50	25
1927	1,464.24	1,368	1,017	447	6.51	69
1930	9.00	8	6	3	7.59	
1934	199.00	180	134	65	8.84	7
1935	1,250.00	1,130	840	410	8.95	46
1937	3,054.88	2,722	2,024	1,031	10.09	102
1938	241.00	214	159	82	10.24	8
1939	3,581.28	3,171	2,358	1,223	10.41	117
1940	74.75	66	49	26	10.59	2
1941	830.19	723	538	292	11.59	25
1945	4,321.00	3,702	2,753	1,568	12.45	126
1946	1,457.00	1,242	924	533	12.71	42
1948	865.57	724	538	328	13.97	23
1950	108.00	89	66	42	14.54	3
1951	608.00	500	372	236	14.83	16
1953	13,001.00	10,548	7,845	5,156	15.47	333
1954	14,821.28	11,940	8,880	5,941	15.80	376
1955	12,168.00	9,732	7,238	4,930	16.15	305
1956	2,137.00	1,696	1,261	876	16.50	53
1957	865.30	681	506	359	16.87	21
1958	2,594.00	2,026	1,507	1,087	17.24	63
1959	1,929.11	1,494	1,111	818	17.62	46
1960	46,187.99	35,454	26,368	19,820	18.02	1,100
1961	4,481.46	3,408	2,535	1,946	18.42	106

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1962	2,887.26	2,175	1,618	1,269	18.84	67
1963	8,669.74	6,514	4,845	3,825	18.69	205
1964	2,122.94	1,579	1,174	949	19.13	50
1965	13,699.16	10,080	7,497	6,202	19.57	317
1966	53,921.28	39,233	29,179	24,742	20.03	1,235
1967	4,217.40	3,033	2,256	1,961	20.50	96
1968	9,156.71	6,554	4,874	4,283	20.45	209
1969	68,521.83	48,445	36,030	32,492	20.93	1,552
1970	5,074.73	3,542	2,634	2,441	21.42	114
1971	31,889.13	22,118	16,450	15,439	21.43	720
1972	110,634.29	75,674	56,281	54,353	21.94	2,477
1973	94,331.88	64,042	47,630	46,702	21.99	2,124
1974	37,615.79	25,157	18,710	18,906	22.53	839
1975	9,107.78	5,998	4,461	4,647	23.07	201
1976	110,921.51	72,376	53,828	57,094	23.17	2,464
1977	21,221.03	13,620	10,130	11,091	23.72	468
1978	169,169.52	107,423	79,893	89,277	23.86	3,742
1979	42,958.48	26,969	20,058	22,900	24.01	954
1980	133,899.77	82,509	61,364	72,536	24.60	2,949
1981	119,430.83	72,650	54,032	65,399	24.79	2,638
1982	294,976.95	176,986	131,629	163,348	25.00	6,534
1983	168,734.75	99,149	73,740	94,995	25.61	3,709
1984	48,715.45	28,187	20,963	27,752	25.85	1,074
1985	60,868.97	34,647	25,768	35,101	26.11	1,344
1986	75,047.92	41,982	31,223	43,825	26.38	1,661
1987	270,665.74	148,650	110,555	160,111	26.67	6,003
1988	142,809.76	76,917	57,205	85,605	26.98	3,173
1989	66,388.63	35,027	26,051	40,338	27.31	1,477
1990	962,823.67	497,010	369,640	593,184	27.65	21,453
1991	104,559.65	52,740	39,224	65,336	28.00	2,333
1992	222,949.85	110,360	82,078	140,872	28.06	5,020
1993	80,770.05	38,955	28,972	51,798	28.45	1,821
1994	11,479.91	5,386	4,006	7,474	28.85	259
1995	27,736.85	12,709	9,452	18,285	28.97	631
1996	30,321.51	13,469	10,017	20,305	29.41	690
1997	77,313.24	33,399	24,840	52,473	29.58	1,774
1998	28,154.21	11,802	8,777	19,377	29.78	651
1999	40,204.97	16,235	12,074	28,131	30.26	930
2000	940,105.30	366,641	272,681	667,424	30.50	21,883
2001	240,340.60	90,272	67,138	173,203	30.76	5,631
2002	321,443.07	115,880	86,183	235,260	31.04	7,579

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2003	144,555.67	49,843	37,070	107,486	31.35	3,429
2004	1,043,721.55	344,637	256,316	787,406	31.45	25,037
2005	2,661.30	834	620	2,041	31.80	64
2006	149,611.93	44,435	33,048	116,564	31.95	3,648
2007	499,567.06	139,879	104,032	395,535	32.14	12,307
2008	318,971.20	83,634	62,201	256,770	32.36	7,935
2009	11,481.05	2,797	2,080	9,401	32.60	288
2010	46,171.46	10,352	7,699	38,472	32.87	1,170
2011	340,253.19	69,684	51,826	288,427	33.00	8,740
2012	32,806.62	6,053	4,502	28,305	33.15	854
2013	283,122.05	46,206	34,365	248,757	33.34	7,461
2014	172,350.32	24,267	18,048	154,302	33.56	4,598
2015	1,126,414.17	132,804	98,769	1,027,645	33.67	30,521
2016	98,269.33	9,257	6,885	91,384	33.67	2,714
2017	31,838.22	2,197	1,634	30,204	33.73	895
2018	101,333.69	4,337	3,225	98,109	33.59	2,921
2019	132,442.09	1,960	1,458	130,984	33.40	3,922
9999	71,610.27-	27,387-	20,397-	51,213-		1,744-
	9,898,022.81	3,785,419	2,819,270	7,078,753		241,054
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.4						2.44

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 310 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1						
NET SALVAGE PERCENT.. 0						
1931	3,609.84	3,610	3,610			
1936	2,809.10	2,791	2,809			
1937	4,520.24	4,475	4,520			
1940	2,939.00	2,874	2,939			
1944	1.00	1	1			
1954	8,338.50	7,701	7,879	460	5.42	85
1957	1,178.00	1,068	1,093	85	6.47	13
1958	5,336.00	4,824	4,935	401	6.53	61
1959	107.00	96	98	9	7.07	1
1963	940.00	823	842	98	8.01	12
1965	6,019.00	5,183	5,303	716	8.79	81
1966	142.00	122	125	17	9.00	2
1967	7,319.00	6,225	6,369	950	9.23	103
1968	23,061.00	19,477	19,926	3,135	9.48	331
1969	45,202.40	37,663	38,532	6,670	10.11	660
1970	206.00	170	174	32	10.38	3
1972	7,872.85	6,394	6,541	1,332	10.98	121
1973	136.00	109	112	24	11.31	2
1974	52,315.00	41,653	42,614	9,701	11.65	833
1975	38,313.36	30,176	30,872	7,441	12.00	620
1980	25,076.66	18,722	19,154	5,923	13.41	442
1981	585.65	431	441	145	13.85	10
1982	11,137.43	8,061	8,247	2,890	14.31	202
1983	2,509.00	1,795	1,836	673	14.52	46
1991	39,570.00	24,470	25,034	14,536	17.59	826
1992	48,752.04	29,495	30,175	18,577	17.95	1,035
1993	23,243.53	13,737	14,054	9,190	18.34	501
1994	107,457.50	61,928	63,357	44,100	18.75	2,352
1995	1,076.42	604	618	458	19.17	24
1996	7,932.48	4,325	4,425	3,507	19.60	179
1997	1,040,121.31	550,016	562,703	477,418	20.05	23,811
1998	20,346.13	10,454	10,695	9,651	20.34	474
1999	250,279.72	124,164	127,028	123,252	20.82	5,920
2000	96,600.18	46,156	47,221	49,379	21.31	2,317
2001	3,572.21	1,639	1,677	1,895	21.82	87
2002	243,746.67	107,492	109,972	133,775	22.18	6,031
2003	241,761.04	101,733	104,080	137,681	22.71	6,063
2004	86,744.06	34,689	35,489	51,255	23.26	2,204
2005	261,676.97	99,019	101,303	160,374	23.82	6,733
2006	370,647.36	132,618	135,677	234,970	24.23	9,697
2007	106,124.17	35,552	36,372	69,752	24.81	2,811

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 310 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1						
NET SALVAGE PERCENT.. 0						
2008	133,786.35	41,688	42,650	91,136	25.40	3,588
2009	129,823.10	37,350	38,212	91,611	26.00	3,524
2010	102,561.26	26,994	27,617	74,944	26.60	2,817
2011	401,056.23	95,451	97,653	303,403	27.21	11,150
2012	6,230,204.92	1,322,049	1,352,544	4,877,661	27.84	175,203
2013	5,285,686.55	982,609	1,005,274	4,280,413	28.47	150,348
2014	619,353.22	98,106	100,369	518,984	29.22	17,761
2015	210,870.67	27,519	28,154	182,717	29.98	6,095
2016	160,719.19	16,426	16,805	143,914	30.75	4,680
2017	291,624.34	21,434	21,928	269,696	31.51	8,559
2018	975,353.28	43,111	44,106	931,247	32.40	28,742
2019	339,222.59	5,020	5,136	334,087	33.28	10,039
9999	118,273.00-	28,132-	28,780-	89,493-		3,253-
	17,961,314.52	4,272,160	4,370,520	13,590,795		493,946
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.5 2.75

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 311.2 PUMPING EQUIPMENT - ELECTRIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1957	4,070.65	3,613	2,892	1,179	7.92	149
1958	77.00	68	54	23	7.94	3
1963	148.87	127	102	47	9.72	5
1973	2,137.00	1,660	1,329	808	13.38	60
1981	5,635.81	3,992	3,195	2,441	15.85	154
1989	961.14	598	479	482	18.52	26
1990	2,706.53	1,653	1,323	1,384	18.81	74
1991	6,354.07	3,803	3,044	3,310	19.12	173
1992	60,602.18	35,501	28,412	32,190	19.45	1,655
1993	18,511.91	10,596	8,480	10,032	19.80	507
1994	1,375.00	768	615	760	20.16	38
1995	10,623.28	5,778	4,624	5,999	20.55	292
1996	81,001.47	43,020	34,429	46,572	20.75	2,244
1999	5,434.16	2,640	2,113	3,321	21.70	153
2001	125,000.00	56,650	45,337	79,663	22.32	3,569
2002	61,301.85	26,820	21,464	39,838	22.50	1,771
2003	1,018,252.14	426,749	341,529	676,723	22.87	29,590
2004	161,421.41	64,795	51,856	109,565	23.11	4,741
2005	392,735.41	150,339	120,317	272,418	23.38	11,652
2006	2,988,620.98	1,085,467	868,705	2,119,916	23.67	89,561
2007	599.66	206	165	435	23.86	18
2008	268,051.60	86,634	69,334	198,718	24.09	8,249
2009	9,243.96	2,786	2,230	7,014	24.34	288
2010	70,746.81	19,696	15,763	54,984	24.63	2,232
2011	101,502.22	25,883	20,714	80,788	24.83	3,254
2012	975,275.58	224,508	179,675	795,601	25.07	31,735
2013	304,840.58	62,431	49,964	254,877	25.24	10,098
2014	4,376,691.43	779,926	624,178	3,752,513	25.36	147,970
2015	442,014.62	66,214	52,991	389,024	25.53	15,238
2016	545,244.18	65,429	52,363	492,881	25.66	19,208
2017	160,038.62	14,163	11,335	148,704	25.75	5,775
2018	9,617,013.68	528,936	423,309	9,193,705	25.75	357,037
2019	893,167.56	17,149	13,725	879,443	25.54	34,434
9999	1,954,569.05-	328,633-	263,007-	1,691,562-		67,296-
	20,756,832.31	3,489,965	2,793,038	17,963,794		714,657

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.1 3.44

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 311.5 PUMPING EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1989	1,138.62	708	567	572	18.52	31
1995	5,977.82	3,251	2,602	3,376	20.55	164
1999	4,366.65	2,121	1,697	2,670	21.70	123
2000	285,610.07	134,237	107,431	178,179	21.99	8,103
2002	4,918.39	2,152	1,722	3,196	22.50	142
2003	4,180.16	1,752	1,402	2,778	22.87	121
2004	57,743.03	23,178	18,549	39,194	23.11	1,696
2005	177,276.59	67,861	54,310	122,967	23.38	5,259
2006	93,475.28	33,950	27,170	66,305	23.67	2,801
2007	19,714.29	6,778	5,424	14,290	23.86	599
2010	72,931.73	20,304	16,249	56,683	24.63	2,301
2011	158,187.23	40,338	32,283	125,904	24.83	5,071
2012	7,155.29	1,647	1,318	5,837	25.07	233
2013	676,691.86	138,586	110,912	565,780	25.24	22,416
2014	43,515.19	7,754	6,206	37,309	25.36	1,471
2016	19,625.74	2,355	1,885	17,741	25.66	691
2017	2,678.25	237	190	2,488	25.75	97
2018	6,611.16	364	291	6,320	25.75	245
2019	747,660.48	14,355	11,488	736,172	25.54	28,824
	2,389,457.83	501,928	401,696	1,987,762		80,388
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.7 3.36						

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 311.52 PUMPING EQUIPMENT - SOURCE OF SUPPLY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1995	506.93	276	221	286	20.55	14
1997	1,472.93	759	607	866	21.17	41
2007	359,668.66	123,654	98,961	260,708	23.86	10,927
2008	146,643.91	47,395	37,930	108,714	24.09	4,513
2009	107,365.12	32,360	25,898	81,467	24.34	3,347
2010	686,623.04	191,156	152,983	533,640	24.63	21,666
2011	860,742.29	219,489	175,658	685,084	24.83	27,591
2012	275,872.64	63,506	50,824	225,049	25.07	8,977
2013	1,441,630.76	295,246	236,287	1,205,344	25.24	47,755
2014	1,671,897.01	297,932	238,437	1,433,460	25.36	56,524
2015	1,478,613.01	221,496	177,265	1,301,348	25.53	50,973
2016	1,752,537.06	210,304	168,308	1,584,229	25.66	61,739
2017	2,162,078.48	191,344	153,133	2,008,945	25.75	78,017
2018	946,683.47	52,068	41,671	905,012	25.75	35,146
2019	350,201.49	6,724	5,381	344,820	25.54	13,501
	12,242,536.80	1,953,709	1,563,564	10,678,973		420,731
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.4						3.44

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1909	501.25	501	501			
1910	137.73	138	138			
1917	133.00	133	133			
1918	435.34	435	435			
1919	8,727.40	8,727	8,727			
1928	134.45	134	134			
1929	311.63	312	312			
1930	10.36	10	10			
1931	3,609.84	3,610	3,610			
1937	1,084.39	1,082	866	218	0.15	218
1939	195.67	192	154	42	1.47	29
1941	233.57	227	182	52	2.15	24
1942	901.65	874	699	203	2.50	81
1944	22.40	21	17	5	3.24	2
1945	737.81	704	563	175	3.62	48
1946	36.51	35	28	9	4.02	2
1947	183.34	173	138	45	4.42	10
1948	1,721.87	1,625	1,300	422	4.26	99
1950	257.14	239	191	66	5.13	13
1951	15,440.24	14,279	11,426	4,014	5.57	721
1952	33,222.64	30,498	24,404	8,819	6.03	1,463
1953	15,012.51	13,676	10,943	4,070	6.50	626
1954	9,834.27	8,953	7,164	2,670	6.45	414
1955	2,307.03	2,083	1,667	640	6.93	92
1956	984.21	881	705	279	7.42	38
1957	15,384.02	13,653	10,925	4,459	7.92	563
1958	3,367.41	2,982	2,386	981	7.94	124
1959	30,953.96	27,153	21,727	9,227	8.47	1,089
1960	75,090.47	65,231	52,196	22,894	8.99	2,547
1961	172,778.06	149,591	119,699	53,079	9.07	5,852
1962	3,846.01	3,295	2,637	1,209	9.61	126
1963	22,175.46	18,920	15,139	7,036	9.72	724
1964	37,615.61	31,733	25,392	12,224	10.29	1,188
1965	199,630.46	167,550	134,069	65,561	10.44	6,280
1966	11,701.22	9,703	7,764	3,937	11.02	357
1967	43,300.43	35,688	28,557	14,743	11.20	1,316
1968	95,521.75	78,213	62,584	32,938	11.40	2,889
1969	336,092.73	271,563	217,298	118,795	12.00	9,900
1970	5,567.23	4,464	3,572	1,995	12.23	163
1971	53,820.62	42,809	34,255	19,566	12.48	1,568
1972	426,188.67	334,047	267,296	158,893	13.10	12,129

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1973	33,368.17	25,914	20,736	12,632	13.38	944
1974	22,852.56	17,574	14,062	8,791	13.67	643
1975	113,415.69	86,309	69,062	44,354	13.98	3,173
1976	72,968.72	54,916	43,942	29,027	14.30	2,030
1977	29,129.11	21,666	17,337	11,792	14.64	805
1978	9,787.72	7,190	5,753	4,035	14.99	269
1979	182,510.31	132,320	105,879	76,631	15.36	4,989
1980	151,928.94	108,629	86,922	65,007	15.75	4,127
1981	509,340.44	360,817	288,716	220,624	15.85	13,919
1982	700,388.66	488,521	390,902	309,487	16.26	19,034
1983	242,862.48	166,652	133,351	109,511	16.69	6,561
1984	322,198.63	218,451	174,799	147,400	16.86	8,743
1985	650,777.42	433,288	346,706	304,071	17.32	17,556
1986	428,219.33	281,169	224,984	203,235	17.52	11,600
1987	756,735.29	486,959	389,652	367,083	18.01	20,382
1988	323,221.42	204,664	163,767	159,454	18.25	8,737
1989	637,320.79	396,541	317,302	320,019	18.52	17,280
1990	4,408,400.24	2,691,769	2,153,884	2,254,516	18.81	119,857
1991	1,047,984.46	627,219	501,884	546,100	19.12	28,562
1992	1,197,743.08	701,638	561,433	636,310	19.45	32,715
1993	1,225,933.28	701,724	561,501	664,432	19.80	33,557
1994	343,463.55	191,790	153,465	189,999	20.16	9,425
1995	3,220,049.92	1,751,385	1,401,413	1,818,637	20.55	88,498
1996	1,101,965.98	585,254	468,305	633,661	20.75	30,538
1997	3,450,086.82	1,777,485	1,422,298	2,027,789	21.17	95,786
1998	1,107,040.77	554,627	443,798	663,243	21.42	30,964
1999	3,380,868.24	1,642,426	1,314,227	2,066,641	21.70	95,237
2000	2,461,862.16	1,157,075	925,862	1,536,000	21.99	69,850
2001	2,420,499.45	1,096,970	877,767	1,542,732	22.32	69,119
2002	1,321,830.29	578,301	462,741	859,089	22.50	38,182
2003	2,252,585.12	944,058	755,411	1,497,174	22.87	65,465
2004	383,907.57	154,100	123,307	260,601	23.11	11,277
2005	102,391.53	39,195	31,363	71,029	23.38	3,038
2006	251,528.47	91,355	73,100	178,428	23.67	7,538
2007	1,523,877.47	523,909	419,218	1,104,659	23.86	46,298
2008	368,380.69	119,061	95,270	273,111	24.09	11,337
2009	207,150.61	62,435	49,959	157,192	24.34	6,458
2010	244,030.02	67,938	54,362	189,668	24.63	7,701
2011	425,059.31	108,390	86,731	338,328	24.83	13,626
2012	485,458.50	111,753	89,422	396,036	25.07	15,797
2013	232,675.91	47,652	38,130	194,546	25.24	7,708

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
2014	149,862.92	26,706	21,369	128,494	25.36	5,067
2015	389,548.45	58,354	46,693	342,855	25.53	13,429
2016	304,473.99	36,537	29,236	275,238	25.66	10,726
2017	66,657.04	5,899	4,720	61,937	25.75	2,405
2018	884,799.76	48,664	38,940	845,860	25.75	32,849
2019	119,096.68	2,287	1,830	117,267	25.54	4,592
	41,895,448.32	21,343,673	17,081,454	24,813,994		1,199,088
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.7 2.86

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 311.54 PUMPING EQUIPMENT - TRANSMISSION AND DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1999	103,864.90	50,458	40,382	63,483	21.70	2,925
2000	493,121.02	231,767	185,484	307,637	21.99	13,990
2001	36,531.40	16,556	13,250	23,281	22.32	1,043
2002	538,352.70	235,529	188,495	349,858	22.50	15,549
2003	142,152.00	59,576	47,679	94,473	22.87	4,131
2004	336,638.69	135,127	108,143	228,496	23.11	9,887
2005	16,038.24	6,139	4,913	11,125	23.38	476
2006	191,979.59	69,727	55,803	136,177	23.67	5,753
2007	1,132,616.98	389,394	311,634	820,983	23.86	34,408
2008	733,773.96	237,156	189,797	543,977	24.09	22,581
2009	1,343,572.13	404,953	324,086	1,019,486	24.34	41,885
2010	314,658.87	87,601	70,108	244,551	24.63	9,929
2011	167,544.93	42,724	34,192	133,353	24.83	5,371
2012	152,261.31	35,051	28,052	124,209	25.07	4,954
2013	276,598.58	56,647	45,335	231,264	25.24	9,163
2015	107,975.32	16,175	12,945	95,030	25.53	3,722
2016	310,061.51	37,207	29,777	280,285	25.66	10,923
2017	157,968.28	13,980	11,188	146,780	25.75	5,700
2018	204,088.16	11,225	8,983	195,105	25.75	7,577
2019	27,912.06	536	429	27,483	25.54	1,076
	6,787,710.63	2,137,528	1,710,675	5,077,036		211,043

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.1 3.11

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1992	4,605,057.01	2,279,503	2,183,458	2,421,599	28.06	86,301
1993	236.04	114	109	127	28.45	4
1994	5,203.89	2,455	2,352	2,852	28.55	100
1995	830.13	380	364	466	28.97	16
1996	1,183.76	529	507	677	29.13	23
1998	5,798.79	2,431	2,329	3,470	29.78	117
2001	17,726.99	6,690	6,408	11,319	30.52	371
2008	30,628.68	8,068	7,728	22,901	32.17	712
2009	156,208.55	38,209	36,599	119,609	32.42	3,689
2012	3,190,991.80	588,738	563,932	2,627,060	33.15	79,248
2013	143,928.90	23,489	22,499	121,430	33.34	3,642
2014	144,316.86	20,320	19,464	124,853	33.56	3,720
	8,302,111.40	2,970,926	2,845,749	5,456,362		177,943

BANGOR TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 6-2064
NET SALVAGE PERCENT.. 0

1989	2,860,588.15	1,526,982	1,462,644	1,397,944	26.64	52,475
1990	10,623.39	5,548	5,314	5,309	26.99	197
1994	8,028.91	3,828	3,667	4,362	27.98	156
2000	691.60	277	265	426	29.28	15
2007	6,598.67	1,897	1,817	4,782	30.98	154
2008	51,019.15	13,729	13,151	37,869	31.24	1,212
2009	13,787.45	3,445	3,300	10,488	31.52	333
2010	29,160.31	6,730	6,446	22,714	31.65	718
2012	25,731.93	4,863	4,658	21,074	32.18	655
2013	10,033.12	1,676	1,605	8,428	32.41	260
2014	10,972.92	1,587	1,520	9,453	32.52	291
	3,027,235.60	1,570,562	1,504,388	1,522,848		56,466

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MOSHANNON VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1988	2,378,740.29	1,490,994	1,428,172	950,568	18.75	50,697
1990	6,544.83	3,977	3,809	2,735	19.04	144
1993	8,633.92	4,988	4,778	3,856	19.37	199
1994	35,338.97	20,094	19,247	16,092	19.35	832
1995	21,272.50	11,832	11,333	9,939	19.55	508
2011	15,381.16	4,445	4,258	11,123	20.91	532
	2,465,911.67	1,536,330	1,471,598	994,314		52,912

NORRISTOWN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1997	3,024,475.47	1,388,234	1,329,742	1,694,733	26.52	63,904
1998	64,849.95	28,858	27,642	37,208	26.81	1,388
1999	312,258.00	135,083	129,391	182,867	26.89	6,801
2000	128,124.58	53,710	51,447	76,678	27.01	2,839
2001	405,208.19	163,420	156,534	248,674	27.37	9,086
	3,934,916.19	1,769,305	1,694,757	2,240,159		84,018

NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1982	316.42	203	194	122	20.98	6
1990	71,421.39	40,874	39,152	32,270	22.05	1,463
1995	1,320,282.91	685,755	656,861	663,421	22.67	29,264
1999	3,573,772.17	1,670,381	1,600,001	1,973,771	23.36	84,494
2004	9,652.67	3,786	3,626	6,026	24.02	251
2006	18,839.86	6,741	6,457	12,383	24.23	511
2010	35,600.00	9,875	9,459	26,141	24.75	1,056
2011	9,238.54	2,356	2,257	6,982	24.83	281
2012	111,639.37	25,789	24,702	86,937	24.97	3,482
2013	126,470.76	26,053	24,955	101,515	25.05	4,052

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2014	92,686.99	16,619	15,919	76,768	25.17	3,050
2018	33,127.07	1,839	1,762	31,366	25.53	1,229
2019	110.86	2	2	109	25.54	4
	5,403,159.01	2,490,273	2,385,348	3,017,811		129,143

SILVER SPRINGS FILTER PLANT
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 6-2044
NET SALVAGE PERCENT.. 0

1969	592,506.65	442,839	424,180	168,326	17.07	9,861
1970	0.18		0			
1971	85.00	63	60	25	17.29	1
1972	77.00	56	54	23	17.44	1
1973	159.00	115	110	49	17.60	3
1977	915.82	642	615	301	18.11	17
1982	1,483.91	991	949	535	18.68	29
1984	2,142.27	1,399	1,340	802	18.85	43
1985	5,679.13	3,664	3,510	2,170	18.97	114
1986	274.00	174	167	107	19.13	6
1989	1,399.32	854	818	581	19.50	30
1990	675,377.96	406,442	389,317	286,061	19.52	14,655
1991	1,339,143.94	793,845	760,397	578,747	19.58	29,558
1992	142.08	83	80	63	19.67	3
1994	3,438.13	1,929	1,848	1,590	19.95	80
1995	41,956.14	23,026	22,056	19,900	20.14	988
2000	21,291.43	10,380	9,943	11,349	20.50	554
2001	12,817.10	6,047	5,792	7,025	20.71	339
2004	27,520.99	11,688	11,196	16,325	21.00	777
2007	0.06		0			
2008	38,004.78	13,332	12,770	25,235	21.29	1,185
2009	43,188.45	14,192	13,594	29,594	21.45	1,380
2011	1,847,904.99	521,479	499,507	1,348,398	21.62	62,368
2012	4,021.14	1,034	990	3,031	21.66	140
2013	246,296.50	56,673	54,285	192,011	21.75	8,828
2014	12,654.23	2,547	2,440	10,215	21.82	468
	4,918,480.20	2,313,494	2,216,017	2,702,463		131,428

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ONEIDA VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1972	812,950.65	583,048	558,482	254,469	18.73	13,586
1973	4,215.87	2,999	2,873	1,343	18.86	71
1974	84.31	59	57	28	19.02	1
1982	1,397,906.11	912,134	873,702	524,204	19.97	26,250
1983	985.80	633	606	379	20.32	19
1984	1,092.20	694	665	427	20.37	21
1985	1,762.52	1,107	1,060	702	20.45	34
1986	158,342.13	98,140	94,005	64,337	20.55	3,131
1987	5,291.21	3,233	3,097	2,194	20.69	106
1990	9,016.06	5,240	5,019	3,997	21.26	188
1994	11,504.67	6,219	5,957	5,548	21.67	256
1996	206,838.17	106,935	102,429	104,409	21.95	4,757
1997	211,238.37	106,929	102,424	108,815	21.95	4,957
1998	143,526.80	70,673	67,695	75,832	22.17	3,420
2006	3,287.36	1,216	1,165	2,123	23.00	92
2007	4,241.17	1,484	1,421	2,820	23.21	121
2008	44,084.18	14,601	13,986	30,098	23.22	1,296
2009	3,924.36	1,216	1,165	2,760	23.40	118
2012	12.52	3	3	10	23.75	
2013	55,551.77	11,916	11,414	44,138	23.80	1,855
2014	2,179.04	407	390	1,789	23.91	75
	3,078,035.27	1,928,886	1,847,614	1,230,421		60,354

TWO LICK CREEK TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 6-2037
NET SALVAGE PERCENT.. 0

1906	1,384.00	1,351	1,294	90	2.78	32
1909	3,521.00	3,424	3,280	241	3.14	77
1910	203.00	196	188	15	4.14	4
1924	1,765.00	1,635	1,566	199	7.59	26
1927	135.95	125	120	16	8.51	2
1928	129.00	118	113	16	8.50	2
1935	42.65	38	36	6	9.84	1
1958	29.15	24	23	6	13.13	
1963	1,462.84	1,182	1,132	331	13.43	25

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWO LICK CREEK TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1965	229,382.77	183,781	176,038	53,345	13.52	3,946
1966	70.40	56	54	17	13.61	1
1967	2.12	2	2			
1969	304,266.24	239,701	229,601	74,665	13.60	5,490
1972	0.36		0			
1973	0.55			1	14.11	
1977	0.27		0			
1982	1,210,091.45	871,266	834,555	375,536	14.58	25,757
1983	68,041.39	48,432	46,391	21,650	14.78	1,465
1987	17,693.12	12,134	11,623	6,070	14.89	408
1988	20,150.57	13,646	13,071	7,080	15.01	472
1989	76,072.02	50,816	48,675	27,397	15.16	1,807
1990	7,021.40	4,640	4,444	2,577	15.14	170
1992	11,166.13	7,185	6,882	4,284	15.24	281
1994	1,181,081.64	737,940	706,847	474,235	15.31	30,976
1996	5,063.26	3,046	2,918	2,146	15.56	138
1997	1,346.73	797	763	583	15.52	38
2000	1,658.35	918	879	779	15.71	50
2008	8,355.53	3,478	3,331	5,024	16.12	312
2009	44,551.46	17,544	16,805	27,747	16.17	1,716
2013	396,506.56	112,608	107,863	288,643	16.38	17,622
2014	57.46	14	13	44	16.38	3
	3,591,252.37	2,316,097	2,218,510	1,372,742		90,821

NEW CASTLE FILTER PLANT
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 6-2060
NET SALVAGE PERCENT.. 0

1903	17,503.17	17,332	16,602	901	1.15	783
1929	43,868.22	39,701	38,028	5,840	9.50	615
1949	16,496.58	13,491	12,923	3,574	15.71	227
1952	53.74	43	41	13	16.54	1
1957	163.91	127	122	42	18.15	2
1959	27,442.45	21,087	20,199	7,244	18.24	397
1961	6.17	5	5	1	19.02	
1968	32.03	23	22	10	20.96	
1970	549.55	384	368	182	21.42	8

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1982	1,666.07	1,012	969	697	24.23	29
1985	1,926,185.88	1,116,417	1,069,378	856,808	25.02	34,245
1986	4,228.30	2,422	2,320	1,908	24.98	76
1987	2,974.55	1,672	1,602	1,373	25.31	54
1989	47,324.37	25,692	24,609	22,715	25.68	885
1992	913,356.37	464,716	445,136	468,221	26.55	17,635
1994	1,096.11	534	512	585	26.86	22
1995	3,900.84	1,854	1,776	2,125	27.05	79
1996	23,488.35	10,875	10,417	13,072	27.26	480
1997	21,148.18	9,517	9,116	12,032	27.50	438
1998	43,209.17	18,856	18,062	25,148	27.76	906
1999	151,695.78	64,061	61,362	90,334	28.04	3,222
2000	81,605.90	33,418	32,010	49,596	28.12	1,764
2006	2,809.20	884	847	1,962	29.42	67
2007	11,560.82	3,424	3,280	8,281	29.70	279
2008	3,214.95	895	857	2,358	29.82	79
2009	5,543.68	1,438	1,377	4,166	29.98	139
2012	233,587.43	45,900	43,966	189,621	30.67	6,183
2013	57,995.33	10,103	9,677	48,318	30.81	1,568
2014	711,008.00	107,149	102,634	608,374	31.00	19,625
	4,353,715.10	2,013,032	1,928,215	2,425,500		89,808

E.H. ALDRICH STATION
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 6-2041
NET SALVAGE PERCENT.. 0

1961	80,911.88	64,373	61,661	19,251	15.03	1,281
1962	5,350.86	4,246	4,067	1,284	14.96	86
1963	479.89	380	364	116	14.93	8
1964	977.76	765	733	245	15.42	16
1966	240.00	186	178	62	15.46	4
1969	477,517.03	364,154	348,811	128,706	15.72	8,187
1970	4,015.31	3,041	2,913	1,102	15.86	69
1972	6,866.34	5,121	4,905	1,961	16.19	121
1975	15,658.45	11,428	10,946	4,712	16.48	286
1976	5,336.00	3,876	3,713	1,623	16.38	99
1979	5,834.00	4,111	3,938	1,896	16.97	112

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1980	1,862.41	1,302	1,247	615	16.99	36
1981	9,983.52	6,919	6,627	3,356	17.06	197
1982	296,991.36	203,795	195,208	101,783	17.15	5,935
1983	48,573.14	32,976	31,587	16,987	17.26	984
1984	1,323.05	888	851	472	17.41	27
1986	1,829.56	1,201	1,150	679	17.52	39
1987	770.54	501	480	291	17.50	17
1988	1,916.04	1,231	1,179	737	17.52	42
1989	995.67	629	602	393	17.81	22
1990	12,231.45	7,613	7,292	4,939	17.90	276
1991	42,884.78	26,400	25,288	17,597	17.80	989
1992	1,006.23	609	583	423	17.95	24
1993	7,180,454.66	4,262,318	4,082,729	3,097,726	18.14	170,768
1994	16,957.32	9,903	9,486	7,472	18.17	411
1995	1,163,518.36	667,045	638,940	524,579	18.24	28,760
1996	136,750.35	76,799	73,563	63,187	18.34	3,445
1997	2,255,291.89	1,243,117	1,190,739	1,064,552	18.32	58,109
2000	62,308.54	31,833	30,492	31,817	18.67	1,704
2001	339,034.47	168,704	161,596	177,439	18.68	9,499
2006	14,081.71	5,835	5,589	8,493	19.07	445
2007	28,838.76	11,391	10,911	17,928	19.15	936
2012	4,153,926.68	1,155,622	1,106,931	3,046,996	19.46	156,577
2013	2,073,887.49	517,642	495,832	1,578,056	19.54	80,760
2014	191,425.87	41,903	40,137	151,288	19.63	7,707
2017	144,046.69	16,162	15,481	128,566	19.77	6,503
2018	139,569.24	9,826	9,412	130,157	19.82	6,567
2019	272,566.83	6,705	6,422	266,144	19.83	13,421
	19,196,214.13	8,970,550	8,592,584	10,603,630		564,469

HAYS MINE STATION TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 6-2050
NET SALVAGE PERCENT.. 0

1894	9,692.00	9,692	9,692			
1905	584.13	575	551	33	1.78	19
1906	38,476.97	37,557	35,973	2,504	2.78	901
1909	54.95	53	51	4	3.14	1

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE STATION TREATMENT PLANT INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2050 NET SALVAGE PERCENT.. 0						
1915	149.00	142	136	13	5.38	2
1923	28,824.04	26,703	25,577	3,247	7.67	423
1928	1,754.14	1,589	1,522	232	9.52	24
1929	1,618.00	1,464	1,402	216	9.50	23
1930	2,023.01	1,829	1,752	271	9.50	29
1931	37,143.90	33,199	31,799	5,345	10.51	509
1935	498.19	438	420	79	11.65	7
1937	50,237.31	43,933	42,080	8,157	11.84	689
1951	28,153.91	22,951	21,983	6,171	15.53	397
1952	66,350.50	53,744	51,478	14,873	15.83	940
1953	159,831.28	128,600	123,177	36,654	16.15	2,270
1954	39,536.75	31,594	30,262	9,275	16.47	563
1955	2,412.48	1,930	1,849	564	16.15	35
1957	565.19	445	426	139	16.87	8
1958	2,118.16	1,654	1,584	534	17.24	31
1959	209.59	164	157	53	17.02	3
1962	233.82	179	171	62	17.68	4
1963	1,705.00	1,291	1,237	468	18.13	26
1967	210.00	154	148	62	18.93	3
1968	3,514.01	2,570	2,462	1,052	18.92	56
1969	930.65	677	648	282	18.94	15
1971	355.64	254	243	112	19.52	6
1972	2,839.64	2,010	1,925	914	19.61	47
1975	176,525.54	121,767	116,632	59,894	20.01	2,993
1976	22,111.00	15,102	14,465	7,646	20.19	379
1978	0.03		0			
1979	0.08		0			
1980	962.00	627	601	361	21.10	17
1981	410.00	265	254	156	21.02	7
1982	57.40	37	35	22	21.32	1
1983	25,978.90	16,403	15,711	10,268	21.31	482
1985	76,193.86	46,791	44,818	31,376	21.68	1,447
1986	221.00	133	127	94	22.06	4
1987	1,190.45	708	678	512	22.14	23
1989	642,885.43	370,559	354,932	287,953	22.41	12,849
1990	8,969,815.28	5,080,503	4,866,255	4,103,560	22.58	181,734
1991	4,065,972.24	2,259,867	2,164,567	1,901,405	22.78	83,468
1993	8,838.96	4,731	4,531	4,307	23.00	187
1994	5,821.03	3,058	2,929	2,892	23.04	126

PENNSYLVANIA-AMERICAN WATER COMPANY
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE STATION TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1995	6,669.93	3,415	3,271	3,399	23.35	146
1996	4,476.61	2,241	2,146	2,330	23.45	99
1997	132,414.31	64,645	61,919	70,495	23.59	2,988
1998	7,751.49	3,684	3,529	4,223	23.75	178
2001	250,469.04	108,904	104,311	146,158	24.05	6,077
2006	39,725.44	13,999	13,409	26,317	24.81	1,061
2008	67,546.77	21,284	20,386	47,160	25.00	1,886
2009	785.87	231	221	565	25.21	22
2010	29,994.96	8,177	7,832	22,163	25.34	875
2012	11,514,274.26	2,607,983	2,498,003	9,016,271	25.61	352,061
2013	25,957.50	5,249	5,028	20,930	25.65	816
2014	92,604.55	16,243	15,558	77,047	25.85	2,981
2017	198,983.17	17,351	16,619	182,364	26.15	6,974
2018	195,195.65	10,580	10,134	185,062	26.20	7,063
	27,043,855.01	11,209,928	10,737,608	16,306,247		673,975

SUSQUEHANNA FILTER PLANT
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 6-2070
NET SALVAGE PERCENT.. 0

1920	2.00	2	2			
1927	119.00	109	104	15	8.51	2
1929	5,945.58	5,381	5,154	791	9.50	83
1931	5,319.00	4,754	4,554	765	10.51	73
1947	278.00	230	220	58	15.22	4
1954	493.00	391	375	118	17.14	7
1956	179.54	140	134	45	17.80	3
1957	631.36	489	468	163	18.15	9
1963	842.00	618	592	250	20.42	12
1973	26,394.70	17,552	16,812	9,582	23.43	409
1979	391.74	243	233	159	24.86	6
1982	7,848.56	4,650	4,454	3,394	25.79	132
1984	1,071.66	616	590	482	26.23	18
1985	34,553.31	19,550	18,726	15,827	26.48	598
1986	19,163.69	10,594	10,148	9,016	27.10	333
1990	8,393.40	4,308	4,126	4,267	27.97	153
1995	1,937,167.63	877,924	840,934	1,096,234	29.56	37,085

PENNSYLVANIA-AMERICAN WATER COMPANY
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1998	37.76	16	15	22	30.31	1
2008	12,798.62	3,312	3,172	9,626	32.94	292
2009	27,067.43	6,507	6,233	20,835	33.17	628
2010	27,009.76	5,953	5,702	21,308	33.60	634
2011	5,393.93	1,086	1,040	4,354	33.70	129
2012	68,345.06	12,357	11,836	56,509	33.99	1,663
2014	10,788.07	1,483	1,421	9,368	34.50	272
	2,200,234.80	978,265	937,047	1,263,188		42,546

YARDLEY - MILLRUN ROAD TREATMENT PLANT - NEW
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 6-2050
NET SALVAGE PERCENT.. 0

1997	4,114,379.87	2,008,640	1,924,008	2,190,372	23.59	92,852
1998	636,566.96	302,497	289,752	346,815	23.75	14,603
1999	22,865.33	10,594	10,148	12,718	23.75	535
2001	3,473.57	1,510	1,446	2,027	24.05	84
2007	40,599.49	13,552	12,981	27,618	24.95	1,107
2008	19,404.61	6,114	5,856	13,548	25.00	542
2010	38,695.00	10,548	10,104	28,591	25.34	1,128
2012	12,166.56	2,756	2,640	9,527	25.61	372
2013	106,076.97	21,449	20,545	85,532	25.65	3,335
2014	22,389.82	3,927	3,762	18,628	25.85	721
	5,016,618.18	2,381,587	2,281,241	2,735,377		115,279

SCRANTON WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 6-2050
NET SALVAGE PERCENT.. 0

1990	6,498,370.35	3,680,677	3,525,595	2,972,775	22.58	131,655
1991	11,542.33	6,415	6,145	5,398	22.78	237
1992	63.36	35	34	30	22.75	1
1993	1,858.78	995	953	906	23.00	39
1994	2,129.12	1,118	1,071	1,058	23.04	46
1995	42,181.67	21,597	20,687	21,495	23.35	921

PENNSYLVANIA-AMERICAN WATER COMPANY
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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCRANTON WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1998	71.71	34	33	39	23.75	2
1999	25,524.46	11,825	11,327	14,198	23.75	598
2000	119,941.91	53,794	51,527	68,414	23.98	2,853
2001	1,233.88	536	513	720	24.05	30
2003	779.79	315	302	478	24.32	20
2004	4,372.71	1,694	1,623	2,750	24.50	112
2007	36,939.80	12,331	11,811	25,128	24.95	1,007
2008	184,433.05	58,115	55,666	128,767	25.00	5,151
2009	133,091.40	39,129	37,480	95,611	25.21	3,793
2010	32,619.58	8,892	8,517	24,102	25.34	951
2012	31,903.15	7,226	6,922	24,982	25.61	975
2013	528.32	107	102	426	25.65	17
2014	77,664.18	13,622	13,048	64,616	25.85	2,500
2017	19,208.64	1,675	1,604	17,604	26.15	673
	7,224,458.19	3,920,132	3,754,961	3,469,497		151,581

BROWNELL WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 6-2050
NET SALVAGE PERCENT.. 0

1990	2,297,805.71	1,301,477	1,246,640	1,051,165	22.58	46,553
1991	133,597.04	74,253	71,124	62,473	22.78	2,742
1992	1,960.79	1,073	1,028	933	22.75	41
1993	35.91	19	18	18	23.00	1
1995	601.31	308	295	306	23.35	13
1999	5.76	3	3	3	23.75	
2000	2,758.46	1,237	1,185	1,574	23.98	66
2001	375.44	163	156	219	24.05	9
2006	8,629.98	3,041	2,913	5,717	24.81	230
2007	58.48	20	19	39	24.95	2
2009	16,915.26	4,973	4,763	12,152	25.21	482
2010	7,308.81	1,992	1,908	5,401	25.34	213
2012	119,943.23	27,167	26,022	93,921	25.61	3,667

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNELL WATER TREATMENT PLANT INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2050 NET SALVAGE PERCENT.. 0						
2013	41,899.64	8,472	8,115	33,785	25.65	1,317
2014	19,329.32	3,390	3,247	16,082	25.85	622
2019	1,090.61	20	19	1,071	26.24	41
	2,652,315.75	1,427,608	1,367,457	1,284,859		55,999

CHINCHILLA WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 6-2050
NET SALVAGE PERCENT.. 0

1893	14,836.59	14,837	14,837			
1907	187.12	183	175	12	2.44	5
1910	1,427.96	1,376	1,317	111	4.14	27
1921	42,429.29	39,705	38,007	4,422	6.76	654
1990	1,459,927.15	826,903	791,540	668,387	22.58	29,601
1991	125,225.99	69,601	66,624	58,602	22.78	2,573
1992	1,469.28	804	770	700	22.75	31
1993	650.89	348	333	318	23.00	14
1994	2,419.58	1,271	1,217	1,203	23.04	52
1995	10,944.29	5,603	5,363	5,581	23.35	239
1997	674.81	329	315	360	23.59	15
1998	244.82	116	111	134	23.75	6
1999	163.20	76	73	90	23.75	4
2001	18,845.86	8,194	7,844	11,002	24.05	457
2005	80,991.72	29,951	28,670	52,322	24.71	2,117
2008	16,964.75	5,346	5,117	11,847	25.00	474
	1,777,403.30	1,004,643	962,313	815,090		36,269

NESBITT WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 6-2048
NET SALVAGE PERCENT.. 0

1988	3,071,095.55	1,828,530	1,751,487	1,319,609	21.41	61,635
1989	20,213.19	11,837	11,338	8,875	21.58	411
1990	4,961.45	2,869	2,748	2,213	21.52	103
1991	16,130.80	9,149	8,764	7,367	21.75	339

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ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1992	1,148.36	638	611	537	22.00	24
1993	6,916.77	3,776	3,617	3,300	22.04	150
1994	1,753.58	939	899	854	22.12	39
1995	17,326.81	9,084	8,701	8,626	22.23	388
1997	1,057.68	528	506	552	22.55	24
1998	3,562.34	1,731	1,658	1,904	22.75	84
1999	53,325.49	25,255	24,191	29,135	22.79	1,278
2000	16,022.97	7,374	7,063	8,960	22.87	392
2001	577.08	257	246	331	23.00	14
2007	20,878.82	7,203	6,900	13,979	23.73	589
2008	8,002.36	2,604	2,494	5,508	23.84	231
2009	39,060.79	11,894	11,393	27,668	23.98	1,154
2010	14,986.30	4,229	4,051	10,935	24.17	452
2012	81,800.26	19,264	18,452	63,348	24.35	2,602
2013	32,118.74	6,745	6,461	25,658	24.46	1,049
2014	28,769.10	5,270	5,048	23,721	24.53	967
2016	562,914.51	69,745	66,806	496,108	24.75	20,045
2018	85,920.60	4,880	4,674	81,246	24.89	3,264
	4,088,543.55	2,033,801	1,948,109	2,140,435		95,234

CRYSTAL LAKE WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 6-2052
NET SALVAGE PERCENT.. 0

1992	4,751,108.26	2,547,544	2,440,205	2,310,903	23.78	97,178
1993	54,356.78	28,668	27,460	26,897	23.75	1,133
1995	32,030.36	16,086	15,408	16,622	24.28	685
1997	3,078.16	1,475	1,413	1,665	24.45	68
1998	3,543.58	1,653	1,583	1,960	24.58	80
2000	3,463.67	1,520	1,456	2,008	24.94	81
2001	1,211.20	513	491	720	25.17	29
2007	8,958.35	2,911	2,788	6,170	25.96	238
2008	8,813.12	2,696	2,582	6,231	26.09	239
2009	33,412.18	9,543	9,141	24,271	26.26	924
2010	3,395.99	897	859	2,537	26.47	96
2012	39,565.46	8,665	8,300	31,266	26.75	1,169

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ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
2013	53,719.47	10,475	10,034	43,686	26.83	1,628
2014	49,390.50	8,367	8,014	41,376	26.97	1,534
2019	2,864.92	51	49	2,816	27.43	103
	5,048,912.00	2,641,064	2,529,785	2,519,127		105,185

CEASETOWN WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 6-2053
NET SALVAGE PERCENT.. 0

1993	7,988,456.15	4,169,974	3,994,276	3,994,180	24.26	164,641
1994	44,194.91	22,539	21,589	22,606	24.50	923
1995	118,178.04	59,065	56,576	61,602	24.52	2,512
1997	117,324.81	55,706	53,359	63,966	24.89	2,570
1998	3,366.88	1,556	1,490	1,876	25.01	75
1999	532.85	239	229	304	25.16	12
2000	9,264.78	4,028	3,858	5,406	25.35	213
2001	43,265.97	18,172	17,406	25,860	25.55	1,012
2006	0.33		0			
2007	9,549.60	3,056	2,927	6,622	26.56	249
2008	2,264.03	682	653	1,611	26.67	60
2009	26,199.97	7,373	7,062	19,138	26.81	714
2010	165,181.88	42,997	41,185	123,997	27.00	4,592
2012	34,593.21	7,472	7,157	27,436	27.22	1,008
2013	128,885.26	24,720	23,678	105,207	27.40	3,840
2014	37,093.23	6,180	5,920	31,174	27.50	1,134
2019	8,081.58	142	136	7,946	27.99	284
	8,736,433.48	4,423,901	4,237,504	4,498,929		183,839

WATRES WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 6-2053
NET SALVAGE PERCENT.. 0

1993	8,769,938.43	4,577,908	4,385,022	4,384,917	24.26	180,747
1994	463,999.38	236,640	226,669	237,330	24.50	9,687
1995	152,290.96	76,115	72,908	79,383	24.52	3,237

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1996	1,500.56	730	699	801	24.81	32
1998	91.08	42	40	51	25.01	2
2000	6,029.72	2,622	2,512	3,518	25.35	139
2001	3,188.33	1,339	1,283	1,906	25.55	75
2003	1,537.06	599	574	963	25.87	37
2008	38,154.92	11,496	11,012	27,143	26.67	1,018
2009	16,416.46	4,620	4,425	11,991	26.81	447
2010	6,304.52	1,641	1,572	4,733	27.00	175
2012	36,404.23	7,863	7,532	28,873	27.22	1,061
2013	70,933.95	13,605	13,032	57,902	27.40	2,113
2014	19,921.37	3,319	3,179	16,742	27.50	609
	9,586,710.97	4,938,539	4,730,458	4,856,253		199,379

HUNTSVILLE WATER TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 6-2075
NET SALVAGE PERCENT.. 0

1999	5,824,071.00	2,304,002	2,206,925	3,617,146	31.32	115,490
2001	40,700.36	14,909	14,281	26,420	32.01	825
2007	10,162.55	2,744	2,628	7,534	33.80	223
2008	6,430.94	1,619	1,551	4,880	34.16	143
2009	20,153.37	4,720	4,521	15,632	34.34	455
2010	6,227.91	1,337	1,281	4,947	34.75	142
2012	14,664.07	2,574	2,466	12,199	35.24	346
2013	49,081.55	7,593	7,273	41,808	35.52	1,177
2014	41,390.35	5,509	5,277	36,113	35.82	1,008
	6,012,882.10	2,345,007	2,246,202	3,766,680		119,809

WEST SHORE REGIONAL TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 6-2081
NET SALVAGE PERCENT.. 0

1995	40,740.27	18,064	17,303	23,437	30.75	762
2006	6,467,598.83	1,825,156	1,748,255	4,719,344	34.34	137,430
2008	14,881.08	3,679	3,524	11,357	35.01	324

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2081						
NET SALVAGE PERCENT.. 0						
2009	10,105.34	2,313	2,216	7,890	35.37	223
2011	20,843.84	3,985	3,817	17,027	35.95	474
2012	159,124.19	27,210	26,064	133,061	36.36	3,660
2013	12,202.19	1,840	1,762	10,440	36.60	285
2014	523,557.86	67,958	65,095	458,463	36.87	12,435
	7,249,053.60	1,950,205	1,868,035	5,381,019		155,593

MCMURRAY/SAXONBURG
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 6-2061
NET SALVAGE PERCENT.. 0

1992	45,446.78	22,996	22,027	23,420	26.85	872
2011	3,266,953.16	705,335	675,616	2,591,337	30.87	83,944
2012	3,336.82	651	624	2,713	30.96	88
2018	2,859,613.70	127,825	122,439	2,737,175	32.06	85,377
	6,175,350.46	856,807	820,706	5,354,644		170,281

ROCK RUN FILTRATION PLANT
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5
PROBABLE RETIREMENT YEAR.. 6-2061
NET SALVAGE PERCENT.. 0

1992	110,697.56	56,013	53,653	57,045	26.85	2,125
2011	4,695,552.85	1,013,770	971,055	3,724,498	30.87	120,651
2012	14,769.41	2,880	2,759	12,011	30.96	388
2013	31,104.01	5,356	5,130	25,974	31.24	831
2014	33,548.23	4,999	4,788	28,760	31.40	916
2017	8,769.56	638	611	8,158	31.86	256
2019	145,941.79	2,248	2,153	143,789	32.07	4,484
	5,040,383.41	1,085,904	1,040,150	4,000,233		129,651

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	38,365,682.82	1,480,915	1,418,518	36,947,164	37.41	987,628
2019	840,408.61	11,093	10,626	829,783	37.52	22,116
	39,206,091.43	1,492,008	1,429,144	37,776,947		1,009,744
MONTROSE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	2,540,954.05	98,081	93,948	2,447,006	37.41	65,410
2019	13,515.72	178	171	13,345	37.52	356
	2,554,469.77	98,259	94,119	2,460,351		65,766
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1888	4,319.09	4,319	4,319			
1895	2,105.61	2,106	2,106			
1902	3,652.00	3,652	3,652			
1904	4,936.00	4,936	4,936			
1906	10,099.40	10,099	10,099			
1908	2,461.05	2,461	2,461			
1909	472.28	472	472			
1910	3,087.53	3,088	3,088			
1912	26.50	26	27			
1914	30.00	30	30			
1915	47.10	47	47			
1917	1,446.09	1,446	1,446			
1918	536.25	536	536			
1921	1,979.50	1,980	1,980			
1922	0.32		0			
1923	265,334.75	265,335	265,335			
1924	90,322.54	90,323	90,323			
1926	44.00	44	44			
1927	378.43	378	378			
1928	20,047.10	19,995	19,075	972	0.24	972

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OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1930	3,544.35	3,521	3,359	185	0.59	185
1931	4,019.43	3,984	3,801	219	0.79	219
1932	16.80	17	17			
1933	212.87	210	200	13	1.22	11
1934	114.24	112	107	7	1.46	5
1937	519.55	506	483	37	2.25	16
1938	275.05	267	255	20	2.54	8
1941	290.96	279	266	25	3.47	7
1942	13.00	12	11	2	3.80	1
1944	104.76	100	95	9	3.87	2
1946	1,076.08	1,012	965	111	4.62	24
1947	14,608.28	13,662	13,033	1,575	5.02	314
1948	183.72	171	163	21	5.42	4
1950	107.70	100	95	12	5.68	2
1951	111,670.85	102,503	97,785	13,886	6.13	2,265
1952	1,270.21	1,166	1,112	158	6.03	26
1953	392,242.00	357,332	340,884	51,358	6.50	7,901
1954	41,223.49	37,530	35,802	5,421	6.45	840
1955	27,213.35	24,574	23,443	3,771	6.93	544
1956	25,003.38	22,388	21,357	3,646	7.42	491
1957	10,398.25	9,294	8,866	1,532	7.43	206
1958	115,609.78	102,384	97,671	17,939	7.94	2,259
1959	41,625.14	36,767	35,075	6,551	7.99	820
1960	8,841.76	7,733	7,377	1,465	8.53	172
1961	214.35	186	177	37	9.07	4
1962	9,138.26	7,882	7,519	1,619	9.17	177
1963	421.99	360	343	79	9.72	8
1964	1,925.43	1,624	1,549	376	10.29	37
1965	9,065.61	7,609	7,259	1,807	10.44	173
1966	2,217.82	1,839	1,754	463	11.02	42
1967	12,320.85	10,155	9,688	2,633	11.20	235
1968	800.03	651	621	179	11.79	15
1969	30,358.50	24,378	23,256	7,103	12.39	573
1970	983.27	784	748	235	12.61	19
1971	1,995.36	1,568	1,496	500	13.23	38
1972	31,376.98	24,292	23,174	8,203	13.85	592
1973	10.38	8	8	3	14.48	
1974	147.41	111	106	42	14.74	3
1975	15,305.09	11,375	10,851	4,454	15.38	290
1976	4,598.33	3,360	3,205	1,393	16.02	87

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OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1977	3,419.41	2,456	2,343	1,076	16.67	65
1978	12,640.63	8,918	8,507	4,133	17.32	239
1979	5,563.62	3,876	3,698	1,866	17.64	106
1980	3,737.29	2,554	2,436	1,301	18.30	71
1981	4,947.04	3,314	3,161	1,786	18.97	94
1982	16,431.01	10,782	10,286	6,145	19.65	313
1983	92,116.67	59,176	56,452	35,665	20.32	1,755
1984	45,448.69	28,560	27,245	18,203	20.99	867
1985	365,748.79	224,606	214,267	151,482	21.68	6,987
1986	393,893.66	237,518	226,585	167,309	22.06	7,584
1987	38,220.92	22,482	21,447	16,774	22.75	737
1988	130,894.72	75,042	71,588	59,307	23.45	2,529
1989	627,685.73	350,374	334,246	293,440	24.14	12,156
1990	766,183.23	415,884	396,741	369,443	24.85	14,867
1991	128,395.48	67,690	64,574	63,821	25.56	2,497
1992	87.19	45	43	44	26.26	2
1993	9,384.37	4,651	4,437	4,947	26.97	183
1994	865,001.61	414,682	395,594	469,408	27.69	16,952
1995	361,048.96	167,166	159,471	201,578	28.41	7,095
1996	574,660.42	256,586	244,775	329,885	29.13	11,325
1997	185,413.65	79,691	76,023	109,391	29.85	3,665
1998	3,264.24	1,347	1,285	1,979	30.58	65
1999	23.87	9	9	15	31.32	
2000	5,245.59	1,984	1,893	3,353	32.05	105
2001	721.32	260	248	473	32.78	14
2002	818,620.99	279,313	266,456	552,165	33.78	16,346
2003	1,887.29	610	582	1,305	34.52	38
2005	31,979.75	9,181	8,758	23,221	36.01	645
2006	6,981.06	1,875	1,789	5,192	36.75	141
2007	349,239.74	87,310	83,291	265,949	37.50	7,092
2008	273,311.47	63,190	60,281	213,030	38.25	5,569
2009	341,171.12	71,987	68,673	272,498	39.25	6,943
2010	1,800.57	346	330	1,470	40.00	37
2011	105,136.85	18,147	17,312	87,825	40.76	2,155
2012	1,261,748.47	193,048	184,162	1,077,587	41.52	25,953
2013	858,147.43	114,305	109,043	749,104	42.28	17,718
2014	274,340.84	31,083	29,652	244,689	43.04	5,685
2016	163,029.40	11,869	11,323	151,707	44.58	3,403
2017	233,590.08	12,193	11,632	221,958	45.35	4,894

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2018	1,120,709.69	35,414	33,784	1,086,926	45.90	23,680
2019	1,861,519.84	20,104	19,179	1,842,341	46.01	40,042
9999	27,162.27-	9,181-	8,794-	18,368-		537-
	13,648,620.63	4,613,526	4,419,139	9,229,482		269,664
	211,533,367.57	75,280,639	72,108,758	139,424,608		5,017,156
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.8 2.37

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 320.18 PURIFICATION SYSTEM - LARGE STRUCTURES PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1982	50,562.15	50,562	50,562			
1997	52,683.58	52,684	52,684			
	103,245.73	103,246	103,246			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 320.19 PURIFICATION SYSTEM - LARGE STRUCTURES PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	72,520.43	72,520	72,520			
1984	234,848.64	234,849	234,849			
1985	136,747.74	136,748	136,748			
1986	103,281.57	103,282	103,282			
1987	104,997.90	104,998	104,998			
1988	99,795.30	99,795	99,795			
1989	6,520.49	6,520	6,520			
1991	1,937.55	1,938	1,938			
1994	36.73	37	37			
1996	174,603.42	174,603	174,603			
1997	251,912.62	251,913	251,913			
1998	175,497.41	175,497	175,497			
1999	516,089.23	516,089	516,089			
2004	475,875.22	475,875	475,875			
2005	650,415.46	650,415	650,415			
2007	375,290.42	375,290	375,290			
2008	114,399.73	114,400	114,400			
2015	27,772.91	12,498	13,888	13,885	5.50	2,525
	3,522,542.77	3,507,267	3,508,657	13,886		2,525
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 0.07						

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 320.2 PURIFICATION SYSTEM - CHEMICAL TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R0.5						
NET SALVAGE PERCENT.. 0						
1917	978.00	978	978			
1928	456.40	456	456			
1929	45.50	46	46			
1935	33.55	34	34			
1940	8.13	8	8			
1945	29.17	29	29			
1947	7,302.60	7,303	7,303			
1949	80.97	80	77	4	0.43	4
1950	204.80	202	193	12	0.92	12
1951	102.67	101	97	6	1.43	4
1953	62.36	60	57	5	2.47	2
1955	10,196.33	9,668	9,260	936	3.52	266
1957	726.66	681	652	75	4.17	18
1958	40,023.86	37,166	35,599	4,425	4.73	936
1962	6,154.17	5,556	5,322	832	6.19	134
1963	823.57	740	709	115	6.39	18
1964	7,636.81	6,781	6,495	1,142	7.00	163
1965	37,342.06	32,969	31,579	5,763	7.23	797
1966	1,688.98	1,482	1,420	269	7.48	36
1967	688.22	600	575	113	7.74	15
1968	799.21	687	658	141	8.38	17
1969	2,258.71	1,928	1,847	412	8.67	48
1970	8,536.97	7,226	6,921	1,616	8.98	180
1971	15,632.78	13,116	12,563	3,070	9.31	330
1972	32,603.76	27,100	25,958	6,646	9.65	689
1973	14,896.08	12,259	11,742	3,154	10.00	315
1974	31,941.16	26,013	24,916	7,025	10.37	677
1975	42,769.93	34,447	32,995	9,775	10.75	909
1976	1,073,863.59	854,795	818,758	255,106	11.15	22,879
1977	28,840.00	22,798	21,837	7,003	11.26	622
1978	51,212.94	39,956	38,272	12,941	11.69	1,107
1979	19,376.89	14,911	14,282	5,095	12.13	420
1980	60,262.01	45,703	43,776	16,486	12.58	1,310
1981	192,254.16	144,344	138,259	53,995	12.78	4,225
1982	7,527.22	5,561	5,327	2,200	13.26	166
1983	72,692.91	53,066	50,829	21,864	13.50	1,620
1984	292,693.25	209,890	201,041	91,652	14.00	6,547
1985	975,342.46	689,762	660,683	314,659	14.28	22,035
1986	2,015,391.19	1,404,325	1,345,121	670,270	14.58	45,972
1987	719,004.40	490,721	470,033	248,971	15.12	16,466
1988	56,454.54	37,881	36,284	20,171	15.45	1,306

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 320.2 PURIFICATION SYSTEM - CHEMICAL TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R0.5						
NET SALVAGE PERCENT.. 0						
1989	781,880.45	515,103	493,387	288,493	15.80	18,259
1990	435,976.16	281,641	269,767	166,209	16.16	10,285
1991	703,892.04	445,352	426,577	277,315	16.55	16,756
1992	4,301,889.46	2,673,624	2,560,908	1,740,981	16.75	103,939
1993	108,322.49	65,730	62,959	45,363	17.17	2,642
1994	739,039.18	437,216	418,784	320,255	17.60	18,196
1995	4,640,920.23	2,683,380	2,570,253	2,070,667	17.87	115,874
1996	2,064,870.70	1,159,631	1,110,743	954,128	18.34	52,024
1997	3,330,337.85	1,821,029	1,744,257	1,586,081	18.65	85,045
1998	2,072,021.04	1,100,243	1,053,859	1,018,162	18.99	53,616
1999	7,194,288.92	3,702,181	3,546,103	3,648,186	19.34	188,634
2000	1,257.81	628	602	656	19.56	34
2001	2,457,933.54	1,182,266	1,132,424	1,325,510	19.96	66,408
2002	77,713.84	36,044	34,524	43,190	20.23	2,135
2003	1,966,614.17	879,470	842,393	1,124,221	20.40	55,109
2004	1,991,919.51	852,143	816,218	1,175,702	20.73	56,715
2005	2,387,060.16	976,069	934,919	1,452,141	20.96	69,282
2006	770,894.06	299,724	287,088	483,806	21.22	22,800
2007	2,644,588.28	975,324	934,206	1,710,382	21.40	79,924
2008	1,954,082.47	680,802	652,101	1,301,981	21.50	60,557
2009	220,061.39	71,872	68,842	151,219	21.65	6,985
2010	678,044.44	206,126	197,436	480,608	21.75	22,097
2011	1,512,324.59	425,568	407,627	1,104,698	21.71	50,884
2012	3,059,322.86	784,716	751,634	2,307,689	21.74	106,149
2013	500,139.11	115,732	110,853	389,286	21.59	18,031
2014	649,069.14	132,800	127,201	521,868	21.38	24,409
2015	4,134,535.89	727,678	697,000	3,437,536	21.07	163,148
2016	5,721,935.58	833,114	797,991	4,923,945	20.54	239,725
2017	5,900,775.94	663,837	635,851	5,264,925	19.72	266,984
2018	5,253,869.18	396,142	379,441	4,874,428	18.38	265,203
2019	3,883,611.54	124,276	119,037	3,764,575	15.12	248,980
9999	42,367.00-	16,025-	15,350-	27,017-		1,424-
	77,925,763.99	29,474,865	28,232,626	49,693,138		2,619,650
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.0						3.36

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 320.29 PURIFICATION SYSTEM - CHEMICAL TREATMENT PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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FULLY ACCRUED
NET SALVAGE PERCENT.. 0

1985	8,167.87	8,168	8,168			
	8,167.87	8,168	8,168			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 320.3 GRANULAR ACTIVATED CARBON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L2						
NET SALVAGE PERCENT.. 0						
1992	755.89	756	756			
1994	3,127.19	3,127	3,127			
1995	22,529.51	22,530	22,530			
1996	19,021.10	19,021	19,021			
1998	28,699.58	28,700	28,700			
1999	9,019.00	9,019	9,019			
2000	312,300.74	312,301	312,301			
2001	606,833.55	603,981	530,949	75,885	0.09	75,885
2002	259,574.29	255,733	224,810	34,764	0.26	34,764
2003	38,501.51	37,481	32,949	5,553	0.45	5,553
2007	204,208.74	185,830	163,360	40,849	1.24	32,943
2008	22,525.60	20,025	17,604	4,922	1.44	3,418
2009	307,450.57	265,699	233,571	73,880	1.65	44,776
2010	252,059.62	210,974	185,463	66,597	1.85	35,998
2011	821,252.43	663,161	582,973	238,279	2.03	117,379
2012	400,634.51	310,091	272,596	128,039	2.19	58,465
2013	1,334,285.01	980,966	862,350	471,935	2.34	201,682
2014	648,647.47	445,945	392,022	256,625	2.50	102,650
2015	70,760.97	44,006	38,685	32,076	2.74	11,707
2016	110,250.14	58,455	51,387	58,863	3.10	18,988
2017	448,612.29	182,675	160,586	288,026	3.64	79,128
2018	1,178,863.54	305,090	268,199	910,665	4.30	211,783
2019	1,501,251.96	134,812	118,511	1,382,741	5.07	272,730
	8,601,165.21	5,100,378	4,531,469	4,069,696		1,307,849
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.1						15.21

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
1991	6,225,290.91	5,109,719	5,942,044	283,247	6.22	45,538
1997	592,975.99	417,574	485,593	107,383	9.45	11,363
1999	1,626,361.65	1,070,146	1,244,462	381,900	10.65	35,859
2000	844,801.85	535,435	622,652	222,150	11.27	19,712
2002	3,162.77	1,838	2,137	1,026	12.62	81
2003	256,272.33	142,077	165,220	91,052	13.26	6,867
2004	54,091.81	28,420	33,049	21,043	14.00	1,503
2005	13,991.19	6,938	8,068	5,923	14.74	402
2013	15,021.77	3,584	4,168	10,854	20.75	523
2014	585,687.37	119,187	138,602	447,085	21.53	20,766
2015	1,027,405.88	172,399	200,481	826,925	22.31	37,065
2016	3,708,242.13	488,005	567,497	3,140,745	23.10	135,963
2017	16,493.28	1,564	1,819	14,674	23.88	614
	14,969,798.93	8,096,886	9,415,792	5,554,007		316,256
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.6						2.11

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1900	155,293.70	150,324	133,306	21,988	3.95	5,567
1906	5,215.73	4,973	4,410	806	5.55	145
1907	47,398.97	44,792	39,721	7,678	6.55	1,172
1911	21,166.48	19,750	17,514	3,652	7.78	469
1912	4,869.35	4,554	4,038	831	7.45	112
1922	37,493.82	33,999	30,150	7,344	10.02	733
1923	14,266.34	12,803	11,354	2,912	11.03	264
1924	1,161.00	1,042	924	237	10.88	22
1929	2,421.17	2,125	1,884	537	12.60	43
1931	5,400.00	4,683	4,153	1,247	13.54	92
1933	65.00	56	50	15	13.50	1
1935	289.70	247	219	71	14.51	5
1938	6,799.96	5,708	5,062	1,738	15.59	111
1940	15,697.76	13,104	11,621	4,077	15.73	259
1941	8,321.81	6,859	6,083	2,239	16.74	134
1943	65.00	53	47	18	16.95	1
1949	20,875.47	16,483	14,617	6,258	18.79	333
1950	11,222.42	8,814	7,816	3,406	18.99	179
1951	84,607.38	65,486	58,072	26,535	20.00	1,327
1952	1,055.33	812	720	335	20.22	17
1953	767,149.49	586,716	520,295	246,854	20.45	12,071
1954	173,240.66	131,628	116,727	56,514	20.71	2,729
1955	59,109.20	44,604	39,554	19,555	20.97	933
1956	48,733.30	36,516	32,382	16,351	21.25	769
1957	84,603.91	62,928	55,804	28,800	21.53	1,338
1958	76,375.43	56,365	49,984	26,391	21.83	1,209
1959	167,086.54	122,307	108,461	58,626	22.15	2,647
1960	25,067.51	18,197	16,137	8,931	22.47	397
1961	401,860.35	289,179	256,442	145,418	22.80	6,378
1962	187,270.36	133,524	118,408	68,862	23.15	2,975
1963	15,182.04	10,722	9,508	5,674	23.50	241
1964	45,660.48	31,930	28,315	17,345	23.87	727
1965	56,591.91	39,173	34,738	21,854	24.24	902
1966	483,939.59	331,402	293,885	190,055	24.62	7,720
1967	798,194.72	540,537	479,344	318,851	25.02	12,744
1968	283,136.03	189,560	168,100	115,036	25.42	4,525
1969	84,459.71	55,879	49,553	34,907	25.83	1,351
1970	69,969.80	46,068	40,853	29,117	25.68	1,134
1971	377,069.90	245,058	217,315	159,755	26.13	6,114
1972	173,525.11	111,264	98,668	74,857	26.58	2,816
1973	977,442.90	618,135	548,157	429,286	27.03	15,882

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1974	695,684.14	433,689	384,592	311,092	27.49	11,317
1975	390,540.59	241,588	214,238	176,303	27.44	6,425
1976	351,039.60	213,783	189,581	161,459	27.93	5,781
1977	206,523.03	123,749	109,740	96,783	28.43	3,404
1978	541,440.03	319,071	282,949	258,491	28.92	8,938
1979	297,675.32	173,604	153,951	143,724	28.94	4,966
1980	1,077.30	617	547	530	29.46	18
1981	53,859.69	30,275	26,848	27,012	29.99	901
1982	890,725.68	494,353	438,388	452,338	30.07	15,043
1983	1,392,338.73	757,154	671,438	720,901	30.62	23,543
1984	32,388.90	17,360	15,395	16,994	30.73	553
1985	1,741,229.74	913,101	809,730	931,500	31.29	29,770
1986	1,640,405.64	846,285	750,478	889,928	31.44	28,306
1987	229,882.37	115,815	102,704	127,178	32.01	3,973
1988	2,348,538.96	1,161,587	1,030,086	1,318,453	32.19	40,958
1989	5,112,176.18	2,463,558	2,184,662	2,927,514	32.79	89,281
1990	6,139,618.28	2,897,900	2,569,833	3,569,785	33.00	108,175
1991	673,096.86	308,817	273,856	399,241	33.61	11,879
1992	1,316,505.21	590,058	523,258	793,247	33.85	23,434
1993	7,681,033.98	3,338,177	2,960,268	4,720,766	34.48	136,913
1994	2,029,447.84	859,065	761,812	1,267,636	34.74	36,489
1995	1,588,153.91	653,684	579,681	1,008,473	35.02	28,797
1996	3,326,830.45	1,329,069	1,178,607	2,148,223	35.32	60,822
1997	2,284,354.41	879,020	779,508	1,504,846	35.98	41,825
1998	1,217,249.89	452,817	401,554	815,696	36.30	22,471
1999	5,103,799.29	1,831,243	1,623,931	3,479,868	36.64	94,975
2000	3,501,923.99	1,208,864	1,072,011	2,429,913	36.99	65,691
2001	5,102,332.69	1,689,893	1,498,583	3,603,750	37.36	96,460
2002	2,276,354.48	721,149	639,509	1,636,845	37.75	43,360
2003	2,411,912.94	728,398	645,937	1,765,976	38.14	46,302
2004	1,521,508.36	436,369	386,968	1,134,540	38.55	29,430
2005	3,737,956.90	1,013,734	898,971	2,838,986	38.97	72,851
2006	2,882,960.94	735,732	652,441	2,230,520	39.41	56,598
2007	1,535,575.60	366,695	325,182	1,210,394	39.85	30,374
2008	236,283.67	52,455	46,517	189,767	40.31	4,708
2009	24,847.54	5,089	4,513	20,335	40.78	499
2010	797,791.47	149,347	132,440	665,351	41.26	16,126
2011	259,432.54	44,104	39,111	220,322	41.50	5,309
2012	224,267.92	33,977	30,131	194,137	42.00	4,622
2013	4,270,664.76	568,853	504,454	3,766,211	42.28	89,078
2014	6,070,680.40	690,843	612,633	5,458,047	42.81	127,495

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2015	376,902.04	35,617	31,585	345,317	43.12	8,008
2016	8,402,178.92	626,803	555,843	7,846,336	43.45	180,583
2017	5,262,569.92	284,179	252,008	5,010,562	43.80	114,396
2018	3,404,932.35	111,682	99,038	3,305,894	44.16	74,862
2019	3,184,684.30	35,668	31,631	3,153,053	44.34	71,111
9999	2,905,114.51-	938,751-	832,477-	2,072,638-		55,480-
	105,665,618.57	34,144,498	30,279,055	75,386,564		2,017,928
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.4 1.91

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 330.1 ELEVATED TANKS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1992	189,738.86	85,041	75,414	114,325	33.85	3,377
2007	125,587.36	29,990	26,595	98,992	39.85	2,484
2008	452,291.74	100,409	89,042	363,250	40.31	9,011
2009	610,424.47	125,015	110,862	499,562	40.78	12,250
2010	1,113,481.79	208,444	184,846	928,636	41.26	22,507
2011	1.21			1	41.50	
2012	70,427.57	10,670	9,462	60,966	42.00	1,452
2013	7,302,846.44	972,739	862,617	6,440,229	42.28	152,323
2014	402,306.06	45,782	40,599	361,707	42.81	8,449
2015	76,345.70	7,215	6,398	69,948	43.12	1,622
2017	23,320.15	1,259	1,117	22,203	43.80	507
2018	37,995.16	1,246	1,105	36,890	44.16	835
2019	3,889.76	44	39	3,851	44.34	87
	10,408,656.27	1,587,854	1,408,096	9,000,560		214,904
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.9 2.06

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 330.2 GROUND LEVEL FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2007	732,361.85	174,888	155,089	577,273	39.85	14,486
2008	37,653.40	8,359	7,413	30,240	40.31	750
2009	21,769.28	4,458	3,953	17,816	40.78	437
2010	13,139.81	2,460	2,182	10,958	41.26	266
2011	261,613.14	44,474	39,439	222,174	41.50	5,354
2012	1,944,284.21	294,559	261,212	1,683,072	42.00	40,073
2013	5,126,495.63	682,849	605,545	4,520,951	42.28	106,929
2014	4,119,155.97	468,760	415,693	3,703,463	42.81	86,509
2015	141,079.99	13,332	11,823	129,257	43.12	2,998
2016	1,638,959.98	122,266	108,424	1,530,536	43.45	35,225
2017	150,532.79	8,129	7,209	143,324	43.80	3,272
2018	115,310.65	3,782	3,354	111,957	44.16	2,535
2019	32,865.88	368	326	32,540	44.34	734
	14,335,222.58	1,828,684	1,621,662	12,713,561		299,568
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.4						2.09

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 330.3 BELOW GRADE FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2007	173,959.09	41,541	36,838	137,121	39.85	3,441
2010	31,397.64	5,878	5,213	26,185	41.26	635
2011	100,934.51	17,159	15,216	85,719	41.50	2,066
2014	280,555.88	31,927	28,313	252,243	42.81	5,892
2016	231,825.44	17,294	15,336	216,489	43.45	4,982
	818,672.56	113,799	100,916	717,757		17,016
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.2						2.08

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 330.4 CLEARWELL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2012	12,768,982.03	1,934,501	1,715,499	11,053,483	42.00	263,178
2018	31,858.33	1,045	927	30,931	44.16	700
2019	5,254.37	59	52	5,202	44.34	117
	12,806,094.73	1,935,605	1,716,478	11,089,617		263,995
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.0						2.06

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 330.58 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1959	427.00	427	427			
1961	3,005.00	3,005	3,005			
1962	646.00	646	646			
1963	501.00	501	501			
1984	69,262.85	69,263	69,263			
1990	105,687.39	105,687	105,687			
1997	138,050.00	138,050	138,050			
2002	764,914.30	764,914	764,914			
2003	135,772.35	135,772	135,772			
2004	456,940.96	456,941	456,941			
2007	263,798.12	263,798	263,798			
2015	272,106.38	122,448	136,400	135,706	5.50	24,674
	2,211,111.35	2,061,452	2,075,404	135,707		24,674
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5						1.12

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 330.59 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	27,575.74	27,576	27,576			
1984	26,862.85	26,863	26,863			
1986	31,550.43	31,550	31,550			
1987	36,345.00	36,345	36,345			
1989	37,490.69	37,491	37,491			
1991	59,245.37	59,245	59,245			
1994	44,519.20	44,519	44,519			
1996	223,566.03	223,566	223,566			
1997	1,230,886.52	1,230,887	1,230,887			
1998	292,994.17	292,994	292,994			
1999	516,904.27	516,904	516,904			
2000	123,897.13	123,897	123,897			
2001	1,343,057.14	1,343,057	1,343,057			
2004	736,540.63	736,541	736,541			
2005	2,772,132.56	2,772,133	2,772,133			
2006	1,973,424.21	1,973,424	1,973,424			
2007	1,611,757.81	1,611,758	1,611,758			
2008	2,027,804.01	2,027,804	2,027,804			
2009	259,191.15	259,191	259,191			
2010	7,332.39	6,966	4,776	2,556	0.50	2,556
2011	1,231,537.73	1,046,807	717,634	513,904	1.50	342,603
2012	3,394,803.79	2,546,103	1,745,469	1,649,335	2.50	659,734
2013	1,350,299.88	877,695	601,700	748,600	3.50	213,886
2014	772,333.61	424,783	291,208	481,126	4.50	106,917
2015	3,817,936.25	1,718,071	1,177,815	2,640,121	5.50	480,022
2016	800,361.02	280,126	192,039	608,322	6.50	93,588
2017	602,080.95	150,520	103,188	498,893	7.50	66,519
2018	2,782,730.33	417,410	286,154	2,496,576	8.50	293,715
2019	1,117,283.51	55,864	38,297	1,078,987	9.50	113,578
	29,252,444.37	20,900,090	18,534,025	10,718,419		2,373,118
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.5						8.11

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 331 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R2						
NET SALVAGE PERCENT.. 0						
1843	72.34	69	51	21	8.69	2
1868	3,815.50	3,468	2,558	1,258	15.17	83
1869	235.00	216	159	76	13.44	6
1870	8,537.06	7,786	5,744	2,793	14.43	194
1871	4,185.88	3,792	2,798	1,388	15.44	90
1872	49,680.27	44,702	32,979	16,701	16.43	1,016
1873	10,955.10	9,951	7,341	3,614	14.79	244
1874	47,175.32	42,557	31,396	15,779	15.79	999
1875	4,479.78	4,013	2,961	1,519	16.79	90
1876	9,242.40	8,355	6,164	3,078	15.24	202
1877	181.45	163	120	61	16.22	4
1878	7,128.18	6,354	4,688	2,440	17.24	142
1879	7,155.73	6,334	4,673	2,483	18.22	136
1880	315.11	281	207	108	16.75	6
1882	208.59	184	136	73	18.75	4
1883	362.76	322	238	125	17.35	7
1884	2,710.09	2,387	1,761	949	18.34	52
1885	36,956.04	32,307	23,834	13,122	19.35	678
1886	42,975.41	37,294	27,513	15,462	20.34	760
1887	54,302.20	47,487	35,033	19,269	19.02	1,013
1888	131,329.91	113,981	84,089	47,241	20.02	2,360
1889	158,905.95	136,866	100,972	57,934	21.02	2,756
1890	338,062.16	293,303	216,382	121,680	19.76	6,158
1891	121,483.09	104,597	77,166	44,317	20.75	2,136
1892	75,022.19	64,084	47,277	27,745	21.76	1,275
1893	314,149.54	270,231	199,361	114,789	20.56	5,583
1894	117,923.91	100,636	74,243	43,681	21.56	2,026
1895	12,824.19	10,857	8,010	4,814	22.56	213
1896	485,616.18	407,820	300,866	184,750	23.56	7,842
1897	84,112.72	71,092	52,448	31,665	22.43	1,412
1898	102,194.39	85,680	63,210	38,984	23.42	1,665
1899	635,171.33	528,081	389,587	245,584	24.43	10,053
1900	1,421,942.24	1,189,455	877,511	544,431	23.36	23,306
1901	268,964.42	223,106	164,595	104,369	24.36	4,284
1902	216,578.19	178,136	131,418	85,160	25.36	3,358
1903	381,449.44	315,535	232,783	148,666	24.34	6,108
1904	296,245.58	242,921	179,213	117,033	25.35	4,617
1905	541,162.85	439,965	324,581	216,582	26.34	8,223
1906	326,035.83	266,436	196,561	129,475	25.39	5,099
1907	472,612.25	382,816	282,419	190,193	26.39	7,207
1908	553,129.71	444,053	327,596	225,534	27.39	8,234

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 331 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R2						
NET SALVAGE PERCENT.. 0						
1909	359,949.95	286,376	211,272	148,678	28.39	5,237
1910	321,172.85	256,746	189,412	131,761	27.48	4,795
1911	180,043.80	142,595	105,198	74,846	28.49	2,627
1912	302,406.42	237,329	175,088	127,318	29.48	4,319
1913	200,158.26	157,745	116,375	83,783	28.64	2,925
1914	481,428.98	375,852	277,282	204,147	29.64	6,888
1915	281,638.52	217,791	160,674	120,965	30.64	3,948
1916	110,961.59	86,128	63,540	47,422	29.84	1,589
1917	158,480.03	121,839	89,886	68,594	30.83	2,225
1918	94,927.59	72,259	53,308	41,620	31.84	1,307
1919	165,984.44	126,779	93,530	72,454	31.08	2,331
1920	282,781.46	213,839	157,758	125,023	32.08	3,897
1921	295,972.13	221,565	163,458	132,514	33.08	4,006
1922	273,268.91	205,170	151,362	121,907	32.36	3,767
1923	1,772,856.52	1,317,232	971,777	801,080	33.38	23,999
1924	979,490.15	720,317	531,408	448,082	34.36	13,041
1925	771,414.56	568,610	419,487	351,928	33.71	10,440
1926	445,031.83	324,562	239,443	205,589	34.71	5,923
1927	255,363.88	184,245	135,925	119,439	35.71	3,345
1928	383,527.82	277,214	204,512	179,016	35.09	5,102
1929	211,701.80	151,367	111,670	100,032	36.08	2,773
1930	176,143.10	124,533	91,873	84,270	37.09	2,272
1931	239,626.33	169,655	125,162	114,464	36.50	3,136
1932	71,446.02	50,012	36,896	34,550	37.50	921
1933	52,215.38	36,133	26,657	25,558	38.50	664
1934	94,113.20	65,183	48,088	46,025	37.95	1,213
1935	183,293.82	125,446	92,547	90,747	38.96	2,329
1936	127,414.60	86,183	63,581	63,834	39.95	1,598
1937	226,304.72	153,095	112,945	113,360	39.45	2,874
1938	93,950.07	62,787	46,321	47,629	40.45	1,177
1939	184,821.51	122,001	90,005	94,817	41.45	2,288
1940	144,150.63	95,111	70,167	73,984	40.99	1,805
1941	144,117.08	93,907	69,279	74,838	41.98	1,783
1942	119,534.26	76,884	56,721	62,813	42.99	1,461
1943	104,226.62	66,976	49,411	54,816	42.55	1,288
1944	52,414.77	33,241	24,523	27,892	43.55	640
1945	281,039.44	175,874	129,750	151,289	44.55	3,396
1946	382,280.02	238,849	176,209	206,071	44.14	4,669
1947	377,964.24	232,902	171,822	206,142	45.15	4,566
1948	452,384.44	274,959	202,849	249,535	46.14	5,408
1949	239,565.63	145,249	107,156	132,410	45.78	2,892

PENNSYLVANIA-AMERICAN WATER COMPANY
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R2						
NET SALVAGE PERCENT.. 0						
1950	334,441.66	199,896	147,472	186,970	46.78	3,997
1951	630,547.92	371,456	274,039	356,509	47.78	7,461
1952	510,246.45	299,617	221,040	289,206	47.45	6,095
1953	2,105,940.62	1,218,497	898,936	1,207,005	48.44	24,918
1954	2,337,531.83	1,331,926	982,618	1,354,914	49.45	27,400
1955	4,368,556.26	2,479,593	1,829,299	2,539,257	49.14	51,674
1956	2,140,469.60	1,196,094	882,409	1,258,061	50.14	25,091
1957	2,934,398.66	1,613,919	1,190,656	1,743,743	51.14	34,097
1958	2,653,434.78	1,452,490	1,071,563	1,581,872	50.85	31,109
1959	2,765,486.90	1,488,938	1,098,452	1,667,035	51.87	32,139
1960	3,386,671.82	1,793,581	1,323,200	2,063,472	52.85	39,044
1961	4,259,619.21	2,242,690	1,654,526	2,605,093	52.61	49,517
1962	1,581,170.00	818,255	603,661	977,509	53.61	18,234
1963	2,378,922.12	1,209,682	892,433	1,486,489	54.61	27,220
1964	5,313,721.39	2,683,429	1,979,678	3,334,043	54.40	61,288
1965	5,188,968.21	2,573,728	1,898,747	3,290,221	55.38	59,412
1966	5,072,111.79	2,496,493	1,841,767	3,230,345	55.20	58,521
1967	6,256,714.45	3,021,993	2,229,451	4,027,263	56.20	71,659
1968	6,033,654.78	2,858,746	2,109,017	3,924,638	57.20	68,613
1969	4,839,361.37	2,272,564	1,676,566	3,162,795	57.03	55,458
1970	4,221,838.18	1,943,734	1,433,974	2,787,864	58.02	48,050
1971	5,821,359.26	2,625,433	1,936,892	3,884,467	59.03	65,805
1972	9,146,640.47	4,083,975	3,012,919	6,133,721	58.88	104,173
1973	7,951,278.63	3,475,504	2,564,025	5,387,254	59.88	89,968
1974	5,158,202.93	2,229,375	1,644,703	3,513,500	59.77	58,784
1975	6,298,724.35	2,663,101	1,964,681	4,334,043	60.76	71,331
1976	4,889,870.82	2,020,495	1,490,604	3,399,267	61.77	55,031
1977	6,377,687.71	2,602,097	1,919,676	4,458,012	61.67	72,288
1978	10,209,651.39	4,067,525	3,000,783	7,208,868	62.67	115,029
1979	9,032,030.16	3,547,781	2,617,346	6,414,684	62.60	102,471
1980	12,884,147.84	4,937,205	3,642,383	9,241,765	63.59	145,334
1981	8,423,096.83	3,145,184	2,320,334	6,102,763	64.60	94,470
1982	6,226,721.13	2,288,320	1,688,189	4,538,532	64.54	70,321
1983	10,269,106.10	3,673,259	2,709,917	7,559,189	65.54	115,337
1984	15,071,895.45	5,296,264	3,907,275	11,164,620	65.52	170,400
1985	19,248,326.59	6,575,228	4,850,821	14,397,506	66.51	216,471
1986	24,699,883.95	8,274,461	6,104,416	18,595,468	66.50	279,631
1987	26,947,415.79	8,757,910	6,461,077	20,486,339	67.50	303,501
1988	35,988,596.32	11,451,571	8,448,303	27,540,293	67.50	408,004
1989	33,818,482.45	10,416,093	7,684,387	26,134,095	68.51	381,464
1990	33,101,134.93	9,960,132	7,348,006	25,753,129	68.54	375,739

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 331 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R2						
NET SALVAGE PERCENT.. 0						
1991	21,877,640.43	6,359,830	4,691,913	17,185,727	69.54	247,134
1992	25,698,430.10	7,208,410	5,317,946	20,380,484	70.54	288,921
1993	35,934,710.37	9,810,176	7,237,377	28,697,333	70.58	406,593
1994	40,318,621.72	10,692,498	7,888,303	32,430,319	70.65	459,028
1995	48,916,795.47	12,463,999	9,195,213	39,721,582	71.65	554,384
1996	39,737,781.67	9,807,285	7,235,244	32,502,538	71.73	453,123
1997	36,293,182.92	8,572,450	6,324,255	29,968,928	72.74	412,001
1998	91,207,953.44	20,786,293	15,334,918	75,873,035	72.84	1,041,640
1999	56,059,790.66	12,181,793	8,987,018	47,072,773	73.84	637,497
2000	58,395,549.02	12,181,312	8,986,663	49,408,886	73.96	668,049
2001	64,674,935.72	12,922,052	9,533,138	55,141,798	74.09	744,254
2002	66,136,706.27	12,499,837	9,221,653	56,915,053	75.09	757,958
2003	23,556,460.16	4,235,452	3,124,670	20,431,790	75.25	271,519
2004	61,665,331.30	10,513,939	7,756,573	53,908,758	75.41	714,875
2005	58,565,280.37	9,341,162	6,891,366	51,673,914	76.41	676,272
2006	13,129,516.20	1,966,802	1,450,992	11,678,524	76.59	152,481
2007	80,137,874.33	11,219,302	8,276,948	71,860,926	76.79	935,811
2008	102,123,528.40	13,276,059	9,794,304	92,329,224	76.99	1,199,237
2009	93,684,725.57	11,214,062	8,273,083	85,411,643	77.22	1,106,082
2010	97,491,773.22	10,646,102	7,854,075	89,637,698	77.46	1,157,213
2011	119,464,156.83	11,779,166	8,689,984	110,774,173	77.71	1,425,482
2012	110,370,422.33	9,690,523	7,149,104	103,221,318	77.97	1,323,859
2013	146,797,994.63	11,362,165	8,382,344	138,415,651	77.53	1,785,317
2014	136,729,003.80	9,024,114	6,657,466	130,071,538	77.83	1,671,226
2015	171,161,996.92	9,396,794	6,932,408	164,229,589	77.47	2,119,912
2016	175,604,084.39	7,621,217	5,622,491	169,981,593	77.15	2,203,261
2017	118,923,148.82	3,781,756	2,789,960	116,133,189	76.24	1,523,258
2018	154,056,379.94	3,050,316	2,250,346	151,806,034	74.26	2,044,250
2019	162,609,512.58	1,170,788	863,739	161,745,774	68.94	2,346,182
9999	257,582,229.19-	39,422,801-	29,083,850-	228,498,379-		3,109,847-
	2,534,040,277.14	387,833,300	286,120,854	2,247,919,423		30,594,028
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						73.5 1.21

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1921	153.24	142	133	20	7.88	3
1937	39,562.43	34,926	32,594	6,968	10.95	636
1938	2,047.55	1,802	1,682	366	11.09	33
1939	36,822.26	32,013	29,875	6,947	12.09	575
1940	74,125.98	64,238	59,948	14,178	12.24	1,158
1941	50,028.02	43,199	40,314	9,714	12.41	783
1942	48,778.16	41,959	39,157	9,621	12.59	764
1943	22,815.02	19,548	18,243	4,572	12.79	357
1944	14,565.27	12,427	11,597	2,968	12.99	228
1945	25,851.97	21,956	20,490	5,362	13.22	406
1946	98,318.38	82,381	76,880	21,438	14.22	1,508
1947	193,987.27	161,747	150,945	43,042	14.45	2,979
1948	262,207.98	217,475	202,952	59,256	14.71	4,028
1949	288,998.95	238,366	222,448	66,551	14.97	4,446
1950	337,202.55	276,540	258,073	79,130	15.25	5,189
1951	483,831.22	391,081	364,964	118,867	16.25	7,315
1952	550,485.76	442,150	412,623	137,863	16.54	8,335
1953	551,684.63	440,244	410,844	140,841	16.83	8,368
1954	511,693.01	405,568	378,484	133,209	17.14	7,772
1955	674,013.32	530,381	494,962	179,051	17.47	10,249
1956	710,013.50	554,521	517,490	192,524	17.80	10,816
1957	682,671.75	524,838	489,789	192,883	18.80	10,260
1958	916,394.31	698,842	652,173	264,221	19.15	13,797
1959	1,062,694.38	803,609	749,944	312,750	19.50	16,038
1960	1,070,750.14	802,741	749,134	321,616	19.87	16,186
1961	1,018,176.21	756,505	705,985	312,191	20.24	15,424
1962	963,779.03	703,751	656,754	307,025	21.24	14,455
1963	862,522.88	623,777	582,121	280,402	21.62	12,970
1964	709,514.17	508,012	474,087	235,427	22.02	10,692
1965	1,060,503.53	751,367	701,190	359,314	22.42	16,026
1966	1,075,891.79	748,283	698,312	377,580	23.42	16,122
1967	1,112,505.58	765,181	714,082	398,424	23.83	16,719
1968	1,245,389.49	846,616	790,079	455,310	24.26	18,768
1969	1,346,926.08	904,596	844,187	502,739	24.69	20,362
1970	1,458,517.24	967,434	902,828	555,689	25.13	22,113
1971	1,689,504.06	1,098,009	1,024,684	664,820	26.13	25,443
1972	1,824,460.16	1,169,844	1,091,721	732,739	26.58	27,567
1973	2,377,931.98	1,503,804	1,403,379	974,553	27.03	36,054
1974	1,398,940.37	872,099	813,860	585,080	27.49	21,283
1975	835,015.21	509,025	475,032	359,983	28.50	12,631
1976	1,564,448.34	939,138	876,422	688,026	28.96	23,758

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1977	1,520,741.97	898,454	838,455	682,287	29.44	23,176
1978	2,664,524.58	1,548,089	1,444,707	1,219,818	29.93	40,756
1979	3,135,145.68	1,777,628	1,658,917	1,476,229	30.93	47,728
1980	2,811,275.34	1,565,880	1,461,310	1,349,965	31.42	42,965
1981	2,716,078.32	1,484,880	1,385,719	1,330,359	31.92	41,678
1982	2,788,413.26	1,495,147	1,395,301	1,393,112	32.43	42,958
1983	2,990,491.90	1,561,037	1,456,790	1,533,702	33.43	45,878
1984	3,547,140.22	1,813,298	1,692,205	1,854,935	33.94	54,653
1985	3,872,619.93	1,937,084	1,807,725	2,064,895	34.47	59,904
1986	4,677,477.74	2,287,754	2,134,977	2,542,501	34.99	72,664
1987	6,602,025.51	3,132,661	2,923,461	3,678,565	35.99	102,211
1988	7,191,020.64	3,329,443	3,107,102	4,083,919	36.53	111,796
1989	7,668,915.25	3,461,748	3,230,571	4,438,344	37.07	119,729
1990	8,473,153.26	3,724,798	3,476,055	4,997,098	37.61	132,866
1991	6,285,728.08	2,687,149	2,507,700	3,778,028	38.17	98,979
1992	6,727,734.55	2,775,191	2,589,863	4,137,872	39.17	105,639
1993	9,626,783.11	3,852,639	3,595,358	6,031,425	39.72	151,849
1994	7,938,302.36	3,076,886	2,871,411	5,066,891	40.29	125,761
1995	10,919,433.98	4,092,604	3,819,299	7,100,135	40.86	173,767
1996	11,508,945.69	4,165,087	3,886,941	7,622,005	41.44	183,929
1997	10,936,858.14	3,789,621	3,536,549	7,400,309	42.44	174,371
1998	48,005,795.56	15,995,531	14,927,344	33,078,452	43.02	768,909
1999	14,113,753.76	4,513,578	4,212,160	9,901,594	43.60	227,101
2000	14,265,397.35	4,368,065	4,076,364	10,189,033	44.19	230,573
2001	17,124,820.88	5,005,585	4,671,310	12,453,511	44.79	278,042
2002	30,167,155.85	8,392,503	7,832,049	22,335,107	45.40	491,963
2003	3,645,944.68	956,696	892,808	2,753,137	46.39	59,348
2004	2,182,698.66	541,309	505,160	1,677,539	47.00	35,692
2005	18,549,588.10	4,329,474	4,040,350	14,509,238	47.61	304,752
2006	76,170.17	16,658	15,546	60,624	48.23	1,257
2007	13,896,606.50	2,832,128	2,642,998	11,253,608	48.85	230,371
2008	26,539,687.11	5,005,385	4,671,124	21,868,563	49.48	441,968
2009	23,690,058.93	4,103,118	3,829,110	19,860,949	50.11	396,347
2010	18,719,916.89	2,968,979	2,770,709	15,949,208	50.38	316,578
2011	19,005,658.03	2,714,008	2,532,766	16,472,892	51.02	322,871
2012	21,717,642.36	2,753,797	2,569,897	19,147,745	51.67	370,578
2013	22,715,009.56	2,525,909	2,357,228	20,357,782	51.98	391,646
2014	20,554,637.31	1,944,469	1,814,617	18,740,020	52.64	356,003
2015	21,527,027.69	1,685,566	1,573,003	19,954,025	52.97	376,704
2016	27,971,133.06	1,734,210	1,618,399	26,352,734	52.99	497,315
2017	25,808,939.24	1,161,402	1,083,843	24,725,096	53.06	465,984

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
2018	25,445,755.86	702,303	655,403	24,790,353	52.85	469,070
2019	25,621,191.72	251,088	234,320	25,386,872	50.78	499,938
9999	17,652,989.14-	4,433,080-	4,137,037-	13,515,952-		294,479-
	577,548,132.81	145,035,894	135,350,348	442,197,785		9,634,404
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.9 1.67

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 334 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-L1						
NET SALVAGE PERCENT.. 0						
1991	684,767.24	554,251	524,317	160,450	6.71	23,912
1992	142,671.46	113,780	107,635	35,036	6.98	5,019
1993	230,354.26	181,289	171,498	58,856	7.17	8,209
1994	193,983.87	150,376	142,255	51,729	7.39	7,000
1995	257,393.00	196,751	186,125	71,268	7.55	9,439
1996	50,026.15	37,620	35,588	14,438	7.75	1,863
1997	1,285,143.30	948,436	897,213	387,930	7.99	48,552
1998	10,758,150.10	7,795,356	7,374,347	3,383,803	8.17	414,174
1999	1,753,517.96	1,247,453	1,180,081	573,437	8.32	68,923
2000	2,654,086.61	1,847,775	1,747,981	906,106	8.51	106,475
2001	4,303,918.44	2,922,361	2,764,531	1,539,387	8.75	175,930
2002	2,446,324.83	1,618,244	1,530,846	915,479	8.96	102,174
2003	354,635.44	228,208	215,883	138,752	9.14	15,181
2004	1,970.47	1,231	1,165	805	9.32	86
2005	2,485,084.85	1,502,482	1,421,336	1,063,749	9.48	112,210
2006	3,888.36	2,268	2,146	1,742	9.65	181
2007	3,687,234.45	2,064,851	1,953,333	1,733,901	9.82	176,568
2008	6,095,294.30	3,259,763	3,083,711	3,011,583	10.00	301,158
2009	10,225,847.46	5,196,776	4,916,110	5,309,737	10.16	522,612
2010	12,743,663.39	6,088,922	5,760,073	6,983,590	10.38	672,793
2011	17,717,763.72	7,891,492	7,465,290	10,252,474	10.58	969,043
2012	13,778,100.68	5,642,132	5,337,413	8,440,688	10.82	780,101
2013	9,925,927.16	3,664,652	3,466,732	6,459,195	11.11	581,386
2014	6,692,509.95	2,175,066	2,057,596	4,634,914	11.42	405,859
2015	13,857,921.82	3,828,944	3,622,151	10,235,771	11.79	868,174
2016	15,977,444.61	3,567,763	3,375,076	12,602,369	12.17	1,035,527
2017	16,488,905.52	2,737,158	2,589,330	13,899,576	12.56	1,106,654
2018	13,319,376.19	1,385,215	1,310,403	12,008,973	12.93	928,768
2019	18,781,338.08	696,788	659,156	18,122,182	12.98	1,396,162
9999	1,707,754.19-	617,207-	583,873-	1,123,881-		99,087-
185,189,489.48		66,930,196	63,315,448	121,874,041		10,745,046
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.3 5.80

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1882	236.21	236	236			
1886	347.76	344	312	36	1.64	22
1889	488.25	478	434	54	2.83	19
1890	710.80	700	636	75	2.08	36
1891	2,511.34	2,453	2,228	283	3.08	92
1892	3,660.98	3,594	3,264	397	2.36	168
1893	2,869.27	2,795	2,538	331	3.38	98
1894	2,180.37	2,107	1,913	267	4.36	61
1895	4,197.12	4,076	3,702	495	3.71	133
1896	1,626.15	1,566	1,422	204	4.71	43
1897	242.19	234	213	29	4.08	7
1898	2,471.82	2,372	2,154	318	5.09	62
1899	197.30	190	173	24	4.50	5
1900	89.52	86	78	12	5.50	2
1901	145.52	140	127	19	4.96	4
1902	40.23	38	35	5	5.95	1
1903	45.56	44	40	6	5.45	1
1904	300.49	285	259	41	6.45	6
1905	349.05	332	301	48	5.98	8
1906	605.12	570	518	87	6.99	12
1907	542.72	513	466	77	6.55	12
1908	581.08	551	500	81	6.14	13
1909	1,128.41	1,060	963	165	7.15	23
1910	1,705.81	1,606	1,458	248	6.78	37
1911	1,217.74	1,136	1,032	186	7.78	24
1912	3,408.06	3,187	2,894	514	7.45	69
1913	1,327.29	1,244	1,130	197	7.14	28
1914	2,320.09	2,154	1,956	364	8.14	45
1915	2,517.94	2,342	2,127	391	7.87	50
1916	3,131.64	2,885	2,620	512	8.85	58
1917	3,312.33	3,056	2,775	537	8.61	62
1918	3,444.11	3,181	2,889	555	8.40	66
1919	3,810.16	3,485	3,165	645	9.38	69
1920	2,557.82	2,341	2,126	432	9.20	47
1921	3,127.60	2,865	2,602	526	9.03	58
1922	6,736.83	6,109	5,548	1,189	10.02	119
1923	5,884.13	5,337	4,847	1,037	9.88	105
1924	5,815.10	5,275	4,790	1,025	9.77	105
1925	6,022.37	5,407	4,910	1,112	10.76	103
1926	6,461.56	5,800	5,267	1,195	10.67	112
1927	8,467.62	7,597	6,899	1,569	10.60	148

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1928	5,213.35	4,627	4,202	1,011	11.59	87
1929	8,745.60	7,756	7,043	1,703	11.54	148
1930	8,643.09	7,658	6,954	1,689	11.52	147
1931	10,203.87	9,030	8,200	2,004	11.50	174
1932	5,486.23	4,800	4,359	1,127	12.50	90
1933	3,032.91	2,650	2,407	626	12.51	50
1934	7,341.97	6,403	5,815	1,527	12.54	122
1935	8,507.42	7,405	6,725	1,782	12.58	142
1936	9,149.44	7,869	7,146	2,003	13.59	147
1937	14,697.84	12,611	11,452	3,246	13.65	238
1938	5,935.25	5,079	4,612	1,323	13.73	96
1939	9,798.99	8,282	7,521	2,278	14.74	155
1940	8,124.22	6,846	6,217	1,907	14.84	129
1941	8,578.57	7,206	6,544	2,035	14.95	136
1942	4,292.54	3,593	3,263	1,030	15.09	68
1943	4,541.95	3,753	3,408	1,134	16.09	70
1944	5,456.57	4,491	4,078	1,379	16.24	85
1945	5,878.25	4,817	4,374	1,504	16.41	92
1946	8,049.57	6,567	5,964	2,086	16.59	126
1947	15,962.51	12,847	11,667	4,296	17.59	244
1948	15,335.41	12,281	11,153	4,182	17.79	235
1949	28,879.52	23,005	20,891	7,989	18.00	444
1950	10,243.55	8,045	7,306	2,938	18.99	155
1951	34,198.88	26,706	24,252	9,947	19.22	518
1952	30,726.76	23,850	21,659	9,068	19.46	466
1953	35,322.13	27,014	24,532	10,790	20.45	528
1954	46,525.56	35,350	32,102	14,424	20.71	696
1955	51,877.26	39,147	35,550	16,327	20.97	779
1956	89,004.58	66,691	60,564	28,441	21.25	1,338
1957	83,329.26	61,455	55,809	27,520	22.25	1,237
1958	74,476.87	54,502	49,495	24,982	22.54	1,108
1959	87,740.46	63,700	57,848	29,892	22.83	1,309
1960	113,330.95	80,918	73,484	39,847	23.83	1,672
1961	81,798.35	57,897	52,578	29,220	24.15	1,210
1962	71,268.98	49,995	45,402	25,867	24.47	1,057
1963	99,154.02	68,347	62,068	37,086	25.47	1,456
1964	108,181.21	73,844	67,060	41,121	25.80	1,594
1965	106,481.24	71,960	65,349	41,132	26.15	1,573
1966	114,749.23	76,125	69,131	45,618	27.15	1,680
1967	143,281.82	94,022	85,384	57,898	27.50	2,105
1968	145,833.66	94,631	85,937	59,897	27.87	2,149

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1969	152,938.30	97,315	88,374	64,564	28.87	2,236
1970	163,761.59	102,941	93,484	70,278	29.24	2,403
1971	190,655.64	118,359	107,485	83,171	29.62	2,808
1972	186,956.13	113,669	103,226	83,730	30.62	2,734
1973	247,090.71	148,205	134,589	112,502	31.02	3,627
1974	317,860.08	188,014	170,741	147,119	31.42	4,682
1975	321,139.73	185,779	168,711	152,429	32.42	4,702
1976	214,173.95	122,036	110,824	103,350	32.84	3,147
1977	301,870.83	169,350	153,791	148,080	33.26	4,452
1978	499,318.87	273,527	248,397	250,922	34.26	7,324
1979	536,297.71	288,850	262,313	273,985	34.69	7,898
1980	475,928.21	251,909	228,765	247,163	35.13	7,036
1981	336,645.63	173,675	157,719	178,927	36.13	4,952
1982	472,352.60	239,105	217,138	255,215	36.58	6,977
1983	612,534.15	304,062	276,127	336,407	37.03	9,085
1984	561,199.54	270,947	246,054	315,146	38.03	8,287
1985	620,419.73	293,210	266,272	354,148	38.50	9,199
1986	776,780.93	359,106	326,114	450,667	38.96	11,567
1987	840,697.91	377,053	342,412	498,286	39.96	12,470
1988	1,234,109.04	540,293	490,655	743,454	40.45	18,380
1989	1,121,950.51	479,073	435,059	686,892	40.93	16,782
1990	1,133,251.08	468,033	425,034	708,217	41.93	16,890
1991	988,392.49	397,136	360,650	627,742	42.43	14,795
1992	1,361,381.21	531,619	482,778	878,603	42.92	20,471
1993	1,176,793.25	442,827	402,143	774,650	43.92	17,638
1994	1,570,013.35	572,427	519,837	1,050,176	44.43	23,637
1995	1,717,487.77	605,930	550,262	1,167,226	44.94	25,973
1996	1,438,932.27	486,935	442,199	996,733	45.94	21,696
1997	1,772,147.85	578,075	524,966	1,247,182	46.47	26,838
1998	1,611,282.10	505,781	459,314	1,151,968	46.99	24,515
1999	2,126,250.19	640,852	581,975	1,544,275	47.52	32,497
2000	1,277,962.95	366,264	332,614	945,349	48.53	19,480
2001	1,797,588.04	492,180	446,962	1,350,626	49.07	27,524
2002	1,607,365.04	419,201	380,688	1,226,677	49.61	24,726
2003	2,158,005.29	534,106	485,036	1,672,969	50.17	33,346
2004	2,128,183.23	497,995	452,243	1,675,940	50.73	33,036
2005	97,742.24	21,406	19,439	78,303	51.72	1,514
2006	5,326,276.62	1,092,952	992,540	4,333,737	52.29	82,879
2007	3,377,608.75	645,799	586,468	2,791,141	52.86	52,803
2008	4,500,119.45	796,971	723,751	3,776,368	53.44	70,666
2009	4,717,676.29	768,038	697,477	4,020,199	54.01	74,434

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2010	4,356,380.83	645,616	586,302	3,770,079	54.60	69,049
2011	3,569,224.52	476,135	432,391	3,136,834	55.20	56,827
2012	4,722,629.49	562,937	511,219	4,211,410	55.40	76,018
2013	5,295,604.93	550,743	500,145	4,795,460	56.00	85,633
2014	4,692,178.98	415,727	377,533	4,314,646	56.61	76,217
2015	7,829,579.84	574,691	521,893	7,307,687	56.85	128,543
2016	7,708,621.44	445,558	404,624	7,303,997	57.10	127,916
2017	5,839,513.16	245,260	222,727	5,616,786	57.02	98,506
2018	6,903,735.46	178,116	161,752	6,741,983	56.64	119,032
2019	8,083,435.34	73,559	66,801	8,016,634	54.45	147,229
9999	4,840,251.24-	920,188-	835,649-	4,004,602-		77,561-
	108,056,009.30	20,542,705	18,655,416	89,400,593		1,731,503
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.6 1.60

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 340.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	6,475.82	5,343	3,884	2,592	3.50	741
2006	51,409.99	34,702	25,229	26,181	6.50	4,028
2007	97,424.76	60,890	44,268	53,157	7.50	7,088
2008	82,942.32	47,692	34,672	48,270	8.50	5,679
2010	11,672.57	5,544	4,031	7,642	10.50	728
2011	35,173.71	14,949	10,868	24,306	11.50	2,114
2012	104,725.37	39,272	28,551	76,174	12.50	6,094
2013	549,988.15	178,746	129,950	420,038	13.50	31,114
2014	1,427,408.53	392,537	285,377	1,142,032	14.50	78,761
2015	156,319.38	35,172	25,570	130,749	15.50	8,435
2016	273,946.18	47,941	34,854	239,092	16.50	14,490
2017	104,623.22	13,078	9,508	95,115	17.50	5,435
2018	492,223.82	36,917	26,839	465,385	18.50	25,156
2019	660,362.16	16,509	12,002	648,360	19.50	33,249
	4,054,695.98	929,292	675,603	3,379,093		223,112
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.1						5.50

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 340.2 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL
EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	3,453.02	3,453	3,453			
2015	6,750,008.67	6,075,008	4,416,087	2,333,922	0.50	2,333,922
2016	5,935,611.40	4,154,928	3,020,329	2,915,282	1.50	1,943,521
2017	1,968,811.19	984,406	715,591	1,253,220	2.50	501,288
2018	1,083,140.21	324,942	236,209	846,931	3.50	241,980
2019	959,144.11	95,914	69,723	889,421	4.50	197,649
	16,700,168.60	11,638,651	8,461,392	8,238,777		5,218,360
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.6						31.25

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 340.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	2,514,225.96	2,262,803	1,645,076	869,150	0.50	869,150
2016	6,130,410.34	4,291,287	3,119,800	3,010,610	1.50	2,007,073
2017	9,882,892.72	4,941,446	3,592,471	6,290,422	2.50	2,516,169
2018	3,721,151.48	1,116,345	811,592	2,909,559	3.50	831,303
2019	14,558,793.02	1,455,879	1,058,435	13,500,358	4.50	3,000,080
	36,807,473.52	14,067,760	10,227,374	26,580,100		9,223,775
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.9						25.06

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 340.31 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - BUSINESS
TRANSFORMATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	25,489,249.68	19,116,937	13,898,166	11,591,084	2.50	4,636,434
2013	36,141,214.50	23,491,789	17,078,719	19,062,496	3.50	5,446,427
2014	1,144,664.47	629,565	457,698	686,966	4.50	152,659
2015	58,280.82	26,226	19,067	39,214	5.50	7,130
2018	157,049.62	23,557	17,126	139,924	8.50	16,462
	62,990,459.09	43,288,074	31,470,776	31,519,683		10,259,112
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 16.29

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 340.5 OFFICE FURNITURE AND EQUIPMENT - OTHER OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	7,644.67	382	278	7,367	9.50	775
9999	354.00-	18-	13-	341-		36-
	7,290.67	364	265	7,026		739

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5 10.14

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 341 TRANSPORTATION EQUIPMENT - NOT CLASSIFIED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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SURVIVOR CURVE.. IOWA 7-L3
NET SALVAGE PERCENT.. 0

1986	349.00	349	349			
	349.00	349	349			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 341.1 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L3						
NET SALVAGE PERCENT.. 0						
2011	13,156.44	11,104	12,663	493	1.57	314
2012	3,284,757.42	2,677,734	3,053,590	231,167	1.70	135,981
2013	4,734,787.80	3,699,290	4,218,535	516,253	1.82	283,655
2014	49,576.70	36,131	41,202	8,375	2.05	4,085
2015	3,011,776.24	1,946,210	2,219,387	792,389	2.46	322,109
2016	1,406,720.42	747,813	852,779	553,941	3.08	179,851
2017	26,230.86	10,335	11,786	14,445	3.85	3,752
2018	2,042,645.52	493,095	562,307	1,480,339	4.71	314,297
2019	9,592,541.15	776,996	886,058	8,706,483	5.67	1,535,535
	24,162,192.55	10,398,708	11,858,307	12,303,886		2,779,579
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.4						11.50

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 341.2 TRANSPORTATION EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L3						
NET SALVAGE PERCENT.. 0						
2012	209,536.68	170,814	194,790	14,747	1.70	8,675
2013	3,488,499.83	2,725,565	3,108,135	380,365	1.82	208,992
2014	1,067,935.70	778,312	887,559	180,377	2.05	87,989
2015	804,554.30	519,903	592,878	211,676	2.46	86,047
2016	2,878,515.66	1,530,219	1,745,006	1,133,510	3.08	368,023
2017	2,402,521.13	946,593	1,079,460	1,323,061	3.85	343,652
2018	6,073,020.94	1,466,027	1,671,804	4,401,217	4.71	934,441
2019	8,314.30	673	767	7,547	5.67	1,331
	16,932,898.54	8,138,106	9,280,399	7,652,500		2,039,150
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.8						12.04

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 341.3 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L3						
NET SALVAGE PERCENT.. 0						
2010	5,850.22	5,107	5,824	26	1.38	19
2011	9,394.63	7,929	9,042	353	1.57	225
2012	2,212,632.99	1,803,738	2,056,917	155,716	1.70	91,598
2019	145,161.31	11,758	13,408	131,753	5.67	23,237
	2,373,039.15	1,828,532	2,085,191	287,848		115,079
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 4.85

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 341.4 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L3						
NET SALVAGE PERCENT.. 0						
1961	374.92	375	375			
1977	403.11	403	403			
1978	265.00	265	265			
1998	2,897.07	2,897	2,897			
1999	1,561.47	1,561	1,561			
2006	4,626.70	4,466	4,627			
2007	18,169.65	17,192	18,170			
2008	92,592.34	85,611	92,592			
2009	25,526.94	22,997	25,527			
2010	68,845.02	60,102	68,689	156	1.38	113
2011	81,120.09	68,465	78,246	2,874	1.57	1,831
2012	331,239.94	270,027	308,605	22,635	1.70	13,315
2013	1,414,526.91	1,105,170	1,263,061	151,466	1.82	83,223
2014	718,980.22	523,993	598,854	120,126	2.05	58,598
2015	178,690.77	115,470	131,967	46,724	2.46	18,993
2016	954,565.45	507,447	579,944	374,621	3.08	121,630
2017	120,461.68	47,462	54,243	66,219	3.85	17,200
2018	2,505,965.54	604,940	691,365	1,814,601	4.71	385,266
2019	689,000.23	55,809	63,782	625,218	5.67	110,268
	7,209,813.05	3,494,652	3,985,173	3,224,640		810,437
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.0						11.24

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 342 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	1,756.74	1,186	482	1,275	6.50	196
2007	34,088.10	21,305	8,668	25,420	7.50	3,389
2008	23,325.31	13,412	5,456	17,869	8.50	2,102
2013	41,334.12	13,434	5,465	35,869	13.50	2,657
2014	61,104.50	16,804	6,836	54,268	14.50	3,743
2016	92,745.16	16,230	6,603	86,142	16.50	5,221
2017	48,514.27	6,064	2,467	46,047	17.50	2,631
2018	57,628.55	4,322	1,759	55,870	18.50	3,020
2019	87,536.90	2,188	890	86,647	19.50	4,443
	448,033.65	94,945	38,626	409,408		27,402
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.9 6.12

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 343 TOOLS AND WORK EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	175,949.14	153,955	85,810	90,139	2.50	36,056
2003	260,113.69	214,594	119,608	140,506	3.50	40,145
2004	218,967.57	169,700	94,586	124,382	4.50	27,640
2005	234,510.04	170,020	94,764	139,746	5.50	25,408
2006	294,119.13	198,530	110,655	183,464	6.50	28,225
2007	550,459.99	344,037	191,756	358,704	7.50	47,827
2008	249,637.72	143,542	80,006	169,632	8.50	19,957
2009	93,688.77	49,187	27,415	66,274	9.50	6,976
2010	684,967.98	325,360	181,346	503,622	10.50	47,964
2011	1,147,774.28	487,804	271,888	875,886	11.50	76,164
2012	2,342,009.84	878,254	489,513	1,852,497	12.50	148,200
2013	2,951,594.28	959,268	534,668	2,416,926	13.50	179,032
2014	1,038,682.01	285,638	159,206	879,476	14.50	60,654
2015	1,785,330.12	401,699	223,896	1,561,434	15.50	100,738
2016	4,227,277.95	739,774	412,329	3,814,949	16.50	231,209
2017	5,250,609.62	656,326	365,817	4,884,793	17.50	279,131
2018	2,782,349.43	208,676	116,310	2,666,039	18.50	144,110
2019	1,297,500.48	32,438	18,080	1,279,420	19.50	65,611
9999	61.00-	15-	8-	53-		4-
	25,585,481.04	6,418,787	3,577,645	22,007,836		1,565,043
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.1 6.12						

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 344 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L0.5						
NET SALVAGE PERCENT.. 0						
1977	3,130.66	2,794	1,712	1,419	5.12	277
1978	1,140.78	1,013	621	520	5.23	99
1979	70.01	62	38	32	5.37	6
1980	870.31	767	470	400	5.35	75
1982	329.99	287	176	154	5.60	28
1983	1,658.40	1,429	876	782	5.87	133
1984	3,210.92	2,747	1,683	1,528	5.99	255
1985	22,644.26	19,218	11,775	10,869	6.15	1,767
1986	33,529.80	28,192	17,273	16,257	6.34	2,564
1987	3,359.60	2,806	1,719	1,641	6.41	256
1988	48,849.47	40,467	24,794	24,055	6.52	3,689
1989	52,339.45	42,782	26,212	26,127	6.81	3,837
1990	39,801.40	32,287	19,782	20,019	6.87	2,914
1991	21,861.88	17,507	10,726	11,136	7.09	1,571
1992	36,435.27	28,857	17,681	18,754	7.22	2,598
1994	118,802.62	91,490	56,056	62,747	7.61	8,245
1995	21,836.56	16,585	10,162	11,675	7.76	1,505
1996	15,308.07	11,440	7,009	8,299	7.95	1,044
1997	78,153.49	57,326	35,123	43,030	8.17	5,267
1998	25,328.80	18,298	11,211	14,118	8.26	1,709
1999	10,273.24	7,265	4,451	5,822	8.49	686
2000	2,169.95	1,502	920	1,250	8.67	144
2001	33,994.21	23,017	14,102	19,892	8.82	2,255
2002	43,196.22	28,501	17,462	25,734	9.02	2,853
2003	215,983.61	138,985	85,156	130,828	9.14	14,314
2004	106,501.18	66,521	40,757	65,744	9.32	7,054
2005	17,344.50	10,486	6,425	10,920	9.48	1,152
2006	132,949.38	77,536	47,506	85,443	9.65	8,854
2007	116,395.74	65,182	39,937	76,459	9.82	7,786
2008	53,452.75	28,645	17,551	35,902	9.96	3,605
2009	201,146.74	102,645	62,890	138,257	10.08	13,716
2010	113,033.73	54,437	33,353	79,681	10.22	7,797
2011	214,311.99	96,740	59,273	155,039	10.33	15,009
2012	86,552.44	36,092	22,113	64,439	10.49	6,143
2013	78,322.57	29,684	18,187	60,136	10.65	5,647
2014	73,376.04	24,779	15,182	58,194	10.79	5,393
2015	15,763.96	4,590	2,812	12,952	10.96	1,182
2016	44,332.75	10,644	6,522	37,811	11.08	3,413

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 344 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L0.5						
NET SALVAGE PERCENT.. 0						
2017	74,203.06	13,579	8,320	65,883	11.16	5,903
2018	282,805.71	33,654	20,620	262,186	11.11	23,599
2019	162,049.84	7,292	4,468	157,582	10.62	14,838
	2,606,821.35	1,278,130	783,106	1,823,715		189,182
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.6 7.26

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 345 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S0.5						
NET SALVAGE PERCENT.. 0						
1951	29.64	30	30			
1967	1,931.23	1,931	1,931			
1968	1,032.10	1,032	1,032			
1969	817.92	818	818			
1970	6,734.16	6,734	6,734			
1972	6,321.41	6,321	6,321			
1975	281.75	282	282			
1977	596.25	596	596			
1978	1,790.00	1,790	1,790			
1980	7,445.82	7,446	7,446			
1982	2,452.73	2,453	2,453			
1984	1,722.07	1,681	1,584	138	0.87	138
1985	16,792.81	16,279	15,335	1,458	1.09	1,338
1986	14,013.50	13,426	12,647	1,366	1.47	929
1987	4,748.59	4,491	4,231	518	1.86	278
1988	10,221.10	9,563	9,008	1,213	2.17	559
1989	13,115.87	12,161	11,456	1,660	2.39	695
1990	9,498.15	8,686	8,182	1,316	2.76	477
1991	12,096.57	10,928	10,294	1,803	3.05	591
1992	18,034.45	16,069	15,137	2,897	3.36	862
1993	77,817.09	68,261	64,302	13,515	3.71	3,643
1994	152,889.96	132,158	124,493	28,397	4.00	7,099
1995	148,235.10	126,029	118,719	29,516	4.32	6,832
1996	79,553.28	66,554	62,694	16,859	4.59	3,673
1997	41,777.10	34,307	32,317	9,460	4.90	1,931
1998	55,083.04	44,292	41,723	13,360	5.24	2,550
1999	255,047.45	200,773	189,128	65,919	5.54	11,899
2001	45,944.17	34,421	32,425	13,519	6.19	2,184
2002	107,988.70	78,616	74,056	33,933	6.54	5,189
2003	503,163.39	355,334	334,724	168,439	6.86	24,554
2004	19,131.90	13,048	12,291	6,841	7.23	946
2005	33,181.89	21,794	20,530	12,652	7.58	1,669
2006	13,570.69	8,555	8,059	5,512	7.91	697
2007	5,629.80	3,392	3,195	2,435	8.25	295
2008	47,316.03	27,046	25,477	21,839	8.62	2,534
2009	61,841.82	33,308	31,376	30,466	8.99	3,389
2010	16,615.93	8,366	7,881	8,735	9.37	932
2012	21,347.57	9,094	8,567	12,781	10.11	1,264
2013	21,465.79	8,204	7,728	13,738	10.51	1,307
2014	100,707.30	33,737	31,780	68,927	10.92	6,312
2015	5,982.85	1,702	1,603	4,380	11.32	387

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 345 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S0.5						
NET SALVAGE PERCENT.. 0						
2016	126,868.88	29,180	27,488	99,381	11.72	8,480
2017	26,612.95	4,545	4,281	22,332	12.14	1,840
2018	295,353.30	31,603	29,770	265,583	12.52	21,213
2019	13,003.54	486	458	12,546	12.87	975
	2,405,805.64	1,497,522	1,412,372	993,434		127,661
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.8 5.31

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 346 COMMUNICATION EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	143,869.42	129,482	134,020	9,849	1.50	6,566
2012	23,821.81	11,911	12,328	11,494	7.50	1,533
2013	230,281.76	99,788	103,285	126,997	8.50	14,941
2015	17,452.26	5,236	5,420	12,032	10.50	1,146
2016	22,087.75	5,154	5,335	16,753	11.50	1,457
2018	11,496.50	1,150	1,190	10,306	13.50	763
2019	420,332.88	14,010	14,501	405,832	14.50	27,988
	869,342.38	266,731	276,079	593,263		54,394
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9						6.26

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 346.1 COMMUNICATION EQUIPMENT - NON-TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	362.47	362	362			
2007	10,911.09	9,093	9,412	1,499	2.50	600
2008	3,768.85	2,889	2,990	779	3.50	223
2009	94.16	66	68	26	4.50	6
2010	7,504.01	4,753	4,920	2,584	5.50	470
2011	18,194.10	10,310	10,672	7,522	6.50	1,157
2012	39,624.20	19,812	20,507	19,117	7.50	2,549
2013	765,328.01	331,640	343,270	422,058	8.50	49,654
2014	138,898.47	50,930	52,716	86,182	9.50	9,072
2015	3,007.59	902	934	2,074	10.50	198
2017	75,197.83	12,533	12,972	62,226	12.50	4,978
2018	729,626.88	72,963	75,522	654,105	13.50	48,452
2019	794,232.07	26,472	27,400	766,832	14.50	52,885
	2,586,749.73	542,725	561,745	2,025,005		170,244
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.9						6.58

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 346.19 COMMUNICATION EQUIPMENT - REMOTE CONTROL AND INSTRUMENTATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	199,637.62	199,638	199,638			
2010	287,016.88	272,666	283,482	3,535	0.50	3,535
2011	220,697.43	187,593	195,034	25,663	1.50	17,109
2012	386,393.96	289,795	301,290	85,104	2.50	34,042
2013	318,725.64	207,172	215,390	103,336	3.50	29,525
2014	102,010.70	56,106	58,332	43,679	4.50	9,706
2015	113,844.36	51,230	53,262	60,582	5.50	11,015
2016	717,219.37	251,027	260,985	456,234	6.50	70,190
2017	318,372.46	79,593	82,750	235,622	7.50	31,416
2018	771,458.72	115,719	120,309	651,150	8.50	76,606
2019	62,876.54	3,144	3,269	59,608	9.50	6,275
	3,498,253.68	1,713,683	1,773,741	1,724,513		289,419
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0						8.27

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 346.20 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	57,866.48	54,973	56,900	966	0.50	966
2011	526,449.06	447,482	463,165	63,284	1.50	42,189
2012	25,584.29	19,188	19,860	5,724	2.50	2,290
2014	73,917.41	40,655	42,080	31,837	4.50	7,075
2015	11,214.16	5,046	5,223	5,991	5.50	1,089
2016	21,782.06	7,624	7,891	13,891	6.50	2,137
2017	35,766.67	8,942	9,255	26,512	7.50	3,535
2018	20,126.01	3,019	3,125	17,001	8.50	2,000
	772,706.14	586,929	607,499	165,207		61,281

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.7 7.93

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1984	5,560.66	5,561	5,561			
1986	883.75	884	884			
1991	13,722.62	13,723	13,723			
1993	8,395.65	8,396	8,396			
1994	1,943.28	1,943	1,943			
1995	862.72	845	124	739	0.50	739
1996	55,135.03	51,827	7,603	47,532	1.50	31,688
1997	54,553.56	49,098	7,202	47,352	2.50	18,941
1998	200,230.52	172,198	25,261	174,970	3.50	49,991
1999	88,578.52	72,634	10,655	77,924	4.50	17,316
2000	11,327.73	8,836	1,296	10,032	5.50	1,824
2001	1,242,200.95	919,229	134,847	1,107,354	6.50	170,362
2002	274,861.96	192,403	28,225	246,637	7.50	32,885
2003	269,249.53	177,705	26,069	243,181	8.50	28,610
2004	593,646.06	368,061	53,993	539,653	9.50	56,806
2005	421,659.31	244,562	35,876	385,783	10.50	36,741
2006	51,374.86	27,742	4,070	47,305	11.50	4,113
2008	157,721.62	72,552	10,643	147,079	13.50	10,895
2009	15,603.42	6,553	961	14,642	14.50	1,010
2010	30,646.09	11,646	1,708	28,938	15.50	1,867
2011	67,243.18	22,863	3,354	63,889	16.50	3,872
2012	217,174.92	65,152	9,558	207,617	17.50	11,864
2013	1,985,360.11	516,194	75,724	1,909,636	18.50	103,224
2014	304,208.62	66,926	9,818	294,391	19.50	15,097
2015	208,735.96	37,572	5,512	203,224	20.50	9,913
2016	801,596.73	112,224	16,463	785,134	21.50	36,518
2017	554,181.95	55,418	8,129	546,053	22.50	24,269
2018	1,207,954.47	72,477	10,632	1,197,322	23.50	50,950
2019	737,496.50	14,750	2,164	735,332	24.50	30,014
9999	4,085.00-	1,437-	222-	3,863-		320-
	9,578,025.28	3,368,537	520,172	9,057,853		749,189

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1 7.82

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 348 OTHER TANGIBLE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	5,843.07	3,856	3,826	2,017	8.50	237
2004	20,479.05	12,697	12,597	7,882	9.50	830
2006	12,840.00	6,934	6,879	5,961	11.50	518
2007	694,887.82	347,444	344,701	350,187	12.50	28,015
2015	1,360.35	245	243	1,117	20.50	54
2019	58,386.44	1,168	1,159	57,227	24.50	2,336
	793,796.73	372,344	369,405	424,392		31,990
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.3 4.03

PART III. EXPERIENCED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2015 TRANSACTION YEAR				
303.20	2.00			
304.15	26,252.16	46,243.74	.53	46,243.21-
304.20	12,259.44	56,756.64		56,756.64-
304.30	554,888.66	476,945.24		476,945.24-
304.36	155.13			
304.62	20,888.44	3,615.06		3,615.06-
304.63	188,630.17	59,775.74		59,775.74-
305.00	2,455.15	46,347.63		46,347.63-
306.00	9,146.79	323.60		323.60-
307.00	5,885.03	16,118.13		16,118.13-
310.00	51,660.37	8,915.14		8,915.14-
311.00	209,724.36	159,508.77		159,508.77-
320.00	384,148.85	182,337.13		182,337.13-
320.30	167,764.02	78,144.48		78,144.48-
320.37		1,024,941.57		1,024,941.57-
330.00	65,837.30	7,606,969.81		7,606,969.81-
331.00	2,012,093.13	630,106.85	28,420.05	601,686.80-
333.00	705,904.81	1,315,817.72	23,440.34	1,292,377.38-
334.00	7,981,302.82	77,405.74-	57,686.55	135,092.29
335.00	89,526.76	30,315.40	3,987.77	26,327.63-
340.00	973,882.80	13,623.13	9,444.62	4,178.51-
341.00	21,201.86	629.92		629.92-
343.00	47,725.20	23,321.34	4,000.00	19,321.34-
344.00	927.13	3,938.69		3,938.69-
345.00	20,832.24	3,679.71		3,679.71-
346.00	55,055.57	7,472.45		7,472.45-
347.00	64,294.10	21,447.96		21,447.96-
	13,672,444.29	11,739,890.11	126,979.86	11,612,910.25-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2016 TRANSACTION YEAR				
303.14		25.80-		25.80
304.15	7,970.14	70,089.44		70,089.44-
304.20	36,280.66	26,237.34		26,237.34-
304.30	722,167.62	191,034.83		191,034.83-
304.36	59,344.40			
304.61	173,884.74	70,935.90		70,935.90-
304.62	117,708.60	48,018.96		48,018.96-
304.63	28,622.51	11,676.49		11,676.49-
305.00	2,455.15-	84,115.51		84,115.51-
306.00	78,383.49	6,541.50		6,541.50-
307.00	8,525.54	1,053.72		1,053.72-
310.00	49,619.20	45,775.55		45,775.55-
311.00	454,135.53	103,119.41		103,119.41-
320.00	913,900.27	101,952.75		101,952.75-
320.30	150,932.31	16,457.02		16,457.02-
320.37	1,724,062.45	192,597.40		192,597.40-
330.00	1,793,748.81	1,370,180.50		1,370,180.50-
331.00	8,114,974.40	11,580,684.61	16,358.23	11,564,326.38-
333.00	259,575.71	989,722.04	2,108.47	987,613.57-
334.00	526,015.64	865,037.58	94,953.89	770,083.69-
335.00	28,309.92	277,353.81	738.76	276,615.05-
340.00	1,443,623.81	44,935.76	3,428.00	41,507.76-
341.00	988,786.07	1,158.44		1,158.44-
343.00	131,484.53	19,241.39	300.00	18,941.39-
344.00	44,853.83	5,015.06		5,015.06-
345.00	17,354.35	472.21		472.21-
346.00	15,189.87	777.08		777.08-
347.00	88,204.71	4,547.16		4,547.16-
	17,975,203.96	16,128,705.66	117,887.35	16,010,818.31-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
303.20		2,459.00		2,459.00-
304.15	137,030.63	68,090.61		68,090.61-
304.20	147,327.94	38,831.70		38,831.70-
304.30	1,068,168.22	36,848.82		36,848.82-
304.36	2,224.62			
304.61	218,111.61	71,906.49		71,906.49-
304.62	122,900.60	10,015.90		10,015.90-
304.63	50,251.66	2,051.43		2,051.43-
305.00	264,433.74	5,620.91		5,620.91-
306.00	122,704.47	16,836.83		16,836.83-
307.00	112,599.44	618.42		618.42-
310.00	49,341.14	2,903.30		2,903.30-
311.00	1,099,991.31	72,179.55	880.05	71,299.50-
320.00	1,889,051.30	115,579.33	3.44	115,575.89-
320.30	26,695.81	1,622.00		1,622.00-
320.37	130,760.88	7,150.00		7,150.00-
330.00	2,728,307.89	645,827.57		645,827.57-
331.00	4,804,710.34	7,290,999.85	107,310.05	7,183,689.80-
333.00	4,369,862.66	1,164,164.90	2,339.38	1,161,825.52-
334.00	7,936,679.92	960,401.22	98,185.09	862,216.13-
335.00	114,554.14	227,143.79	248.83	226,894.96-
340.00	1,641,201.28	6,364.74		6,364.74-
341.00	2,631,458.28	1,430.78		1,430.78-
342.00	665.00			
343.00	1,161,458.80	8,345.37		8,345.37-
344.00	517,539.03	1,202.11		1,202.11-
345.00	148,306.90	98.42		98.42-
346.00	83,885.08	646.24		646.24-
347.00	5,571,147.98	12,915.37		12,915.37-
	37,151,370.67	10,772,254.65	208,966.84	10,563,287.81-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
303.14		2,459.00		2,459.00-
303.20	3,403.00	2,459.00-		2,459.00
303.99	3,048,679.10			
304.15	418,741.29	180,812.86	1,582.30	179,230.56-
304.20	826,847.57	39,684.28	13,853.00	25,831.28-
304.30	3,343,551.59	1,091,908.37	14,493.83	1,077,414.54-
304.36		43,138.55		43,138.55-
304.61	1,190,125.08			
304.62	212,881.55	6,567.28	729.22	5,838.06-
304.63	97,245.82	3,068.49		3,068.49-
305.00	37,756.93			
306.00	435,005.84			
307.00	135,155.83	1,391.04		1,391.04-
310.00	136,000.96	11,634.03		11,634.03-
311.00	2,605,575.81	191,399.40		191,399.40-
320.00	2,785,622.92	619,426.48	512.50	618,913.98-
320.30	151,056.10			
320.37	139,807.51	29,963.00		29,963.00-
330.00	2,001,901.91	2,820,506.21	162.78	2,820,343.43-
331.00	11,895,753.65	11,746,655.36	25,598.82	11,721,056.54-
333.00	824,179.27	1,300,493.65	214.01-	1,300,707.66-
334.00	23,592,959.23	913,142.15	115,629.32	797,512.83-
335.00	1,170,097.38	309,652.61	2,311.49	307,341.12-
340.00	11,184,047.18	30,861.14	8,779.58	22,081.56-
341.00	2,856,376.65	148,702.02	205,163.90	56,461.88
342.00	1,575.35	245.80		245.80-
343.00	1,655,262.98	7,924.48		7,924.48-
344.00	60,254.06	4,823.99		4,823.99-
345.00	89,513.05	860.13		860.13-
346.00	4,784,239.73	30,002.27	132.58	29,869.69-
347.00	816,838.00	20,027.66		20,027.66-
348.00		29.21-		29.21
	76,500,455.34	19,552,862.04	388,735.31	19,164,126.73-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
301.00	7,992.94			
303.20	2,860.93			
303.99		3,062.78		3,062.78-
304.15	438,188.39	387,837.75	27,560.73	360,277.02-
304.20	711,682.94	147,277.43	31,830.10	115,447.33-
304.30	10,188,998.34	148,391.82	66,260.61	82,131.21-
304.36	36,384.91	546.00		546.00-
304.61	3,543,001.13	1,304,656.48	1,864,549.94	559,893.46
304.62	374,098.54	54,481.40	192,159.79	137,678.39
304.63	48,158.12	8,030.27	25,209.50	17,179.23
305.00	9,293.68	1,266,548.34		1,266,548.34-
306.00	490,056.62	17,003.99		17,003.99-
307.00	1,348,867.50	118,341.25		118,341.25-
310.00	146,073.90	42,462.99		42,462.99-
311.00	4,971,723.99	1,092,490.18	13,739.63	1,078,750.55-
320.00	7,520,341.84	924,729.91	229.83	924,500.08-
320.30	2,975,108.37	423,003.27		423,003.27-
320.37	869,130.34	90,807.00	23.00	90,784.00-
330.00	7,714,591.97	2,686,207.69		2,686,207.69-
331.00	37,950,027.53	21,381,790.52	13,124.96	21,368,665.56-
333.00	7,266,231.40	1,897,743.49	9,792.38	1,887,951.11-
334.00	12,410,016.53	2,727,391.38	93,029.52	2,634,361.86-
335.00	3,216,730.86	908,970.88	4,063.03	904,907.85-
340.00	22,635,487.21	122,477.36	10,745.87	111,731.49-
341.00	1,770,594.69	761,298.60	261,902.01	499,396.59-
342.00	146,389.56	9,682.12		9,682.12-
343.00	3,341,150.75	57,836.24	48,579.17	9,257.07-
344.00	633,161.26	14,919.23		14,919.23-
345.00	276,184.11	15,876.66	12,288.18	3,588.48-
346.00	2,186,921.89	87,193.50		87,193.50-
347.00	1,370,647.26	73,665.55	8,306.50	65,359.05-
348.00		808.08		808.08-
	134,600,097.50	36,775,532.16	2,683,394.75	34,092,137.41-
TOTAL	279,899,571.76	94,969,244.62	3,525,964.11	91,443,280.51-