

PENNSYLVANIA-AMERICAN WATER COMPANY

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

EXHIBIT NO. 11-B - DEPRECIATION STUDY

**WATER OPERATIONS EXCLUDING STEELTON
AS OF DECEMBER 31, 2020**

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

PENNSYLVANIA-AMERICAN WATER COMPANY
MECHANICSBURG, PENNSYLVANIA

WATER OPERATIONS EXCLUDING STEELTON

2020 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF DECEMBER 31, 2020

Prepared by:



*Excellence Delivered **As Promised***

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

PENNSYLVANIA-AMERICAN WATER COMPANY
Mechanicsburg, Pennsylvania

WATER OPERATIONS EXCLUDING STEELTON

2020 DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF DECEMBER 31, 2020

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, Rates & Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to water plant. The results of our study as of December 31, 2020, are presented in the attached report. The results of our study as of December 31, 2019, are presented in our report, "2019 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of December 31, 2019." The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation as of December 31, 2017.

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

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PART I. INTRODUCTION

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Pennsylvania-American Water Company (the Company) as applied to water plant in service as of December 31, 2020. The study results include annual depreciation rates and amounts for regulatory reporting. The regulatory rates and amounts are based on the straight line remaining life method of depreciation. The report also describes the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates and amounts related to current water plant in service.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents a summary by depreciable group of annual depreciation accrual rates and amounts. Part VI, Service Life Statistics presents the statistical analysis of service life estimates; Part VII, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation; and Part VIII, Experienced and Estimated Net Salvage presents the cost of removal and gross salvage recorded for the period 2016-2020.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line remaining life method using the equal life group procedure. For certain General Plant accounts, the annual depreciation is based on amortization accounting. Both types of calculations were based on original cost, attained ages of plant in service and the estimated service life characteristics of each depreciable group.

Service Life Estimates

The service life estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans,

policies and outlook, a general knowledge of the water utility industry, and comparisons of the service life estimates from our studies of other water utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for water plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and estimates of future experience yielded estimated survivor curves from which the average service lives were derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through December 2016 from the property records of the Company. This represents the last service life study approved. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years through 2016 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through discussions with operating and management personnel conducted during the course of the service life study. Information regarding plans for the future was incorporated in the interpretation and extrapolation of the statistical analyses.

DEVELOPMENT OF NET ORIGINAL COST

The original cost data used in this study were obtained from the Company's continuing property records and work order system which show in detail the original cost of the property including descriptions, locations and years of installation of property units. The net original cost was developed from the original cost data by deducting customer advances, contributions in aid of construction and excluded property.

The excluded property consists of: (1) a portion of the cost of the White Deer filter plant excluded pursuant to the Commission's Order at R-832511 adopted July 20, 1984 in the amount of \$942,914; (2) the cost of utility plant in the Berwick District excluded in compliance with recommendations made by the Commission Bureau of Audits in a continuing property records audit completed in 1989 in the amount of \$180,764; and (3) an exclusion to reflect the removal of contractor retention balances from amounts on which an Allowance for Funds Used During Construction was calculated in the amount of \$434,336 pursuant to the Commission's Order at R-932670 adopted July 21, 1994.

The development of net original cost by plant account is set forth in Table 1 on pages V-5 and V-6.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves,

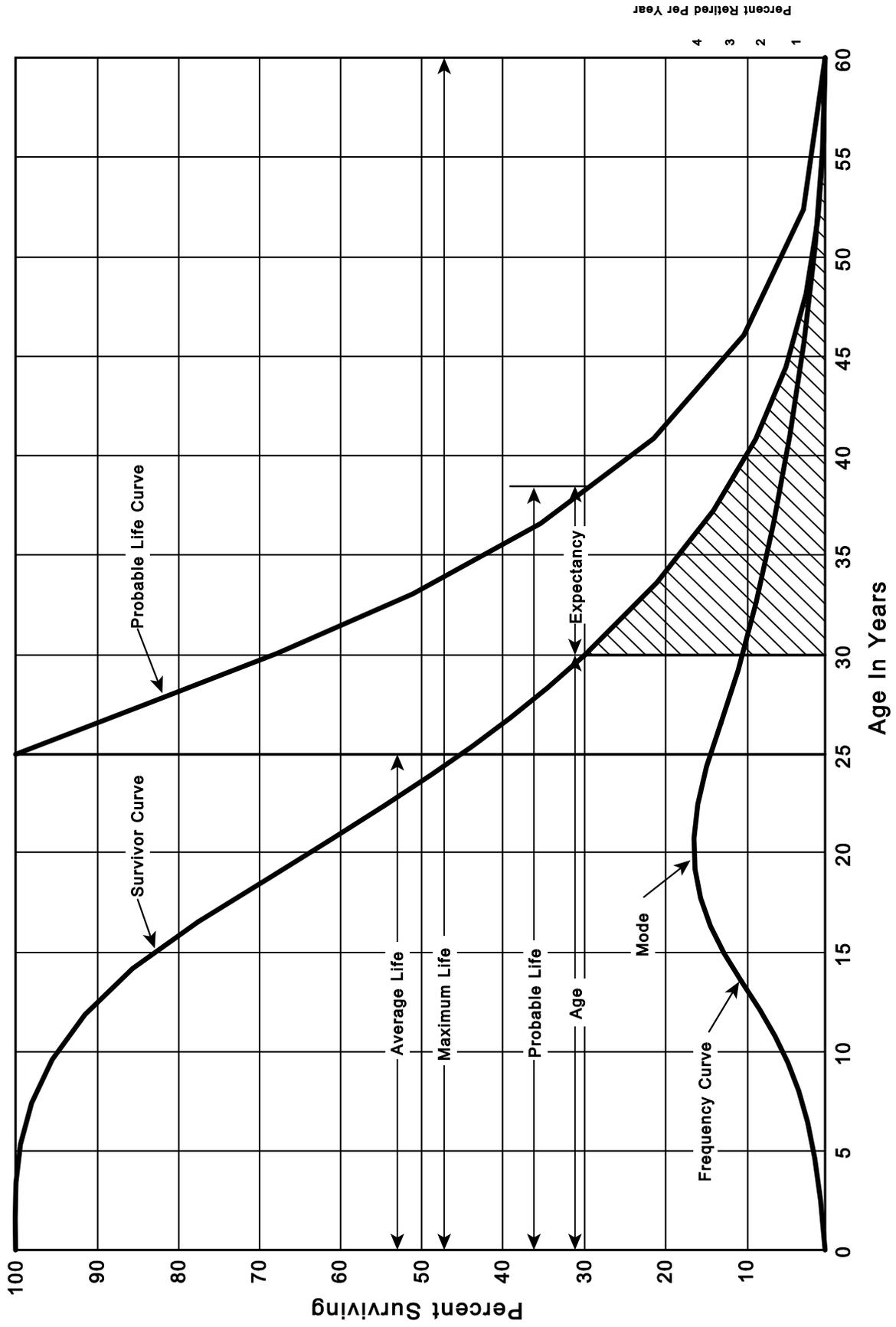


Figure 1. A Typical Survivor Curve and Derived Curves

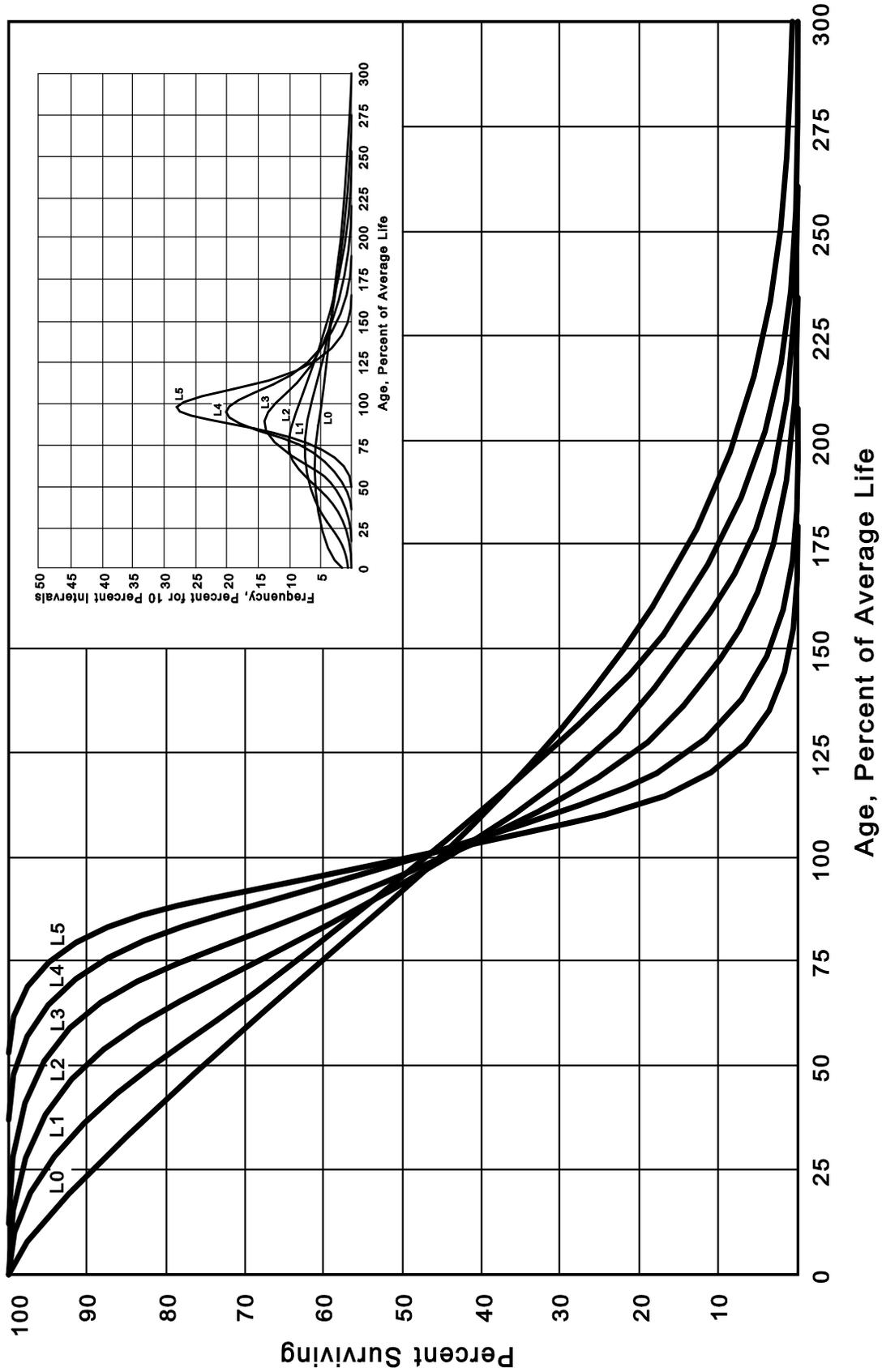


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

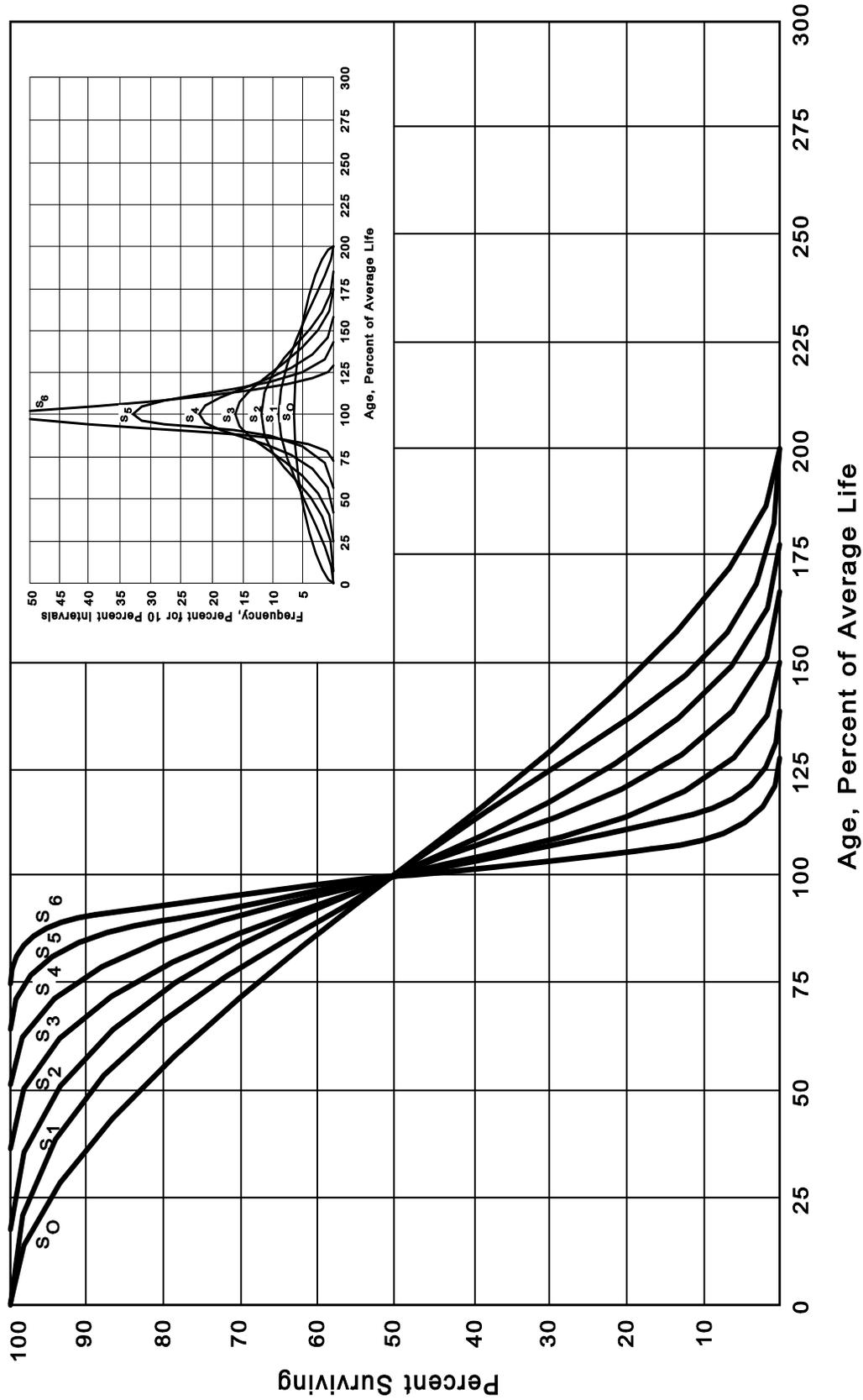


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

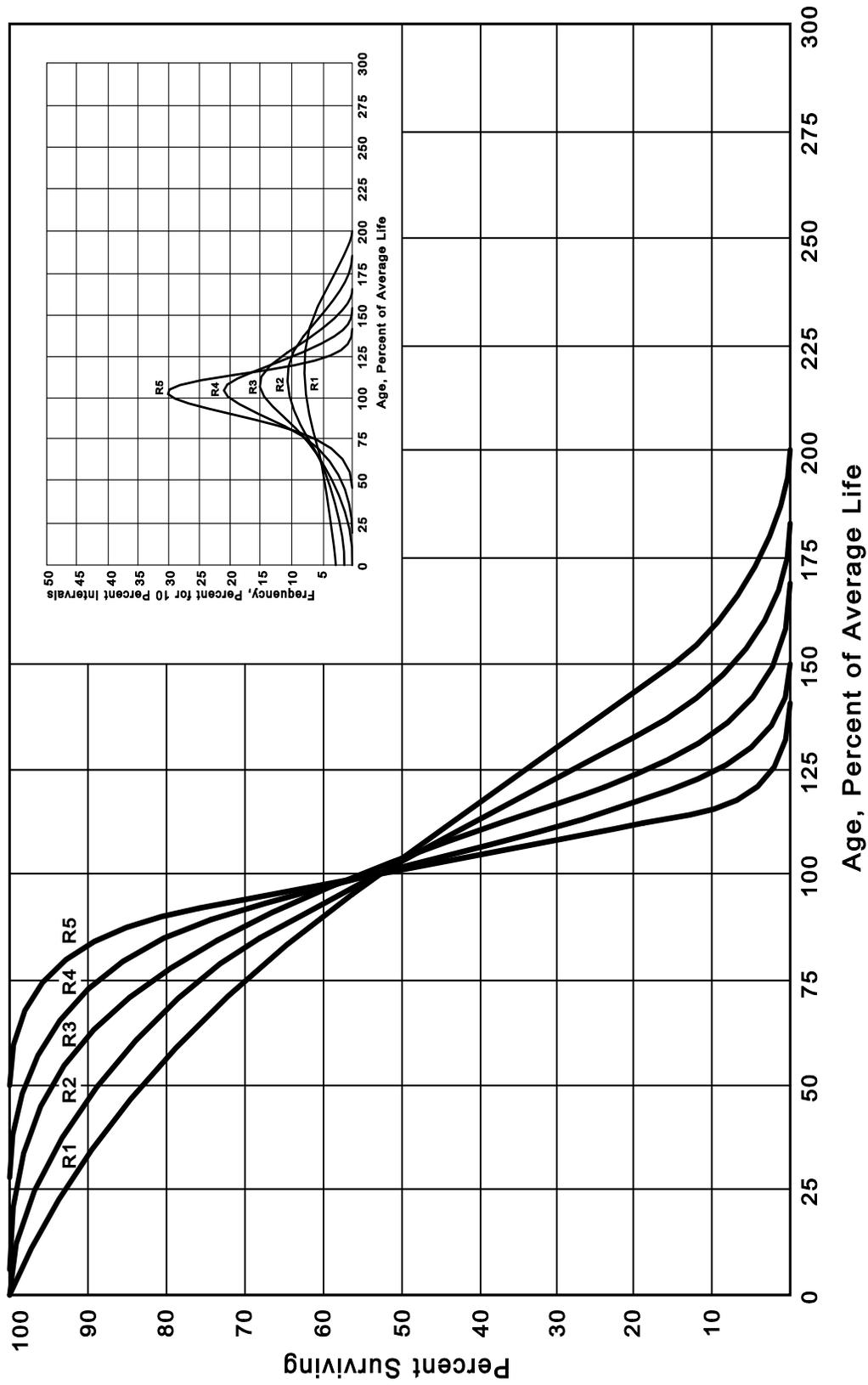


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

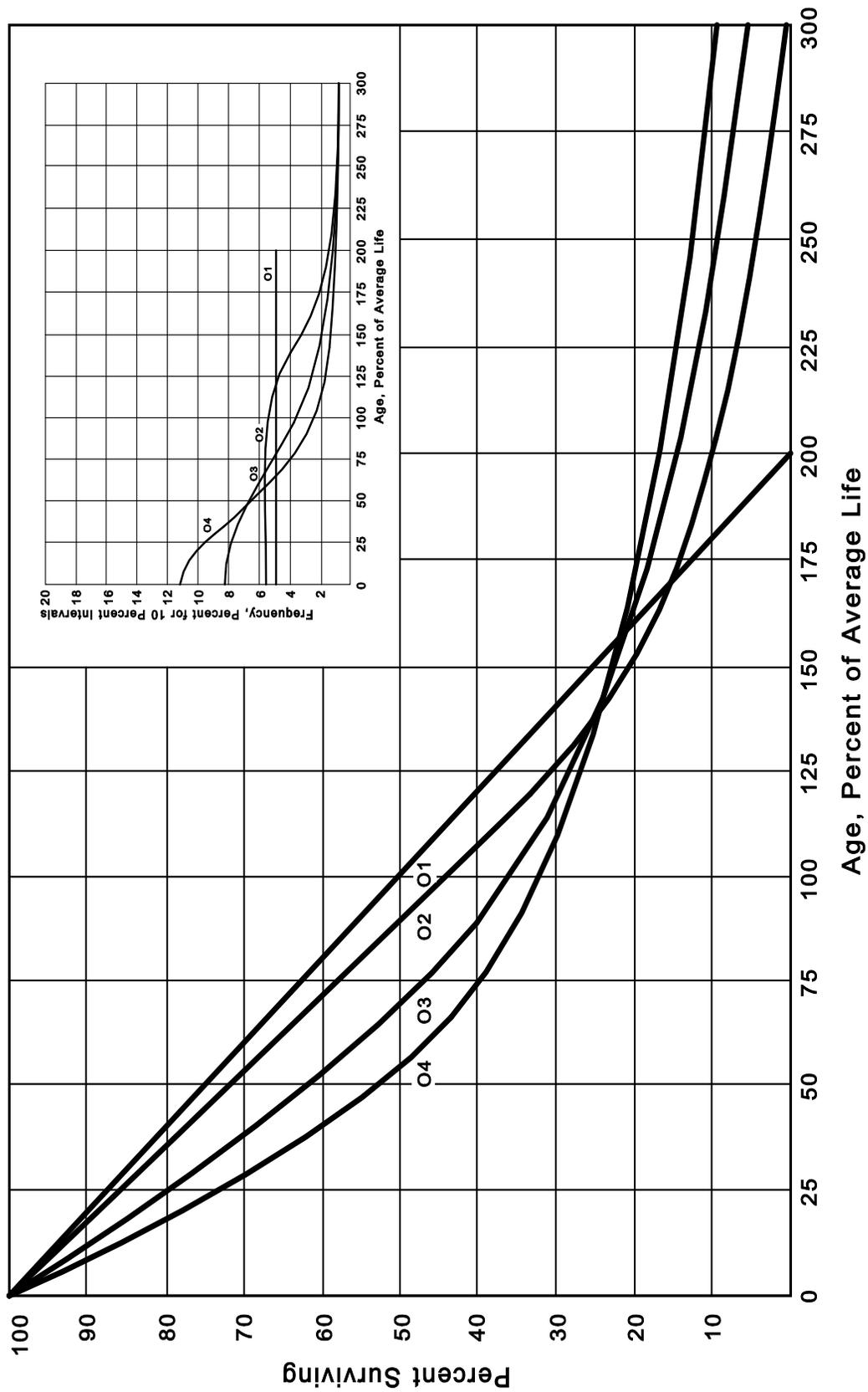


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records

A hypothetical property group is used to illustrate the retirement rate method. This property group is observed for the experience band 2010-2019 during which there were placements (or installations) during the years 2005-2019. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, year placed and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2005 were retired in 2010. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2010 retirements of 2005 installations and ending with the 2019 retirements of the 2014 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars										Total During		Age Interval (13)
	2010 (2)	2011 (3)	2012 (4)	2013 (5)	2014 (6)	2015 (7)	2016 (8)	2017 (9)	2018 (10)	2019 (11)	Age Interval (12)	Age Interval (13)	
2005	10	11	12	13	14	16	23	24	25	26	26	13½-14½	
2006	11	12	13	15	16	18	20	21	22	19	44	12½-13½	
2007	11	12	13	14	16	17	19	21	22	18	64	11½-12½	
2008	8	9	10	11	11	13	14	15	16	17	83	10½-11½	
2009	9	10	11	12	13	14	16	17	19	20	93	9½-10½	
2010	4	9	10	11	12	13	14	15	16	20	105	8½-9½	
2011		5	11	12	13	14	15	16	18	20	113	7½-8½	
2012			6	12	13	15	16	17	19	19	124	6½-7½	
2013				6	13	15	16	17	19	19	131	5½-6½	
2014					13	14	16	17	19	20	143	4½-5½	
2015					7	8	18	20	22	23	146	3½-4½	
2016						9	9	20	22	25	150	2½-3½	
2017								11	23	25	151	1½-2½	
2018									11	24	153	½-1½	
2019										13	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606		

Experience Band 2010-2019

Placement Band 2005-2019

**SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2010-2019
 SUMMARIZED BY AGE INTERVAL**

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2005	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
2006	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2007	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2008	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
2009	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
2010	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2011	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2012	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2013	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2014	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2015	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2016	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2017	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2018	-	-	-	-	-	-	-	-	-	-	-	½-1½
2019	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2010 through 2019 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2015 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2010-2019
 SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			(11)
2005	255	279	245	234	222	209	195	239	216	192	167	167	13½-14½
2006	307	338	268	256	243	228	212	194	174	153	131	323	12½-13½
2007	376	420 ^a	296	284	271	257	241	224	205	184	162	531	11½-12½
2008	376	420 ^a	330	321	311	300	289	276	262	242	226	823	10½-11½
2009	376	420 ^a	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2010	420 ^a	460 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2011	420 ^a	460 ^a	460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2012	420 ^a	460 ^a	510 ^a	510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2013	420 ^a	460 ^a	580 ^a	574	580 ^a	574	561	546	530	501	482	3,057	5½-6½
2014	420 ^a	460 ^a	660 ^a	660 ^a	660 ^a	660 ^a	653	639	623	628	609	3,789	4½-5½
2015	420 ^a	460 ^a	750 ^a	742	750 ^a	742	724	685	663	663	663	4,332	3½-4½
2016	420 ^a	460 ^a	850 ^a	850 ^a	850 ^a	850 ^a	841	821	799	799	799	4,955	2½-3½
2017	420 ^a	460 ^a	960 ^a	960 ^a	960 ^a	960 ^a	960 ^a	949	926	926	926	5,719	1½-2½
2018	420 ^a	460 ^a	1,080 ^a	1,080 ^a	1,080 ^a	1,080 ^a	1,069	1,069	1,069	1,069	1,069	6,579	½-1½
2019	420 ^a	460 ^a	1,220 ^a	7,490	0-½								
Total	1,975	2,382	2,824	3,872	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^aAdditions during the year

For the entire experience band 2010-2019, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	$143,000 \div 3,789,000$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2010-2019

Placement Band 2005-2019

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
14.5					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

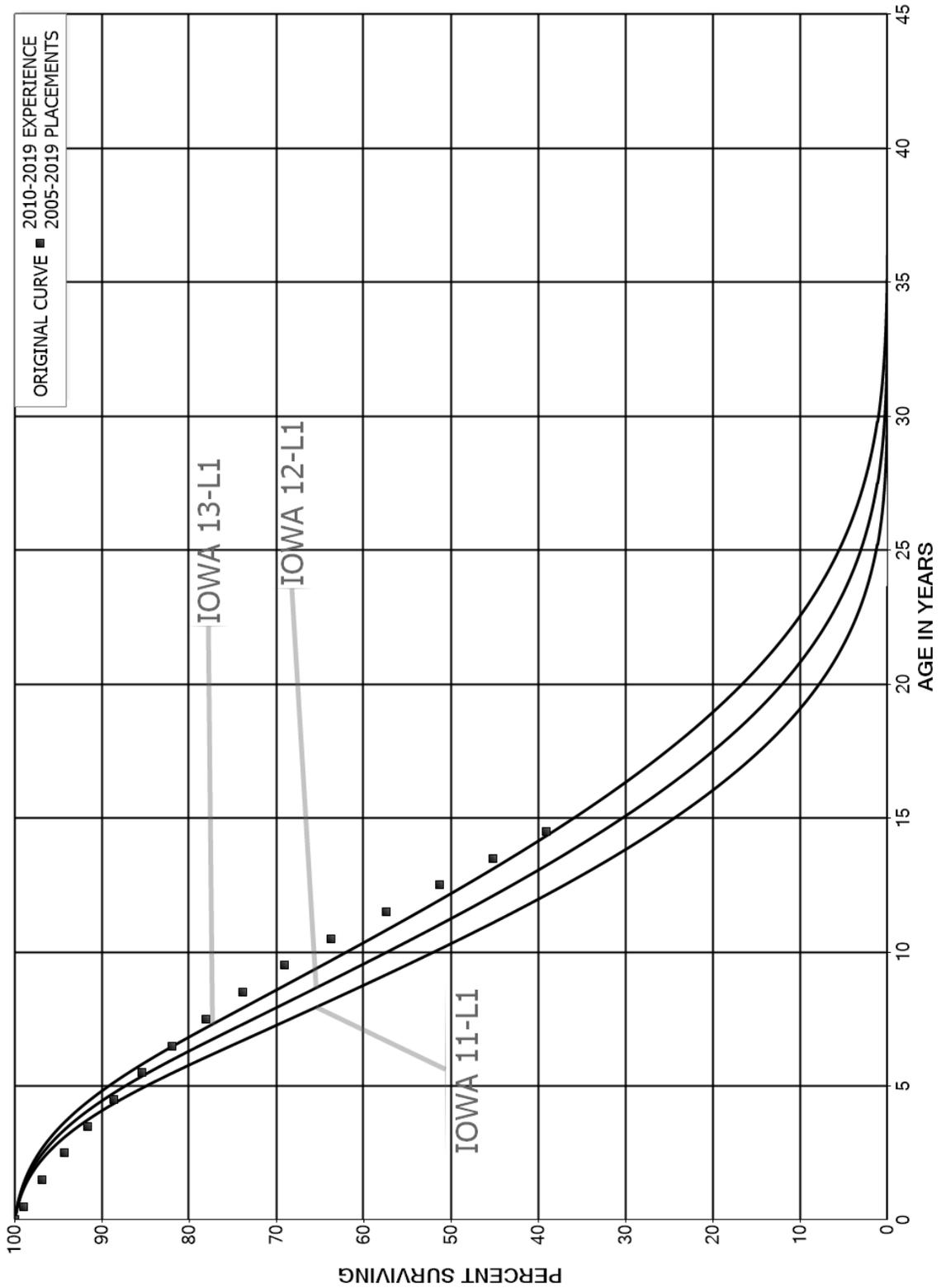


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

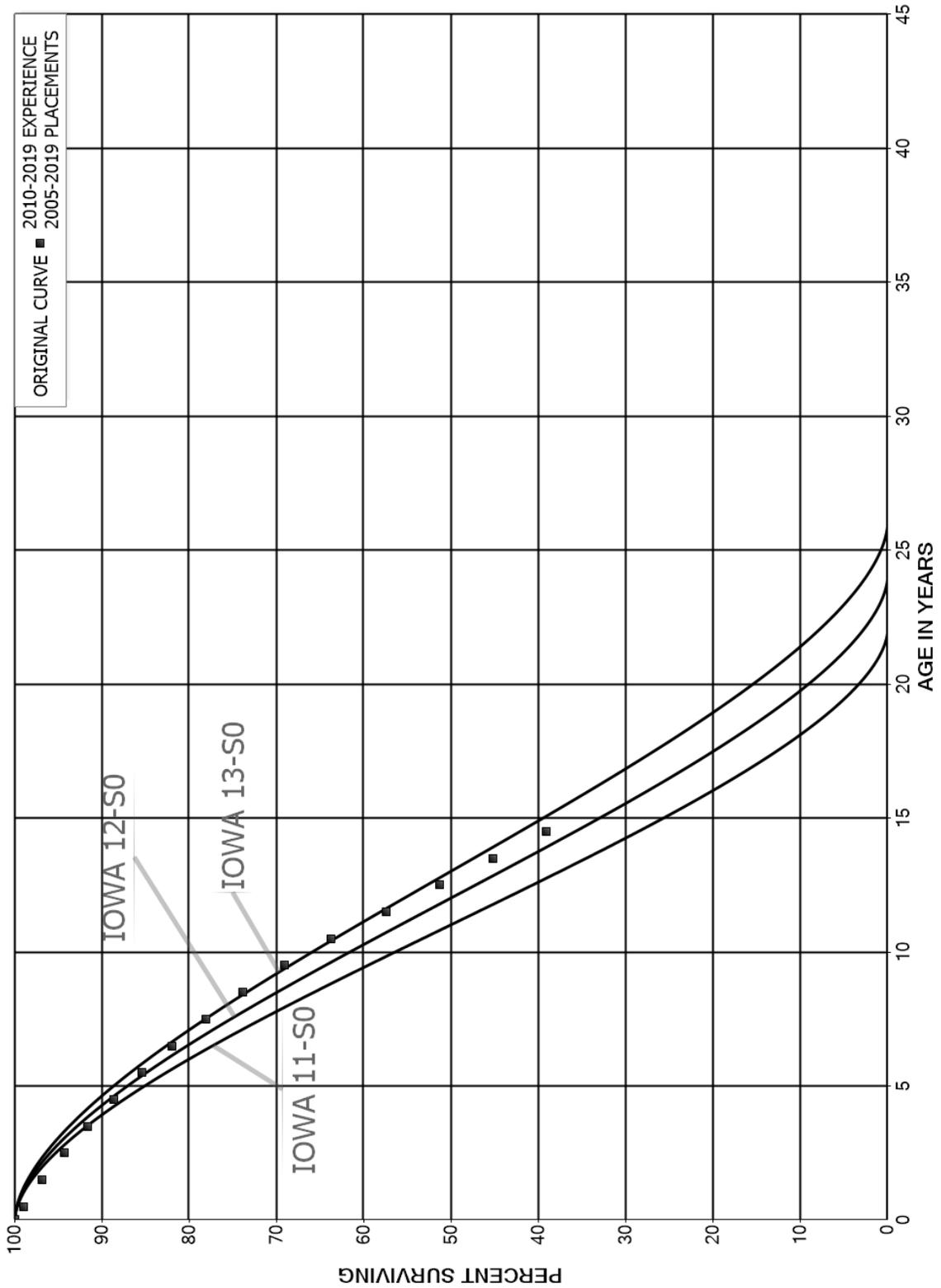


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

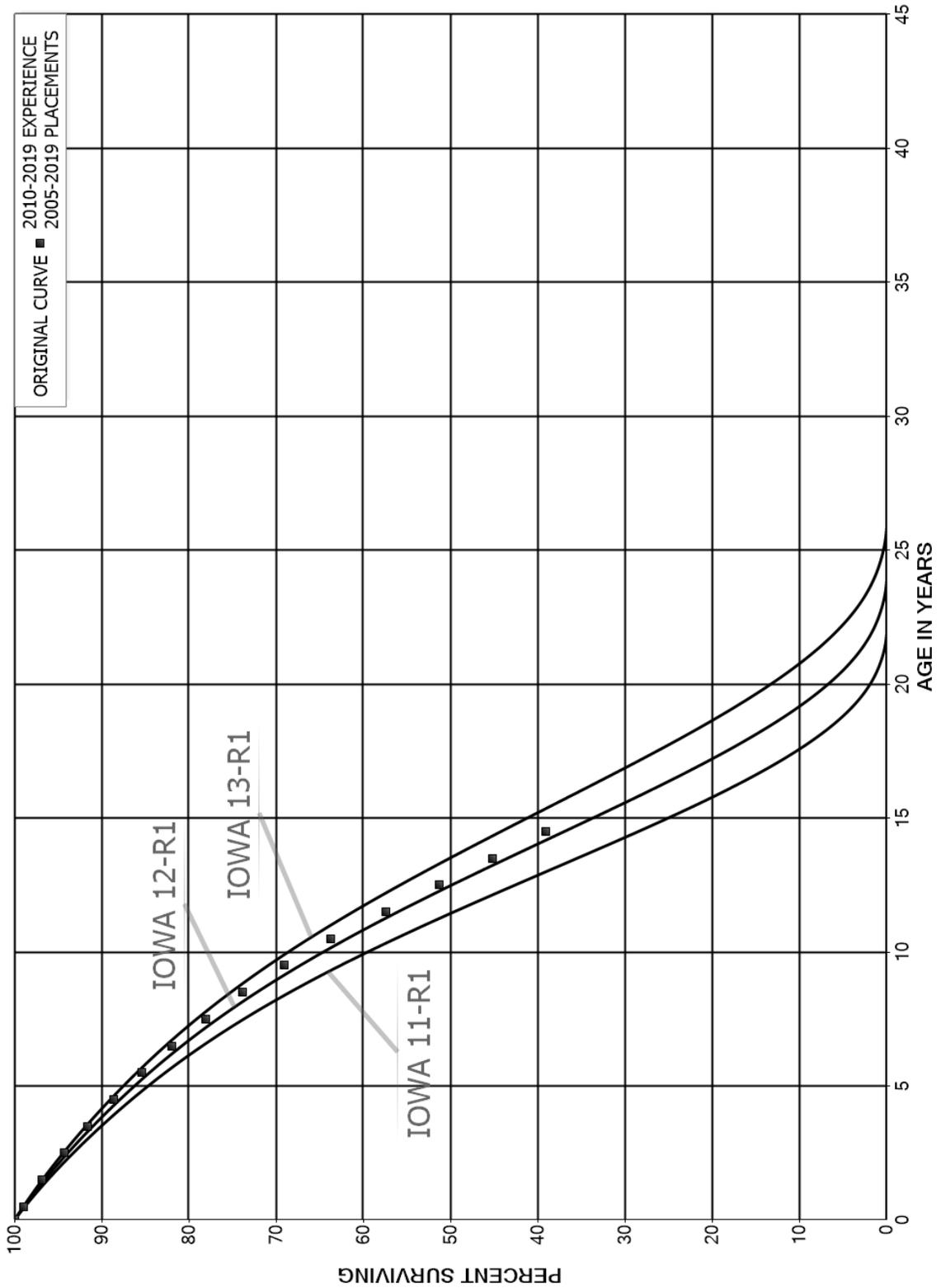
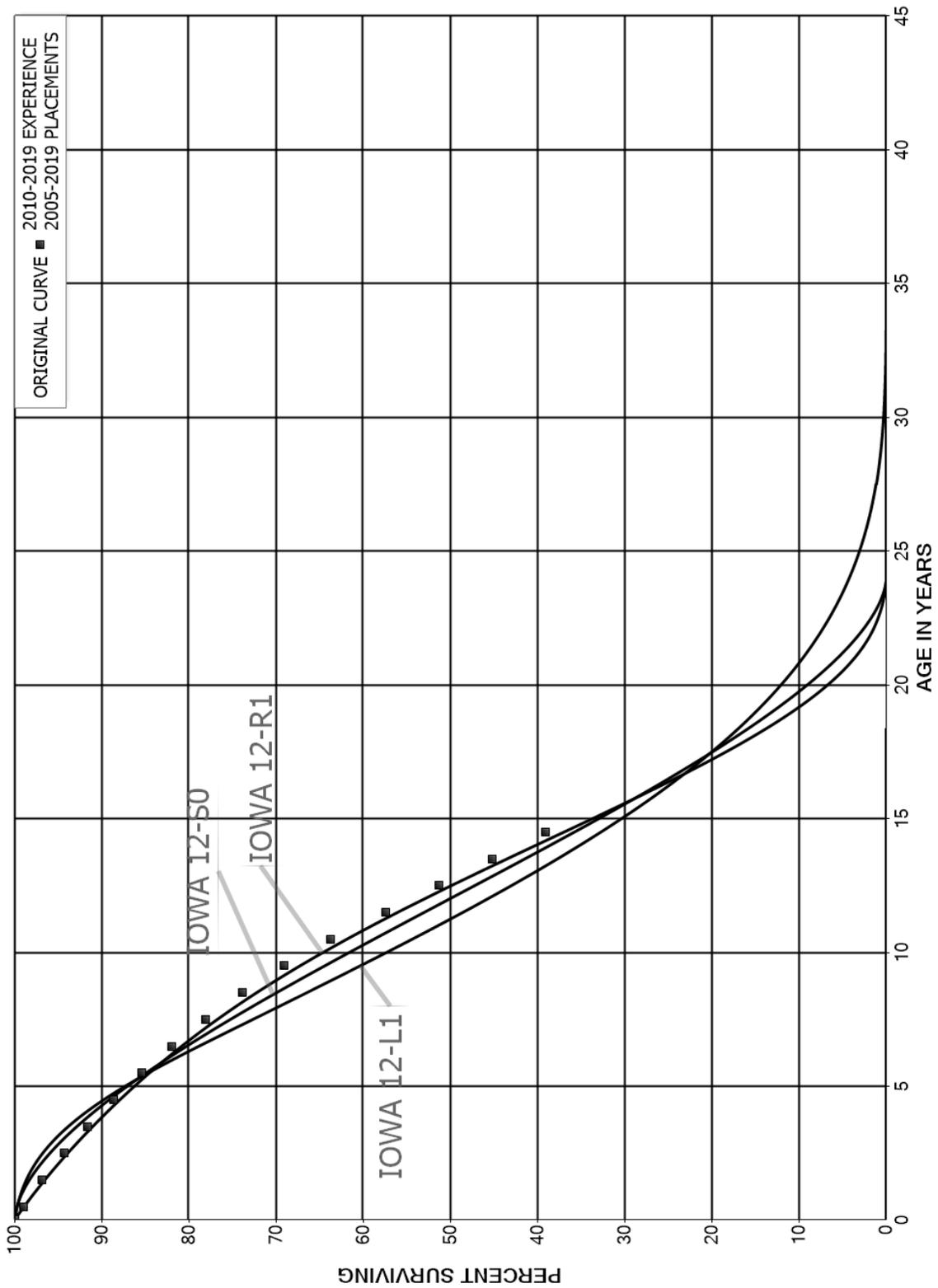


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips are conducted for each service life study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

January 28, 2020

- McKeesport Wastewater Treatment Plant
- West Shore Pump Station
- 28th Street Pump Station
- Long Run Pump Station
- Dravosburg Wastewater Treatment Plant
- Duquesne Wastewater Treatment Plant

August 22, 2012

- Capital Operations Center (Mechanicsburg)
- Slate Hill Road Tank
- Slate Hill Road Booster Station
- Westport Booster Station
- Silver Springs Water Treatment Plant
- Hershey Corporate Office
- Hershey Water Treatment Plant (G. C. Smith)
- Swatara Creek Raw Water Pump Station
- Westford Crossing Booster Station and Tank

August 20, 2012

- Scranton Water Treatment Plant
- Williams Bridge Standpipe
- Oakmont Booster Station
- Mill Street Pump Station
- Nesbitt Dam
- Nesbitt Water Treatment Plant
- Watres Water Treatment Plant
- Mill Creek Standpipes
- Gardner Creek Pump Station

July 28, 2008

Claysville Water Treatment Plant
Jack Clutter Dam
Jack Clutter Pump Station
Saw Mill Pump House
School Street Dam
Claysville Tank

December 20, 2006

West Shore Regional Treatment Plant

August 19, 2002

Brownsville Treatment Plant
E. H. Aldrich Treatment Plant
Shire Oaks Relay Station and Standpipe
Hays Mine Treatment Plant
Beck's Run Raw Water Plant
New Castle Treatment Plant
Butler Treatment Plant

August 20, 2002

Huntsville Treatment Plant
Huntsville Raw Water Plant
Brownell Treatment Plant
Scranton Treatment Plant
Nesbitt Treatment Plant

July 12-13, 2001

Norristown Raw Water Plant
Norristown Treatment Plant
Swatara Creek Raw Water Plant
Hershey Treatment Plant

January 14, 1997

Norristown District Office
DeKalb Standpipes and Pump Station
Norristown Treatment Plant
Forest Avenue Booster Station
Providence Road Booster Station
West Norriton Standpipe
Church Road Tank
Yardley Operations Center
Yardley Treatment Plant

December 3, 1996

Capital Operations and Customer Service Center
Yellow Breeches Treatment Plant

Evergreen Road Booster Station
Enola Standpipe
Silver Springs Treatment Plant
New Kingston Booster Station
Slate Hill Standpipe
Old Hershey Treatment Plant
New Hershey Treatment Plant
North Hills Reservoir
Mt. Alem Reservoir
Scranton Treatment Plant
Chinchilla Treatment Plant
Williams Bridge Reservoir
Edella Road Pump Station
Griffin Reservoir
Brownell Treatment Plant
Route 106 Booster Station
Fallbrook Treatment Plant

December 4, 1996

Nesbitt Treatment Plant
Ceasetown Treatment Plant
Hillside Treatment Plant
Crystal Lake Treatment Plant

December 10, 1996

Lawrence Operations Center
New Castle Treatment Plant
McQuisten Standpipe and Booster Station
Neshannock Standpipe
Shenango Booster Station
Butler Treatment Plant
North Butler Booster Station
Lick Hill Standpipe
Indiana Treatment Plant
Pleasant Hills Standpipe and Booster Station
Whitewoods Booster Station
West End Standpipe

December 11, 1996

Cook Lane Distribution Center
Hays Mine Treatment Plant
Beck's Run Raw Water Plant
Mt. Washington Booster Station
E. H. Aldrich Treatment Plant

Shire Oaks Relay Station and Standpipe
 Rocky Ridge Standpipes and Booster Station
 Bethel Park Distribution Center
 Castle Shannon Standpipe

SERVICE LIFE CONSIDERATIONS

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data, current Company policies and outlook as determined during field reviews of the property and other conversations with management, and the survivor curve estimates from other water companies.

For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group. The judgments for a life span group were made by estimating the life of the major facility in the group and assigning lives to the related items of property which terminate at the probable retirement date of the major facility.

The life span estimates for structures and equipment in Accounts 303, 304, 305, 306, 320 and 330 were based on the type of construction, attained age and specific plans of management. The following tabulation sets forth the estimated life span for each life span group.

<u>Life Span Group</u>	<u>Life Span</u>
<u>Account 303.14, Water Rights</u>	
Hibernia Dam	25
<u>Account 303.35, Waste Handling and Treatment Land</u>	
Sanitary Landfill	25
<u>Account 304.2, Power and Pumping Structures</u>	
Booster Stations	50

<u>Life Span Group</u>	<u>Life Span</u>
<u>Account 304.3, Purification Buildings</u>	
Filter Plants	55-75
Tank Painting	10
Waste Handling and Treatment Structures	50
<u>Account 304.61, Office Buildings</u>	
Regional Offices	45
Corporate Center	65
<u>Account 304.62, Stores, Shop and Garage Structures</u>	
Distribution Centers	45, 50
<u>Account 305.00, Collecting and Impounding Reservoirs</u>	
Large Reservoirs	100, 120, 150
<u>Account 306.00, Lake, River and Other Intakes</u>	
Intakes	80
<u>Account 320.1, Purification System - Large Structures</u>	
Filters and Related Structures	55-75
Painting	10
<u>Account 330.00, Distribution Reservoirs and Standpipes</u>	
Tank Painting	10

The life span estimates for several groups were based primarily on the attained age. The age of these groups is approximately equal to or greater than the estimate typically made for the property group. For capitalized painting, the expectation is that there will be very minor retirements prior to the final retirement of the group. A square survivor curve, that is, no dispersion of retirements, was estimated for these groups. For the reservoirs, intakes, structures and filters, the expectation is that there will be retirements prior to the final retirement of the plant. Interim survivor curves were

estimated for the plant based on prior studies and judgment. The interim survivor curves are as follows:

<u>Account</u>		<u>Interim Survivor Group</u>
303.35	Waste Handling and Treatment Land	100-R2
304.2	Power and Pumping Structures	70-R2.5
304.3	Purification Buildings	60-R2.5
304.36	Waste Handling and Treatment Structure	60-S2.5
304.61	Office Buildings	50-R1.5
304.62	Stores, Shop and Garage Structures	75-R2
305	Collecting and Impounding Reservoirs	125-R2.5
306	Lake, River and Other Intake	65-S1.5
320.1	Purification System - Large Structures	70-R2

The average survivor curves estimated for depreciable groups with numerous similar items were based on statistical analyses, Company policies, and previous estimates made for this and other companies. For 25 of the mass plant accounts and subaccounts for which survivor curves were estimated, the statistical analysis resulted in good indications of the survivor patterns experienced. Generally, the statistical analyses were the primary bases for the estimates for the following accounts:

	<u>Property Group</u>	<u>Survivor Curve</u>
304.15	Other Water Service Structures	60-R1.5
310	Oil Engine Pumping Equipment	43-S1
311.2 thru 311.54	Electric Pumping Equipment	42-S0
320.20	Purification System – Chemical Treatment	36-R0.5
320.30	Granular Activated Carbon	7-L2
330.00 thru 330.40	Distribution Reservoirs and Standpipes	65-S0.5
331	Mains and Accessories	110-R2
333	Services	70-R2.5
334	Meters	21-L1

	<u>Property Group</u>	<u>Survivor Curve</u>
335	Fire Hydrants	75-R2.5
341 thru 341.30	Transportation Equipment	7-L3
344	Laboratory Equipment	20-L0.5
345	Power Operated Equipment	19-S0.5

The estimated survivor curves for most property accounts are based on statistical analyses of plant accounting data and the range of lives and type curves used for other companies in the water industry. Account 331, Mains and Accessories, is one of the largest plant accounts and is used to illustrate the manner in which the study was conducted for the groups using the retirement rate method. Aged retirement and other plant accounting data were compiled for the years 1948 through 2016. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VI-105 and the life table for the experience band is plotted on the chart that follows.

As the stub survivor curve chart illustrates, the experience band represents similar life characteristics and supports the 110-R2 survivor curve. The 110-year average life is within the range of lives used by others in the industry. Most other water companies estimate lives between 80 and 110 years.

The average survivor curve estimated for Account 307, Wells and Springs, is the 55-S0 and lives of approximately 45-55 years are typical for wells and appurtenances. The average survivor curve estimate for Account 334, Meters, is the 21-L1 which reflects the Company policy that retirements of installations will be based on the retirement of the meter.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other water companies.

The amortization periods selected for general plant Accounts 340, 342, 343, 346, 347 and 348 are discussed in the section, "Calculation of Annual and Accrued Amortization."

**PART IV. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

BOOK RESERVE

The book reserve as of December 31, 2019, is the result of a bringforward of the book reserves established by the Commission for each of the companies that were merged to become Pennsylvania-American Water Company in the following rate orders:

<u>Company</u>	<u>Order Entered</u>	<u>Docket No.</u>
Keystone Water Company	March 29, 1985	R-842755
Riverton Consolidated Water Company	March 21, 1985	R-842675
Western Pennsylvania Water Company	January 24, 1985	R-842621

The book reserve activity subsequent to those dates consists of accruals, retirements, cost of removal, salvage and other debits and credits recorded to the book reserve through December 31, 2019. The actual reserve as recorded on the books of Pennsylvania Gas & Water and previously used for ratemaking purposes, was recorded as a credit to the Company's book reserve at the date of acquisition. The projected book reserve as of December 31, 2020, is a bringforward of the December 31, 2019 book reserve based on projected accruals, retirements, cost of removal, salvage and other credits.

CALCULATION OF DEPRECIATION

The annual depreciation accruals as of December 31, 2020, are based on the straight line remaining life method and the equal life group procedure. For the purpose of calculating the remaining life accruals as of December 31, 2020, the book reserve is

allocated among vintages in proportion to the calculated accrued depreciation as of December 31, 2020.

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

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

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

Remaining Life Annual Accruals. For the purpose of calculating remaining life accrual rates as of December 31, 2020, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation based on the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

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

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

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

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

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

or

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

The annual accrual rate

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

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$\text{Ratio} = 1 - \left(\frac{\text{Remaining Life}}{\text{Service Life}} \right)$$

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

$$\text{Ratio} = \left(\frac{\text{Age}}{\text{Service Life}} \right)$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

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

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

Account	Amortization Period, Years
340, Office Furniture and Equipment	
Office Furniture	20
Computers and Peripheral Equipment	5
Computer Software – 5-Year	5
Computer Software – 10-Year	10
Other Office Equipment	10
342, Stores Equipment	20
343, Tools and Work Equipment	20
346, Communication Equipment	
Equipment	15
Non-Telephone	15
Remote Control and Instrumentation	10
Telephone	10
347, Miscellaneous Equipment	25
348, Other Tangible Equipment	25

The annual amortization amount is determined by dividing the original cost for vintages whose age is less than the amortization period by the period of amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period.

NET SALVAGE

Experienced net salvage is incorporated in the results of the study as it was reported on the Company's books and records for the period January 1, 2016 through December 31, 2019, and estimated for the period January 1, 2020 through December 31, 2020. The calculation of the amortization is shown in Table 5 on page V-15. The amounts of salvage and removal cost by account for each year are set forth in the section beginning on page VIII-2.

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

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and net salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the equal life group procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the water plant in service as of December 31, 2020. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2020, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Table 1 presents the development of the net original cost used in the study. The results of the depreciation study are summarized in Table 2 which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book reserve related to net original cost and the annual amortization of net salvage. Table 3 presents the bringforward to December 31, 2020 of the book reserve as of December 31, 2019. Table 4 sets forth the calculation of estimated depreciation accruals for the twelve

months ended December 31, 2020. Table 5 presents the amortization of experienced and estimated net salvage, by account, based on the five-year period, 2016-2020. The total amortization amount is incorporated in the total annual accrual in Table 2.

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and salvage and cost of removal for the years 2016-2020 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table plotted on the chart. A cumulative summary, by year installed, for utility plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage, by year and account for the five-year period 2016-2020, are presented in the section beginning on page VIII-2.

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

experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

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

Detailed tabulations setting forth the cost of removal, gross salvage and net salvage amounts, by account and year, are presented in the third section. The net salvage amounts, by account and year, are carried forward to Table 5, which presents the five-year amortization of net salvage.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF DECEMBER 31, 2020

	DEPRECIABLE GROUP (1)	ORIGINAL COST AS OF DECEMBER 31, 2020 (2)	CUSTOMER ADVANCES (3)	CONTRIBUTIONS IN AID OF CONSTRUCTION (4)	EXCLUDED PROPERTY (5)	NET ORIGINAL COST AS OF DECEMBER 31, 2020 (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	1,331,963.16				1,331,963.16
	TOTAL INTANGIBLE PLANT	4,502,967.48	0.00	0.00	0.00	4,502,967.48
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	5,286,947.81				5,286,947.81
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	8,413,546.31				8,413,546.31
304.15	OTHER WATER SOURCE STRUCTURES	40,603,116.18				40,603,116.18
304.20	POWER AND PUMPING STRUCTURES	111,390,465.71		1,289,607.60	41,310.00	110,059,548.11
304.30	PURIFICATION BUILDINGS	267,356,980.43		169,605.01	230,375.00	266,957,000.42
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	43,485,621.39		60,000.00	12,834.00	43,412,787.39
304.62	STORES, SHOP AND GARAGE BUILDINGS	54,890,677.85		576.00		54,890,101.85
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	4,000,139.23				4,000,139.23
305.00	COLLECTING AND IMPOUNDING RESERVOIRS	135,672,663.72				135,669,088.72
306.00	LAKE, RIVER AND OTHER INTAKES	18,257,338.08		3,575.00		18,215,787.08
307.00	WELLS AND SPRINGS	9,969,633.08		41,551.00		9,898,022.81
310.00	POWER GENERATION EQUIPMENT	18,281,782.65		118,273.00		18,136,948.65
311.20	PUMPING EQUIPMENT - ELECTRIC PUMPING EQUIPMENT	23,363,502.61		1,954,569.05	116,716.00	21,292,217.56
311.50	PUMPING EQUIPMENT - OTHER	2,389,457.83				2,389,457.83
311.52	PUMPING EQUIPMENT - SOURCE OF SUPPLY	12,617,080.84			26,561.00	12,617,080.84
311.53	PUMPING EQUIPMENT - WATER TREATMENT	42,848,060.38				42,848,060.38
311.54	PUMPING EQUIPMENT - TRANSMISSION AND DISTRIBUTION	6,787,710.63				6,787,710.63
320.10	PURIFICATION SYSTEM - LARGE STRUCTURES	226,371,958.90		27,162.27	627,852.00	225,716,944.63
320.18	PURIFICATION SYSTEM - LARGE STRUCTURES PAINT	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	80,900,894.99		42,367.00		80,858,527.99
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	109,834,346.89		2,905,114.51		106,929,232.38

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF DECEMBER 31, 2020

	(1) DEPRECIABLE GROUP	(2)		(3) CUSTOMER ADVANCES	(4) CONTRIBUTIONS IN AID OF CONSTRUCTION	(5) EXCLUDED PROPERTY	(6)	
		ORIGINAL COST AS OF DECEMBER 31, 2020	NET ORIGINAL COST AS OF DECEMBER 31, 2020					
330.10	ELEVATED TANKS AND STANDPIPES	10,930,110.10	10,930,110.10				10,930,110.10	
330.20	GROUND LEVEL FACILITIES	15,192,040.47	15,192,040.47				15,192,040.47	
330.30	BELOW GRADE FACILITIES	818,672.56	818,672.56				818,672.56	
330.40	CLEARWELL	12,806,094.73	12,806,094.73				12,806,094.73	
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,211,111.35	2,211,111.35				2,211,111.35	
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	29,919,635.20	29,919,635.20				29,919,635.20	
331.00	MAINS AND ACCESSORIES	2,937,282,245.70	2,937,282,245.70	61,085,681.23	199,836,548.96	502,366.00	2,675,857,649.51	
333.00	SERVICES	622,329,072.06	622,329,072.06	5,782,801.70	11,851,183.63		604,695,086.73	
334.00	METERS AND METER INSTALLATIONS	197,845,200.20	197,845,200.20		1,707,754.19		196,137,446.01	
335.00	FIRE HYDRANTS	120,270,064.85	120,270,064.85	71,848.81	4,768,402.44		115,429,813.60	
340.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	5,339,828.99	5,339,828.99				5,339,828.99	
340.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL EQUIPMENT	19,364,761.45	19,364,761.45				19,364,761.45	
340.30	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE	42,907,597.73	42,907,597.73				42,907,597.73	
340.31	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - BUSINESS TRANSFORMATION	62,990,459.09	62,990,459.09		354.00		62,990,459.09	
340.50	OFFICE FURNITURE AND EQUIPMENT - OTHER OFFICE EQUIPMENT	7,644.67	7,644.67				7,290.67	
341.00	TRANSPORTATION EQUIPMENT - NOT CLASSIFIED	349.00	349.00				349.00	
341.10	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	26,577,670.21	26,577,670.21				26,577,670.21	
341.20	TRANSPORTATION EQUIPMENT - EQUIPMENT	20,121,976.99	20,121,976.99				20,121,976.99	
341.30	TRANSPORTATION EQUIPMENT - AUTOS	3,344,774.93	3,344,774.93				3,344,774.93	
341.40	TRANSPORTATION EQUIPMENT - OTHER	8,708,645.51	8,708,645.51				8,708,645.51	
342.00	STORES EQUIPMENT	448,033.65	448,033.65				448,033.65	
343.00	TOOLS AND WORK EQUIPMENT	29,078,111.31	29,078,111.31		61.00		29,078,050.31	
344.00	LABORATORY EQUIPMENT	2,606,821.35	2,606,821.35				2,606,821.35	
345.00	POWER OPERATED EQUIPMENT	2,405,805.64	2,405,805.64				2,405,805.64	
346.00	COMMUNICATOIN EQUIPMENT - EQUIPMENT	2,539,854.88	2,539,854.88				2,539,854.88	
346.10	COMMUNICATOIN EQUIPMENT - NON-TELEPHONE	4,581,387.28	4,581,387.28				4,581,387.28	
346.19	COMMUNICATOIN EQUIPMENT - REMOTE CONTROL AND INSTRUMENTATION	3,011,599.18	3,011,599.18				3,011,599.18	
346.20	COMMUNICATOIN EQUIPMENT - TELEPHONE	714,839.66	714,839.66				714,839.66	
347.00	MISCELLANEOUS EQUIPMENT	11,264,611.60	11,264,611.60		4,085.00		11,260,526.60	
348.00	OTHER TANGIBLE EQUIPMENT	793,796.73	793,796.73				793,796.73	
	TOTAL DEPRECIABLE PLANT	5,455,004,771.16	5,455,004,771.16	66,940,331.74	224,852,399.93	1,558,014.00	5,161,654,025.49	
	TOTAL UTILITY PLANT IN SERVICE	5,481,876,532.29	5,481,876,532.29	66,940,331.74	225,068,327.13	1,558,014.00	5,188,309,859.42	

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, 2020

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	DEPRECIABLE GROUP	SURVIVOR CURVE	NET ORIGINAL COST AS OF DECEMBER 31, 2020	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE, PERCENT	COMPOSITE REMAINING LIFE
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.	1,331,963.16					
	TOTAL INTANGIBLE PLANT		4,502,967.48					
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	1,942,823	0	0	-	-
303.35	WASTE HANDLING AND TREATMENT LAND	100-R2	155,025.17	141,137	13,888	9,270	5.98	1.5
303.99	COMPREHENSIVE PLANNING STUDIES	5-SQ	8,413,546.31	6,351,030	2,062,516	1,163,299	13.83	1.8
304.15	OTHER WATER SOURCE STRUCTURES	60-R1.5	40,603,116.18	7,899,182	32,703,934	869,429	2.14	37.6
304.20	POWER AND PUMPING STRUCTURES	70-R2.5	66,618,072.51	8,010,252	58,607,821	1,665,631	2.50	35.2
	LARGE STRUCTURES	55-R3	43,441,475.60	8,339,564	35,101,912	1,154,524	2.66	30.4
	OTHER STRUCTURES							
	TOTAL ACCOUNT 304.2		110,059,548.11	16,349,816	93,709,733	2,820,155	2.56	33.2
304.30	PURIFICATION BUILDINGS	60-R2.5	225,775,641.62	75,724,941	150,050,701	5,027,702	2.23	30.0
	LARGE STRUCTURES	60-R3	41,181,358.80	12,733,579	28,447,780	721,370	1.75	39.4
	OTHER STRUCTURES							
	TOTAL ACCOUNT 304.3		266,957,000.42	88,458,520	178,498,481	5,749,072	2.15	31.0
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	60-S2.5	11,668,886.83	5,992,818	5,676,069	313,454	2.69	18.1
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ	65,958.42	55,437	10,521	2,338	3.54	4.5
304.39	PURIFICATION BUILDINGS - TANK PAINTING	10-SQ	119,362.95	104,374	14,989	3,331	2.79	4.5
304.61	OFFICE BUILDINGS	50-R1.5	30,800,081.86	4,650,721	26,149,362	995,879	3.23	26.3
	LARGE STRUCTURES	50-R3	12,612,705.53	3,198,976	9,413,730	292,295	2.32	32.2
	OTHER STRUCTURES							
	TOTAL ACCOUNT 304.61		43,412,787.39	7,849,697	35,563,092	1,288,174	2.97	27.6

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, 2020

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2020 (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	55-S0.5 *	48,973,108.70	10,026,628	38,946,481	1,344,658	2.75	29.0
OTHER STRUCTURES	45-R3	5,916,993.15	3,973,273	1,943,720	72,293	1.22	26.9
TOTAL ACCOUNT 304.62		54,890,101.85	13,999,901	40,890,201	1,416,951	2.58	28.9
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS		4,000,139.23	2,130,689	1,869,450	82,533	2.06	22.7
TOTAL ACCOUNT 304		531,776,901.38	142,840,434	388,936,470	12,545,437	2.36	31.0
305.00 COLLECTING AND IMPOUNDING RESERVOIRS							
LARGE RESERVOIRS	125-R2 *	128,044,777.60	16,427,975	111,616,802	1,829,282	1.43	61.0
OTHER RESERVOIRS	75-R3	7,624,311.12	2,515,544	5,108,767	166,854	2.19	30.6
TOTAL ACCOUNT 305		135,669,088.72	18,943,519	116,725,569	1,996,136	1.47	58.5
306.00 LAKE, RIVER AND OTHER INTAKES							
LARGE INTAKES	55-S1 *	14,029,064.70	4,094,061	9,935,004	343,282	2.45	28.9
OTHER INTAKES	50-S0.5	4,186,722.38	1,414,738	2,771,984	113,536	2.71	24.4
TOTAL ACCOUNT 306		18,215,787.08	5,508,799	12,706,988	456,818	2.51	27.8
307.00 WELLS AND SPRINGS	55-S0	9,898,022.81	3,088,287	6,809,736	231,606	2.34	29.4
310.00 POWER GENERATION EQUIPMENT	43-S1	18,136,948.65	4,866,142	13,270,807	491,881	2.71	27.0
311.20 PUMPING EQUIPMENT							
ELECTRIC	42-S0	21,292,217.56	3,771,805	17,520,413	698,584	3.28	25.1
OTHER	42-S0	2,389,457.83	481,982	1,907,476	77,326	3.24	24.7
311.52 SOURCE OF SUPPLY	42-S0	12,617,080.84	1,945,471	10,671,610	422,372	3.35	25.3
311.53 WATER TREATMENT	42-S0	42,848,060.38	18,177,110	24,670,950	1,197,928	2.80	20.6
311.54 TRANSMISSION AND DISTRIBUTION	42-S0	6,787,710.63	1,921,773	4,865,938	204,043	3.01	23.8
TOTAL ACCOUNT 311		85,934,527.24	26,298,141	59,636,387	2,600,253	3.03	22.9
320.10 PURIFICATION SYSTEM							
LARGE STRUCTURES	60-S0.5 *	208,991,333.11	72,548,439	136,442,893	5,168,921	2.47	26.4
OTHER STRUCTURES	55-R3	16,725,611.52	3,511,442	13,214,170	341,766	2.04	38.7
TOTAL ACCOUNT 320.1		225,716,944.63	76,059,881	149,657,063	5,510,687	2.44	27.2
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	3,511,123	11,420	2,538	0.07	4.5
320.20 CHEMICAL TREATMENT	36-R0.5	80,858,527.99	30,554,763	50,303,765	2,632,253	3.26	19.1
320.29 CHEMICAL TREATMENT PAINT	FULLY ACCRUED	8,167.87	8,168	0	0	-	-
320.30 GRANULAR ACTIVATED CARBON	7-L2	8,601,165.21	5,943,551	2,657,614	832,282	9.68	3.2
320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT	30-R3	14,969,798.93	10,000,742	4,969,057	271,256	1.81	18.3
TOTAL ACCOUNT 320		333,780,393.13	126,181,474	207,598,919	9,249,016	2.77	22.4

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, 2020

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2020 (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						
330.10	ELEVATED TANKS AND STANDPIPES	106,929,232.38	35,124,500	71,804,732	1,920,620	1.80	37.4
330.20	GROUND LEVEL FACILITIES	10,930,110.10	1,540,919	9,389,191	225,119	2.06	41.7
330.30	BELOW GRADE FACILITIES	15,192,040.47	1,787,324	13,404,716	317,684	2.09	42.2
330.40	CLEARWELL	818,672.56	117,944	700,729	16,778	2.05	41.8
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	12,806,094.73	1,980,284	10,825,811	260,817	2.04	41.5
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,211,111.35	210,168	110,943	24,654	1.12	4.5
		29,919,635.20	20,863,908	9,055,727	2,351,355	7.86	3.9
	TOTAL ACCOUNT 330	178,806,896.79	63,515,047	115,291,849	5,117,027	2.86	22.5
331.00	MAINS AND ACCESSORIES						
333.00	SERVICES	2,675,857,649.51	302,790,062	2,373,067,588	32,249,355	1.21	73.6
334.00	METERS AND METER INSTALLATIONS	604,695,086.73	144,244,631	460,450,456	10,046,697	1.66	45.8
335.00	FIRE HYDRANTS	196,137,446.01	74,409,987	121,727,459	10,797,549	5.51	11.3
		115,429,813.60	20,020,642	95,409,172	1,845,234	1.60	51.7
340.00	OFFICE FURNITURE AND EQUIPMENT						
	FURNITURE	5,339,828.99	971,125	4,368,704	283,396	5.31	15.4
	COMPUTERS AND PERIPHERAL EQUIPMENT	19,364,761.45	7,343,075	12,021,686	4,194,739	21.66	2.9
	COMPUTER SOFTWARE	42,907,597.73	17,701,446	25,206,152	9,118,480	21.25	2.8
	COMPUTER SOFTWARE - BUSINESS TRANSFORMATION	62,990,459.09	41,731,922	21,258,537	10,340,331	16.42	2.1
	OTHER OFFICE EQUIPMENT	7,290.67	1,004	6,287	740	10.15	8.5
	TOTAL ACCOUNT 340	130,609,937.93	67,748,572	62,861,366	23,937,686	18.33	2.6
341.00	TRANSPORTATION EQUIPMENT						
	NOT CLASSIFIED	349.00	349	0	0	-	-
	LIGHT DUTY TRUCKS	26,577,670.21	14,623,372	11,954,298	2,923,249	11.00	4.1
	EQUIPMENT	20,121,976.99	11,191,984	8,929,993	2,399,939	11.93	3.7
	AUTOS	3,344,774.93	2,126,610	1,218,165	280,982	8.40	4.3
	OTHER	8,708,645.51	4,729,807	3,978,839	1,005,383	11.54	4.0
	TOTAL ACCOUNT 341	58,753,416.64	32,672,122	26,081,295	6,609,553	11.25	3.9
342.00	STORES EQUIPMENT						
343.00	TOOLS AND WORK EQUIPMENT	448,033.65	68,032	380,002	27,046	6.04	14.1
344.00	LABORATORY EQUIPMENT	29,078,050.31	5,263,107	23,814,943	1,740,625	5.99	13.7
345.00	POWER OPERATED EQUIPMENT	2,606,821.35	978,341	1,628,480	169,353	6.50	9.6
		2,405,805.64	1,541,860	863,946	112,304	4.67	7.7
346.00	COMMUNICATION EQUIPMENT						
	EQUIPMENT	2,539,854.88	407,979	2,131,876	157,290	6.19	13.6
	NON-TELEPHONE	4,581,387.28	797,215	3,784,172	303,500	6.62	12.5
	REMOTE CONTROL AND INSTRUMENTATION	3,011,599.18	1,556,269	1,455,330	284,253	9.44	5.1
	TELEPHONE	714,839.66	608,614	106,226	40,582	5.68	2.6
	TOTAL ACCOUNT 346	10,847,681.00	3,370,077	7,477,604	785,625	7.24	9.5

PENNSYLVANIA-AMERICAN WATER COMPANY
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TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2020

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2020 (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	11,260,526.60	1,328,449	9,932,078	815,507	7.24	12.2
348.00 OTHER TANGIBLE EQUIPMENT	25-SQ	793,796.73	401,551	392,246	31,976	4.03	12.3
TOTAL DEPRECIABLE PLANT		5,161,654,025.49	1,054,514,266	4,107,139,764	123,029,253	2.38	
AMORTIZATION OF NET SALVAGE					18,696,044		
TOTAL UTILITY PLANT IN SERVICE		5,188,309,859.42	1,054,514,266	4,107,139,764	141,725,297		

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

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TABLE 3. BRINGFORWARD TO DECEMBER 31, 2020, OF BOOK RESERVE AS OF DECEMBER 31, 2019

Account (1)	BOOK RESERVE BALANCE AS OF		PROJECTED DEPRECIATION ACCRUALS		PROJECTED RETIREMENTS		PROJECTED COST OF REMOVAL		PROJECTED SALVAGE		PROJECTED ACQUISITIONS		PROJECTED BOOK RESERVE BALANCE AS OF
	12/31/2019 (2)	+	(3)	-	(4)	-	(5)	+	(6)	+	(7)	=	12/31/2020 (8)
303.14	1,891,037		51,786										1,942,823
303.35	131,860		9,277										141,137
303.99	4,503,356		1,847,674										6,351,030
304.15	6,934,269		1,040,209		44,292		32,333		1,329				7,999,182
304.20	13,624,768		2,894,531		147,376		26,528		4,421				16,349,816
304.30	82,631,044		6,103,073		246,069		31,989		2,461				88,458,520
304.36	5,666,687		326,131										5,992,818
304.38	53,095		2,342										55,437
304.39	101,044		3,330										104,374
304.61	6,729,722		1,237,741		108,042		9,724						7,849,697
304.62	12,624,291		1,413,395		41,522		5,813		9,550				13,999,901
304.63	2,074,233		86,989		26,783		5,357		1,607				2,130,689
305.00	16,524,796		2,418,723										18,943,519
306.00	5,034,334		474,465										5,508,799
307.00	2,819,270		269,017										3,088,287
310.00	4,370,520		518,689		18,307		4,760						4,866,142
311.20	2,793,038		1,044,060		55,806		9,487						3,771,805
311.50	401,696		80,286										481,982
311.52	1,563,564		427,585		39,041		6,637		1,945,471				18,177,110
311.53	17,081,454		1,211,832		99,296		16,880						1,921,773
311.54	1,710,675		211,098										76,059,881
320.10	72,108,758		5,570,072		1,432,698		186,251						103,246
320.18	103,246												3,511,123
320.19	3,508,657		2,466										30,554,763
320.20	28,232,626		2,667,576		305,698		39,741						8,168
320.29	8,168												5,943,551
320.30	4,531,469		1,412,082										10,000,742
320.37	9,415,792		584,950										35,124,500
330.00	30,279,055		5,056,187		131,714		79,028						1,540,919
330.10	1,408,096		219,789		54,354		32,612						1,787,324
330.20	1,621,662		308,560		89,311		53,587						117,944
330.30	100,916		17,028										

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

TABLE 3. BRINGFORWARD TO DECEMBER 31, 2020, OF BOOK RESERVE AS OF DECEMBER 31, 2019

Account	BOOK RESERVE	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED		
	BALANCE AS OF 12/31/2019	DEPRECIATION ACCRUALS	RETIREMENTS	COST OF REMOVAL	SALVAGE	ACQUISITIONS	BALANCE AS OF 12/31/2020	(2)	(3)	(4)	(5)	(6)	(7)	(8)
330.40	1,716,478	263,806	-	-	-	-	1,980,284							
330.58	2,075,404	24,764					2,100,168							
330.59	18,534,025	2,399,428	69,545				20,863,908							
331.00	286,120,854	42,007,767	13,197,166	12,141,393			302,790,062							
333.00	135,350,348	11,197,826	1,588,650	714,893			144,244,631							
334.00	63,315,448	12,044,297	847,998	110,240	8,480		74,409,987							
335.00	18,655,416	2,136,304	566,969	204,109			20,020,642							
340.10	675,603	295,522					971,125							
340.20	8,461,392	5,635,145	6,753,462				7,343,075							
340.30	10,227,374	9,988,298	2,514,226				17,701,446							
340.31	31,470,776	10,261,146					41,731,922							
340.40	265	739					1,004							
341.00	349						349							
341.10	11,858,307	3,006,773	251,779	5,036	15,107		14,623,372							
341.20	9,280,399	2,230,704	332,416	6,648	19,945		11,191,984							
341.30	2,085,191	138,657	101,289	2,026	6,077		2,126,610							
341.40	3,985,173	894,617	156,232	3,125	9,374		4,729,807							
342.00	38,626	29,406					68,032							
343.00	3,577,645	1,685,462					5,263,107							
344.00	783,106	195,235					978,341							
345.00	1,412,372	129,488					1,541,860							
346.00	276,079	131,900					407,979							
346.10	561,745	235,832	362				797,215							
346.19	1,773,741	269,182	486,655				1,556,269							
346.20	607,499	58,981	57,866				608,614							
347.00	520,172	839,646	31,369				1,328,449							
348.00	369,405	32,146					401,551							
TOTAL	954,316,390	143,644,014	29,796,294	13,728,197	78,351	0	1,054,514,266							

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

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

ACCOUNT (1)	NET ORIGINAL COST AS OF 12/31/2019 (2)	NET ORIGINAL COST AS OF 12/31/2020 (3)	ACCRUAL RATE (4)	AVERAGE ACCRUALS $(5) = ((2) + (3)) / 2 * (4)$	AMORTIZATION OF NET SALVAGE (6)	PROJECTED DEPRECIATION ACCRUALS $(7) = (5) + (6)$
303.14	1,942,822.51	1,942,822.51	2.67	51,299	487	51,786
303.35	155,025.17	155,025.17	5.98	9,277		9,277
303.99	7,896,046.30	8,413,546.31	22.65	1,847,061	613	1,847,674
304.15	40,065,583.55	40,603,116.18	2.22	895,423	144,786	1,040,209
304.20	108,548,936.69	110,059,548.11	2.60	2,841,910	52,621	2,894,531
304.30	263,616,875.70	266,957,000.42	2.16	5,730,198	372,875	6,103,073
304.36	11,668,886.83	11,668,886.83	2.72	317,394	8,737	326,131
304.38	65,958.42	65,958.42	3.55	2,342		2,342
304.39	119,362.95	119,362.95	2.79	3,330		3,330
304.61	42,376,270.27	43,412,787.39	3.08	1,321,151	(83,410)	1,237,741
304.62	54,491,754.51	54,890,101.85	2.61	1,427,433	(14,038)	1,413,395
304.63	3,743,190.18	4,000,139.23	1.94	75,110	11,879	86,989
305.00	134,988,806.20	135,669,088.72	1.58	2,138,197	280,526	2,418,723
306.00	18,215,787.08	18,215,787.08	2.56	466,324	8,141	474,465
307.00	9,898,022.81	9,898,022.81	2.44	241,512	27,505	269,017
310.00	17,961,314.52	18,136,948.65	2.75	496,351	22,338	518,689
311.20	20,756,832.31	21,292,217.56	3.44	723,244	320,816	1,044,060
311.50	2,389,457.83	2,389,457.83	3.36	80,286		80,286
311.52	12,242,536.80	12,617,080.84	3.44	427,585		427,585
311.53	41,895,448.32	42,848,060.38	2.86	1,211,832		1,211,832
311.54	6,787,710.63	6,787,710.63	3.11	211,098		211,098
320.10	211,533,367.57	225,716,944.64	2.37	5,181,416	388,656	5,570,072
320.18	103,245.73	103,245.73	0.00	0		0
320.19	3,522,542.77	3,522,542.77	0.07	2,466		2,466
320.20	77,925,763.99	80,858,527.99	3.36	2,667,576		2,667,576
320.29	8,167.87	8,167.87	0.00	0		0
320.30	8,601,165.21	8,601,165.21	15.21	1,308,237	103,845	1,412,082
320.37	14,969,798.93	14,969,798.93	2.11	315,863	269,087	584,950
330.00	105,665,618.57	106,929,232.38	1.91	2,030,281	3,025,906	5,056,187
330.10	10,408,656.27	10,930,110.10	2.06	219,789		219,789
330.20	14,335,222.58	15,192,040.47	2.09	308,560		308,560
330.30	818,672.56	818,672.56	2.08	17,028		17,028

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

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

ACCOUNT (1)	NET ORIGINAL COST AS OF 12/31/2019 (2)	NET ORIGINAL COST AS OF 12/31/2020 (3)	ACCRUAL RATE (4)	AVERAGE ACCRUALS (5)=[(2)+(3)]/2*(4)	AMORTIZATION OF NET SALVAGE (6)	PROJECTED DEPRECIATION ACCRUALS (7)=(5)+(6)
330.40	12,806,094.73	12,806,094.73	2.06	263,806		263,806
330.58	2,211,111.35	2,211,111.35	1.12	24,764		24,764
330.59	29,252,444.37	29,919,635.20	8.11	2,399,428		2,399,428
331.00	2,534,040,277.14	2,675,857,649.51	1.21	31,519,882	10,487,885	42,007,767
333.00	577,548,132.81	604,695,086.73	1.67	9,871,731	1,326,095	11,197,826
334.00	185,189,489.48	196,137,446.01	5.80	11,058,481	985,816	12,044,297
335.00	108,056,009.30	115,429,813.60	1.60	1,787,887	348,417	2,136,304
340.10	4,054,695.98	5,339,828.99	5.50	258,349	37,173	295,522
340.20	16,700,168.60	19,364,761.45	31.25	5,635,145		5,635,145
340.30	36,807,473.52	42,907,597.73	25.06	9,988,298		9,988,298
340.31	62,990,459.09	62,990,459.09	16.29	10,261,146		10,261,146
340.50	7,290.67	7,290.67	10.14	739		739
341.00	349.00	349.00	0.00	0		0
341.10	24,162,192.55	26,577,670.21	11.50	2,917,542	89,231	3,006,773
341.20	16,932,898.54	20,121,976.99	12.04	2,230,704		2,230,704
341.30	2,373,039.15	3,344,774.93	4.85	138,657		138,657
341.40	7,209,813.05	8,708,645.51	11.24	894,617		894,617
342.00	448,033.65	448,033.65	6.12	27,420	1,986	29,406
343.00	25,585,481.04	29,078,050.31	6.12	1,672,704	12,758	1,685,462
344.00	2,606,821.35	2,606,821.35	7.26	189,255	5,980	195,235
345.00	2,405,805.64	2,405,805.64	5.31	127,748	1,740	129,488
346.00	869,342.38	2,539,854.88	6.26	106,708	25,192	131,900
346.10	2,586,749.73	4,581,387.28	6.58	235,832		235,832
346.19	3,498,253.68	3,011,599.18	8.27	269,182		269,182
346.20	772,706.14	714,839.66	7.93	58,981		58,981
347.00	9,578,025.28	11,260,526.60	7.82	814,787	24,859	839,646
348.00	793,796.73	793,796.73	4.03	31,990	156	32,146
TOTAL	4,917,205,806.58	5,161,654,025.50		125,355,356	18,288,658	143,644,014

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

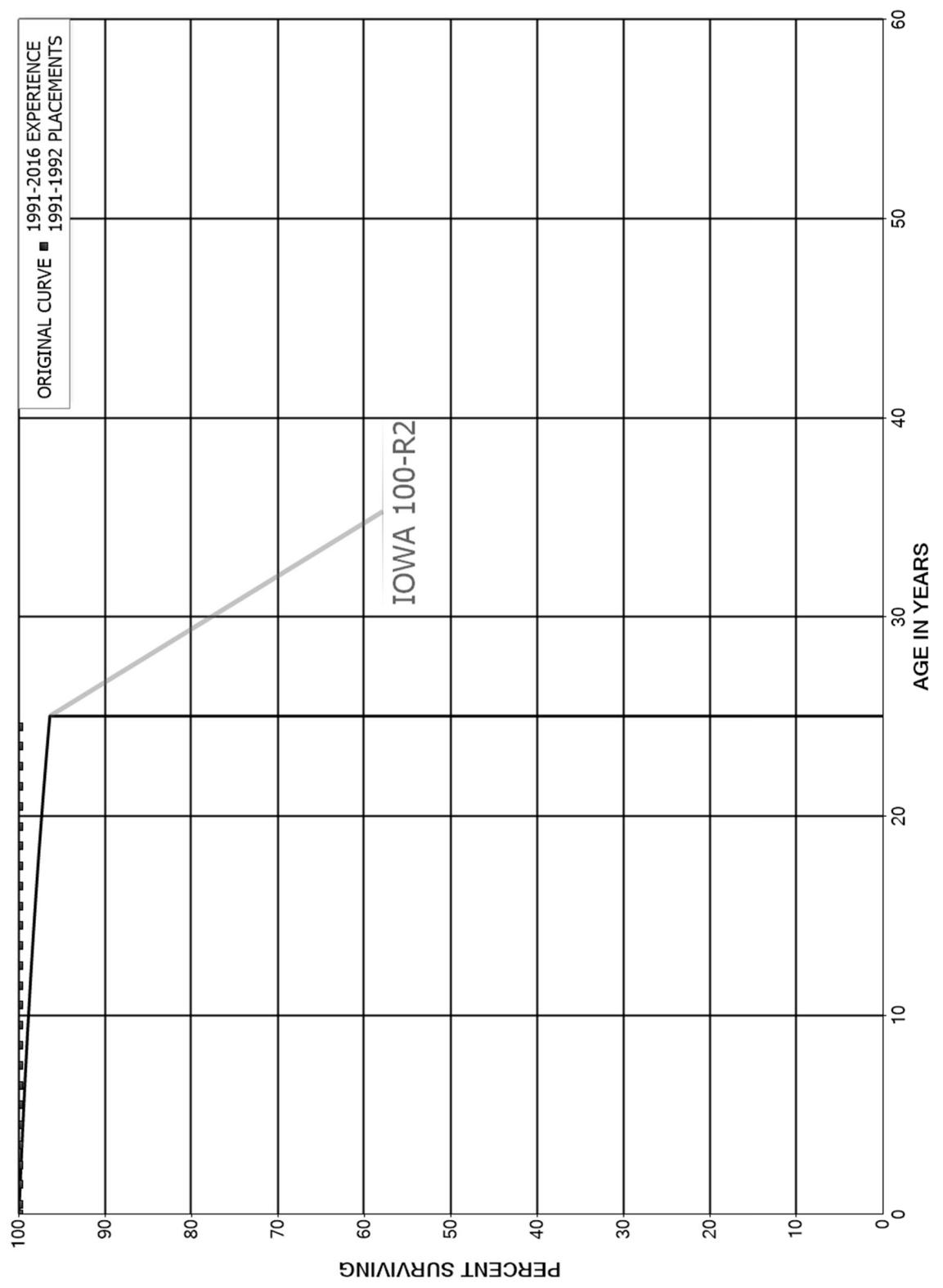
TABLE 5. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2016		2017		2018		2019		PROJECTED 2020		NET SALVAGE (12)*	SALVAGE ACCRUAL (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											0.00	0
303.99											(3,062.78)	(613)
304.15		70,089.44		68,090.61	1,582.30	180,812.86	3,062.78	387,837.75	1,329.00	32,333.00	(708,691.63)	(141,738)
304.20		26,237.34		38,831.70	13,853.00	39,684.28	147,277.43	31,830.10	4,421.00	26,528.00	(228,454.65)	(45,691)
304.30		191,034.83		36,848.82	14,493.83	1,091,908.37	148,391.82	66,260.61	2,461.00	31,989.00	(1,416,957.40)	(283,391)
304.36							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	1,864,549.94	9,550.00	9,724.00	407,327.07	81,465
304.62		48,018.96		10,015.90	729.22	6,567.28	54,481.40	192,159.79	1,607.00	5,813.00	77,542.47	15,508
304.63		11,676.49		2,051.43		3,068.49	8,030.27	25,209.50		5,357.00	(3,367.18)	(673)
305.00		84,115.51		5,620.91			1,266,548.34				(1,356,284.76)	(271,257)
306.00		6,541.50		16,836.83			17,003.99				(40,382.32)	(8,076)
307.00		1,053.72		618.42		1,391.04	118,341.25				(121,404.43)	(24,281)
310.00		45,775.55		2,903.30		11,634.03	42,462.99			4,760.00	(107,535.87)	(21,507)
311.00		103,119.41		72,179.55		191,399.40	1,092,490.18			33,004.00	(1,477,572.86)	(295,515)
320.00		101,952.75		115,579.33	512.50	619,426.48	924,729.91	229.83		225,992.00	(1,986,934.70)	(397,387)
320.30		16,457.02		1,622.00			423,003.27				(441,082.29)	(88,216)
320.37		192,597.40		7,150.00		29,963.00	90,807.00			(320,494.40)	(64,099)	
330.00		1,370,180.50		645,827.57	162.78	2,820,506.21	2,686,207.69	23.00		165,227.00	(7,687,786.19)	(1,537,557)
331.00		11,580,684.61		7,290,999.85	25,598.82	11,746,655.36	21,381,790.52	13,124.96		12,141,393.00	(63,979,131.28)	(12,795,826)
333.00		2,108.47		989,722.04	(214.01)	1,300,493.65	1,897,743.49	9,792.38		714,893.00	(6,052,990.86)	(1,210,598)
334.00		94,953.89		865,037.58	960,401.22	913,142.15	2,727,391.38	93,029.52	8,480.00	110,240.00	(5,165,934.51)	(1,033,187)
335.00		738.76		277,353.81	2,311.49	309,652.61	908,970.88	4,063.03		204,109.00	(1,919,867.98)	(383,974)
340.00		3,428.00		44,935.76	6,364.74	30,861.14	122,477.36	10,745.87		16,835.00	(181,685.55)	(36,337)
341.00				1,158.44	1,430.78	205,163.90	148,702.02	261,902.01	50,503.00		(411,855.93)	(82,371)
342.00						245.80	9,682.12				(9,927.92)	(1,986)
343.00		300.00		19,241.39	8,345.37	7,924.48	57,836.24	48,579.17		(44,468.31)	(8,894)	
344.00				5,015.06	1,202.11	4,823.99	14,919.23			(25,960.39)	(5,192)	
345.00				472.21	98.42	860.13	15,876.66	12,288.18		(5,019.24)	(1,004)	
346.00				777.08	646.24	30,002.27	87,193.50			(118,486.51)	(23,697)	
347.00				4,547.16	12,915.37	20,027.66	73,665.55	8,306.50		(102,849.24)	(20,570)	
348.00						(29.21)	808.08			(778.87)	(156)	
TOTAL	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	78,351.00	13,728,197.00	(93,480,216.26)	(18,696,044)

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

PART VI. SERVICE LIFE STATISTICS

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS
 ACCOUNT 303.35 WASTE HANDLING AND TREATMENT LAND
 ORIGINAL AND SMOOTH SURVIVOR CURVES



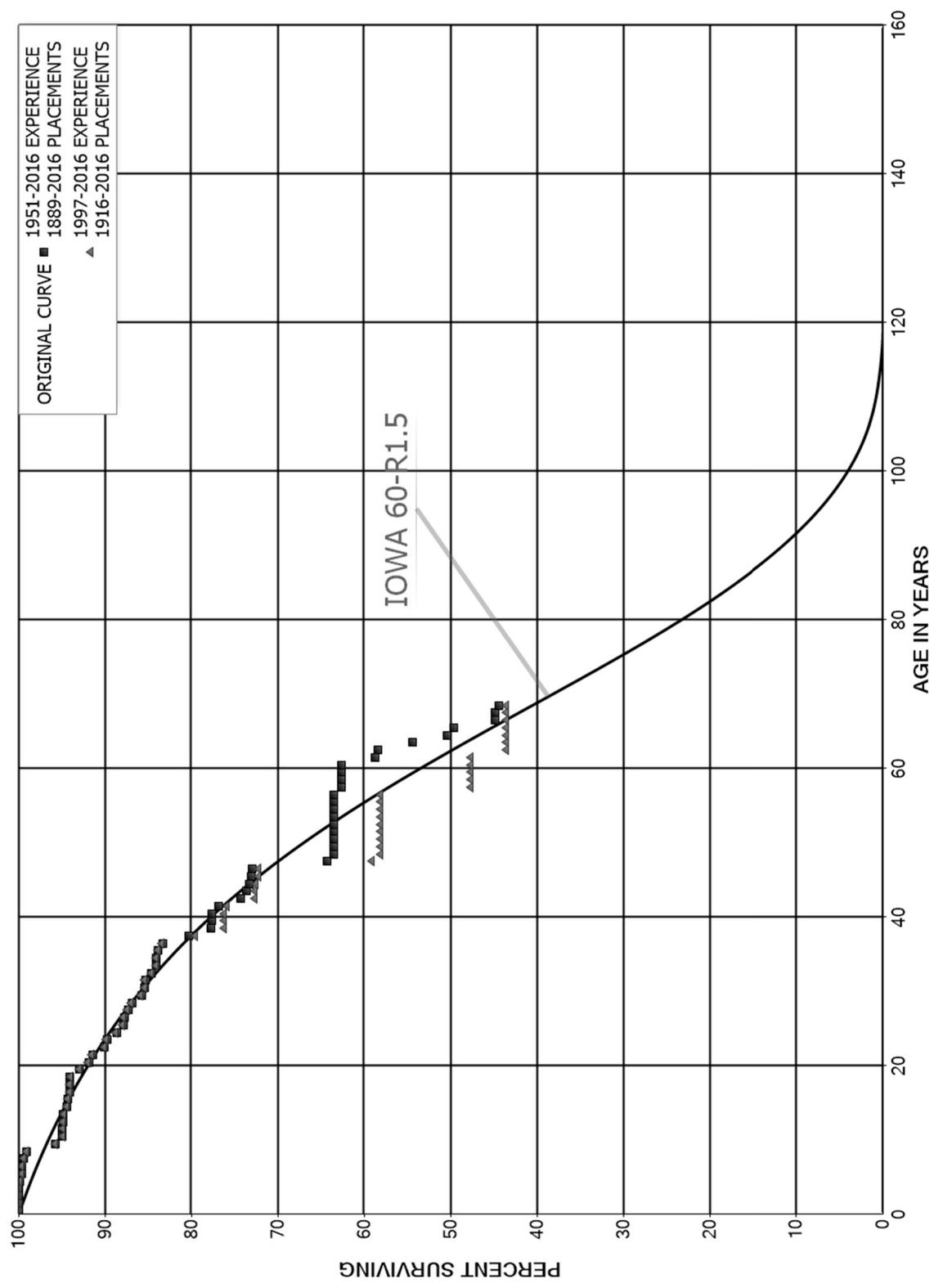
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 303.35 WASTE HANDLING AND TREATMENT LAND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-1992			EXPERIENCE BAND 1991-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	155,025		0.0000	1.0000	100.00
0.5	155,025		0.0000	1.0000	100.00
1.5	155,025		0.0000	1.0000	100.00
2.5	155,025		0.0000	1.0000	100.00
3.5	155,025		0.0000	1.0000	100.00
4.5	155,025		0.0000	1.0000	100.00
5.5	155,025		0.0000	1.0000	100.00
6.5	155,025		0.0000	1.0000	100.00
7.5	155,025		0.0000	1.0000	100.00
8.5	155,025		0.0000	1.0000	100.00
9.5	155,025		0.0000	1.0000	100.00
10.5	155,025		0.0000	1.0000	100.00
11.5	155,025		0.0000	1.0000	100.00
12.5	155,025		0.0000	1.0000	100.00
13.5	155,025		0.0000	1.0000	100.00
14.5	155,025		0.0000	1.0000	100.00
15.5	155,025		0.0000	1.0000	100.00
16.5	155,025		0.0000	1.0000	100.00
17.5	155,025		0.0000	1.0000	100.00
18.5	155,025		0.0000	1.0000	100.00
19.5	155,025		0.0000	1.0000	100.00
20.5	155,025		0.0000	1.0000	100.00
21.5	155,025		0.0000	1.0000	100.00
22.5	155,025		0.0000	1.0000	100.00
23.5	155,025		0.0000	1.0000	100.00
24.5	70,430		0.0000	1.0000	100.00
25.5					100.00

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS
 ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2016

EXPERIENCE BAND 1951-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,762,657	200	0.0000	1.0000	100.00
0.5	29,037,544	12,470	0.0004	0.9996	100.00
1.5	27,981,063	14,218	0.0005	0.9995	99.96
2.5	26,306,686	593	0.0000	1.0000	99.91
3.5	23,362,289	9,550	0.0004	0.9996	99.90
4.5	23,001,525	56,380	0.0025	0.9975	99.86
5.5	23,043,908	6,820	0.0003	0.9997	99.62
6.5	11,856,105	27,070	0.0023	0.9977	99.59
7.5	12,894,363	40,774	0.0032	0.9968	99.36
8.5	11,408,370	382,673	0.0335	0.9665	99.05
9.5	9,203,605	76,762	0.0083	0.9917	95.72
10.5	8,910,180	2,620	0.0003	0.9997	94.93
11.5	7,714,441	3,320	0.0004	0.9996	94.90
12.5	7,651,135	4,983	0.0007	0.9993	94.86
13.5	5,351,219	19,588	0.0037	0.9963	94.80
14.5	4,518,258	6,659	0.0015	0.9985	94.45
15.5	4,545,019	9,630	0.0021	0.9979	94.31
16.5	4,450,647	1,592	0.0004	0.9996	94.11
17.5	4,324,892	2,524	0.0006	0.9994	94.08
18.5	4,035,729	47,481	0.0118	0.9882	94.02
19.5	3,958,286	44,351	0.0112	0.9888	92.91
20.5	3,543,349	16,488	0.0047	0.9953	91.87
21.5	3,500,164	53,656	0.0153	0.9847	91.45
22.5	2,231,424	7,018	0.0031	0.9969	90.04
23.5	2,103,791	27,269	0.0130	0.9870	89.76
24.5	1,843,988	15,825	0.0086	0.9914	88.60
25.5	1,300,436	2,471	0.0019	0.9981	87.84
26.5	1,079,001	4,574	0.0042	0.9958	87.67
27.5	836,800	4,407	0.0053	0.9947	87.30
28.5	828,959	10,346	0.0125	0.9875	86.84
29.5	829,420	3,954	0.0048	0.9952	85.76
30.5	725,021	235	0.0003	0.9997	85.35
31.5	658,210	5,509	0.0084	0.9916	85.32
32.5	652,864	4,585	0.0070	0.9930	84.60
33.5	645,040		0.0000	1.0000	84.01
34.5	662,122	1,648	0.0025	0.9975	84.01
35.5	431,207	2,477	0.0057	0.9943	83.80
36.5	212,642	7,825	0.0368	0.9632	83.32
37.5	136,467	4,247	0.0311	0.9689	80.25
38.5	129,292	242	0.0019	0.9981	77.76

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2016			EXPERIENCE BAND 1951-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	156,568		0.0000	1.0000	77.61
40.5	167,109	1,713	0.0103	0.9897	77.61
41.5	172,398	5,791	0.0336	0.9664	76.82
42.5	141,414	1,131	0.0080	0.9920	74.23
43.5	140,181	686	0.0049	0.9951	73.64
44.5	121,142	339	0.0028	0.9972	73.28
45.5	107,703	121	0.0011	0.9989	73.08
46.5	108,701	12,933	0.1190	0.8810	72.99
47.5	116,013	1,489	0.0128	0.9872	64.31
48.5	100,001		0.0000	1.0000	63.48
49.5	99,626		0.0000	1.0000	63.48
50.5	74,600		0.0000	1.0000	63.48
51.5	43,587		0.0000	1.0000	63.48
52.5	43,587		0.0000	1.0000	63.48
53.5	43,587		0.0000	1.0000	63.48
54.5	39,331		0.0000	1.0000	63.48
55.5	41,268		0.0000	1.0000	63.48
56.5	41,325	596	0.0144	0.9856	63.48
57.5	40,729		0.0000	1.0000	62.57
58.5	40,729		0.0000	1.0000	62.57
59.5	40,729		0.0000	1.0000	62.57
60.5	40,729	2,498	0.0613	0.9387	62.57
61.5	41,671	232	0.0056	0.9944	58.73
62.5	41,439	2,808	0.0678	0.9322	58.40
63.5	38,631	2,900	0.0751	0.9249	54.45
64.5	35,731	495	0.0139	0.9861	50.36
65.5	35,236	3,440	0.0976	0.9024	49.66
66.5	31,111		0.0000	1.0000	44.81
67.5	29,966	259	0.0086	0.9914	44.81
68.5	29,420		0.0000	1.0000	44.43
69.5	29,420	398	0.0135	0.9865	44.43
70.5	26,893		0.0000	1.0000	43.82
71.5	22,855		0.0000	1.0000	43.82
72.5	22,855		0.0000	1.0000	43.82
73.5	23,540		0.0000	1.0000	43.82
74.5	23,540		0.0000	1.0000	43.82
75.5	23,540		0.0000	1.0000	43.82
76.5	24,660	4,305	0.1746	0.8254	43.82
77.5	20,355		0.0000	1.0000	36.17
78.5	20,355		0.0000	1.0000	36.17

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2016			EXPERIENCE BAND 1951-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	20,753		0.0000	1.0000	36.17
80.5	20,753		0.0000	1.0000	36.17
81.5	20,394		0.0000	1.0000	36.17
82.5	20,394		0.0000	1.0000	36.17
83.5	20,394		0.0000	1.0000	36.17
84.5	20,394		0.0000	1.0000	36.17
85.5	20,394		0.0000	1.0000	36.17
86.5	20,394		0.0000	1.0000	36.17
87.5	20,394	270	0.0132	0.9868	36.17
88.5	20,124	392	0.0195	0.9805	35.69
89.5	19,732		0.0000	1.0000	35.00
90.5	19,732		0.0000	1.0000	35.00
91.5	18,574		0.0000	1.0000	35.00
92.5	18,574		0.0000	1.0000	35.00
93.5	18,574		0.0000	1.0000	35.00
94.5	18,574		0.0000	1.0000	35.00
95.5	398		0.0000	1.0000	35.00
96.5	398		0.0000	1.0000	35.00
97.5	398		0.0000	1.0000	35.00
98.5	398		0.0000	1.0000	35.00
99.5	398		0.0000	1.0000	35.00
100.5					35.00

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2016

EXPERIENCE BAND 1997-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,753,432		0.0000	1.0000	100.00
0.5	28,102,738	12,000	0.0004	0.9996	100.00
1.5	27,216,069	14,218	0.0005	0.9995	99.96
2.5	25,562,614	593	0.0000	1.0000	99.91
3.5	22,642,009	6,800	0.0003	0.9997	99.90
4.5	22,556,839	56,380	0.0025	0.9975	99.87
5.5	22,621,727	6,820	0.0003	0.9997	99.62
6.5	11,620,586	26,479	0.0023	0.9977	99.59
7.5	12,745,128	40,407	0.0032	0.9968	99.37
8.5	11,258,947	382,510	0.0340	0.9660	99.05
9.5	9,055,241	76,755	0.0085	0.9915	95.69
10.5	8,813,760	1,287	0.0001	0.9999	94.87
11.5	7,679,310	3,320	0.0004	0.9996	94.86
12.5	7,616,591	4,983	0.0007	0.9993	94.82
13.5	5,316,555	19,588	0.0037	0.9963	94.76
14.5	4,491,992	6,659	0.0015	0.9985	94.41
15.5	4,518,753	9,508	0.0021	0.9979	94.27
16.5	4,424,503	1,266	0.0003	0.9997	94.07
17.5	4,298,990	2,324	0.0005	0.9995	94.04
18.5	4,009,825	45,569	0.0114	0.9886	93.99
19.5	3,934,215	43,222	0.0110	0.9890	92.92
20.5	3,520,407	16,112	0.0046	0.9954	91.90
21.5	3,477,598	52,432	0.0151	0.9849	91.48
22.5	2,210,432	5,547	0.0025	0.9975	90.10
23.5	2,085,485	27,212	0.0130	0.9870	89.88
24.5	1,827,706	15,825	0.0087	0.9913	88.70
25.5	1,287,115	2,048	0.0016	0.9984	87.94
26.5	1,066,104	4,574	0.0043	0.9957	87.80
27.5	823,903	4,407	0.0053	0.9947	87.42
28.5	816,062	10,196	0.0125	0.9875	86.95
29.5	792,765	3,954	0.0050	0.9950	85.87
30.5	687,278	81	0.0001	0.9999	85.44
31.5	619,913	5,509	0.0089	0.9911	85.43
32.5	614,566	4,432	0.0072	0.9928	84.67
33.5	606,817		0.0000	1.0000	84.06
34.5	619,007	1,394	0.0023	0.9977	84.06
35.5	388,770	2,402	0.0062	0.9938	83.87
36.5	169,758	7,825	0.0461	0.9539	83.35
37.5	95,898	3,960	0.0413	0.9587	79.51
38.5	88,577		0.0000	1.0000	76.23

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	116,993		0.0000	1.0000	76.23
40.5	128,795	694	0.0054	0.9946	76.23
41.5	136,163	5,791	0.0425	0.9575	75.81
42.5	106,146		0.0000	1.0000	72.59
43.5	106,044	116	0.0011	0.9989	72.59
44.5	85,562	339	0.0040	0.9960	72.51
45.5	73,205		0.0000	1.0000	72.22
46.5	71,225	12,933	0.1816	0.8184	72.22
47.5	78,427	1,414	0.0180	0.9820	59.11
48.5	62,777		0.0000	1.0000	58.04
49.5	62,402		0.0000	1.0000	58.04
50.5	37,376		0.0000	1.0000	58.04
51.5	6,363		0.0000	1.0000	58.04
52.5	6,363		0.0000	1.0000	58.04
53.5	6,363		0.0000	1.0000	58.04
54.5	1,306		0.0000	1.0000	58.04
55.5	3,244		0.0000	1.0000	58.04
56.5	3,301	596	0.1806	0.8194	58.04
57.5	2,705		0.0000	1.0000	47.56
58.5	2,705		0.0000	1.0000	47.56
59.5	2,705		0.0000	1.0000	47.56
60.5	2,705		0.0000	1.0000	47.56
61.5	2,705	232	0.0858	0.9142	47.56
62.5	2,473		0.0000	1.0000	43.48
63.5	2,473		0.0000	1.0000	43.48
64.5	2,473		0.0000	1.0000	43.48
65.5	2,473		0.0000	1.0000	43.48
66.5	2,473		0.0000	1.0000	43.48
67.5	2,473		0.0000	1.0000	43.48
68.5	2,186		0.0000	1.0000	43.48
69.5	2,186		0.0000	1.0000	43.48
70.5	57		0.0000	1.0000	43.48
71.5					43.48
72.5					
73.5					
74.5					
75.5	22,282		0.0000		
76.5	23,402	4,105	0.1754		
77.5	19,296		0.0000		
78.5	19,296		0.0000		

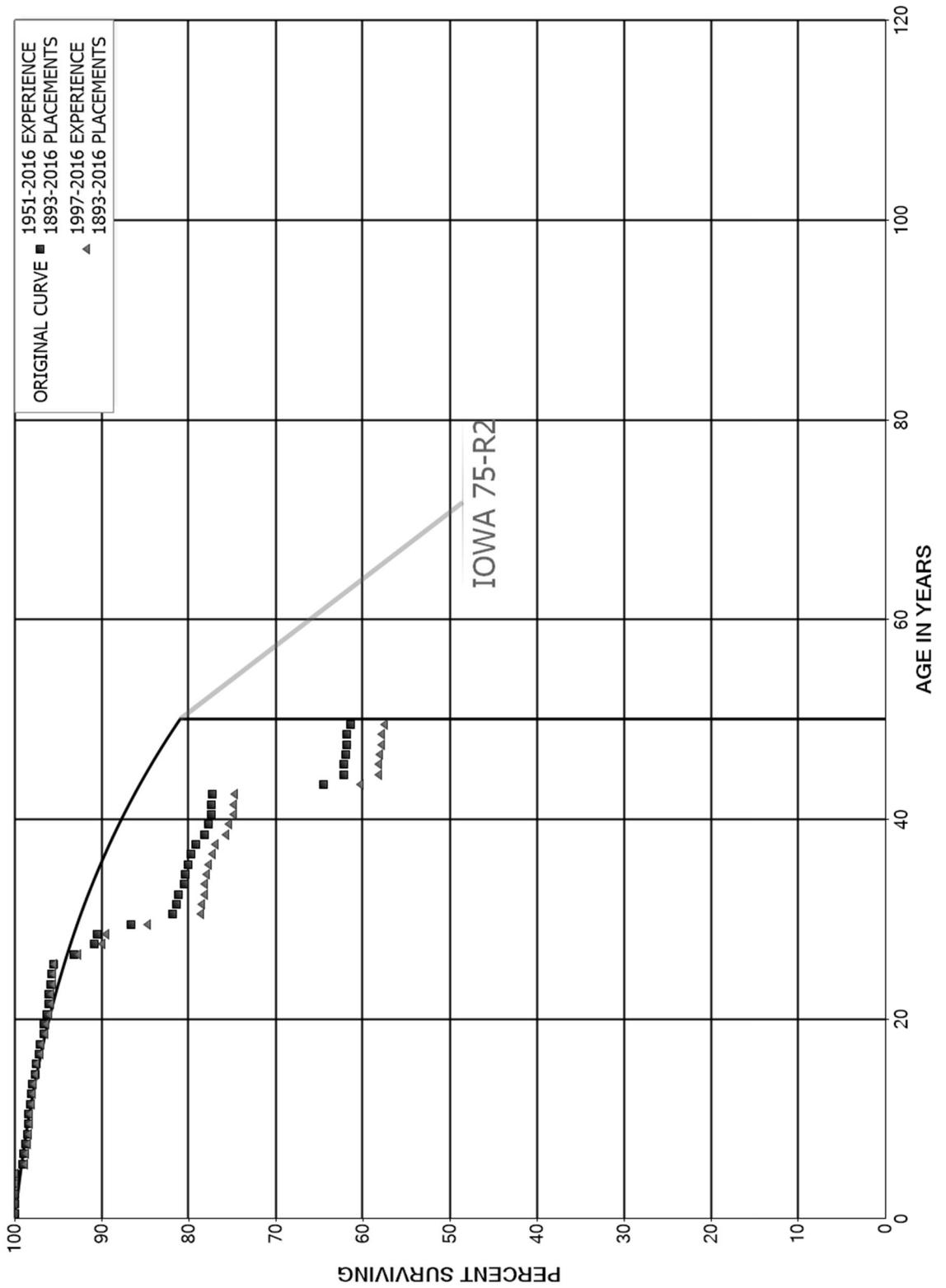
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	19,296		0.0000		
80.5	19,694		0.0000		
81.5	19,694		0.0000		
82.5	19,694		0.0000		
83.5	19,694		0.0000		
84.5	19,694		0.0000		
85.5	19,694		0.0000		
86.5	19,694		0.0000		
87.5	19,694		0.0000		
88.5	19,694	392	0.0199		
89.5	19,302		0.0000		
90.5	19,302		0.0000		
91.5	18,574		0.0000		
92.5	18,574		0.0000		
93.5	18,574		0.0000		
94.5	18,574		0.0000		
95.5	398		0.0000		
96.5	398		0.0000		
97.5	398		0.0000		
98.5	398		0.0000		
99.5	398		0.0000		
100.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS
 ACCOUNT 304.2 POWER AND PUMPING STRUCTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-2016

EXPERIENCE BAND 1951-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	92,043,295		0.0000	1.0000	100.00
0.5	90,821,277	65,859	0.0007	0.9993	100.00
1.5	90,953,989	603	0.0000	1.0000	99.93
2.5	86,889,350	16,944	0.0002	0.9998	99.93
3.5	75,597,714	10,207	0.0001	0.9999	99.91
4.5	51,278,517	436,147	0.0085	0.9915	99.89
5.5	50,957,997	58,889	0.0012	0.9988	99.04
6.5	50,713,837	130,000	0.0026	0.9974	98.93
7.5	50,518,622	60,508	0.0012	0.9988	98.68
8.5	49,718,067	74,736	0.0015	0.9985	98.56
9.5	45,338,373	22,025	0.0005	0.9995	98.41
10.5	41,763,690	100,641	0.0024	0.9976	98.36
11.5	41,412,755	36,746	0.0009	0.9991	98.12
12.5	40,968,681	40,591	0.0010	0.9990	98.04
13.5	34,392,199	103,741	0.0030	0.9970	97.94
14.5	34,043,387	32,164	0.0009	0.9991	97.65
15.5	33,205,862	142,511	0.0043	0.9957	97.55
16.5	31,340,983	12,821	0.0004	0.9996	97.13
17.5	26,027,667	120,143	0.0046	0.9954	97.09
18.5	25,193,303	19,766	0.0008	0.9992	96.65
19.5	20,040,892	65,845	0.0033	0.9967	96.57
20.5	19,005,676	36,568	0.0019	0.9981	96.25
21.5	16,655,929	3,164	0.0002	0.9998	96.07
22.5	16,411,061	33,826	0.0021	0.9979	96.05
23.5	13,696,140	16,589	0.0012	0.9988	95.85
24.5	11,864,140	24,064	0.0020	0.9980	95.74
25.5	11,605,402	289,956	0.0250	0.9750	95.54
26.5	8,096,757	203,532	0.0251	0.9749	93.15
27.5	7,355,760	22,462	0.0031	0.9969	90.81
28.5	6,847,464	297,176	0.0434	0.9566	90.54
29.5	5,439,417	300,300	0.0552	0.9448	86.61
30.5	4,903,927	24,868	0.0051	0.9949	81.83
31.5	3,931,335	9,361	0.0024	0.9976	81.41
32.5	3,648,458	30,234	0.0083	0.9917	81.22
33.5	3,463,042	8,190	0.0024	0.9976	80.54
34.5	3,263,055	12,561	0.0038	0.9962	80.35
35.5	3,054,276	14,106	0.0046	0.9954	80.04
36.5	2,933,016	19,104	0.0065	0.9935	79.67
37.5	2,842,458	36,787	0.0129	0.9871	79.15
38.5	2,711,537	12,877	0.0047	0.9953	78.13

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2016			EXPERIENCE BAND 1951-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,707,412	13,968	0.0052	0.9948	77.76
40.5	2,659,043	346	0.0001	0.9999	77.36
41.5	2,568,265	3,123	0.0012	0.9988	77.35
42.5	2,472,145	407,573	0.1649	0.8351	77.25
43.5	2,002,476	73,748	0.0368	0.9632	64.52
44.5	1,842,003	533	0.0003	0.9997	62.14
45.5	1,711,557	3,450	0.0020	0.9980	62.12
46.5	1,654,675	4,730	0.0029	0.9971	62.00
47.5	1,539,946	819	0.0005	0.9995	61.82
48.5	1,516,867	8,611	0.0057	0.9943	61.79
49.5	1,420,940	1,839	0.0013	0.9987	61.44
50.5	1,377,560	133	0.0001	0.9999	61.36
51.5	1,342,109	2,985	0.0022	0.9978	61.35
52.5	961,908	636	0.0007	0.9993	61.22
53.5	931,326	785	0.0008	0.9992	61.17
54.5	917,071	17	0.0000	1.0000	61.12
55.5	838,361	1,784	0.0021	0.9979	61.12
56.5	910,254	2,280	0.0025	0.9975	60.99
57.5	882,464	56	0.0001	0.9999	60.84
58.5	861,077	749	0.0009	0.9991	60.84
59.5	843,360	810	0.0010	0.9990	60.78
60.5	808,308	6,653	0.0082	0.9918	60.72
61.5	692,488		0.0000	1.0000	60.22
62.5	543,431		0.0000	1.0000	60.22
63.5	514,140	521	0.0010	0.9990	60.22
64.5	501,462		0.0000	1.0000	60.16
65.5	470,720		0.0000	1.0000	60.16
66.5	457,159		0.0000	1.0000	60.16
67.5	454,920		0.0000	1.0000	60.16
68.5	383,011		0.0000	1.0000	60.16
69.5	372,875		0.0000	1.0000	60.16
70.5	372,402		0.0000	1.0000	60.16
71.5	370,966	171	0.0005	0.9995	60.16
72.5	373,536	650	0.0017	0.9983	60.14
73.5	372,818	2,057	0.0055	0.9945	60.03
74.5	366,652	133	0.0004	0.9996	59.70
75.5	362,903		0.0000	1.0000	59.68
76.5	362,636		0.0000	1.0000	59.68
77.5	359,572		0.0000	1.0000	59.68
78.5	356,343		0.0000	1.0000	59.68

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2016			EXPERIENCE BAND 1951-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	355,363		0.0000	1.0000	59.68
80.5	400,386		0.0000	1.0000	59.68
81.5	398,090		0.0000	1.0000	59.68
82.5	397,874		0.0000	1.0000	59.68
83.5	397,841		0.0000	1.0000	59.68
84.5	393,503		0.0000	1.0000	59.68
85.5	385,443		0.0000	1.0000	59.68
86.5	381,134	283	0.0007	0.9993	59.68
87.5	366,647	311	0.0008	0.9992	59.63
88.5	362,567		0.0000	1.0000	59.58
89.5	361,640	215	0.0006	0.9994	59.58
90.5	360,900	5,375	0.0149	0.9851	59.55
91.5	355,371		0.0000	1.0000	58.66
92.5	319,747		0.0000	1.0000	58.66
93.5	273,145	40,918	0.1498	0.8502	58.66
94.5	220,685		0.0000	1.0000	49.87
95.5	226,271		0.0000	1.0000	49.87
96.5	220,708		0.0000	1.0000	49.87
97.5	219,303		0.0000	1.0000	49.87
98.5	185,329		0.0000	1.0000	49.87
99.5	185,329		0.0000	1.0000	49.87
100.5	185,329	124	0.0007	0.9993	49.87
101.5	184,050		0.0000	1.0000	49.84
102.5	184,050		0.0000	1.0000	49.84
103.5	184,050		0.0000	1.0000	49.84
104.5	182,702	5,350	0.0293	0.9707	49.84
105.5	161,286		0.0000	1.0000	48.38
106.5	147,450		0.0000	1.0000	48.38
107.5	138,787		0.0000	1.0000	48.38
108.5	131,129		0.0000	1.0000	48.38
109.5	131,129		0.0000	1.0000	48.38
110.5	124,679		0.0000	1.0000	48.38
111.5	118,448		0.0000	1.0000	48.38
112.5	116,233		0.0000	1.0000	48.38
113.5	116,233		0.0000	1.0000	48.38
114.5	116,233		0.0000	1.0000	48.38
115.5	108,738		0.0000	1.0000	48.38
116.5	108,380		0.0000	1.0000	48.38
117.5	108,380		0.0000	1.0000	48.38
118.5	108,380		0.0000	1.0000	48.38

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2016			EXPERIENCE BAND 1951-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	101,273		0.0000	1.0000	48.38
120.5	98,090		0.0000	1.0000	48.38
121.5	98,090		0.0000	1.0000	48.38
122.5	3,249		0.0000	1.0000	48.38
123.5					48.38

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-2016

EXPERIENCE BAND 1997-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	73,865,634		0.0000	1.0000	100.00
0.5	73,117,360	65,821	0.0009	0.9991	100.00
1.5	75,548,578	0	0.0000	1.0000	99.91
2.5	71,788,502	16,692	0.0002	0.9998	99.91
3.5	62,382,891	10,207	0.0002	0.9998	99.89
4.5	39,638,188	433,719	0.0109	0.9891	99.87
5.5	39,634,154	54,270	0.0014	0.9986	98.78
6.5	42,673,033	129,794	0.0030	0.9970	98.64
7.5	43,264,178	49,104	0.0011	0.9989	98.34
8.5	43,001,219	12,811	0.0003	0.9997	98.23
9.5	39,892,357	21,103	0.0005	0.9995	98.20
10.5	36,806,271	73,981	0.0020	0.9980	98.15
11.5	37,715,212	32,358	0.0009	0.9991	97.95
12.5	37,544,673	35,371	0.0009	0.9991	97.87
13.5	31,137,590	103,562	0.0033	0.9967	97.78
14.5	31,128,648	29,739	0.0010	0.9990	97.45
15.5	30,532,008	142,029	0.0047	0.9953	97.36
16.5	28,847,732	12,513	0.0004	0.9996	96.90
17.5	23,579,426	116,939	0.0050	0.9950	96.86
18.5	22,826,567	19,213	0.0008	0.9992	96.38
19.5	17,690,252	65,845	0.0037	0.9963	96.30
20.5	16,713,658	35,182	0.0021	0.9979	95.94
21.5	14,421,938		0.0000	1.0000	95.74
22.5	14,175,537	29,360	0.0021	0.9979	95.74
23.5	11,488,474	5,780	0.0005	0.9995	95.54
24.5	9,735,826	9,266	0.0010	0.9990	95.49
25.5	10,036,778	289,956	0.0289	0.9711	95.40
26.5	6,579,359	203,532	0.0309	0.9691	92.65
27.5	5,955,245	22,000	0.0037	0.9963	89.78
28.5	5,458,475	296,909	0.0544	0.9456	89.45
29.5	4,162,044	299,989	0.0721	0.9279	84.58
30.5	3,656,275	5,688	0.0016	0.9984	78.49
31.5	2,735,306	8,876	0.0032	0.9968	78.37
32.5	2,792,471	2,975	0.0011	0.9989	78.11
33.5	2,680,677	7,608	0.0028	0.9972	78.03
34.5	2,497,841	5,750	0.0023	0.9977	77.81
35.5	2,374,138	14,106	0.0059	0.9941	77.63
36.5	2,253,904	9,621	0.0043	0.9957	77.17
37.5	2,193,389	34,801	0.0159	0.9841	76.84
38.5	2,085,004	9,988	0.0048	0.9952	75.62

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,071,454	13,968	0.0067	0.9933	75.26
40.5	2,036,522	346	0.0002	0.9998	74.75
41.5	2,040,897	2,284	0.0011	0.9989	74.74
42.5	2,091,171	406,815	0.1945	0.8055	74.65
43.5	1,657,645	56,914	0.0343	0.9657	60.13
44.5	1,477,866	39	0.0000	1.0000	58.06
45.5	1,378,655	2,330	0.0017	0.9983	58.06
46.5	1,322,893	4,730	0.0036	0.9964	57.96
47.5	1,210,403	38	0.0000	1.0000	57.76
48.5	1,260,015	7,829	0.0062	0.9938	57.76
49.5	1,160,668	1,839	0.0016	0.9984	57.40
50.5	1,117,402		0.0000	1.0000	57.31
51.5	1,083,521	2,491	0.0023	0.9977	57.31
52.5	704,467	636	0.0009	0.9991	57.17
53.5	666,847		0.0000	1.0000	57.12
54.5	654,303	17	0.0000	1.0000	57.12
55.5	576,036	1,739	0.0030	0.9970	57.12
56.5	553,276	2,025	0.0037	0.9963	56.95
57.5	525,431	56	0.0001	0.9999	56.74
58.5	507,274	749	0.0015	0.9985	56.73
59.5	489,837		0.0000	1.0000	56.65
60.5	456,997	6,653	0.0146	0.9854	56.65
61.5	343,473		0.0000	1.0000	55.83
62.5	190,184		0.0000	1.0000	55.83
63.5	160,925	521	0.0032	0.9968	55.83
64.5	152,585		0.0000	1.0000	55.64
65.5	129,904		0.0000	1.0000	55.64
66.5	119,721		0.0000	1.0000	55.64
67.5	128,291		0.0000	1.0000	55.64
68.5	60,741		0.0000	1.0000	55.64
69.5	51,816		0.0000	1.0000	55.64
70.5	51,868		0.0000	1.0000	55.64
71.5	50,585		0.0000	1.0000	55.64
72.5	89,165	650	0.0073	0.9927	55.64
73.5	100,084		0.0000	1.0000	55.24
74.5	107,517	133	0.0012	0.9988	55.24
75.5	107,586		0.0000	1.0000	55.17
76.5	109,352		0.0000	1.0000	55.17
77.5	109,907		0.0000	1.0000	55.17
78.5	140,652		0.0000	1.0000	55.17

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	139,672		0.0000	1.0000	55.17
80.5	184,696		0.0000	1.0000	55.17
81.5	183,554		0.0000	1.0000	55.17
82.5	183,338		0.0000	1.0000	55.17
83.5	183,305		0.0000	1.0000	55.17
84.5	180,316		0.0000	1.0000	55.17
85.5	188,321		0.0000	1.0000	55.17
86.5	197,847	283	0.0014	0.9986	55.17
87.5	197,374		0.0000	1.0000	55.09
88.5	201,264		0.0000	1.0000	55.09
89.5	200,336	215	0.0011	0.9989	55.09
90.5	244,542	5,375	0.0220	0.9780	55.03
91.5	239,014		0.0000	1.0000	53.82
92.5	203,390		0.0000	1.0000	53.82
93.5	156,787	40,918	0.2610	0.7390	53.82
94.5	104,328		0.0000	1.0000	39.78
95.5	117,409		0.0000	1.0000	39.78
96.5	112,204		0.0000	1.0000	39.78
97.5	110,799		0.0000	1.0000	39.78
98.5	76,825		0.0000	1.0000	39.78
99.5	83,932		0.0000	1.0000	39.78
100.5	87,115		0.0000	1.0000	39.78
101.5	85,960		0.0000	1.0000	39.78
102.5	180,801		0.0000	1.0000	39.78
103.5	184,050		0.0000	1.0000	39.78
104.5	182,702	5,350	0.0293	0.9707	39.78
105.5	161,286		0.0000	1.0000	38.61
106.5	147,450		0.0000	1.0000	38.61
107.5	138,787		0.0000	1.0000	38.61
108.5	131,129		0.0000	1.0000	38.61
109.5	131,129		0.0000	1.0000	38.61
110.5	124,679		0.0000	1.0000	38.61
111.5	118,448		0.0000	1.0000	38.61
112.5	116,233		0.0000	1.0000	38.61
113.5	116,233		0.0000	1.0000	38.61
114.5	116,233		0.0000	1.0000	38.61
115.5	108,738		0.0000	1.0000	38.61
116.5	108,380		0.0000	1.0000	38.61
117.5	108,380		0.0000	1.0000	38.61
118.5	108,380		0.0000	1.0000	38.61

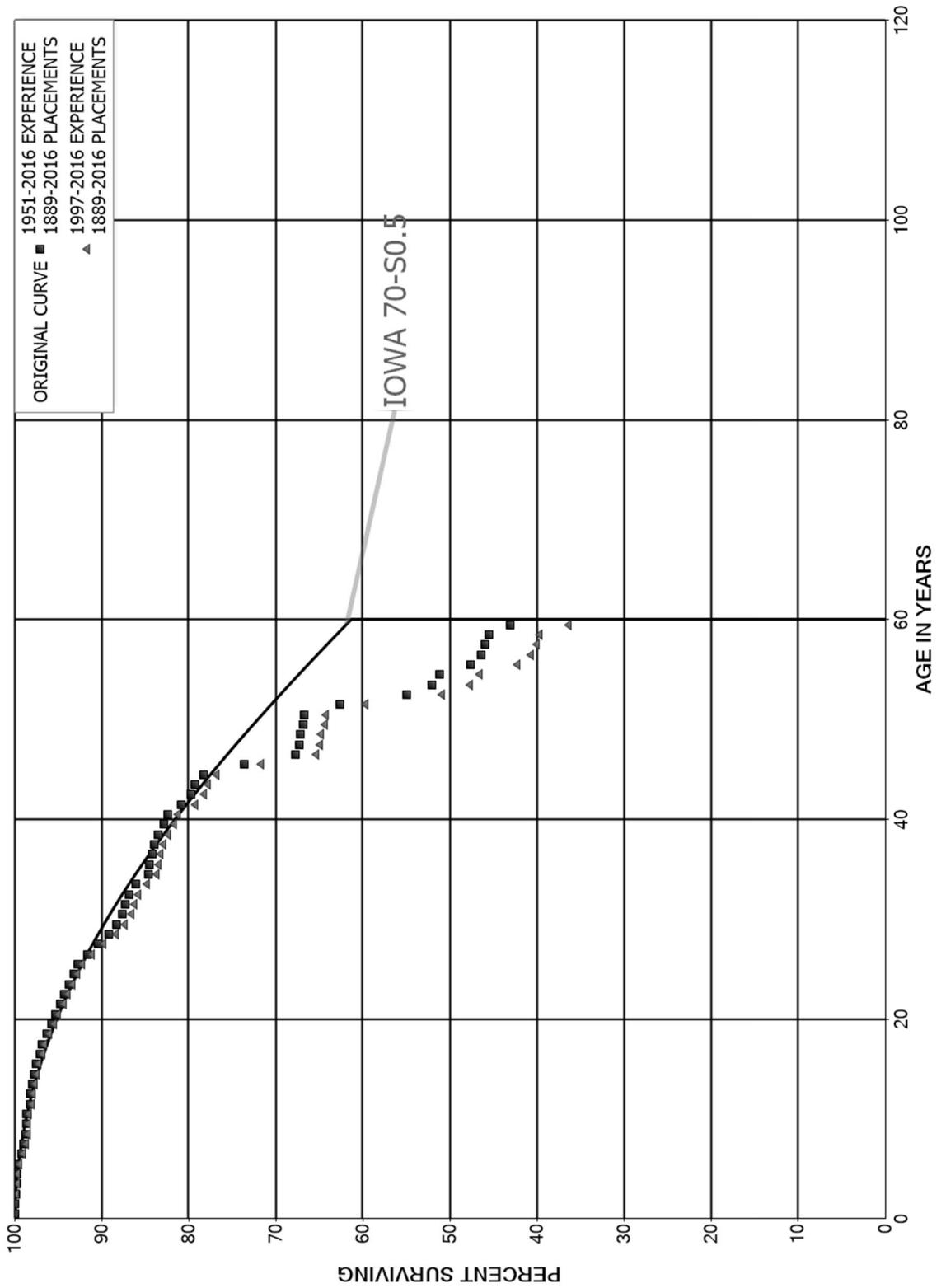
PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	101,273		0.0000	1.0000	38.61
120.5	98,090		0.0000	1.0000	38.61
121.5	98,090		0.0000	1.0000	38.61
122.5	3,249		0.0000	1.0000	38.61
123.5					38.61

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS
 ACCOUNT 304.3 PURIFICATION BUILDINGS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2016

EXPERIENCE BAND 1951-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	234,153,343	5,551	0.0000	1.0000	100.00
0.5	233,086,952	20,709	0.0001	0.9999	100.00
1.5	236,610,592	349,596	0.0015	0.9985	99.99
2.5	230,904,000	146,793	0.0006	0.9994	99.84
3.5	227,513,153	70,597	0.0003	0.9997	99.78
4.5	174,466,567	278,354	0.0016	0.9984	99.75
5.5	159,016,746	588,285	0.0037	0.9963	99.59
6.5	161,912,093	463,566	0.0029	0.9971	99.22
7.5	160,133,274	313,759	0.0020	0.9980	98.93
8.5	157,675,259	127,877	0.0008	0.9992	98.74
9.5	153,838,686	143,575	0.0009	0.9991	98.66
10.5	137,473,917	479,669	0.0035	0.9965	98.57
11.5	135,579,260	144,128	0.0011	0.9989	98.23
12.5	134,257,678	279,314	0.0021	0.9979	98.12
13.5	122,769,076	244,387	0.0020	0.9980	97.92
14.5	121,446,188	246,208	0.0020	0.9980	97.72
15.5	112,746,815	543,916	0.0048	0.9952	97.52
16.5	109,849,021	275,940	0.0025	0.9975	97.05
17.5	101,724,203	520,274	0.0051	0.9949	96.81
18.5	100,051,871	571,378	0.0057	0.9943	96.31
19.5	91,176,284	437,754	0.0048	0.9952	95.76
20.5	88,218,767	541,405	0.0061	0.9939	95.30
21.5	80,739,172	366,498	0.0045	0.9955	94.72
22.5	78,524,366	462,723	0.0059	0.9941	94.29
23.5	59,505,996	340,837	0.0057	0.9943	93.73
24.5	51,126,898	270,979	0.0053	0.9947	93.20
25.5	48,897,104	582,393	0.0119	0.9881	92.70
26.5	24,901,850	313,559	0.0126	0.9874	91.60
27.5	21,489,951	302,885	0.0141	0.9859	90.45
28.5	13,686,663	133,651	0.0098	0.9902	89.17
29.5	12,209,397	96,621	0.0079	0.9921	88.30
30.5	11,889,039	45,077	0.0038	0.9962	87.60
31.5	9,897,893	44,316	0.0045	0.9955	87.27
32.5	9,749,647	91,185	0.0094	0.9906	86.88
33.5	9,440,748	153,448	0.0163	0.9837	86.07
34.5	8,727,129	20,042	0.0023	0.9977	84.67
35.5	8,689,691	26,587	0.0031	0.9969	84.47
36.5	8,665,984	28,114	0.0032	0.9968	84.21
37.5	8,643,628	50,072	0.0058	0.9942	83.94
38.5	8,592,242	60,957	0.0071	0.9929	83.45

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2016

EXPERIENCE BAND 1951-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,252,222	45,874	0.0056	0.9944	82.86
40.5	5,062,324	96,853	0.0191	0.9809	82.40
41.5	4,548,933	62,026	0.0136	0.9864	80.83
42.5	4,481,793	23,121	0.0052	0.9948	79.72
43.5	4,443,639	56,943	0.0128	0.9872	79.31
44.5	3,116,086	187,545	0.0602	0.9398	78.30
45.5	2,916,736	231,581	0.0794	0.9206	73.58
46.5	2,681,351	16,245	0.0061	0.9939	67.74
47.5	1,799,448	3,790	0.0021	0.9979	67.33
48.5	1,772,668	9,639	0.0054	0.9946	67.19
49.5	1,969,374	3,481	0.0018	0.9982	66.82
50.5	1,963,974	119,205	0.0607	0.9393	66.71
51.5	1,781,012	218,050	0.1224	0.8776	62.66
52.5	1,564,696	82,608	0.0528	0.9472	54.99
53.5	1,220,232	21,311	0.0175	0.9825	52.08
54.5	1,178,337	81,850	0.0695	0.9305	51.17
55.5	946,855	23,435	0.0248	0.9752	47.62
56.5	914,322	9,720	0.0106	0.9894	46.44
57.5	904,582	8,063	0.0089	0.9911	45.95
58.5	893,304	48,646	0.0545	0.9455	45.54
59.5	842,494	36,629	0.0435	0.9565	43.06
60.5	750,962	11,272	0.0150	0.9850	41.18
61.5	613,386	9,398	0.0153	0.9847	40.57
62.5	474,773	1,669	0.0035	0.9965	39.95
63.5	362,201	7,402	0.0204	0.9796	39.80
64.5	353,615	1,095	0.0031	0.9969	38.99
65.5	346,627	2,464	0.0071	0.9929	38.87
66.5	340,595	146	0.0004	0.9996	38.59
67.5	335,457	50	0.0001	0.9999	38.58
68.5	335,403	5,237	0.0156	0.9844	38.57
69.5	343,649	899	0.0026	0.9974	37.97
70.5	342,750	318	0.0009	0.9991	37.87
71.5	342,431	9,814	0.0287	0.9713	37.84
72.5	334,995		0.0000	1.0000	36.75
73.5	335,414		0.0000	1.0000	36.75
74.5	335,223		0.0000	1.0000	36.75
75.5	338,383		0.0000	1.0000	36.75
76.5	329,668	17	0.0001	0.9999	36.75
77.5	329,651	4	0.0000	1.0000	36.75
78.5	324,250	840	0.0026	0.9974	36.75

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ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2016			EXPERIENCE BAND 1951-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	322,725	1,339	0.0041	0.9959	36.65	
80.5	331,269		0.0000	1.0000	36.50	
81.5	357,012	10,519	0.0295	0.9705	36.50	
82.5	345,141	16,287	0.0472	0.9528	35.43	
83.5	328,352	26,382	0.0803	0.9197	33.75	
84.5	322,370	206	0.0006	0.9994	31.04	
85.5	320,298	5,951	0.0186	0.9814	31.02	
86.5	313,413		0.0000	1.0000	30.45	
87.5	308,959		0.0000	1.0000	30.45	
88.5	301,642	1,750	0.0058	0.9942	30.45	
89.5	299,893	51	0.0002	0.9998	30.27	
90.5	299,155	15,055	0.0503	0.9497	30.26	
91.5	283,562	243	0.0009	0.9991	28.74	
92.5	206,702	4,842	0.0234	0.9766	28.72	
93.5	169,305		0.0000	1.0000	28.04	
94.5	169,305		0.0000	1.0000	28.04	
95.5	160,597	3,024	0.0188	0.9812	28.04	
96.5	157,574	16,354	0.1038	0.8962	27.52	
97.5	168,562	28	0.0002	0.9998	24.66	
98.5	167,696	1,835	0.0109	0.9891	24.66	
99.5	156,647	15,273	0.0975	0.9025	24.39	
100.5	141,374	45	0.0003	0.9997	22.01	
101.5	141,287	1,920	0.0136	0.9864	22.00	
102.5	138,317		0.0000	1.0000	21.70	
103.5	138,317	9,445	0.0683	0.9317	21.70	
104.5	128,645	21,449	0.1667	0.8333	20.22	
105.5	107,197	1,762	0.0164	0.9836	16.85	
106.5	103,325	112	0.0011	0.9989	16.57	
107.5	102,810	22,493	0.2188	0.7812	16.55	
108.5	73,753		0.0000	1.0000	12.93	
109.5	73,753		0.0000	1.0000	12.93	
110.5	64,678	24,687	0.3817	0.6183	12.93	
111.5	39,991		0.0000	1.0000	8.00	
112.5	39,991		0.0000	1.0000	8.00	
113.5	38,068		0.0000	1.0000	8.00	
114.5	18,162		0.0000	1.0000	8.00	
115.5	18,106		0.0000	1.0000	8.00	
116.5	13,774		0.0000	1.0000	8.00	
117.5	13,774		0.0000	1.0000	8.00	
118.5	13,774		0.0000	1.0000	8.00	

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2016			EXPERIENCE BAND 1951-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	13,774		0.0000	1.0000	8.00	
120.5	13,774	43	0.0031	0.9969	8.00	
121.5	13,731		0.0000	1.0000	7.97	
122.5	13,731		0.0000	1.0000	7.97	
123.5	13,041		0.0000	1.0000	7.97	
124.5	13,041	760	0.0583	0.9417	7.97	
125.5	12,281		0.0000	1.0000	7.51	
126.5	12,281		0.0000	1.0000	7.51	
127.5					7.51	

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ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2016

EXPERIENCE BAND 1997-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	146,238,792	5,551	0.0000	1.0000	100.00
0.5	147,313,953	15,466	0.0001	0.9999	100.00
1.5	154,238,872	348,692	0.0023	0.9977	99.99
2.5	150,636,955	146,714	0.0010	0.9990	99.76
3.5	166,442,144	57,976	0.0003	0.9997	99.66
4.5	124,591,099	251,179	0.0020	0.9980	99.63
5.5	111,367,270	557,252	0.0050	0.9950	99.43
6.5	138,629,522	460,892	0.0033	0.9967	98.93
7.5	140,248,700	262,012	0.0019	0.9981	98.60
8.5	145,786,983	104,069	0.0007	0.9993	98.42
9.5	142,760,348	99,868	0.0007	0.9993	98.35
10.5	126,887,890	467,959	0.0037	0.9963	98.28
11.5	128,354,001	129,910	0.0010	0.9990	97.91
12.5	127,302,788	272,753	0.0021	0.9979	97.82
13.5	116,045,638	240,772	0.0021	0.9979	97.61
14.5	115,355,313	241,559	0.0021	0.9979	97.40
15.5	106,795,589	538,148	0.0050	0.9950	97.20
16.5	103,972,554	252,731	0.0024	0.9976	96.71
17.5	96,007,616	519,474	0.0054	0.9946	96.47
18.5	94,392,752	530,624	0.0056	0.9944	95.95
19.5	85,547,926	437,754	0.0051	0.9949	95.41
20.5	82,623,960	536,119	0.0065	0.9935	94.93
21.5	75,956,124	358,655	0.0047	0.9953	94.31
22.5	73,812,799	455,646	0.0062	0.9938	93.86
23.5	54,826,376	339,908	0.0062	0.9938	93.28
24.5	47,796,903	269,767	0.0056	0.9944	92.71
25.5	45,636,886	572,960	0.0126	0.9874	92.18
26.5	21,582,227	311,675	0.0144	0.9856	91.03
27.5	19,151,893	301,469	0.0157	0.9843	89.71
28.5	11,733,265	133,175	0.0114	0.9886	88.30
29.5	10,258,509	94,475	0.0092	0.9908	87.30
30.5	9,955,264	37,193	0.0037	0.9963	86.49
31.5	8,044,292	43,949	0.0055	0.9945	86.17
32.5	7,932,340	89,462	0.0113	0.9887	85.70
33.5	7,637,491	97,930	0.0128	0.9872	84.73
34.5	7,003,470	17,905	0.0026	0.9974	83.65
35.5	7,528,497	26,508	0.0035	0.9965	83.43
36.5	7,507,280	27,581	0.0037	0.9963	83.14
37.5	7,522,509	45,710	0.0061	0.9939	82.83
38.5	7,491,518	60,295	0.0080	0.9920	82.33

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,170,846	45,081	0.0063	0.9937	81.67
40.5	3,995,590	96,682	0.0242	0.9758	81.15
41.5	3,799,728	46,892	0.0123	0.9877	79.19
42.5	3,963,856	22,939	0.0058	0.9942	78.21
43.5	4,167,005	56,943	0.0137	0.9863	77.76
44.5	2,813,653	187,445	0.0666	0.9334	76.70
45.5	2,643,280	231,581	0.0876	0.9124	71.59
46.5	2,407,895	16,245	0.0067	0.9933	65.32
47.5	1,527,306	3,790	0.0025	0.9975	64.88
48.5	1,482,137	9,013	0.0061	0.9939	64.71
49.5	1,678,807	3,481	0.0021	0.9979	64.32
50.5	1,668,735	119,205	0.0714	0.9286	64.19
51.5	1,485,773	217,733	0.1465	0.8535	59.60
52.5	1,271,965	82,608	0.0649	0.9351	50.87
53.5	927,816	21,311	0.0230	0.9770	47.56
54.5	891,110	81,850	0.0919	0.9081	46.47
55.5	619,588	23,303	0.0376	0.9624	42.20
56.5	587,604	9,386	0.0160	0.9840	40.62
57.5	578,198	5,667	0.0098	0.9902	39.97
58.5	583,207	48,646	0.0834	0.9166	39.58
59.5	532,396	36,629	0.0688	0.9312	36.27
60.5	440,572	11,195	0.0254	0.9746	33.78
61.5	291,568	9,398	0.0322	0.9678	32.92
62.5	157,523	1,669	0.0106	0.9894	31.86
63.5	44,951	5,189	0.1154	0.8846	31.52
64.5	38,578	562	0.0146	0.9854	27.88
65.5	52,785	2,339	0.0443	0.9557	27.48
66.5	47,993	64	0.0013	0.9987	26.26
67.5	44,079		0.0000	1.0000	26.22
68.5	52,545	2,006	0.0382	0.9618	26.22
69.5	50,538	899	0.0178	0.9822	25.22
70.5	49,638		0.0000	1.0000	24.77
71.5	49,638	184	0.0037	0.9963	24.77
72.5	130,199		0.0000	1.0000	24.68
73.5	178,083		0.0000	1.0000	24.68
74.5	177,892		0.0000	1.0000	24.68
75.5	191,363		0.0000	1.0000	24.68
76.5	182,965	17	0.0001	0.9999	24.68
77.5	182,949	4	0.0000	1.0000	24.68
78.5	178,386	642	0.0036	0.9964	24.68

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2016			EXPERIENCE BAND 1997-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	178,527	1,339	0.0075	0.9925	24.59	
80.5	175,747		0.0000	1.0000	24.41	
81.5	203,355		0.0000	1.0000	24.41	
82.5	209,420	16,287	0.0778	0.9222	24.41	
83.5	192,631	26,359	0.1368	0.8632	22.51	
84.5	188,819	206	0.0011	0.9989	19.43	
85.5	186,747	5,951	0.0319	0.9681	19.41	
86.5	194,440		0.0000	1.0000	18.79	
87.5	191,736		0.0000	1.0000	18.79	
88.5	186,708	1,750	0.0094	0.9906	18.79	
89.5	184,958	51	0.0003	0.9997	18.61	
90.5	222,512	15,055	0.0677	0.9323	18.61	
91.5	207,457		0.0000	1.0000	17.35	
92.5	130,839	4,776	0.0365	0.9635	17.35	
93.5	93,508		0.0000	1.0000	16.72	
94.5	116,671		0.0000	1.0000	16.72	
95.5	108,131	3,024	0.0280	0.9720	16.72	
96.5	109,440	16,154	0.1476	0.8524	16.25	
97.5	119,896	28	0.0002	0.9998	13.85	
98.5	119,030	1,835	0.0154	0.9846	13.85	
99.5	108,274	2,122	0.0196	0.9804	13.63	
100.5	106,152	45	0.0004	0.9996	13.37	
101.5	127,513	1,920	0.0151	0.9849	13.36	
102.5	124,543		0.0000	1.0000	13.16	
103.5	125,276	9,445	0.0754	0.9246	13.16	
104.5	115,605	21,449	0.1855	0.8145	12.17	
105.5	94,156	1,762	0.0187	0.9813	9.91	
106.5	90,285	112	0.0012	0.9988	9.72	
107.5	102,810	22,493	0.2188	0.7812	9.71	
108.5	73,753		0.0000	1.0000	7.59	
109.5	73,753		0.0000	1.0000	7.59	
110.5	64,678	24,687	0.3817	0.6183	7.59	
111.5	39,991		0.0000	1.0000	4.69	
112.5	39,991		0.0000	1.0000	4.69	
113.5	38,068		0.0000	1.0000	4.69	
114.5	18,162		0.0000	1.0000	4.69	
115.5	18,106		0.0000	1.0000	4.69	
116.5	13,774		0.0000	1.0000	4.69	
117.5	13,774		0.0000	1.0000	4.69	
118.5	13,774		0.0000	1.0000	4.69	

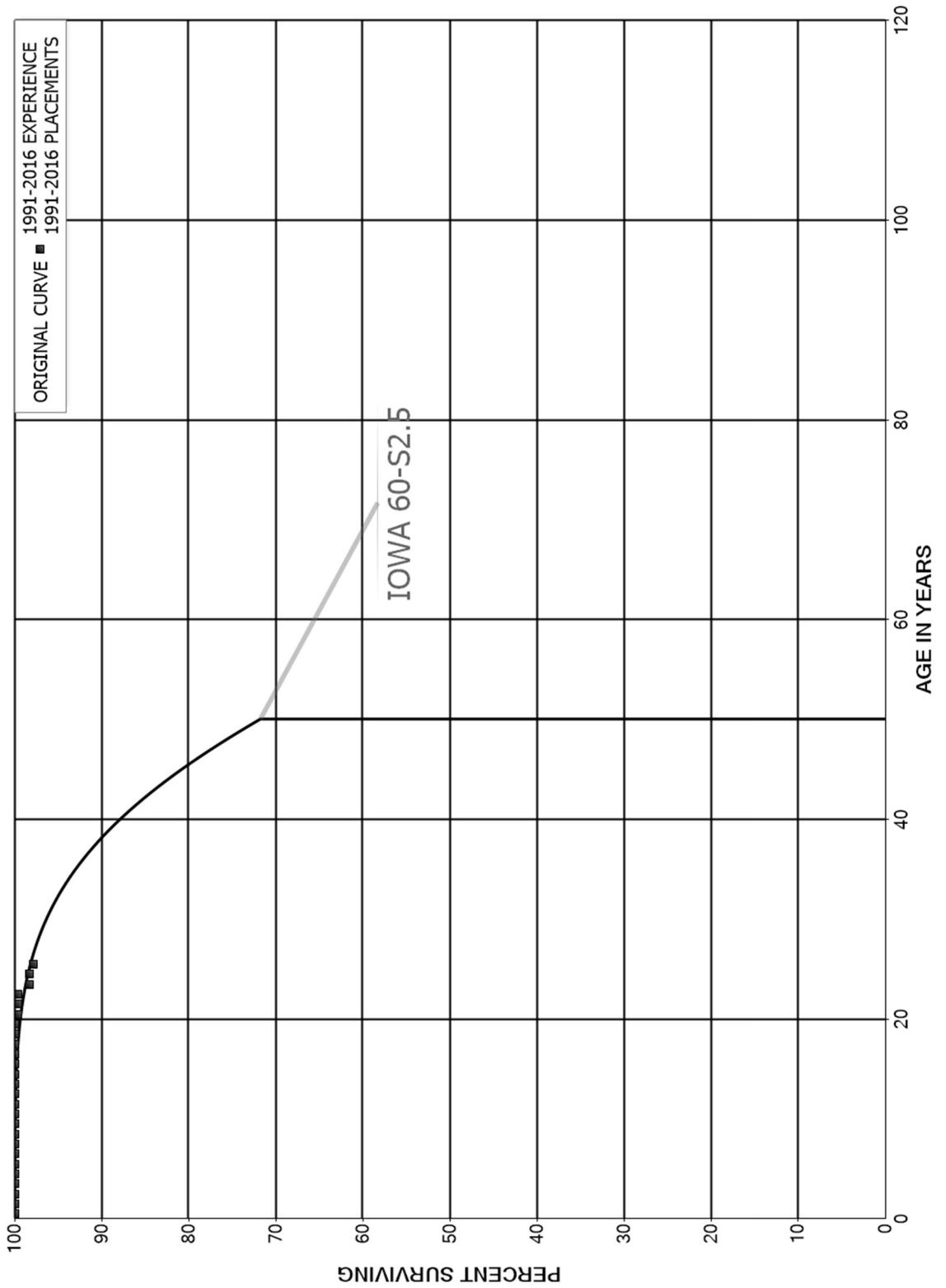
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2016			EXPERIENCE BAND 1997-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	13,774		0.0000	1.0000	4.69	
120.5	13,774	43	0.0031	0.9969	4.69	
121.5	13,731		0.0000	1.0000	4.68	
122.5	13,731		0.0000	1.0000	4.68	
123.5	13,041		0.0000	1.0000	4.68	
124.5	13,041	760	0.0583	0.9417	4.68	
125.5	12,281		0.0000	1.0000	4.40	
126.5	12,281		0.0000	1.0000	4.40	
127.5					4.40	

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS
 ACCOUNT 304.36 WASTE HANDLING AND TREATMENT STRUCTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



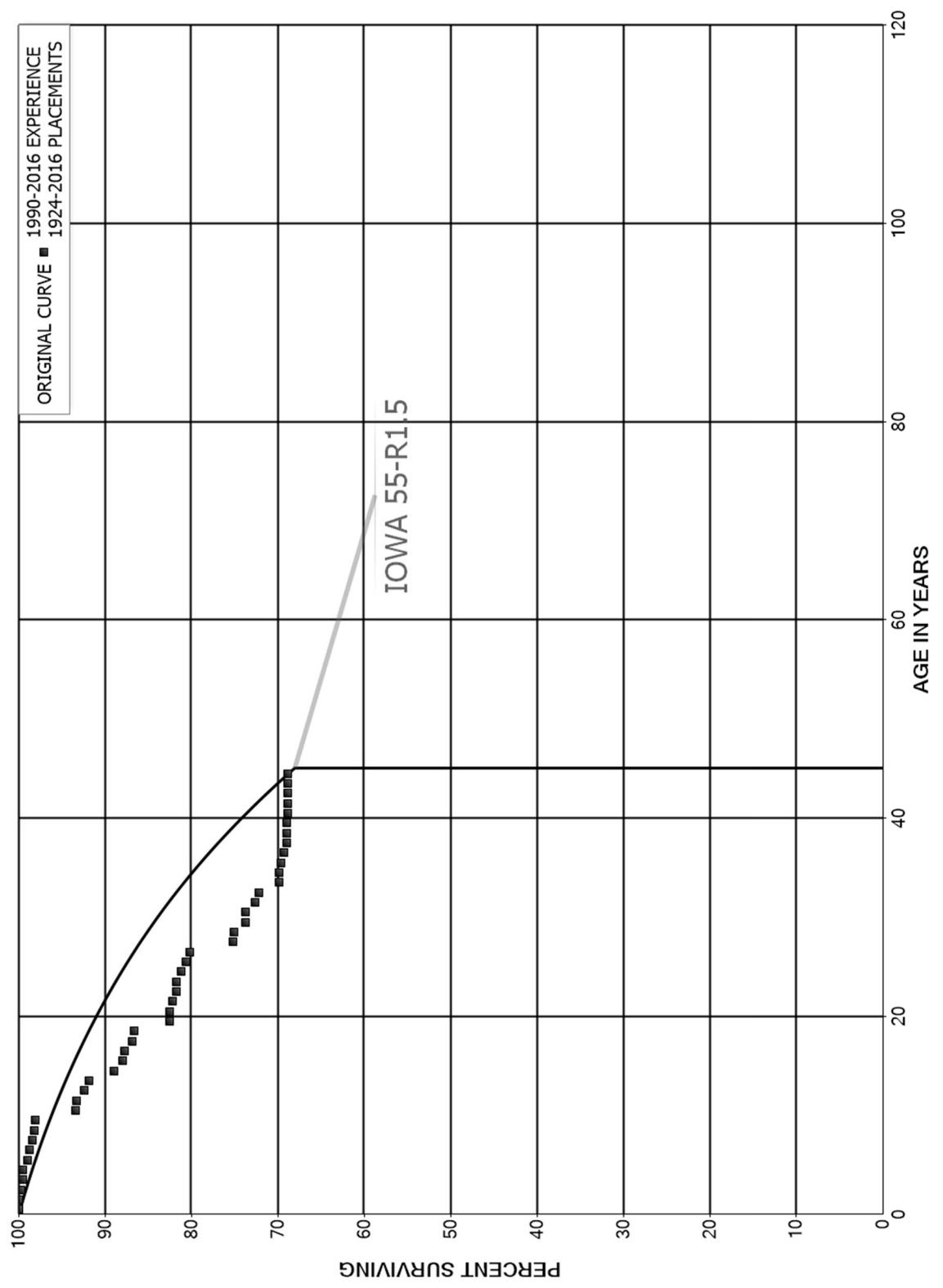
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.36 WASTE HANDLING AND TREATMENT STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2016		EXPERIENCE BAND 1991-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,970,065		0.0000	1.0000	100.00
0.5	11,776,673		0.0000	1.0000	100.00
1.5	11,776,673		0.0000	1.0000	100.00
2.5	11,758,593	9,468	0.0008	0.9992	100.00
3.5	11,619,590		0.0000	1.0000	99.92
4.5	11,422,066		0.0000	1.0000	99.92
5.5	11,422,066	3,279	0.0003	0.9997	99.92
6.5	11,339,521		0.0000	1.0000	99.89
7.5	11,339,521		0.0000	1.0000	99.89
8.5	11,339,521		0.0000	1.0000	99.89
9.5	11,281,399		0.0000	1.0000	99.89
10.5	11,281,399		0.0000	1.0000	99.89
11.5	11,281,399		0.0000	1.0000	99.89
12.5	11,281,399		0.0000	1.0000	99.89
13.5	11,277,335		0.0000	1.0000	99.89
14.5	11,277,335		0.0000	1.0000	99.89
15.5	11,251,501		0.0000	1.0000	99.89
16.5	11,129,184		0.0000	1.0000	99.89
17.5	11,129,184		0.0000	1.0000	99.89
18.5	11,060,215		0.0000	1.0000	99.89
19.5	11,060,215	28,892	0.0026	0.9974	99.89
20.5	11,031,323		0.0000	1.0000	99.63
21.5	11,031,323		0.0000	1.0000	99.63
22.5	11,031,323	145,173	0.0132	0.9868	99.63
23.5	10,886,150	155	0.0000	1.0000	98.32
24.5	10,885,995	49,877	0.0046	0.9954	98.32
25.5					97.87

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS
 ACCOUNT 304.61 OFFICE BUILDINGS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2016

EXPERIENCE BAND 1990-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,924,135		0.0000	1.0000	100.00
0.5	12,336,218	10,320	0.0008	0.9992	100.00
1.5	13,157,727	19,244	0.0015	0.9985	99.92
2.5	15,555,959	34,504	0.0022	0.9978	99.77
3.5	16,519,024	9,381	0.0006	0.9994	99.55
4.5	16,059,977	90,510	0.0056	0.9944	99.49
5.5	15,643,676	38,752	0.0025	0.9975	98.93
6.5	15,539,345	45,918	0.0030	0.9970	98.69
7.5	15,908,988	30,976	0.0019	0.9981	98.39
8.5	15,522,883	20,189	0.0013	0.9987	98.20
9.5	14,929,454	718,225	0.0481	0.9519	98.08
10.5	13,708,417	7,924	0.0006	0.9994	93.36
11.5	13,273,718	125,334	0.0094	0.9906	93.30
12.5	13,126,326	84,169	0.0064	0.9936	92.42
13.5	12,833,061	402,529	0.0314	0.9686	91.83
14.5	12,274,311	132,559	0.0108	0.9892	88.95
15.5	12,007,175	37,582	0.0031	0.9969	87.99
16.5	11,064,791	112,423	0.0102	0.9898	87.71
17.5	10,720,312	28,483	0.0027	0.9973	86.82
18.5	10,630,940	497,820	0.0468	0.9532	86.59
19.5	9,957,836	1,065	0.0001	0.9999	82.54
20.5	9,661,379	43,732	0.0045	0.9955	82.53
21.5	9,607,539	46,410	0.0048	0.9952	82.15
22.5	7,513,633	5,487	0.0007	0.9993	81.76
23.5	7,486,519	46,220	0.0062	0.9938	81.70
24.5	7,252,133	54,012	0.0074	0.9926	81.19
25.5	7,379,925	36,214	0.0049	0.9951	80.59
26.5	7,191,325	451,327	0.0628	0.9372	80.19
27.5	5,040,271	4,619	0.0009	0.9991	75.16
28.5	4,435,707	79,812	0.0180	0.9820	75.09
29.5	2,450,098	1,754	0.0007	0.9993	73.74
30.5	826,555	12,004	0.0145	0.9855	73.69
31.5	1,203,683	7,082	0.0059	0.9941	72.62
32.5	1,331,624	44,124	0.0331	0.9669	72.19
33.5	1,252,992		0.0000	1.0000	69.80
34.5	844,197	1,873	0.0022	0.9978	69.80
35.5	796,514	4,580	0.0057	0.9943	69.64
36.5	796,036	3,664	0.0046	0.9954	69.24
37.5	764,274	349	0.0005	0.9995	68.92
38.5	761,509		0.0000	1.0000	68.89

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2016			EXPERIENCE BAND 1990-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	748,268	350	0.0005	0.9995	68.89	
40.5	692,751	1	0.0000	1.0000	68.86	
41.5	686,124	106	0.0002	0.9998	68.86	
42.5	684,363		0.0000	1.0000	68.85	
43.5	682,727	0	0.0000	1.0000	68.85	
44.5	184,524	1,089	0.0059	0.9941	68.85	
45.5	174,414		0.0000	1.0000	68.44	
46.5	162,914	5,920	0.0363	0.9637	68.44	
47.5	155,721		0.0000	1.0000	65.96	
48.5	98,108		0.0000	1.0000	65.96	
49.5	49,930		0.0000	1.0000	65.96	
50.5	48,805	2,639	0.0541	0.9459	65.96	
51.5	34,208		0.0000	1.0000	62.39	
52.5	33,128		0.0000	1.0000	62.39	
53.5	83		0.0000	1.0000	62.39	
54.5	83		0.0000	1.0000	62.39	
55.5	62		0.0000	1.0000	62.39	
56.5	13		0.0000	1.0000	62.39	
57.5	13		0.0000	1.0000	62.39	
58.5					62.39	
59.5						
60.5						
61.5						
62.5						
63.5						
64.5						
65.5						
66.5						
67.5						
68.5						
69.5						
70.5						
71.5						
72.5						
73.5						
74.5						
75.5	215		0.0000			
76.5	215		0.0000			
77.5	1,060		0.0000			
78.5	1,060		0.0000			

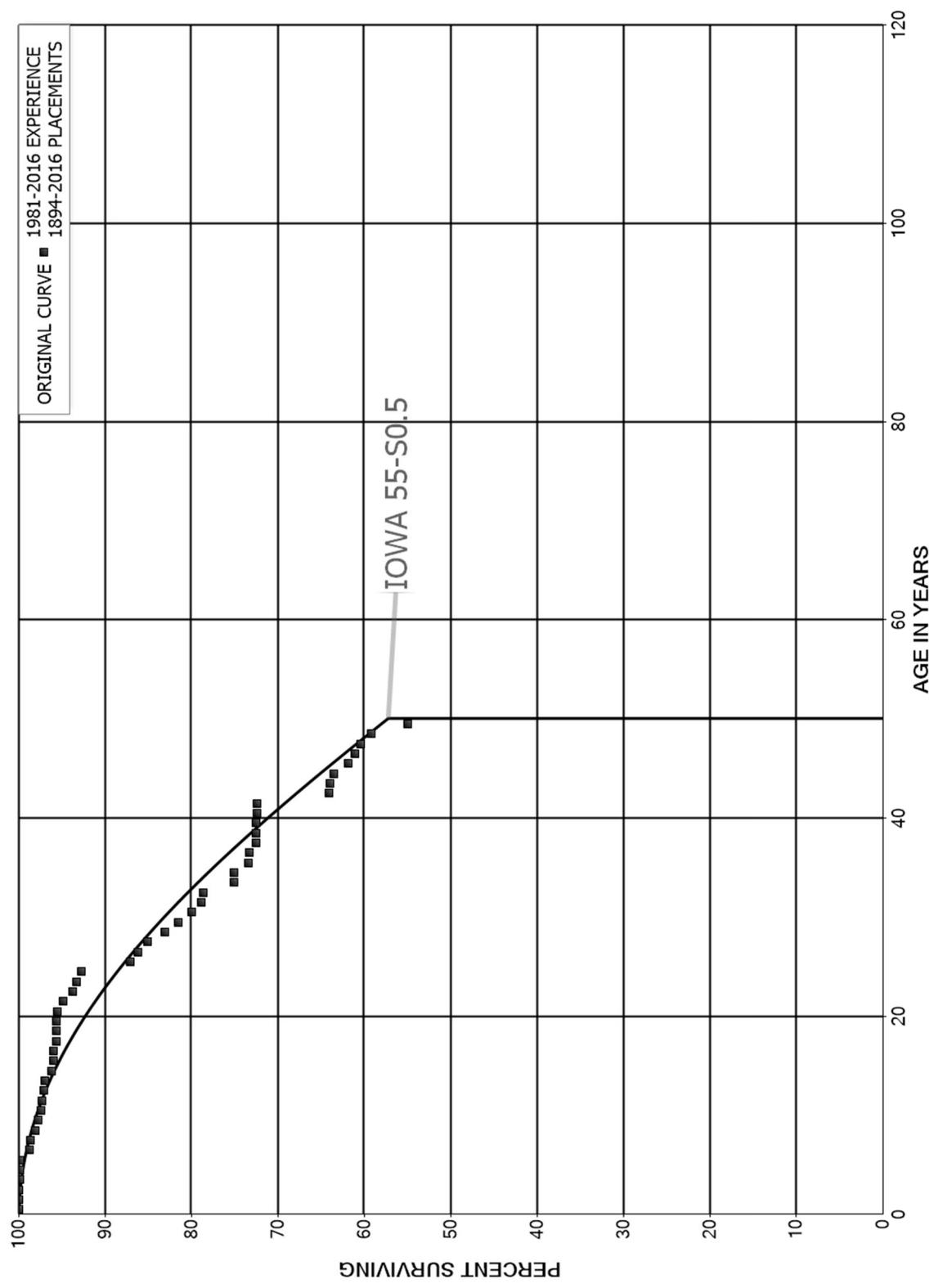
PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2016			EXPERIENCE BAND 1990-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,060		0.0000		
80.5	1,060		0.0000		
81.5	1,060		0.0000		
82.5	1,060		0.0000		
83.5	1,060		0.0000		
84.5	1,060		0.0000		
85.5	1,060		0.0000		
86.5	1,060		0.0000		
87.5	1,060		0.0000		
88.5	1,060		0.0000		
89.5	1,060		0.0000		
90.5	845		0.0000		
91.5	845		0.0000		
92.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS
 ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2016

EXPERIENCE BAND 1981-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,466,303		0.0000	1.0000	100.00
0.5	31,502,856		0.0000	1.0000	100.00
1.5	30,841,208	3,043	0.0001	0.9999	100.00
2.5	11,347,836	20,003	0.0018	0.9982	99.99
3.5	11,434,298	1,568	0.0001	0.9999	99.81
4.5	9,289,603	567	0.0001	0.9999	99.80
5.5	9,104,357	94,546	0.0104	0.9896	99.79
6.5	8,940,784	14,315	0.0016	0.9984	98.76
7.5	8,485,343	46,212	0.0054	0.9946	98.60
8.5	7,788,074	24,097	0.0031	0.9969	98.06
9.5	7,556,215	27,858	0.0037	0.9963	97.76
10.5	7,447,559	8,034	0.0011	0.9989	97.40
11.5	7,275,413	13,994	0.0019	0.9981	97.29
12.5	7,275,092	15,234	0.0021	0.9979	97.11
13.5	7,310,040	55,000	0.0075	0.9925	96.90
14.5	7,247,710	18,255	0.0025	0.9975	96.17
15.5	7,778,439	3,038	0.0004	0.9996	95.93
16.5	7,656,478	18,389	0.0024	0.9976	95.89
17.5	7,486,727	5,409	0.0007	0.9993	95.66
18.5	7,437,119	2,082	0.0003	0.9997	95.60
19.5	7,190,161	4,081	0.0006	0.9994	95.57
20.5	7,025,946	48,705	0.0069	0.9931	95.51
21.5	6,970,108	84,507	0.0121	0.9879	94.85
22.5	6,800,096	32,067	0.0047	0.9953	93.70
23.5	6,760,404	34,912	0.0052	0.9948	93.26
24.5	6,380,779	391,971	0.0614	0.9386	92.78
25.5	5,275,467	52,466	0.0099	0.9901	87.08
26.5	4,177,334	58,098	0.0139	0.9861	86.21
27.5	3,677,812	83,939	0.0228	0.9772	85.01
28.5	2,813,170	51,471	0.0183	0.9817	83.07
29.5	1,840,693	34,879	0.0189	0.9811	81.55
30.5	1,563,820	23,186	0.0148	0.9852	80.01
31.5	1,381,116	4,069	0.0029	0.9971	78.82
32.5	1,318,556	59,615	0.0452	0.9548	78.59
33.5	1,209,099		0.0000	1.0000	75.04
34.5	1,188,903	25,396	0.0214	0.9786	75.04
35.5	1,161,167	3,115	0.0027	0.9973	73.43
36.5	1,155,216	11,342	0.0098	0.9902	73.24
37.5	1,140,299		0.0000	1.0000	72.52
38.5	1,171,663		0.0000	1.0000	72.52

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2016			EXPERIENCE BAND 1981-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,168,854	1,649	0.0014	0.9986	72.52	
40.5	1,160,910	523	0.0005	0.9995	72.42	
41.5	1,160,346	132,496	0.1142	0.8858	72.38	
42.5	1,012,577	3,074	0.0030	0.9970	64.12	
43.5	996,209	5,720	0.0057	0.9943	63.92	
44.5	981,990	26,486	0.0270	0.9730	63.56	
45.5	952,766	12,165	0.0128	0.9872	61.84	
46.5	930,112	10,005	0.0108	0.9892	61.05	
47.5	911,161	18,327	0.0201	0.9799	60.40	
48.5	889,881	64,493	0.0725	0.9275	59.18	
49.5	779,300	1,502	0.0019	0.9981	54.89	
50.5	771,437		0.0000	1.0000	54.79	
51.5	126,143	1,750	0.0139	0.9861	54.79	
52.5	121,946	1,068	0.0088	0.9912	54.03	
53.5	118,759	497	0.0042	0.9958	53.55	
54.5	132,428	61	0.0005	0.9995	53.33	
55.5	112,132	123	0.0011	0.9989	53.30	
56.5	108,062	1,782	0.0165	0.9835	53.25	
57.5	104,849	426	0.0041	0.9959	52.37	
58.5	108,134	55	0.0005	0.9995	52.16	
59.5	103,685		0.0000	1.0000	52.13	
60.5	92,594		0.0000	1.0000	52.13	
61.5	92,452		0.0000	1.0000	52.13	
62.5	81,762		0.0000	1.0000	52.13	
63.5	81,762	4,463	0.0546	0.9454	52.13	
64.5	77,299		0.0000	1.0000	49.28	
65.5	76,428	111	0.0014	0.9986	49.28	
66.5	73,676	194	0.0026	0.9974	49.21	
67.5	73,222		0.0000	1.0000	49.08	
68.5	77,269		0.0000	1.0000	49.08	
69.5	77,269		0.0000	1.0000	49.08	
70.5	77,269	2,148	0.0278	0.9722	49.08	
71.5	88,546	45	0.0005	0.9995	47.72	
72.5	102,500	161	0.0016	0.9984	47.69	
73.5	102,340		0.0000	1.0000	47.62	
74.5	74,876		0.0000	1.0000	47.62	
75.5	74,876		0.0000	1.0000	47.62	
76.5	75,751		0.0000	1.0000	47.62	
77.5	75,751		0.0000	1.0000	47.62	
78.5	75,751		0.0000	1.0000	47.62	

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2016			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	75,456		0.0000	1.0000	47.62
80.5	75,456		0.0000	1.0000	47.62
81.5	73,976		0.0000	1.0000	47.62
82.5	73,976		0.0000	1.0000	47.62
83.5	73,976		0.0000	1.0000	47.62
84.5	73,976	635	0.0086	0.9914	47.62
85.5	73,341	506	0.0069	0.9931	47.21
86.5	74,305		0.0000	1.0000	46.88
87.5	61,209		0.0000	1.0000	46.88
88.5	59,032		0.0000	1.0000	46.88
89.5	58,749	637	0.0108	0.9892	46.88
90.5	43,203		0.0000	1.0000	46.38
91.5	43,203	6,226	0.1441	0.8559	46.38
92.5	36,976	23	0.0006	0.9994	39.69
93.5	75,449		0.0000	1.0000	39.67
94.5	75,411	1,065	0.0141	0.9859	39.67
95.5	74,346		0.0000	1.0000	39.11
96.5	74,346		0.0000	1.0000	39.11
97.5	74,346		0.0000	1.0000	39.11
98.5	74,346		0.0000	1.0000	39.11
99.5	74,346		0.0000	1.0000	39.11
100.5	74,346		0.0000	1.0000	39.11
101.5	74,346	298	0.0040	0.9960	39.11
102.5	74,048		0.0000	1.0000	38.95
103.5	74,048		0.0000	1.0000	38.95
104.5	69,727		0.0000	1.0000	38.95
105.5	69,727		0.0000	1.0000	38.95
106.5	69,727		0.0000	1.0000	38.95
107.5	56,220	38,473	0.6843	0.3157	38.95
108.5	3,747		0.0000	1.0000	12.30
109.5	3,747		0.0000	1.0000	12.30
110.5	1,470		0.0000	1.0000	12.30
111.5	1,470		0.0000	1.0000	12.30
112.5	1,470		0.0000	1.0000	12.30
113.5	1,470		0.0000	1.0000	12.30
114.5	1,470		0.0000	1.0000	12.30
115.5	1,470		0.0000	1.0000	12.30
116.5	1,470		0.0000	1.0000	12.30
117.5	1,470		0.0000	1.0000	12.30
118.5	1,470		0.0000	1.0000	12.30

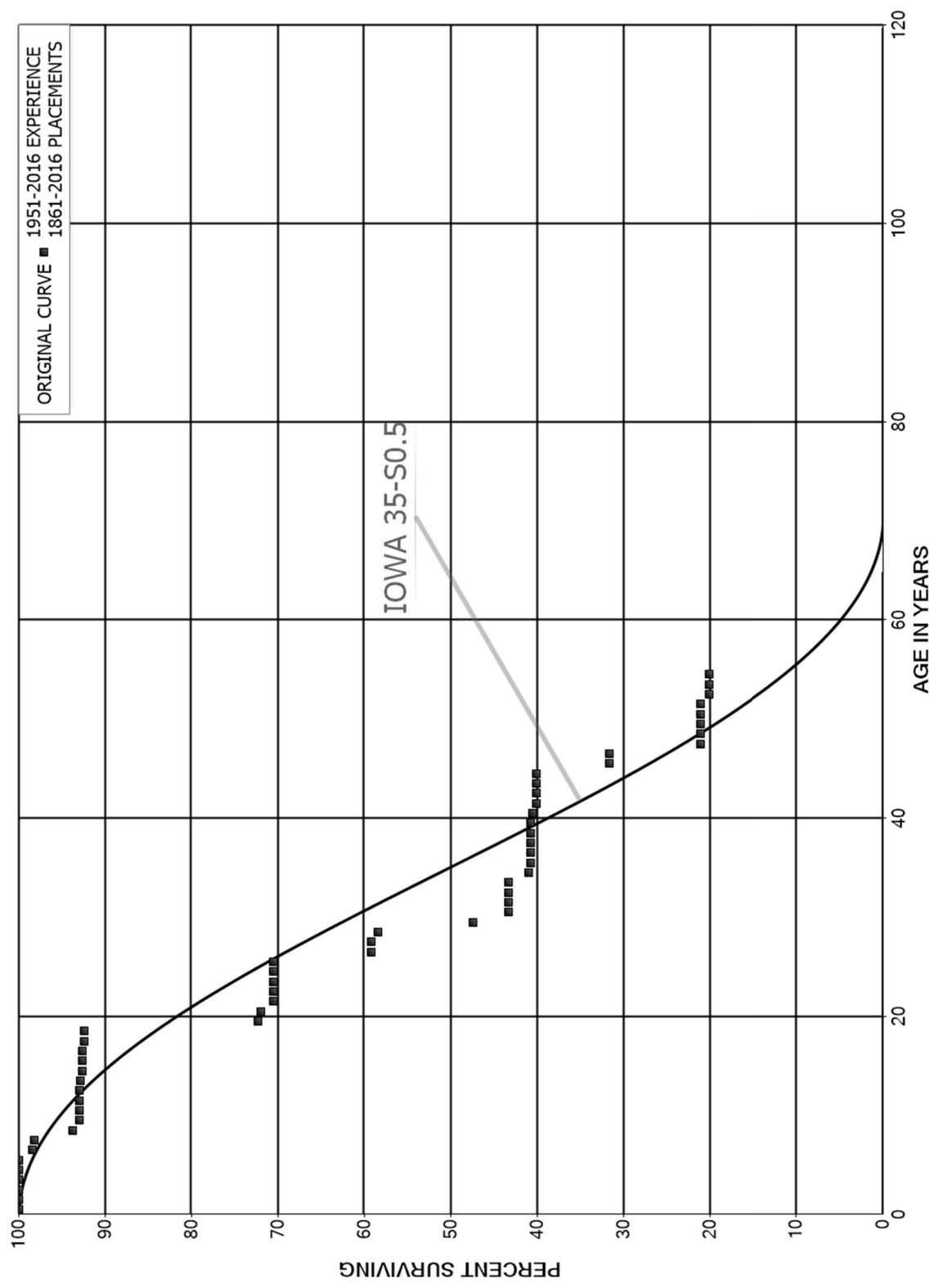
PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2016			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	1,470		0.0000	1.0000	12.30
120.5	1,470		0.0000	1.0000	12.30
121.5	1,470		0.0000	1.0000	12.30
122.5					12.30

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS
 ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1861-2016

EXPERIENCE BAND 1951-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,251,997		0.0000	1.0000	100.00
0.5	2,787,583		0.0000	1.0000	100.00
1.5	2,195,028		0.0000	1.0000	100.00
2.5	2,177,728		0.0000	1.0000	100.00
3.5	2,124,732		0.0000	1.0000	100.00
4.5	2,064,960		0.0000	1.0000	100.00
5.5	2,062,650	34,059	0.0165	0.9835	100.00
6.5	1,754,034	2,319	0.0013	0.9987	98.35
7.5	1,724,823	78,669	0.0456	0.9544	98.22
8.5	1,282,580	9,990	0.0078	0.9922	93.74
9.5	945,451		0.0000	1.0000	93.01
10.5	945,453	1,000	0.0011	0.9989	93.01
11.5	573,913		0.0000	1.0000	92.91
12.5	367,433	188	0.0005	0.9995	92.91
13.5	298,523	642	0.0022	0.9978	92.86
14.5	299,446		0.0000	1.0000	92.66
15.5	299,446		0.0000	1.0000	92.66
16.5	299,446	700	0.0023	0.9977	92.66
17.5	298,746		0.0000	1.0000	92.45
18.5	292,856	63,771	0.2178	0.7822	92.45
19.5	205,391	932	0.0045	0.9955	72.32
20.5	131,436	2,723	0.0207	0.9793	71.99
21.5	129,427		0.0000	1.0000	70.50
22.5	129,426		0.0000	1.0000	70.50
23.5	132,928		0.0000	1.0000	70.50
24.5	131,428		0.0000	1.0000	70.50
25.5	125,643	20,089	0.1599	0.8401	70.50
26.5	105,553		0.0000	1.0000	59.22
27.5	102,775	1,500	0.0146	0.9854	59.22
28.5	96,625	18,105	0.1874	0.8126	58.36
29.5	43,947	3,887	0.0884	0.9116	47.42
30.5	38,942		0.0000	1.0000	43.23
31.5	38,942		0.0000	1.0000	43.23
32.5	38,943		0.0000	1.0000	43.23
33.5	50,419	2,672	0.0530	0.9470	43.23
34.5	50,794	279	0.0055	0.9945	40.94
35.5	50,371		0.0000	1.0000	40.72
36.5	50,371	2	0.0000	1.0000	40.72
37.5	50,369		0.0000	1.0000	40.71
38.5	50,369		0.0000	1.0000	40.71

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1861-2016			EXPERIENCE BAND 1951-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	50,369	294	0.0058	0.9942	40.71	
40.5	50,076	485	0.0097	0.9903	40.48	
41.5	46,546		0.0000	1.0000	40.08	
42.5	46,565	2	0.0000	1.0000	40.08	
43.5	47,994		0.0000	1.0000	40.08	
44.5	47,412	10,051	0.2120	0.7880	40.08	
45.5	36,879		0.0000	1.0000	31.58	
46.5	33,597	11,234	0.3344	0.6656	31.58	
47.5	22,282		0.0000	1.0000	21.02	
48.5	22,282		0.0000	1.0000	21.02	
49.5	19,237		0.0000	1.0000	21.02	
50.5	19,237		0.0000	1.0000	21.02	
51.5	19,237	867	0.0451	0.9549	21.02	
52.5	17,934		0.0000	1.0000	20.08	
53.5	16,869		0.0000	1.0000	20.08	
54.5	16,685		0.0000	1.0000	20.08	
55.5	31,763	125	0.0039	0.9961	20.08	
56.5	29,320		0.0000	1.0000	20.00	
57.5	32,131		0.0000	1.0000	20.00	
58.5	30,675		0.0000	1.0000	20.00	
59.5	30,675		0.0000	1.0000	20.00	
60.5	30,675		0.0000	1.0000	20.00	
61.5	30,675		0.0000	1.0000	20.00	
62.5	28,368	2	0.0001	0.9999	20.00	
63.5	28,366		0.0000	1.0000	20.00	
64.5	27,667		0.0000	1.0000	20.00	
65.5	27,666		0.0000	1.0000	20.00	
66.5	27,666		0.0000	1.0000	20.00	
67.5	27,666		0.0000	1.0000	20.00	
68.5	27,666		0.0000	1.0000	20.00	
69.5	27,666		0.0000	1.0000	20.00	
70.5	27,666		0.0000	1.0000	20.00	
71.5	27,666		0.0000	1.0000	20.00	
72.5	27,666	15,078	0.5450	0.4550	20.00	
73.5	12,543		0.0000	1.0000	9.10	
74.5	11,970		0.0000	1.0000	9.10	
75.5	12,279		0.0000	1.0000	9.10	
76.5	12,279		0.0000	1.0000	9.10	
77.5	12,279		0.0000	1.0000	9.10	
78.5	12,280		0.0000	1.0000	9.10	

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1861-2016			EXPERIENCE BAND 1951-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	12,280		0.0000	1.0000	9.10
80.5	10,838		0.0000	1.0000	9.10
81.5	10,838		0.0000	1.0000	9.10
82.5	10,838		0.0000	1.0000	9.10
83.5	10,838		0.0000	1.0000	9.10
84.5	10,838		0.0000	1.0000	9.10
85.5	10,838		0.0000	1.0000	9.10
86.5	5,714	1	0.0002	0.9998	9.10
87.5	4,999		0.0000	1.0000	9.10
88.5	4,999		0.0000	1.0000	9.10
89.5	5,948		0.0000	1.0000	9.10
90.5	5,948		0.0000	1.0000	9.10
91.5	5,948		0.0000	1.0000	9.10
92.5	5,948		0.0000	1.0000	9.10
93.5	5,948		0.0000	1.0000	9.10
94.5	5,948		0.0000	1.0000	9.10
95.5	5,948		0.0000	1.0000	9.10
96.5	5,065		0.0000	1.0000	9.10
97.5	5,065		0.0000	1.0000	9.10
98.5	5,065		0.0000	1.0000	9.10
99.5	4,065		0.0000	1.0000	9.10
100.5	4,064	2,951	0.7261	0.2739	9.10
101.5	1,113		0.0000	1.0000	2.49
102.5	1,113		0.0000	1.0000	2.49
103.5	1,113		0.0000	1.0000	2.49
104.5	1,113		0.0000	1.0000	2.49
105.5	1,113		0.0000	1.0000	2.49
106.5	1,113		0.0000	1.0000	2.49
107.5	1,113		0.0000	1.0000	2.49
108.5	1,113		0.0000	1.0000	2.49
109.5	1,113		0.0000	1.0000	2.49
110.5	1,113		0.0000	1.0000	2.49
111.5	1,113		0.0000	1.0000	2.49
112.5	1,113		0.0000	1.0000	2.49
113.5	1,113		0.0000	1.0000	2.49
114.5	1,113		0.0000	1.0000	2.49
115.5	1,113		0.0000	1.0000	2.49
116.5	1,113		0.0000	1.0000	2.49
117.5	1,113		0.0000	1.0000	2.49
118.5	1,113		0.0000	1.0000	2.49

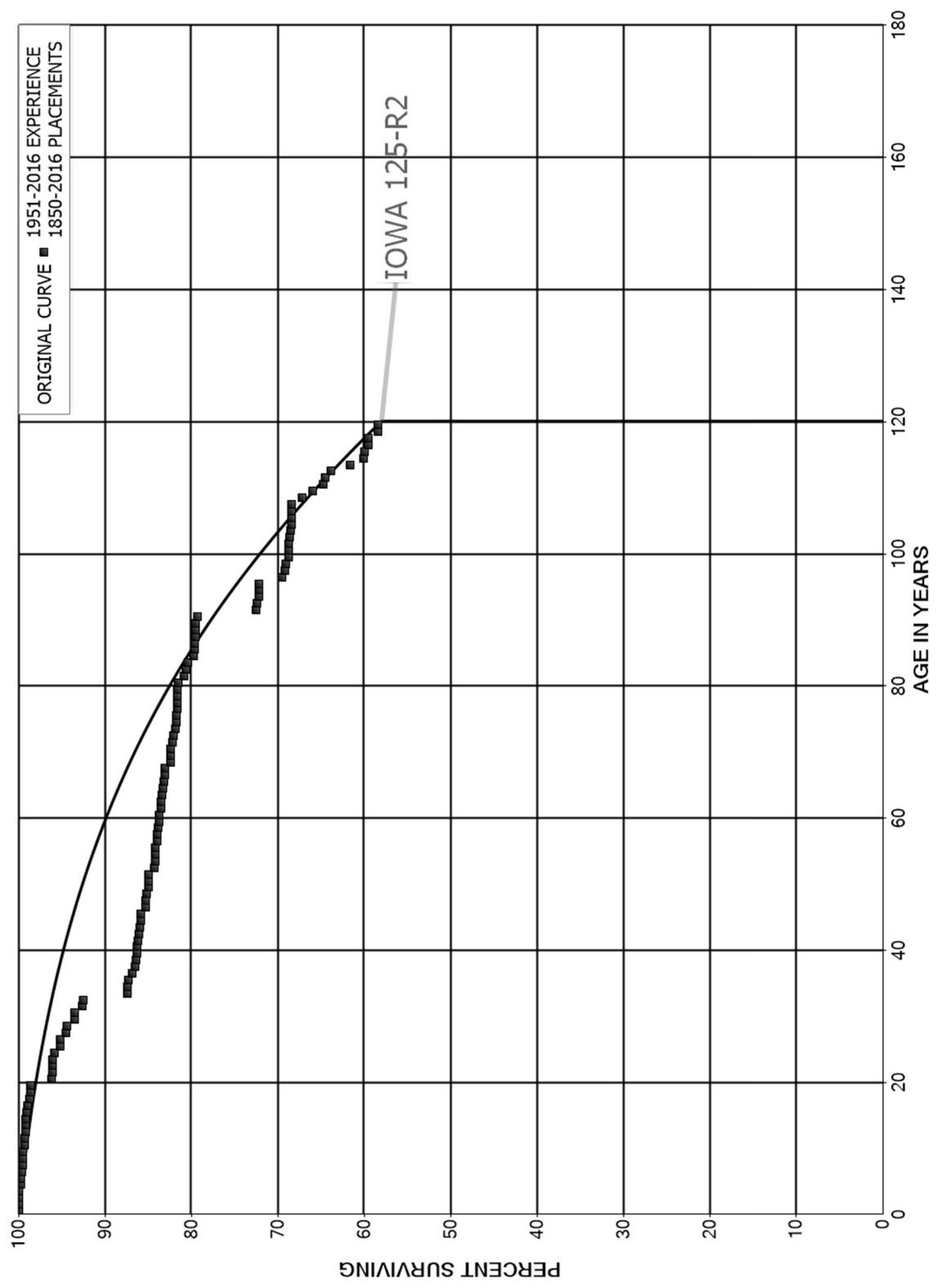
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1861-2016			EXPERIENCE BAND 1951-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	1,113		0.0000	1.0000	2.49
120.5	1,113		0.0000	1.0000	2.49
121.5	1,113		0.0000	1.0000	2.49
122.5	1,113		0.0000	1.0000	2.49
123.5	1,113		0.0000	1.0000	2.49
124.5	1,113		0.0000	1.0000	2.49
125.5	1,113		0.0000	1.0000	2.49
126.5	1,113		0.0000	1.0000	2.49
127.5	1,113		0.0000	1.0000	2.49
128.5	1,113		0.0000	1.0000	2.49
129.5	1,113		0.0000	1.0000	2.49
130.5	1,113		0.0000	1.0000	2.49
131.5	1,113		0.0000	1.0000	2.49
132.5	1,113		0.0000	1.0000	2.49
133.5	1,113		0.0000	1.0000	2.49
134.5	1,113		0.0000	1.0000	2.49
135.5	1,113		0.0000	1.0000	2.49
136.5	1,113		0.0000	1.0000	2.49
137.5	1,113		0.0000	1.0000	2.49
138.5	1,113		0.0000	1.0000	2.49
139.5	1,113		0.0000	1.0000	2.49
140.5	1,113		0.0000	1.0000	2.49
141.5	1,113		0.0000	1.0000	2.49
142.5	1,113		0.0000	1.0000	2.49
143.5	1,113		0.0000	1.0000	2.49
144.5	1,113		0.0000	1.0000	2.49
145.5	1,113		0.0000	1.0000	2.49
146.5	1,113		0.0000	1.0000	2.49
147.5	1,113		0.0000	1.0000	2.49
148.5	1,113		0.0000	1.0000	2.49
149.5	1,113		0.0000	1.0000	2.49
150.5	1,113		0.0000	1.0000	2.49
151.5	1,113		0.0000	1.0000	2.49
152.5	1,113		0.0000	1.0000	2.49
153.5	1,113		0.0000	1.0000	2.49
154.5	1,113		0.0000	1.0000	2.49
155.5					2.49

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS
 ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1850-2016

EXPERIENCE BAND 1951-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	81,734,004		0.0000	1.0000	100.00
0.5	82,183,172	16,065	0.0002	0.9998	100.00
1.5	82,147,401	1,429	0.0000	1.0000	99.98
2.5	80,984,599	2,822	0.0000	1.0000	99.98
3.5	72,146,708	197,085	0.0027	0.9973	99.98
4.5	46,138,660	1,930	0.0000	1.0000	99.70
5.5	38,532,101	21,179	0.0005	0.9995	99.70
6.5	38,534,275	65,285	0.0017	0.9983	99.64
7.5	38,625,237	3,124	0.0001	0.9999	99.47
8.5	28,400,381	1,567	0.0001	0.9999	99.47
9.5	28,383,665	56,149	0.0020	0.9980	99.46
10.5	28,394,054	2,948	0.0001	0.9999	99.26
11.5	28,393,476	15,423	0.0005	0.9995	99.25
12.5	28,378,152	2,681	0.0001	0.9999	99.20
13.5	28,376,674	2,637	0.0001	0.9999	99.19
14.5	28,255,337	41,271	0.0015	0.9985	99.18
15.5	28,475,126	34,846	0.0012	0.9988	99.04
16.5	27,984,050	55,106	0.0020	0.9980	98.92
17.5	27,830,758	32,506	0.0012	0.9988	98.72
18.5	27,835,214	8,488	0.0003	0.9997	98.61
19.5	27,219,904	675,332	0.0248	0.9752	98.58
20.5	25,916,646	7,175	0.0003	0.9997	96.13
21.5	24,138,152	6,290	0.0003	0.9997	96.10
22.5	24,125,210	787	0.0000	1.0000	96.08
23.5	23,599,259	54,961	0.0023	0.9977	96.07
24.5	18,537,829	122,153	0.0066	0.9934	95.85
25.5	17,212,840	14,621	0.0008	0.9992	95.22
26.5	17,130,685	122,055	0.0071	0.9929	95.14
27.5	14,457,388	16,637	0.0012	0.9988	94.46
28.5	14,416,121	127,586	0.0089	0.9911	94.35
29.5	13,959,843	6,762	0.0005	0.9995	93.52
30.5	13,750,339	128,399	0.0093	0.9907	93.47
31.5	9,269,403	5,968	0.0006	0.9994	92.60
32.5	9,190,681	510,026	0.0555	0.9445	92.54
33.5	8,603,398	428	0.0000	1.0000	87.40
34.5	8,623,535	6,074	0.0007	0.9993	87.40
35.5	8,534,562	47,590	0.0056	0.9944	87.34
36.5	8,461,274	36,787	0.0043	0.9957	86.85
37.5	8,421,782	7,642	0.0009	0.9991	86.47
38.5	8,293,456	5,855	0.0007	0.9993	86.39

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2016			EXPERIENCE BAND 1951-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	8,273,039	459	0.0001	0.9999	86.33	
40.5	7,553,460	16,423	0.0022	0.9978	86.33	
41.5	7,512,522	10,214	0.0014	0.9986	86.14	
42.5	7,485,683	11,589	0.0015	0.9985	86.02	
43.5	7,534,052	3,540	0.0005	0.9995	85.89	
44.5	5,772,640		0.0000	1.0000	85.85	
45.5	5,803,261	34,857	0.0060	0.9940	85.85	
46.5	5,833,362	6,002	0.0010	0.9990	85.33	
47.5	5,921,115	5,610	0.0009	0.9991	85.25	
48.5	5,937,790	12,955	0.0022	0.9978	85.17	
49.5	5,968,288	994	0.0002	0.9998	84.98	
50.5	6,399,460	828	0.0001	0.9999	84.97	
51.5	6,402,804	53,162	0.0083	0.9917	84.96	
52.5	4,980,595	2,543	0.0005	0.9995	84.25	
53.5	5,515,031	3,608	0.0007	0.9993	84.21	
54.5	5,497,130	818	0.0001	0.9999	84.15	
55.5	5,518,740	8,589	0.0016	0.9984	84.14	
56.5	5,160,384	2,121	0.0004	0.9996	84.01	
57.5	4,854,547	5,964	0.0012	0.9988	83.97	
58.5	4,096,317	5,564	0.0014	0.9986	83.87	
59.5	4,068,509	332	0.0001	0.9999	83.76	
60.5	4,147,347	10,350	0.0025	0.9975	83.75	
61.5	4,166,036	1,681	0.0004	0.9996	83.54	
62.5	4,532,632	3,505	0.0008	0.9992	83.51	
63.5	4,575,985	9,098	0.0020	0.9980	83.44	
64.5	4,566,962	3,980	0.0009	0.9991	83.28	
65.5	4,501,483	7,756	0.0017	0.9983	83.20	
66.5	4,494,718	1,757	0.0004	0.9996	83.06	
67.5	4,530,225	31,582	0.0070	0.9930	83.03	
68.5	4,397,519	95	0.0000	1.0000	82.45	
69.5	4,340,729	561	0.0001	0.9999	82.45	
70.5	4,154,567	13,016	0.0031	0.9969	82.44	
71.5	3,955,860	4,053	0.0010	0.9990	82.18	
72.5	3,953,411	13,779	0.0035	0.9965	82.09	
73.5	3,939,344	2,266	0.0006	0.9994	81.81	
74.5	3,942,502	2,158	0.0005	0.9995	81.76	
75.5	3,936,954	5,006	0.0013	0.9987	81.72	
76.5	3,931,899	1,041	0.0003	0.9997	81.61	
77.5	3,930,359		0.0000	1.0000	81.59	
78.5	3,983,165		0.0000	1.0000	81.59	

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2016			EXPERIENCE BAND 1951-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,943,047	4,999	0.0013	0.9987	81.59	
80.5	3,920,137	32,756	0.0084	0.9916	81.49	
81.5	3,921,639	9,259	0.0024	0.9976	80.81	
82.5	3,911,270	10,914	0.0028	0.9972	80.62	
83.5	3,895,507	33,933	0.0087	0.9913	80.39	
84.5	3,824,821	1,318	0.0003	0.9997	79.69	
85.5	4,000,272		0.0000	1.0000	79.66	
86.5	3,897,652	5,571	0.0014	0.9986	79.66	
87.5	3,950,914	1,697	0.0004	0.9996	79.55	
88.5	3,778,158	842	0.0002	0.9998	79.52	
89.5	3,797,916	11,187	0.0029	0.9971	79.50	
90.5	3,786,730	325,051	0.0858	0.9142	79.26	
91.5	3,459,465	2,656	0.0008	0.9992	72.46	
92.5	3,414,766	12,228	0.0036	0.9964	72.40	
93.5	3,297,924	51	0.0000	1.0000	72.14	
94.5	3,290,545	799	0.0002	0.9998	72.14	
95.5	3,210,635	118,973	0.0371	0.9629	72.13	
96.5	3,048,695	12,897	0.0042	0.9958	69.45	
97.5	2,590,459	1,961	0.0008	0.9992	69.16	
98.5	2,572,579	12,840	0.0050	0.9950	69.11	
99.5	2,559,739	1,489	0.0006	0.9994	68.76	
100.5	2,533,740	86	0.0000	1.0000	68.72	
101.5	2,359,258	4,207	0.0018	0.9982	68.72	
102.5	2,323,752	4,661	0.0020	0.9980	68.60	
103.5	2,379,535	1,706	0.0007	0.9993	68.46	
104.5	2,287,399	1,236	0.0005	0.9995	68.41	
105.5	2,643,198	1,141	0.0004	0.9996	68.37	
106.5	2,045,747	67	0.0000	1.0000	68.34	
107.5	2,044,998	35,729	0.0175	0.9825	68.34	
108.5	1,998,609	34,986	0.0175	0.9825	67.15	
109.5	1,818,784	34,623	0.0190	0.9810	65.97	
110.5	1,770,629	5,317	0.0030	0.9970	64.72	
111.5	1,763,608	19,410	0.0110	0.9890	64.52	
112.5	1,719,637	60,299	0.0351	0.9649	63.81	
113.5	1,657,854	42,105	0.0254	0.9746	61.57	
114.5	1,575,823	197	0.0001	0.9999	60.01	
115.5	1,274,904	9,610	0.0075	0.9925	60.00	
116.5	1,025,180	221	0.0002	0.9998	59.55	
117.5	1,020,658	20,165	0.0198	0.9802	59.54	
118.5	1,000,493	42	0.0000	1.0000	58.36	

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2016			EXPERIENCE BAND 1951-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	768,870		0.0000	1.0000	58.36
120.5	764,053	2,997	0.0039	0.9961	58.36
121.5	753,820	18,715	0.0248	0.9752	58.13
122.5	735,105	3,140	0.0043	0.9957	56.69
123.5	719,281	1,862	0.0026	0.9974	56.45
124.5	543,113	6,148	0.0113	0.9887	56.30
125.5	508,891		0.0000	1.0000	55.66
126.5	507,971	13,853	0.0273	0.9727	55.66
127.5	125,154		0.0000	1.0000	54.14
128.5	125,154		0.0000	1.0000	54.14
129.5	68,178		0.0000	1.0000	54.14
130.5	68,178		0.0000	1.0000	54.14
131.5	68,178		0.0000	1.0000	54.14
132.5	68,178		0.0000	1.0000	54.14
133.5	68,178		0.0000	1.0000	54.14
134.5	68,178		0.0000	1.0000	54.14
135.5	68,178		0.0000	1.0000	54.14
136.5	68,178		0.0000	1.0000	54.14
137.5	68,178		0.0000	1.0000	54.14
138.5	68,178		0.0000	1.0000	54.14
139.5	68,178		0.0000	1.0000	54.14
140.5	68,178		0.0000	1.0000	54.14
141.5	68,178	2,867	0.0420	0.9580	54.14
142.5	65,311		0.0000	1.0000	51.87
143.5	65,311		0.0000	1.0000	51.87
144.5					51.87
145.5	4,000		0.0000		
146.5	4,000		0.0000		
147.5	4,000		0.0000		
148.5	4,000		0.0000		
149.5	4,000		0.0000		
150.5	4,000		0.0000		
151.5	4,000		0.0000		
152.5	4,000		0.0000		
153.5	4,000		0.0000		
154.5	4,000		0.0000		
155.5	4,000		0.0000		
156.5	4,000		0.0000		
157.5	4,000		0.0000		
158.5	4,000		0.0000		

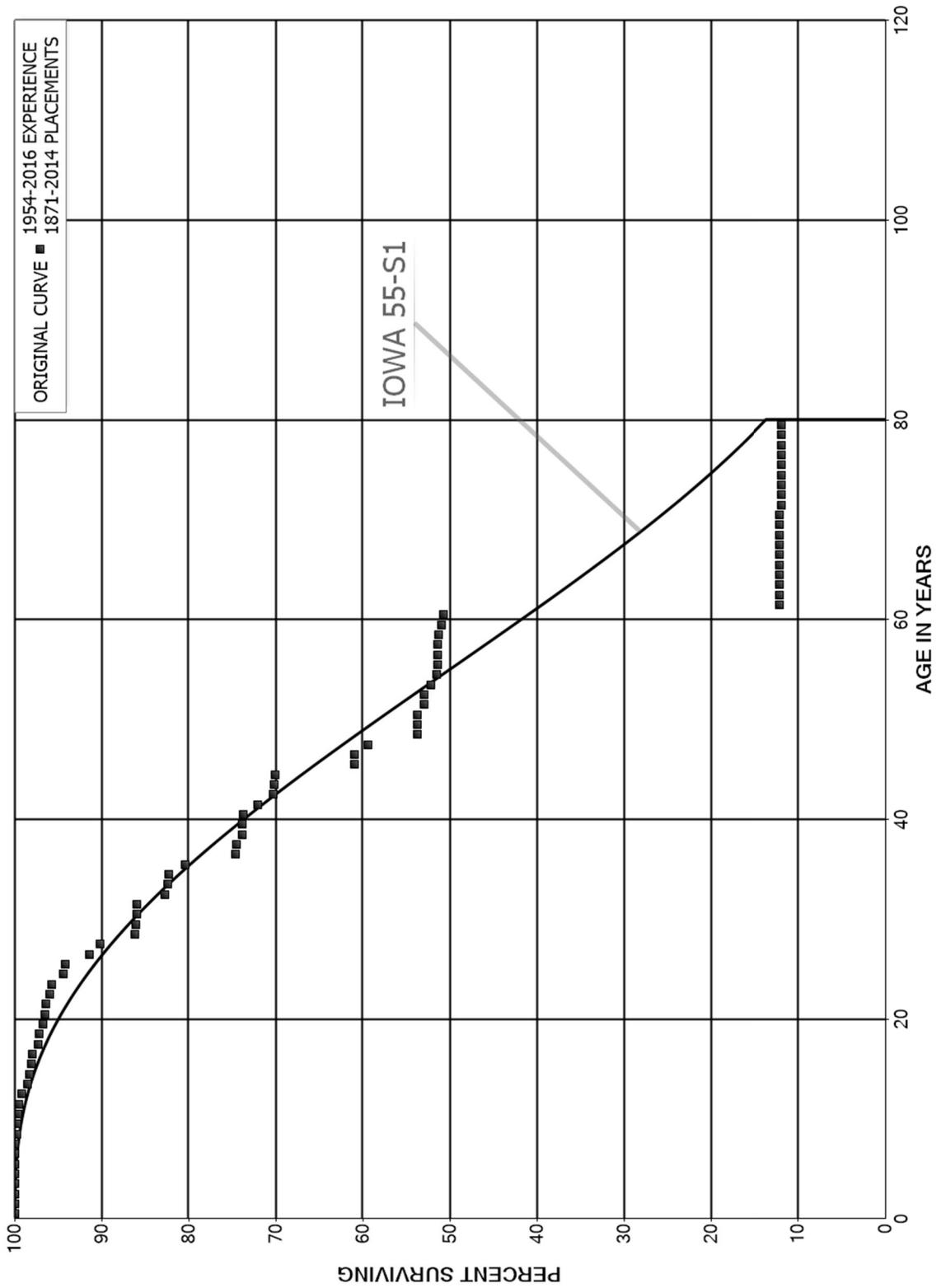
PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2016			EXPERIENCE BAND 1951-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	4,000		0.0000		
160.5	4,000		0.0000		
161.5	4,000		0.0000		
162.5	4,000		0.0000		
163.5	4,000		0.0000		
164.5	4,000		0.0000		
165.5	4,000		0.0000		
166.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
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 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1871-2014

EXPERIENCE BAND 1954-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,633,139		0.0000	1.0000	100.00
0.5	17,850,599		0.0000	1.0000	100.00
1.5	18,326,911		0.0000	1.0000	100.00
2.5	18,254,440	3,225	0.0002	0.9998	100.00
3.5	18,769,877		0.0000	1.0000	99.98
4.5	18,813,314		0.0000	1.0000	99.98
5.5	18,781,950	6,093	0.0003	0.9997	99.98
6.5	18,775,905	5,293	0.0003	0.9997	99.95
7.5	18,770,612	40,377	0.0022	0.9978	99.92
8.5	18,634,237	1,340	0.0001	0.9999	99.71
9.5	18,146,792	16,896	0.0009	0.9991	99.70
10.5	17,929,376	21,266	0.0012	0.9988	99.61
11.5	17,859,532	61,444	0.0034	0.9966	99.49
12.5	17,708,659	106,755	0.0060	0.9940	99.15
13.5	17,601,905	55,128	0.0031	0.9969	98.55
14.5	17,398,043	38,874	0.0022	0.9978	98.24
15.5	17,347,851	5,208	0.0003	0.9997	98.02
16.5	17,341,056	118,486	0.0068	0.9932	97.99
17.5	16,747,502	31,971	0.0019	0.9981	97.32
18.5	16,541,530	78,383	0.0047	0.9953	97.14
19.5	6,879,261	14,431	0.0021	0.9979	96.68
20.5	5,854,488	1,910	0.0003	0.9997	96.47
21.5	3,792,501	20,679	0.0055	0.9945	96.44
22.5	3,764,647	9,147	0.0024	0.9976	95.92
23.5	3,756,429	48,651	0.0130	0.9870	95.68
24.5	2,596,439	7,604	0.0029	0.9971	94.44
25.5	2,250,549	67,450	0.0300	0.9700	94.17
26.5	2,164,979	26,791	0.0124	0.9876	91.34
27.5	2,103,144	93,389	0.0444	0.9556	90.21
28.5	2,009,426	2,633	0.0013	0.9987	86.21
29.5	2,006,604	3,176	0.0016	0.9984	86.10
30.5	1,998,276	867	0.0004	0.9996	85.96
31.5	1,994,375	73,202	0.0367	0.9633	85.92
32.5	1,575,597	7,610	0.0048	0.9952	82.77
33.5	1,567,400	650	0.0004	0.9996	82.37
34.5	1,566,749	37,749	0.0241	0.9759	82.33
35.5	1,529,001	109,912	0.0719	0.9281	80.35
36.5	1,418,869	312	0.0002	0.9998	74.57
37.5	1,414,353	14,326	0.0101	0.9899	74.56
38.5	1,402,131	57	0.0000	1.0000	73.80

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1871-2014			EXPERIENCE BAND 1954-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,405,819	2,364	0.0017	0.9983	73.80	
40.5	1,398,510	31,586	0.0226	0.9774	73.68	
41.5	1,371,639	31,837	0.0232	0.9768	72.01	
42.5	1,339,107	2,606	0.0019	0.9981	70.34	
43.5	1,257,050	3,412	0.0027	0.9973	70.20	
44.5	1,258,431	162,633	0.1292	0.8708	70.01	
45.5	1,102,900		0.0000	1.0000	60.96	
46.5	1,100,925	28,526	0.0259	0.9741	60.96	
47.5	723,497	69,110	0.0955	0.9045	59.38	
48.5	655,442		0.0000	1.0000	53.71	
49.5	526,139	51	0.0001	0.9999	53.71	
50.5	488,954	6,835	0.0140	0.9860	53.71	
51.5	482,120	116	0.0002	0.9998	52.96	
52.5	472,796	6,575	0.0139	0.9861	52.94	
53.5	486,004	6,360	0.0131	0.9869	52.21	
54.5	473,485	1,570	0.0033	0.9967	51.52	
55.5	270,740		0.0000	1.0000	51.35	
56.5	270,740		0.0000	1.0000	51.35	
57.5	270,740	388	0.0014	0.9986	51.35	
58.5	270,352	1,968	0.0073	0.9927	51.28	
59.5	275,567	896	0.0033	0.9967	50.91	
60.5	274,671	209,607	0.7631	0.2369	50.74	
61.5	63,895		0.0000	1.0000	12.02	
62.5	63,368		0.0000	1.0000	12.02	
63.5	63,368		0.0000	1.0000	12.02	
64.5	63,368		0.0000	1.0000	12.02	
65.5	63,368		0.0000	1.0000	12.02	
66.5	63,368	48	0.0008	0.9992	12.02	
67.5	63,320		0.0000	1.0000	12.01	
68.5	59,150		0.0000	1.0000	12.01	
69.5	75,058		0.0000	1.0000	12.01	
70.5	75,058	1,037	0.0138	0.9862	12.01	
71.5	76,126		0.0000	1.0000	11.84	
72.5	76,126		0.0000	1.0000	11.84	
73.5	76,126	57	0.0007	0.9993	11.84	
74.5	76,251		0.0000	1.0000	11.84	
75.5	76,251		0.0000	1.0000	11.84	
76.5	76,251		0.0000	1.0000	11.84	
77.5	77,251		0.0000	1.0000	11.84	
78.5	77,028		0.0000	1.0000	11.84	

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1871-2014			EXPERIENCE BAND 1954-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	75,378		0.0000	1.0000	11.84
80.5	75,378		0.0000	1.0000	11.84
81.5	75,378		0.0000	1.0000	11.84
82.5	82,587		0.0000	1.0000	11.84
83.5	82,587		0.0000	1.0000	11.84
84.5	83,273		0.0000	1.0000	11.84
85.5	83,273		0.0000	1.0000	11.84
86.5	83,273	182	0.0022	0.9978	11.84
87.5	83,091	2,572	0.0310	0.9690	11.81
88.5	80,519	19	0.0002	0.9998	11.44
89.5	80,500		0.0000	1.0000	11.44
90.5	80,500		0.0000	1.0000	11.44
91.5	80,500		0.0000	1.0000	11.44
92.5	80,316		0.0000	1.0000	11.44
93.5	81,380		0.0000	1.0000	11.44
94.5	81,380		0.0000	1.0000	11.44
95.5	81,380		0.0000	1.0000	11.44
96.5	81,018	686	0.0085	0.9915	11.44
97.5	80,332		0.0000	1.0000	11.34
98.5	80,332		0.0000	1.0000	11.34
99.5	80,332		0.0000	1.0000	11.34
100.5	79,944		0.0000	1.0000	11.34
101.5	77,841		0.0000	1.0000	11.34
102.5	77,749		0.0000	1.0000	11.34
103.5	77,749		0.0000	1.0000	11.34
104.5	77,749		0.0000	1.0000	11.34
105.5	77,749	1,609	0.0207	0.9793	11.34
106.5	76,140		0.0000	1.0000	11.11
107.5	75,515		0.0000	1.0000	11.11
108.5	70,410	8,310	0.1180	0.8820	11.11
109.5	62,050		0.0000	1.0000	9.80
110.5	61,934		0.0000	1.0000	9.80
111.5	61,008		0.0000	1.0000	9.80
112.5	61,008		0.0000	1.0000	9.80
113.5	59,243		0.0000	1.0000	9.80
114.5	59,243		0.0000	1.0000	9.80
115.5	58,988		0.0000	1.0000	9.80
116.5	39,079		0.0000	1.0000	9.80
117.5	34,746		0.0000	1.0000	9.80
118.5	34,746		0.0000	1.0000	9.80

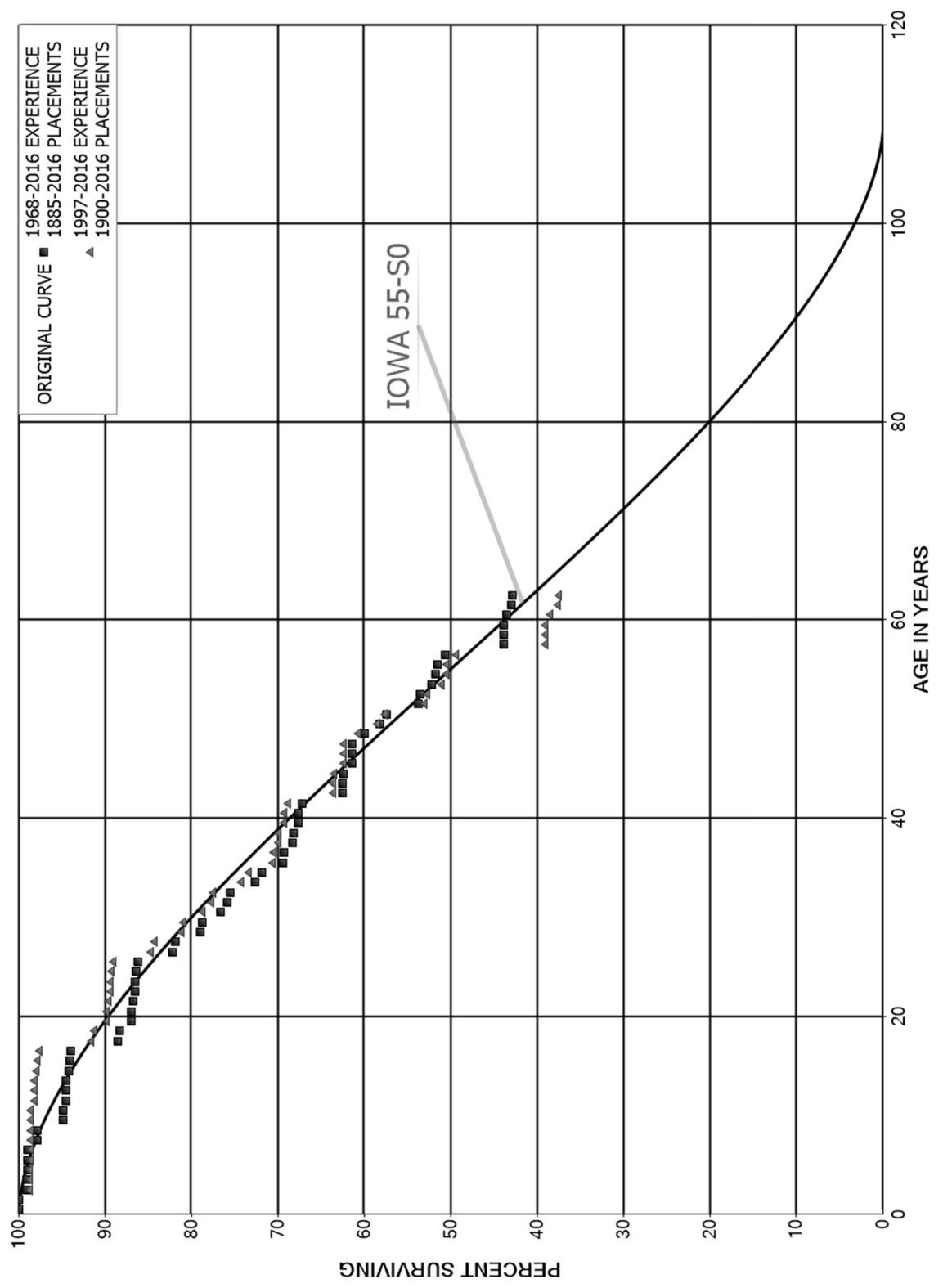
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1871-2014			EXPERIENCE BAND 1954-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	34,746	7,183	0.2067	0.7933	9.80	
120.5	26,499		0.0000	1.0000	7.77	
121.5	26,499		0.0000	1.0000	7.77	
122.5	26,499		0.0000	1.0000	7.77	
123.5	26,499		0.0000	1.0000	7.77	
124.5	26,499		0.0000	1.0000	7.77	
125.5	26,499		0.0000	1.0000	7.77	
126.5	26,499		0.0000	1.0000	7.77	
127.5	26,499		0.0000	1.0000	7.77	
128.5	26,499		0.0000	1.0000	7.77	
129.5	26,499		0.0000	1.0000	7.77	
130.5	26,499		0.0000	1.0000	7.77	
131.5	26,499		0.0000	1.0000	7.77	
132.5	10,591		0.0000	1.0000	7.77	
133.5	10,591		0.0000	1.0000	7.77	
134.5	8,485		0.0000	1.0000	7.77	
135.5	8,485		0.0000	1.0000	7.77	
136.5	8,485		0.0000	1.0000	7.77	
137.5	8,485		0.0000	1.0000	7.77	
138.5	8,485		0.0000	1.0000	7.77	
139.5	8,485		0.0000	1.0000	7.77	
140.5	7,485		0.0000	1.0000	7.77	
141.5	7,485		0.0000	1.0000	7.77	
142.5	7,485		0.0000	1.0000	7.77	
143.5	7,485		0.0000	1.0000	7.77	
144.5	7,485		0.0000	1.0000	7.77	
145.5					7.77	

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS
 ACCOUNT 307 WELLS AND SPRINGS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1885-2016

EXPERIENCE BAND 1968-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,428,270		0.0000	1.0000	100.00
0.5	9,402,091		0.0000	1.0000	100.00
1.5	8,339,485	82,336	0.0099	0.9901	100.00
2.5	8,152,036		0.0000	1.0000	99.01
3.5	7,896,909	2,784	0.0004	0.9996	99.01
4.5	8,146,491	2,534	0.0003	0.9997	98.98
5.5	7,822,450	2,046	0.0003	0.9997	98.95
6.5	7,802,382	81,413	0.0104	0.9896	98.92
7.5	7,743,783	4,600	0.0006	0.9994	97.89
8.5	7,451,676	231,294	0.0310	0.9690	97.83
9.5	6,820,451	371	0.0001	0.9999	94.79
10.5	6,832,880	23,176	0.0034	0.9966	94.79
11.5	6,854,039		0.0000	1.0000	94.47
12.5	5,937,475		0.0000	1.0000	94.47
13.5	5,953,994	19,303	0.0032	0.9968	94.47
14.5	5,726,438	5,268	0.0009	0.9991	94.16
15.5	5,539,405	9,791	0.0018	0.9982	94.07
16.5	3,331,946	190,516	0.0572	0.9428	93.91
17.5	3,202,310	10,088	0.0032	0.9968	88.54
18.5	3,213,490	46,631	0.0145	0.9855	88.26
19.5	3,399,477	2,088	0.0006	0.9994	86.98
20.5	3,434,764	8,989	0.0026	0.9974	86.93
21.5	3,567,172	6,553	0.0018	0.9982	86.70
22.5	3,670,991	333	0.0001	0.9999	86.54
23.5	3,689,355	3,589	0.0010	0.9990	86.53
24.5	3,508,463	11,960	0.0034	0.9966	86.45
25.5	3,466,291	158,256	0.0457	0.9543	86.15
26.5	2,361,585	11,794	0.0050	0.9950	82.22
27.5	2,309,802	81,537	0.0353	0.9647	81.81
28.5	1,969,474	4,975	0.0025	0.9975	78.92
29.5	1,793,556	46,883	0.0261	0.9739	78.72
30.5	1,678,781	18,526	0.0110	0.9890	76.66
31.5	1,627,855	5,574	0.0034	0.9966	75.82
32.5	1,602,568	61,723	0.0385	0.9615	75.56
33.5	1,380,234	16,104	0.0117	0.9883	72.65
34.5	1,080,466	36,976	0.0342	0.9658	71.80
35.5	1,065,477	1,478	0.0014	0.9986	69.34
36.5	939,704	13,766	0.0146	0.9854	69.25
37.5	906,058	264	0.0003	0.9997	68.23
38.5	736,624	6,853	0.0093	0.9907	68.21

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2016			EXPERIENCE BAND 1968-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	726,279	76	0.0001	0.9999	67.58	
40.5	643,565	3,309	0.0051	0.9949	67.57	
41.5	672,540	47,383	0.0705	0.9295	67.22	
42.5	572,032		0.0000	1.0000	62.49	
43.5	485,300	530	0.0011	0.9989	62.49	
44.5	389,180	6,260	0.0161	0.9839	62.42	
45.5	354,446	146	0.0004	0.9996	61.41	
46.5	349,596		0.0000	1.0000	61.39	
47.5	289,036	6,733	0.0233	0.9767	61.39	
48.5	275,134	8,339	0.0303	0.9697	59.96	
49.5	262,578	3,500	0.0133	0.9867	58.14	
50.5	202,705	12,902	0.0637	0.9363	57.37	
51.5	176,712	851	0.0048	0.9952	53.72	
52.5	182,582	4,414	0.0242	0.9758	53.46	
53.5	171,742	1,442	0.0084	0.9916	52.17	
54.5	170,274	631	0.0037	0.9963	51.73	
55.5	167,905	2,839	0.0169	0.9831	51.54	
56.5	118,877	15,909	0.1338	0.8662	50.66	
57.5	103,530	55	0.0005	0.9995	43.88	
58.5	100,882		0.0000	1.0000	43.86	
59.5	101,007	790	0.0078	0.9922	43.86	
60.5	98,275	1,261	0.0128	0.9872	43.52	
61.5	84,846	148	0.0017	0.9983	42.96	
62.5	85,015		0.0000	1.0000	42.88	
63.5	73,675		0.0000	1.0000	42.88	
64.5	73,675		0.0000	1.0000	42.88	
65.5	73,067	4,738	0.0648	0.9352	42.88	
66.5	70,201	93	0.0013	0.9987	40.10	
67.5	71,618	1,294	0.0181	0.9819	40.05	
68.5	69,459		0.0000	1.0000	39.33	
69.5	69,459	892	0.0128	0.9872	39.33	
70.5	69,109	1,661	0.0240	0.9760	38.82	
71.5	63,127		0.0000	1.0000	37.89	
72.5	64,668	58	0.0009	0.9991	37.89	
73.5	64,610	2,012	0.0311	0.9689	37.85	
74.5	62,598	5,323	0.0850	0.9150	36.68	
75.5	56,444	277	0.0049	0.9951	33.56	
76.5	56,093	53	0.0010	0.9990	33.39	
77.5	53,223		0.0000	1.0000	33.36	
78.5	52,982		0.0000	1.0000	33.36	

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2016			EXPERIENCE BAND 1968-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	49,927	14	0.0003	0.9997	33.36	
80.5	49,913	7	0.0001	0.9999	33.35	
81.5	48,656		0.0000	1.0000	33.35	
82.5	49,346	463	0.0094	0.9906	33.35	
83.5	50,067		0.0000	1.0000	33.03	
84.5	50,067		0.0000	1.0000	33.03	
85.5	50,067		0.0000	1.0000	33.03	
86.5	50,366	1,072	0.0213	0.9787	33.03	
87.5	49,294		0.0000	1.0000	32.33	
88.5	49,294	426	0.0086	0.9914	32.33	
89.5	47,404		0.0000	1.0000	32.05	
90.5	46,944		0.0000	1.0000	32.05	
91.5	50,811		0.0000	1.0000	32.05	
92.5	42,446		0.0000	1.0000	32.05	
93.5	32,578	193	0.0059	0.9941	32.05	
94.5	29,566		0.0000	1.0000	31.86	
95.5	29,566		0.0000	1.0000	31.86	
96.5	29,504		0.0000	1.0000	31.86	
97.5	31,205		0.0000	1.0000	31.86	
98.5	30,021		0.0000	1.0000	31.86	
99.5	30,021	66	0.0022	0.9978	31.86	
100.5	28,194		0.0000	1.0000	31.79	
101.5	25,679	435	0.0169	0.9831	31.79	
102.5	24,558		0.0000	1.0000	31.25	
103.5	23,062		0.0000	1.0000	31.25	
104.5	22,211		0.0000	1.0000	31.25	
105.5	22,211		0.0000	1.0000	31.25	
106.5	15,853		0.0000	1.0000	31.25	
107.5	15,853		0.0000	1.0000	31.25	
108.5	15,842		0.0000	1.0000	31.25	
109.5	15,782		0.0000	1.0000	31.25	
110.5	15,782		0.0000	1.0000	31.25	
111.5	4,225	0	0.0000	1.0000	31.25	
112.5	2,524	327	0.1294	0.8706	31.25	
113.5	2,197		0.0000	1.0000	27.21	
114.5	2,197		0.0000	1.0000	27.21	
115.5	1,510		0.0000	1.0000	27.21	
116.5					27.21	

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2016

EXPERIENCE BAND 1997-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,042,862		0.0000	1.0000	100.00
0.5	7,036,029		0.0000	1.0000	100.00
1.5	6,003,563	82,336	0.0137	0.9863	100.00
2.5	5,816,439		0.0000	1.0000	98.63
3.5	5,561,327	2,784	0.0005	0.9995	98.63
4.5	5,834,946	2,534	0.0004	0.9996	98.58
5.5	5,560,555	46	0.0000	1.0000	98.54
6.5	6,436,204		0.0000	1.0000	98.54
7.5	6,478,110	4,600	0.0007	0.9993	98.54
8.5	6,399,914	415	0.0001	0.9999	98.47
9.5	6,206,264	371	0.0001	0.9999	98.46
10.5	6,300,918	22,873	0.0036	0.9964	98.45
11.5	6,354,301		0.0000	1.0000	98.10
12.5	5,515,261		0.0000	1.0000	98.10
13.5	5,646,037	17,381	0.0031	0.9969	98.10
14.5	5,385,497	5,268	0.0010	0.9990	97.79
15.5	5,280,617	9,274	0.0018	0.9982	97.70
16.5	3,085,660	190,516	0.0617	0.9383	97.53
17.5	2,956,024	9,658	0.0033	0.9967	91.51
18.5	2,958,571	46,631	0.0158	0.9842	91.21
19.5	3,150,563	2,088	0.0007	0.9993	89.77
20.5	3,212,616	8,989	0.0028	0.9972	89.71
21.5	3,318,146	5,321	0.0016	0.9984	89.46
22.5	3,408,711	333	0.0001	0.9999	89.31
23.5	3,454,719	3,248	0.0009	0.9991	89.31
24.5	3,304,320	11,960	0.0036	0.9964	89.22
25.5	3,289,158	156,543	0.0476	0.9524	88.90
26.5	2,186,003	11,794	0.0054	0.9946	84.67
27.5	2,184,258	81,537	0.0373	0.9627	84.21
28.5	1,843,777	4,975	0.0027	0.9973	81.07
29.5	1,669,376	46,883	0.0281	0.9719	80.85
30.5	1,557,460	18,526	0.0119	0.9881	78.58
31.5	1,509,707	5,574	0.0037	0.9963	77.64
32.5	1,498,100	61,723	0.0412	0.9588	77.36
33.5	1,297,139	16,104	0.0124	0.9876	74.17
34.5	1,001,233	36,976	0.0369	0.9631	73.25
35.5	995,136	1,478	0.0015	0.9985	70.54
36.5	869,363	6,895	0.0079	0.9921	70.44
37.5	843,287	264	0.0003	0.9997	69.88
38.5	676,447	6,853	0.0101	0.9899	69.86

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2016			EXPERIENCE BAND 1997-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	667,953	76	0.0001	0.9999	69.15	
40.5	582,405	3,309	0.0057	0.9943	69.14	
41.5	622,718	47,383	0.0761	0.9239	68.75	
42.5	537,080		0.0000	1.0000	63.52	
43.5	455,749	530	0.0012	0.9988	63.52	
44.5	349,761	6,260	0.0179	0.9821	63.44	
45.5	314,011	146	0.0005	0.9995	62.31	
46.5	309,161		0.0000	1.0000	62.28	
47.5	248,539	6,733	0.0271	0.9729	62.28	
48.5	234,637	8,339	0.0355	0.9645	60.59	
49.5	222,081	3,500	0.0158	0.9842	58.44	
50.5	161,316	12,902	0.0800	0.9200	57.52	
51.5	137,883	851	0.0062	0.9938	52.92	
52.5	142,438	4,414	0.0310	0.9690	52.59	
53.5	130,653	1,442	0.0110	0.9890	50.96	
54.5	127,689		0.0000	1.0000	50.40	
55.5	124,949	2,839	0.0227	0.9773	50.40	
56.5	76,010	15,909	0.2093	0.7907	49.25	
57.5	58,172		0.0000	1.0000	38.95	
58.5	55,819		0.0000	1.0000	38.95	
59.5	58,062	790	0.0136	0.9864	38.95	
60.5	55,270	1,261	0.0228	0.9772	38.42	
61.5	43,091	148	0.0034	0.9966	37.54	
62.5	31,902		0.0000	1.0000	37.41	
63.5	20,562		0.0000	1.0000	37.41	
64.5	20,562		0.0000	1.0000	37.41	
65.5	19,954		0.0000	1.0000	37.41	
66.5	19,855		0.0000	1.0000	37.41	
67.5	19,855	1,294	0.0652	0.9348	37.41	
68.5	23,019		0.0000	1.0000	34.97	
69.5	25,853	892	0.0345	0.9655	34.97	
70.5	25,963	1,661	0.0640	0.9360	33.77	
71.5	19,981		0.0000	1.0000	31.61	
72.5	27,581	58	0.0021	0.9979	31.61	
73.5	37,391	2,012	0.0538	0.9462	31.54	
74.5	38,198	5,323	0.1394	0.8606	29.84	
75.5	32,044	277	0.0086	0.9914	25.68	
76.5	31,755	53	0.0017	0.9983	25.46	
77.5	28,885		0.0000	1.0000	25.42	
78.5	28,644		0.0000	1.0000	25.42	

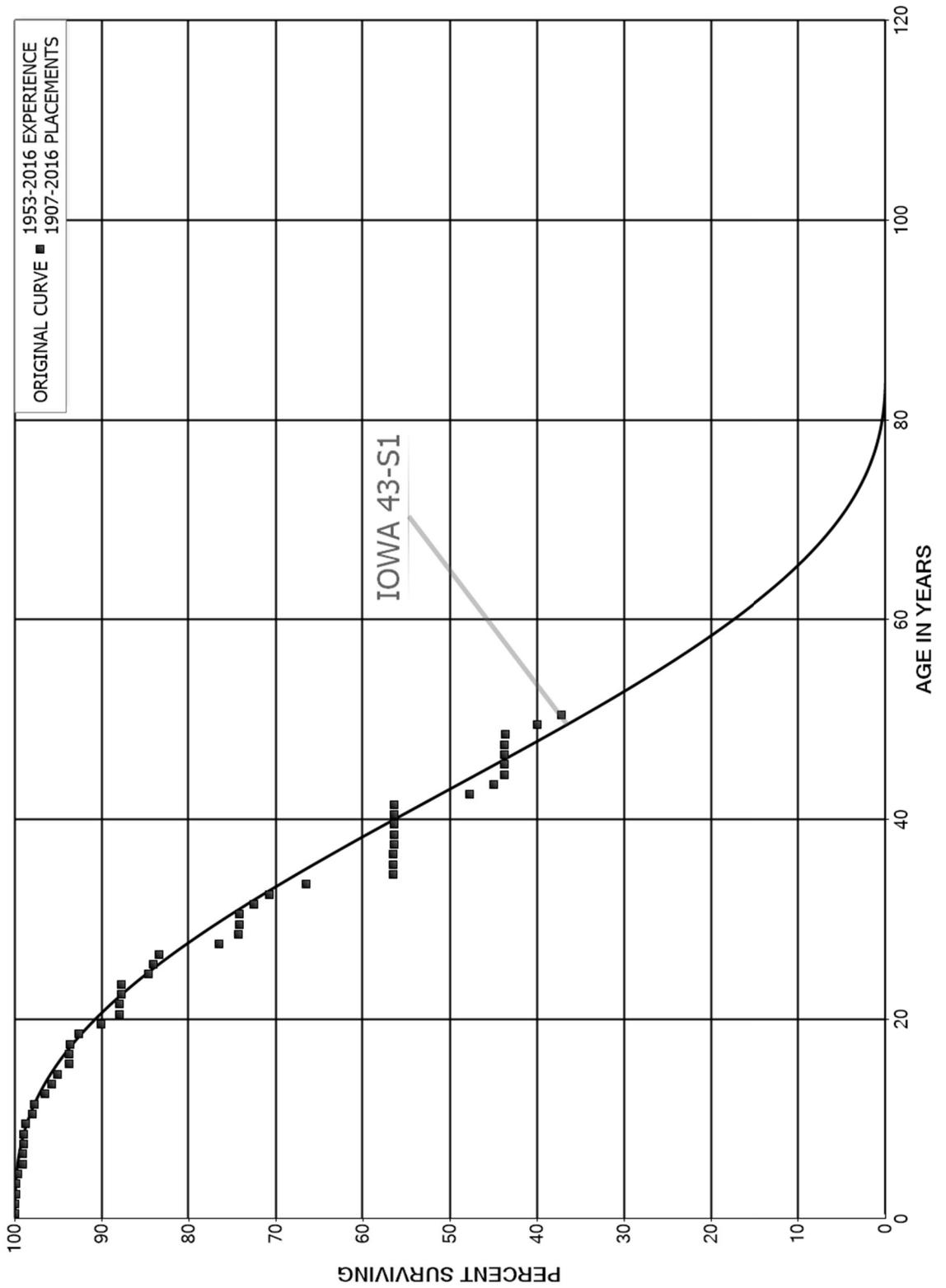
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2016			EXPERIENCE BAND 1997-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	25,589	14	0.0005	0.9995	25.42	
80.5	27,336	7	0.0003	0.9997	25.40	
81.5	28,286		0.0000	1.0000	25.40	
82.5	29,032		0.0000	1.0000	25.40	
83.5	31,712		0.0000	1.0000	25.40	
84.5	32,998		0.0000	1.0000	25.40	
85.5	32,998		0.0000	1.0000	25.40	
86.5	35,788	1,072	0.0300	0.9700	25.40	
87.5	34,716		0.0000	1.0000	24.64	
88.5	34,727		0.0000	1.0000	24.64	
89.5	33,323		0.0000	1.0000	24.64	
90.5	32,863		0.0000	1.0000	24.64	
91.5	48,287		0.0000	1.0000	24.64	
92.5	39,922		0.0000	1.0000	24.64	
93.5	30,054	193	0.0064	0.9936	24.64	
94.5	27,042		0.0000	1.0000	24.48	
95.5	28,056		0.0000	1.0000	24.48	
96.5	29,504		0.0000	1.0000	24.48	
97.5	31,205		0.0000	1.0000	24.48	
98.5	30,021		0.0000	1.0000	24.48	
99.5	30,021	66	0.0022	0.9978	24.48	
100.5	28,194		0.0000	1.0000	24.43	
101.5	25,679	435	0.0169	0.9831	24.43	
102.5	24,558		0.0000	1.0000	24.01	
103.5	23,062		0.0000	1.0000	24.01	
104.5	22,211		0.0000	1.0000	24.01	
105.5	22,211		0.0000	1.0000	24.01	
106.5	15,853		0.0000	1.0000	24.01	
107.5	15,853		0.0000	1.0000	24.01	
108.5	15,842		0.0000	1.0000	24.01	
109.5	15,782		0.0000	1.0000	24.01	
110.5	15,782		0.0000	1.0000	24.01	
111.5	4,225	0	0.0000	1.0000	24.01	
112.5	2,524	327	0.1294	0.8706	24.01	
113.5	2,197		0.0000	1.0000	20.90	
114.5	2,197		0.0000	1.0000	20.90	
115.5	1,510		0.0000	1.0000	20.90	
116.5					20.90	

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS
 ACCOUNT 310 POWER GENERATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 310 POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2016

EXPERIENCE BAND 1953-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,794,960	2,600	0.0002	0.9998	100.00
0.5	16,813,287	10,729	0.0006	0.9994	99.98
1.5	16,592,481	10,900	0.0007	0.9993	99.92
2.5	16,384,139	5,355	0.0003	0.9997	99.86
3.5	11,205,657	23,343	0.0021	0.9979	99.82
4.5	4,943,456	24,826	0.0050	0.9950	99.61
5.5	4,556,822	1,854	0.0004	0.9996	99.11
6.5	4,331,722	5,673	0.0013	0.9987	99.07
7.5	4,210,253	89	0.0000	1.0000	98.94
8.5	3,826,379	7,001	0.0018	0.9982	98.94
9.5	3,633,256	31,355	0.0086	0.9914	98.76
10.5	3,230,365	4,439	0.0014	0.9986	97.91
11.5	3,046,189	39,129	0.0128	0.9872	97.77
12.5	2,923,352	22,852	0.0078	0.9922	96.52
13.5	2,658,739	20,851	0.0078	0.9922	95.76
14.5	2,398,109	33,403	0.0139	0.9861	95.01
15.5	2,370,223		0.0000	1.0000	93.69
16.5	2,278,632	1,674	0.0007	0.9993	93.69
17.5	2,031,461	22,841	0.0112	0.9888	93.62
18.5	1,987,074	53,677	0.0270	0.9730	92.57
19.5	777,379	17,854	0.0230	0.9770	90.07
20.5	757,139		0.0000	1.0000	88.00
21.5	774,973	2,338	0.0030	0.9970	88.00
22.5	665,286		0.0000	1.0000	87.73
23.5	642,042	22,698	0.0354	0.9646	87.73
24.5	570,592	3,752	0.0066	0.9934	84.63
25.5	542,702	4,370	0.0081	0.9919	84.08
26.5	538,332	44,304	0.0823	0.9177	83.40
27.5	494,027	14,729	0.0298	0.9702	76.53
28.5	485,773	208	0.0004	0.9996	74.25
29.5	472,837		0.0000	1.0000	74.22
30.5	472,837	10,813	0.0229	0.9771	74.22
31.5	462,024	11,600	0.0251	0.9749	72.52
32.5	456,177	27,374	0.0600	0.9400	70.70
33.5	426,294	63,863	0.1498	0.8502	66.46
34.5	351,293	165	0.0005	0.9995	56.50
35.5	350,543	13	0.0000	1.0000	56.48
36.5	325,453	283	0.0009	0.9991	56.48
37.5	325,170		0.0000	1.0000	56.43
38.5	337,745		0.0000	1.0000	56.43

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 310 POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2016			EXPERIENCE BAND 1953-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	305,544		0.0000	1.0000	56.43
40.5	305,544		0.0000	1.0000	56.43
41.5	267,231	41,460	0.1551	0.8449	56.43
42.5	173,456	9,761	0.0563	0.9437	47.67
43.5	163,559	4,487	0.0274	0.9726	44.99
44.5	151,199		0.0000	1.0000	43.75
45.5	157,449	97	0.0006	0.9994	43.75
46.5	157,146		0.0000	1.0000	43.73
47.5	111,943	336	0.0030	0.9970	43.73
48.5	88,546	7,456	0.0842	0.9158	43.60
49.5	73,771	5,093	0.0690	0.9310	39.93
50.5	68,536		0.0000	1.0000	37.17
51.5	62,517		0.0000	1.0000	37.17
52.5	62,517	257	0.0041	0.9959	37.17
53.5	61,320	7,592	0.1238	0.8762	37.02
54.5	53,728		0.0000	1.0000	32.43
55.5	53,728		0.0000	1.0000	32.43
56.5	53,728	3,792	0.0706	0.9294	32.43
57.5	49,830	1,009	0.0203	0.9797	30.14
58.5	43,484		0.0000	1.0000	29.53
59.5	42,306	18,823	0.4449	0.5551	29.53
60.5	23,483	1,266	0.0539	0.9461	16.39
61.5	22,218		0.0000	1.0000	15.51
62.5	13,879		0.0000	1.0000	15.51
63.5	13,879		0.0000	1.0000	15.51
64.5	13,879		0.0000	1.0000	15.51
65.5	13,879		0.0000	1.0000	15.51
66.5	13,879		0.0000	1.0000	15.51
67.5	13,879		0.0000	1.0000	15.51
68.5	13,879		0.0000	1.0000	15.51
69.5	13,879		0.0000	1.0000	15.51
70.5	13,879		0.0000	1.0000	15.51
71.5	13,879		0.0000	1.0000	15.51
72.5	13,878		0.0000	1.0000	15.51
73.5	13,878		0.0000	1.0000	15.51
74.5	13,878		0.0000	1.0000	15.51
75.5	13,878		0.0000	1.0000	15.51
76.5	10,939		0.0000	1.0000	15.51
77.5	10,939		0.0000	1.0000	15.51
78.5	10,939		0.0000	1.0000	15.51

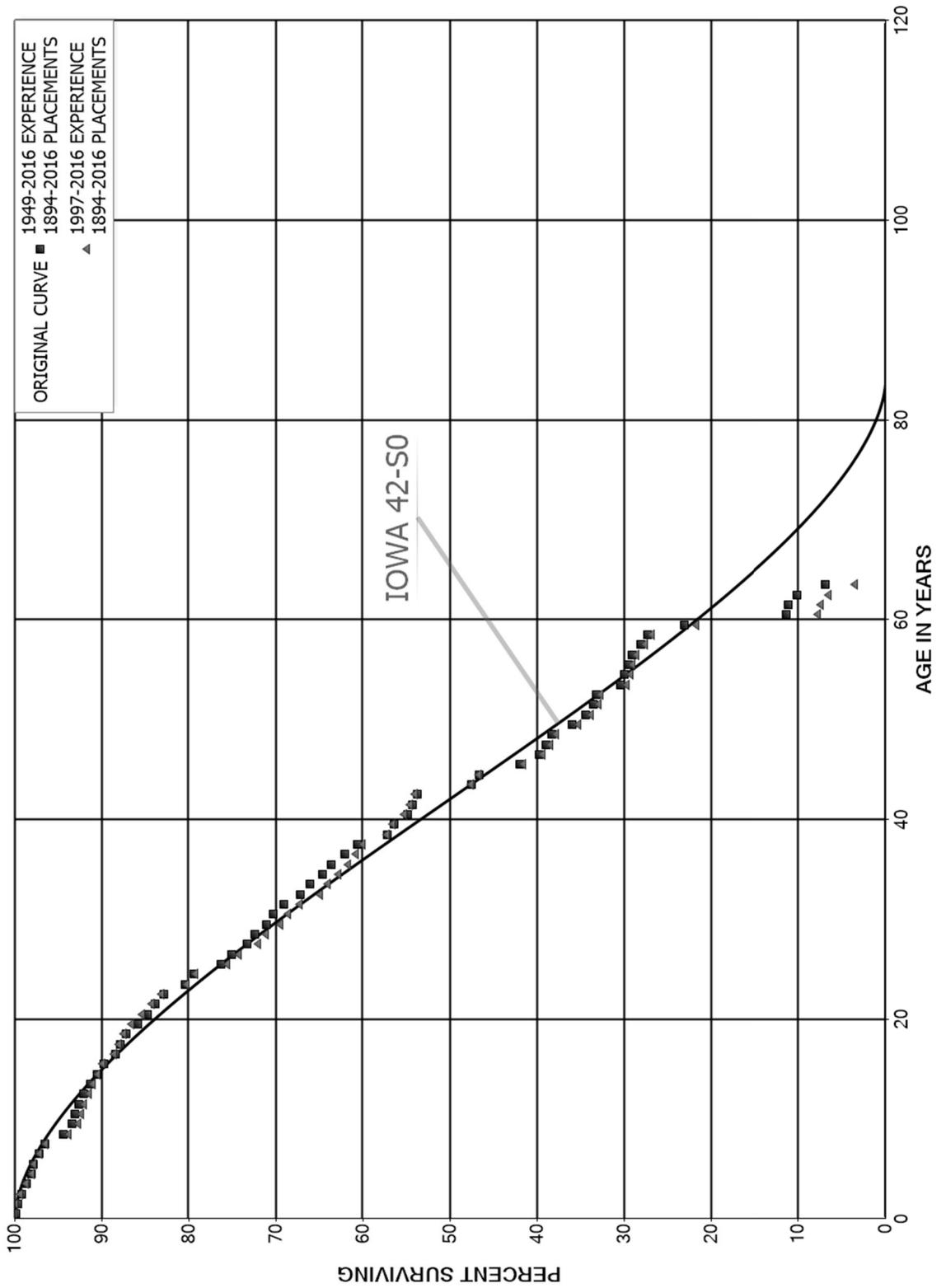
PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNT 310 POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2016			EXPERIENCE BAND 1953-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,419		0.0000	1.0000	15.51
80.5	3,610		0.0000	1.0000	15.51
81.5	3,610		0.0000	1.0000	15.51
82.5	3,610		0.0000	1.0000	15.51
83.5	3,610		0.0000	1.0000	15.51
84.5	3,610		0.0000	1.0000	15.51
85.5					15.51

PENNSYLVANIA-AMERICAN WATER COMPANY
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PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 311.2 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2016

EXPERIENCE BAND 1949-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	92,654,530	120,610	0.0013	0.9987	100.00
0.5	91,103,425	199,869	0.0022	0.9978	99.87
1.5	88,972,873	408,648	0.0046	0.9954	99.65
2.5	84,169,470	506,797	0.0060	0.9940	99.19
3.5	80,179,683	388,369	0.0048	0.9952	98.60
4.5	77,166,672	264,347	0.0034	0.9966	98.12
5.5	75,667,300	453,194	0.0060	0.9940	97.78
6.5	74,391,692	510,064	0.0069	0.9931	97.20
7.5	71,527,619	1,565,970	0.0219	0.9781	96.53
8.5	68,681,629	710,444	0.0103	0.9897	94.42
9.5	63,874,723	238,911	0.0037	0.9963	93.44
10.5	61,950,562	289,476	0.0047	0.9953	93.09
11.5	61,026,934	403,112	0.0066	0.9934	92.66
12.5	59,391,212	495,779	0.0083	0.9917	92.04
13.5	55,558,724	472,835	0.0085	0.9915	91.28
14.5	53,345,624	439,434	0.0082	0.9918	90.50
15.5	50,141,801	743,916	0.0148	0.9852	89.75
16.5	45,898,092	320,051	0.0070	0.9930	88.42
17.5	41,601,737	291,059	0.0070	0.9930	87.80
18.5	40,011,542	608,595	0.0152	0.9848	87.19
19.5	35,929,583	453,785	0.0126	0.9874	85.86
20.5	34,130,591	395,421	0.0116	0.9884	84.78
21.5	30,393,974	361,940	0.0119	0.9881	83.80
22.5	29,279,498	843,139	0.0288	0.9712	82.80
23.5	26,607,119	328,502	0.0123	0.9877	80.42
24.5	24,601,455	986,793	0.0401	0.9599	79.42
25.5	22,177,446	350,890	0.0158	0.9842	76.24
26.5	17,019,165	393,319	0.0231	0.9769	75.03
27.5	15,888,376	196,039	0.0123	0.9877	73.30
28.5	14,458,037	269,588	0.0186	0.9814	72.39
29.5	12,440,014	136,469	0.0110	0.9890	71.04
30.5	11,778,516	194,852	0.0165	0.9835	70.26
31.5	10,288,232	287,931	0.0280	0.9720	69.10
32.5	9,754,256	160,920	0.0165	0.9835	67.17
33.5	9,271,450	207,932	0.0224	0.9776	66.06
34.5	8,103,089	125,133	0.0154	0.9846	64.58
35.5	7,534,091	183,324	0.0243	0.9757	63.58
36.5	7,211,492	161,284	0.0224	0.9776	62.03
37.5	6,816,739	390,248	0.0572	0.9428	60.65
38.5	6,407,491	89,200	0.0139	0.9861	57.17

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 311.2 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2016			EXPERIENCE BAND 1949-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,296,986	166,907	0.0265	0.9735	56.38
40.5	6,057,893	65,182	0.0108	0.9892	54.88
41.5	5,861,429	63,903	0.0109	0.9891	54.29
42.5	5,748,972	660,119	0.1148	0.8852	53.70
43.5	5,232,487	100,533	0.0192	0.9808	47.53
44.5	4,663,896	466,633	0.1001	0.8999	46.62
45.5	4,147,390	217,164	0.0524	0.9476	41.96
46.5	3,933,588	85,443	0.0217	0.9783	39.76
47.5	3,122,372	46,522	0.0149	0.9851	38.90
48.5	2,938,917	185,576	0.0631	0.9369	38.32
49.5	2,691,075	109,839	0.0408	0.9592	35.90
50.5	2,358,653	61,058	0.0259	0.9741	34.43
51.5	2,109,976	23,867	0.0113	0.9887	33.54
52.5	2,139,034	180,258	0.0843	0.9157	33.16
53.5	1,859,961	24,537	0.0132	0.9868	30.37
54.5	1,875,413	27,132	0.0145	0.9855	29.97
55.5	1,655,472	26,446	0.0160	0.9840	29.53
56.5	1,548,887	51,785	0.0334	0.9666	29.06
57.5	1,251,811	33,453	0.0267	0.9733	28.09
58.5	1,214,581	192,193	0.1582	0.8418	27.34
59.5	995,523	505,372	0.5076	0.4924	23.01
60.5	681,864	18,425	0.0270	0.9730	11.33
61.5	637,746	56,474	0.0886	0.9114	11.02
62.5	576,848	183,393	0.3179	0.6821	10.05
63.5	395,701	1,505	0.0038	0.9962	6.85
64.5	332,862	11,048	0.0332	0.9668	6.83
65.5	263,710	28,845	0.1094	0.8906	6.60
66.5	233,938	10,009	0.0428	0.9572	5.88
67.5	222,549	4,194	0.0188	0.9812	5.63
68.5	216,579	1,540	0.0071	0.9929	5.52
69.5	209,536	2,232	0.0107	0.9893	5.48
70.5	206,158	8,839	0.0429	0.9571	5.42
71.5	191,889	11,878	0.0619	0.9381	5.19
72.5	200,238	398	0.0020	0.9980	4.87
73.5	199,840	1,208	0.0060	0.9940	4.86
74.5	201,376	2,652	0.0132	0.9868	4.83
75.5	198,317	195	0.0010	0.9990	4.77
76.5	198,191	7,004	0.0353	0.9647	4.76
77.5	187,824	673	0.0036	0.9964	4.59
78.5	187,187	465	0.0025	0.9975	4.58

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 311.2 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2016			EXPERIENCE BAND 1949-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	185,561	1,823	0.0098	0.9902	4.57	
80.5	174,624	7,686	0.0440	0.9560	4.52	
81.5	162,668	5,721	0.0352	0.9648	4.32	
82.5	126,654	23,987	0.1894	0.8106	4.17	
83.5	269,943	541	0.0020	0.9980	3.38	
84.5	268,845	1,222	0.0045	0.9955	3.37	
85.5	263,311	206,666	0.7849	0.2151	3.36	
86.5	55,935	473	0.0085	0.9915	0.72	
87.5	38,437	824	0.0214	0.9786	0.72	
88.5	37,286	2,734	0.0733	0.9267	0.70	
89.5	30,052	6,126	0.2038	0.7962	0.65	
90.5	23,927	1,630	0.0681	0.9319	0.52	
91.5	21,771		0.0000	1.0000	0.48	
92.5	31,180		0.0000	1.0000	0.48	
93.5	30,729		0.0000	1.0000	0.48	
94.5	30,160	1,217	0.0403	0.9597	0.48	
95.5	28,872		0.0000	1.0000	0.46	
96.5	28,641	514	0.0180	0.9820	0.46	
97.5	19,399	1,597	0.0823	0.9177	0.45	
98.5	17,337		0.0000	1.0000	0.42	
99.5	17,204	30	0.0017	0.9983	0.42	
100.5	13,405	360	0.0269	0.9731	0.42	
101.5	11,355	67	0.0059	0.9941	0.40	
102.5	11,987		0.0000	1.0000	0.40	
103.5	10,299	565	0.0549	0.9451	0.40	
104.5	8,836	461	0.0522	0.9478	0.38	
105.5	10,144		0.0000	1.0000	0.36	
106.5	16,736	315	0.0188	0.9812	0.36	
107.5	15,919	5,628	0.3535	0.6465	0.35	
108.5	8,451	6,730	0.7964	0.2036	0.23	
109.5	1,721		0.0000	1.0000	0.05	
110.5	510		0.0000	1.0000	0.05	
111.5	3,375		0.0000	1.0000	0.05	
112.5	3,375		0.0000	1.0000	0.05	
113.5	3,375	3,375	1.0000		0.05	
114.5						
115.5						
116.5						
117.5	646		0.0000			
118.5	646		0.0000			

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNTS 311.2 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2016			EXPERIENCE BAND 1949-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	646	646	1.0000		
120.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 311.2 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2016

EXPERIENCE BAND 1997-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	57,105,322		0.0000	1.0000	100.00
0.5	56,093,873	107,202	0.0019	0.9981	100.00
1.5	57,665,873	293,787	0.0051	0.9949	99.81
2.5	53,591,399	364,130	0.0068	0.9932	99.30
3.5	51,943,961	326,262	0.0063	0.9937	98.63
4.5	51,152,616	163,071	0.0032	0.9968	98.01
5.5	50,265,374	330,016	0.0066	0.9934	97.69
6.5	53,439,269	351,088	0.0066	0.9934	97.05
7.5	52,447,853	1,475,995	0.0281	0.9719	96.41
8.5	50,365,245	573,999	0.0114	0.9886	93.70
9.5	46,541,349	164,032	0.0035	0.9965	92.63
10.5	46,506,453	195,395	0.0042	0.9958	92.31
11.5	48,102,350	277,961	0.0058	0.9942	91.92
12.5	46,941,358	234,540	0.0050	0.9950	91.39
13.5	44,080,461	254,191	0.0058	0.9942	90.93
14.5	43,120,059	267,964	0.0062	0.9938	90.41
15.5	41,028,109	589,006	0.0144	0.9856	89.85
16.5	37,176,757	231,489	0.0062	0.9938	88.56
17.5	33,169,474	211,341	0.0064	0.9936	88.00
18.5	31,730,765	322,769	0.0102	0.9898	87.44
19.5	27,929,199	404,266	0.0145	0.9855	86.55
20.5	26,167,717	359,124	0.0137	0.9863	85.30
21.5	22,800,123	279,569	0.0123	0.9877	84.13
22.5	21,795,246	753,111	0.0346	0.9654	83.10
23.5	19,268,066	263,181	0.0137	0.9863	80.23
24.5	17,839,222	807,840	0.0453	0.9547	79.13
25.5	16,246,798	296,252	0.0182	0.9818	75.55
26.5	11,172,908	342,683	0.0307	0.9693	74.17
27.5	11,326,379	134,852	0.0119	0.9881	71.90
28.5	10,253,027	236,437	0.0231	0.9769	71.04
29.5	8,430,701	115,116	0.0137	0.9863	69.40
30.5	7,848,668	152,015	0.0194	0.9806	68.45
31.5	6,809,908	228,341	0.0335	0.9665	67.13
32.5	6,468,683	95,112	0.0147	0.9853	64.88
33.5	6,132,397	109,832	0.0179	0.9821	63.92
34.5	5,063,114	95,759	0.0189	0.9811	62.78
35.5	5,224,972	77,550	0.0148	0.9852	61.59
36.5	5,071,240	64,945	0.0128	0.9872	60.68
37.5	4,819,518	219,225	0.0455	0.9545	59.90
38.5	4,687,711	55,877	0.0119	0.9881	57.18

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 311.2 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,628,439	109,056	0.0236	0.9764	56.49
40.5	4,482,457	51,105	0.0114	0.9886	55.16
41.5	4,487,229	52,332	0.0117	0.9883	54.53
42.5	5,129,014	606,445	0.1182	0.8818	53.90
43.5	4,690,491	92,831	0.0198	0.9802	47.52
44.5	4,218,852	457,323	0.1084	0.8916	46.58
45.5	3,741,499	203,639	0.0544	0.9456	41.53
46.5	3,553,078	80,703	0.0227	0.9773	39.27
47.5	2,750,061	44,875	0.0163	0.9837	38.38
48.5	2,564,902	173,981	0.0678	0.9322	37.76
49.5	2,362,226	96,841	0.0410	0.9590	35.19
50.5	2,049,100	54,007	0.0264	0.9736	33.75
51.5	1,811,047	10,749	0.0059	0.9941	32.86
52.5	1,856,010	174,268	0.0939	0.9061	32.67
53.5	1,587,437	23,930	0.0151	0.9849	29.60
54.5	1,618,262	14,261	0.0088	0.9912	29.15
55.5	1,412,553	18,969	0.0134	0.9866	28.90
56.5	1,317,479	48,267	0.0366	0.9634	28.51
57.5	1,024,045	28,114	0.0275	0.9725	27.46
58.5	995,039	190,832	0.1918	0.8082	26.71
59.5	778,376	504,349	0.6479	0.3521	21.59
60.5	466,802	18,263	0.0391	0.9609	7.60
61.5	428,392	53,200	0.1242	0.8758	7.30
62.5	381,841	178,919	0.4686	0.5314	6.40
63.5	211,437	1,503	0.0071	0.9929	3.40
64.5	148,677	11,048	0.0743	0.9257	3.37
65.5	116,865	25,451	0.2178	0.7822	3.12
66.5	96,101	8,940	0.0930	0.9070	2.44
67.5	117,271	595	0.0051	0.9949	2.22
68.5	147,599	1,119	0.0076	0.9924	2.21
69.5	142,060	1,331	0.0094	0.9906	2.19
70.5	141,032	8,839	0.0627	0.9373	2.17
71.5	129,507	11,878	0.0917	0.9083	2.03
72.5	153,018	48	0.0003	0.9997	1.85
73.5	154,871	756	0.0049	0.9951	1.85
74.5	161,358	2,652	0.0164	0.9836	1.84
75.5	158,494	195	0.0012	0.9988	1.81
76.5	158,893	7,004	0.0441	0.9559	1.80
77.5	149,061	673	0.0045	0.9955	1.72
78.5	149,248	465	0.0031	0.9969	1.72

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 311.2 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2016			EXPERIENCE BAND 1997-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	148,191	1,823	0.0123	0.9877	1.71	
80.5	137,326	7,686	0.0560	0.9440	1.69	
81.5	125,601	17	0.0001	0.9999	1.60	
82.5	96,580	14,715	0.1524	0.8476	1.60	
83.5	249,171	541	0.0022	0.9978	1.35	
84.5	248,073	1,068	0.0043	0.9957	1.35	
85.5	246,462	206,666	0.8385	0.1615	1.34	
86.5	41,479	416	0.0100	0.9900	0.22	
87.5	25,969		0.0000	1.0000	0.21	
88.5	27,330	2,312	0.0846	0.9154	0.21	
89.5	21,757	6,126	0.2815	0.7185	0.20	
90.5	19,491	1,630	0.0837	0.9163	0.14	
91.5	17,335		0.0000	1.0000	0.13	
92.5	26,744		0.0000	1.0000	0.13	
93.5	28,134		0.0000	1.0000	0.13	
94.5	27,565	1,217	0.0441	0.9559	0.13	
95.5	27,488		0.0000	1.0000	0.12	
96.5	28,641	514	0.0180	0.9820	0.12	
97.5	19,399	1,597	0.0823	0.9177	0.12	
98.5	17,337		0.0000	1.0000	0.11	
99.5	17,204	30	0.0017	0.9983	0.11	
100.5	13,405	360	0.0269	0.9731	0.11	
101.5	11,355	67	0.0059	0.9941	0.11	
102.5	11,987		0.0000	1.0000	0.11	
103.5	10,299	565	0.0549	0.9451	0.11	
104.5	8,836	461	0.0522	0.9478	0.10	
105.5	10,144		0.0000	1.0000	0.10	
106.5	16,736	315	0.0188	0.9812	0.10	
107.5	15,919	5,628	0.3535	0.6465	0.09	
108.5	8,451	6,730	0.7964	0.2036	0.06	
109.5	1,721		0.0000	1.0000	0.01	
110.5	510		0.0000	1.0000	0.01	
111.5	3,375		0.0000	1.0000	0.01	
112.5	3,375		0.0000	1.0000	0.01	
113.5	3,375	3,375	1.0000		0.01	
114.5						
115.5						
116.5						
117.5	646		0.0000			
118.5	646		0.0000			

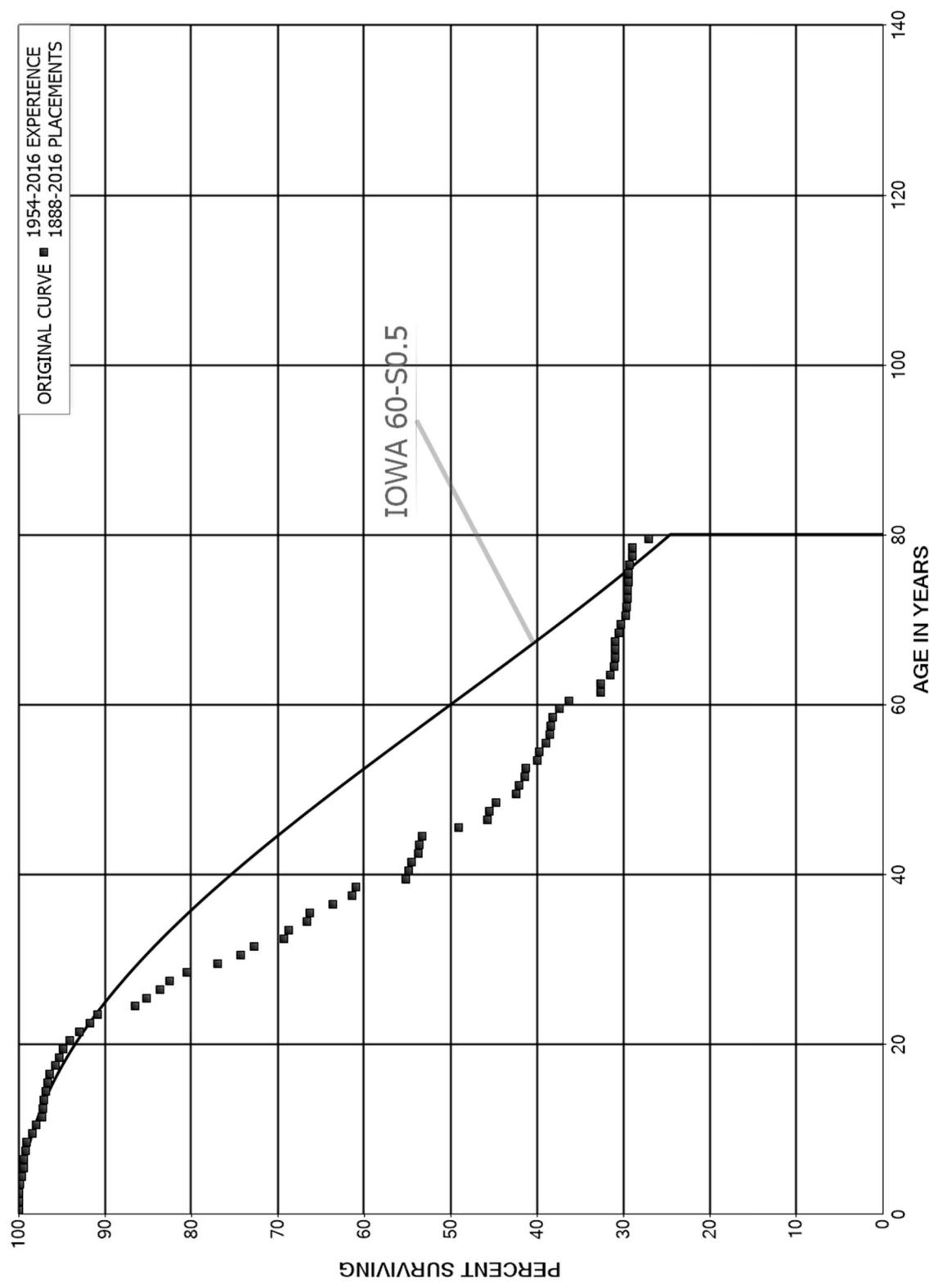
PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNTS 311.2 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	646	646	1.0000		
120.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS
 ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1888-2016

EXPERIENCE BAND 1954-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	187,650,964		0.0000	1.0000	100.00
0.5	189,243,953	109,707	0.0006	0.9994	100.00
1.5	194,759,306	35,974	0.0002	0.9998	99.94
2.5	192,901,117	162,247	0.0008	0.9992	99.92
3.5	187,676,425	486,509	0.0026	0.9974	99.84
4.5	166,159,714	275,524	0.0017	0.9983	99.58
5.5	157,222,566	115,841	0.0007	0.9993	99.42
6.5	158,131,805	240,667	0.0015	0.9985	99.34
7.5	156,944,233	204,961	0.0013	0.9987	99.19
8.5	155,713,773	1,119,755	0.0072	0.9928	99.06
9.5	154,184,894	583,969	0.0038	0.9962	98.35
10.5	147,206,476	1,036,683	0.0070	0.9930	97.98
11.5	145,843,717	137,081	0.0009	0.9991	97.29
12.5	145,667,324	149,939	0.0010	0.9990	97.20
13.5	145,518,715	425,941	0.0029	0.9971	97.10
14.5	145,096,378	225,052	0.0016	0.9984	96.81
15.5	143,559,926	341,849	0.0024	0.9976	96.66
16.5	143,521,246	1,048,092	0.0073	0.9927	96.43
17.5	132,034,230	646,066	0.0049	0.9951	95.73
18.5	130,463,543	607,710	0.0047	0.9953	95.26
19.5	119,315,681	886,095	0.0074	0.9926	94.81
20.5	117,170,528	1,404,795	0.0120	0.9880	94.11
21.5	109,394,111	1,487,805	0.0136	0.9864	92.98
22.5	105,036,468	961,611	0.0092	0.9908	91.72
23.5	79,876,785	3,866,216	0.0484	0.9516	90.88
24.5	65,260,647	1,011,124	0.0155	0.9845	86.48
25.5	57,580,085	1,056,345	0.0183	0.9817	85.14
26.5	34,795,623	447,126	0.0129	0.9871	83.58
27.5	29,415,538	705,476	0.0240	0.9760	82.50
28.5	22,477,915	992,537	0.0442	0.9558	80.52
29.5	21,456,635	759,268	0.0354	0.9646	76.97
30.5	20,436,903	416,019	0.0204	0.9796	74.25
31.5	17,045,874	820,305	0.0481	0.9519	72.73
32.5	16,145,678	117,074	0.0073	0.9927	69.23
33.5	15,768,767	496,875	0.0315	0.9685	68.73
34.5	12,084,406	45,566	0.0038	0.9962	66.57
35.5	12,049,047	486,629	0.0404	0.9596	66.31
36.5	11,525,257	408,240	0.0354	0.9646	63.64
37.5	11,106,209	69,245	0.0062	0.9938	61.38
38.5	11,055,859	1,058,522	0.0957	0.9043	61.00

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2016			EXPERIENCE BAND 1954-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,983,930	67,439	0.0068	0.9932	55.16
40.5	9,876,532	53,052	0.0054	0.9946	54.79
41.5	9,608,366	138,703	0.0144	0.9856	54.49
42.5	9,469,431	19,631	0.0021	0.9979	53.71
43.5	9,432,058	57,457	0.0061	0.9939	53.59
44.5	8,383,082	653,513	0.0780	0.9220	53.27
45.5	7,731,432	531,019	0.0687	0.9313	49.12
46.5	7,194,760	41,820	0.0058	0.9942	45.74
47.5	5,167,893	84,106	0.0163	0.9837	45.48
48.5	4,966,451	255,860	0.0515	0.9485	44.74
49.5	4,681,244	34,936	0.0075	0.9925	42.43
50.5	4,660,669	79,643	0.0171	0.9829	42.11
51.5	4,309,361	9,691	0.0022	0.9978	41.40
52.5	4,296,279	145,686	0.0339	0.9661	41.30
53.5	4,146,721	14,421	0.0035	0.9965	39.90
54.5	4,115,144	83,501	0.0203	0.9797	39.76
55.5	3,401,055	34,908	0.0103	0.9897	38.96
56.5	3,353,641	16,468	0.0049	0.9951	38.56
57.5	3,251,498	15,009	0.0046	0.9954	38.37
58.5	3,198,767	63,402	0.0198	0.9802	38.19
59.5	3,133,299	92,245	0.0294	0.9706	37.43
60.5	3,015,871	311,961	0.1034	0.8966	36.33
61.5	2,674,119	459	0.0002	0.9998	32.57
62.5	2,590,024	87,329	0.0337	0.9663	32.57
63.5	1,501,341	19,248	0.0128	0.9872	31.47
64.5	1,414,072	6,714	0.0047	0.9953	31.07
65.5	1,272,542	1,085	0.0009	0.9991	30.92
66.5	1,271,349	44	0.0000	1.0000	30.89
67.5	1,254,809	17,500	0.0139	0.9861	30.89
68.5	1,237,125	5,103	0.0041	0.9959	30.46
69.5	1,259,495	27,439	0.0218	0.9782	30.33
70.5	1,230,979	1,531	0.0012	0.9988	29.67
71.5	1,229,448	5,273	0.0043	0.9957	29.64
72.5	1,224,023	0	0.0000	1.0000	29.51
73.5	1,245,286	6,091	0.0049	0.9951	29.51
74.5	1,239,182	319	0.0003	0.9997	29.36
75.5	1,238,616	4,376	0.0035	0.9965	29.36
76.5	1,234,240	11,531	0.0093	0.9907	29.25
77.5	1,222,709	162	0.0001	0.9999	28.98
78.5	1,222,272	78,736	0.0644	0.9356	28.98

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2016			EXPERIENCE BAND 1954-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,092,779	76	0.0001	0.9999	27.11	
80.5	1,094,131	2,107	0.0019	0.9981	27.11	
81.5	1,091,483	18,211	0.0167	0.9833	27.06	
82.5	1,073,157	72,758	0.0678	0.9322	26.60	
83.5	1,000,374	3,225	0.0032	0.9968	24.80	
84.5	1,007,530		0.0000	1.0000	24.72	
85.5	961,048	9,712	0.0101	0.9899	24.72	
86.5	945,769	1,888	0.0020	0.9980	24.47	
87.5	892,449		0.0000	1.0000	24.42	
88.5	870,518	734	0.0008	0.9992	24.42	
89.5	869,151	992	0.0011	0.9989	24.40	
90.5	868,116	36,014	0.0415	0.9585	24.37	
91.5	832,102	309	0.0004	0.9996	23.36	
92.5	739,706	16,452	0.0222	0.9778	23.35	
93.5	429,095	312	0.0007	0.9993	22.83	
94.5	428,783	11,383	0.0265	0.9735	22.82	
95.5	372,991	21,585	0.0579	0.9421	22.21	
96.5	351,404	6,726	0.0191	0.9809	20.93	
97.5	360,040	211	0.0006	0.9994	20.53	
98.5	359,292	10,323	0.0287	0.9713	20.51	
99.5	345,297	47,573	0.1378	0.8622	19.92	
100.5	297,724	5	0.0000	1.0000	17.18	
101.5	293,598	494	0.0017	0.9983	17.18	
102.5	293,074	1,414	0.0048	0.9952	17.15	
103.5	291,660	8,065	0.0277	0.9723	17.07	
104.5	283,569	62,646	0.2209	0.7791	16.60	
105.5	220,923		0.0000	1.0000	12.93	
106.5	214,516		0.0000	1.0000	12.93	
107.5	210,468	59,977	0.2850	0.7150	12.93	
108.5	146,192	34,155	0.2336	0.7664	9.24	
109.5	111,850		0.0000	1.0000	7.09	
110.5	61,890		0.0000	1.0000	7.09	
111.5	61,306		0.0000	1.0000	7.09	
112.5	56,370		0.0000	1.0000	7.09	
113.5	38,867		0.0000	1.0000	7.09	
114.5	35,215		0.0000	1.0000	7.09	
115.5	35,215		0.0000	1.0000	7.09	
116.5	35,215		0.0000	1.0000	7.09	
117.5	35,215		0.0000	1.0000	7.09	
118.5	35,215	417	0.0118	0.9882	7.09	

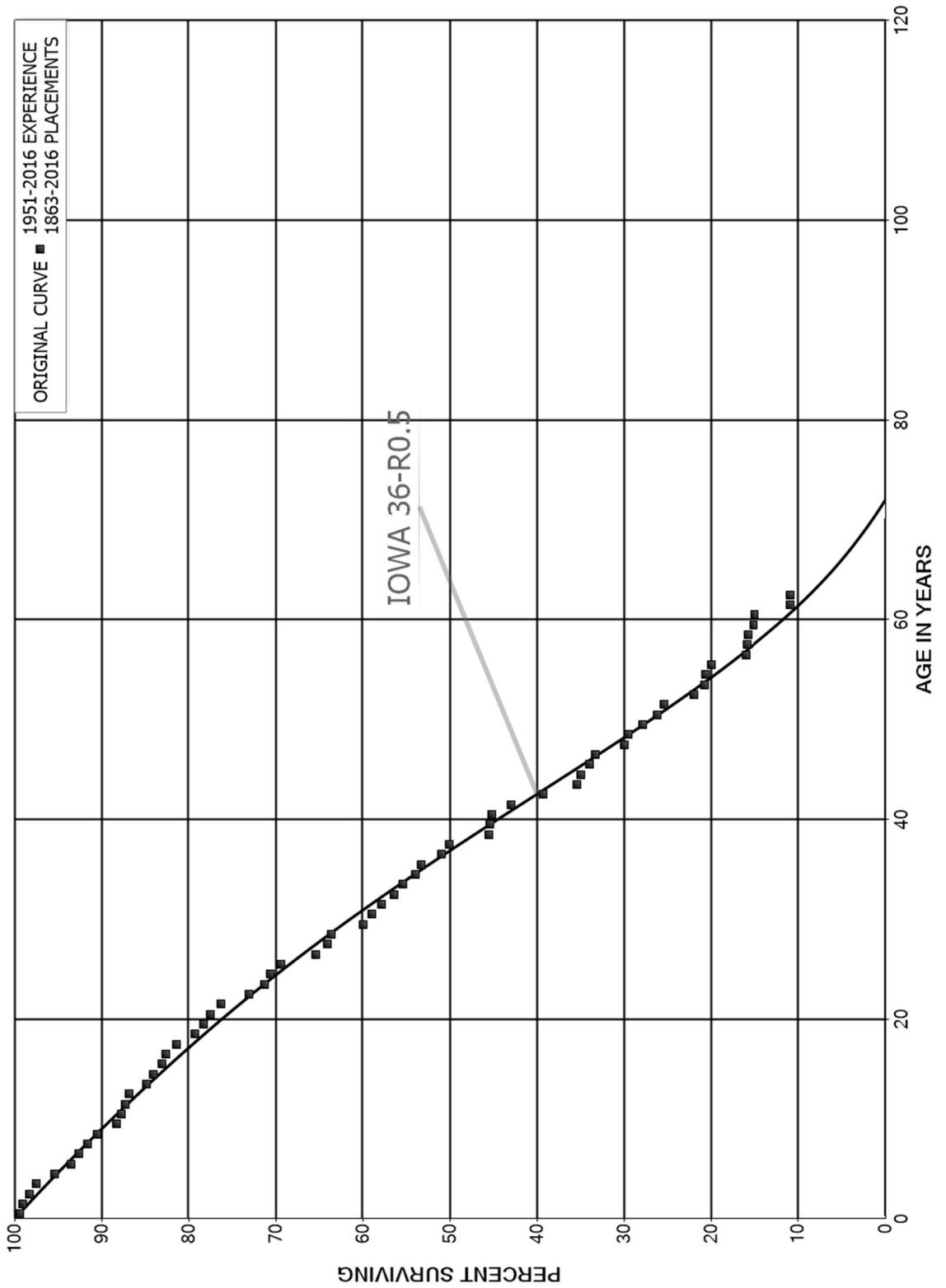
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 320.1 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2016			EXPERIENCE BAND 1954-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	34,798		0.0000	1.0000	7.00
120.5	34,798	525	0.0151	0.9849	7.00
121.5	32,168		0.0000	1.0000	6.90
122.5	22,476		0.0000	1.0000	6.90
123.5	7,639		0.0000	1.0000	6.90
124.5	7,639		0.0000	1.0000	6.90
125.5	7,639	3,320	0.4346	0.5654	6.90
126.5	4,319		0.0000	1.0000	3.90
127.5	4,319		0.0000	1.0000	3.90
128.5					3.90

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS
 ACCOUNT 320.2 PURIFICATION SYSTEM - CHEMICAL TREATMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 320.2 PURIFICATION SYSTEM - CHEMICAL TREATMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1863-2016

EXPERIENCE BAND 1951-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	73,342,482	483,202	0.0066	0.9934	100.00
0.5	67,211,891	208,891	0.0031	0.9969	99.34
1.5	62,961,446	501,300	0.0080	0.9920	99.03
2.5	62,432,146	478,340	0.0077	0.9923	98.24
3.5	61,621,400	1,310,914	0.0213	0.9787	97.49
4.5	57,108,544	1,114,900	0.0195	0.9805	95.42
5.5	55,834,273	530,931	0.0095	0.9905	93.55
6.5	56,491,511	653,185	0.0116	0.9884	92.66
7.5	55,854,071	680,819	0.0122	0.9878	91.59
8.5	53,504,300	1,312,706	0.0245	0.9755	90.48
9.5	48,824,968	295,351	0.0060	0.9940	88.26
10.5	47,954,863	218,194	0.0045	0.9955	87.72
11.5	45,393,400	279,432	0.0062	0.9938	87.32
12.5	43,298,997	992,594	0.0229	0.9771	86.79
13.5	40,427,538	330,742	0.0082	0.9918	84.80
14.5	40,044,658	496,811	0.0124	0.9876	84.10
15.5	37,109,515	217,513	0.0059	0.9941	83.06
16.5	35,852,615	513,706	0.0143	0.9857	82.57
17.5	28,214,598	734,034	0.0260	0.9740	81.39
18.5	25,410,650	314,057	0.0124	0.9876	79.27
19.5	21,772,148	221,224	0.0102	0.9898	78.29
20.5	19,489,876	291,657	0.0150	0.9850	77.50
21.5	14,584,750	625,128	0.0429	0.9571	76.34
22.5	13,277,017	323,295	0.0243	0.9757	73.07
23.5	12,852,515	123,385	0.0096	0.9904	71.29
24.5	9,690,595	171,159	0.0177	0.9823	70.60
25.5	8,856,280	499,604	0.0564	0.9436	69.36
26.5	7,921,828	161,640	0.0204	0.9796	65.44
27.5	6,986,446	51,799	0.0074	0.9926	64.11
28.5	6,931,992	404,342	0.0583	0.9417	63.63
29.5	5,812,520	89,771	0.0154	0.9846	59.92
30.5	3,709,682	76,015	0.0205	0.9795	58.99
31.5	2,673,844	63,093	0.0236	0.9764	57.79
32.5	2,326,451	43,167	0.0186	0.9814	56.42
33.5	2,211,157	55,666	0.0252	0.9748	55.38
34.5	2,152,060	26,556	0.0123	0.9877	53.98
35.5	1,980,535	86,835	0.0438	0.9562	53.32
36.5	1,832,518	33,687	0.0184	0.9816	50.98
37.5	1,807,378	163,128	0.0903	0.9097	50.04
38.5	1,594,677	6,374	0.0040	0.9960	45.52

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 320.2 PURIFICATION SYSTEM - CHEMICAL TREATMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1863-2016			EXPERIENCE BAND 1951-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,560,367	6,932	0.0044	0.9956	45.34	
40.5	492,240	23,312	0.0474	0.9526	45.14	
41.5	427,705	36,474	0.0853	0.9147	43.00	
42.5	363,520	36,651	0.1008	0.8992	39.34	
43.5	314,284	4,164	0.0132	0.9868	35.37	
44.5	275,033	7,339	0.0267	0.9733	34.90	
45.5	289,039	6,119	0.0212	0.9788	33.97	
46.5	278,974	27,267	0.0977	0.9023	33.25	
47.5	249,449	4,207	0.0169	0.9831	30.00	
48.5	244,639	14,153	0.0579	0.9421	29.49	
49.5	340,909	20,193	0.0592	0.9408	27.79	
50.5	319,027	8,482	0.0266	0.9734	26.14	
51.5	279,129	37,977	0.1361	0.8639	25.45	
52.5	233,515	12,802	0.0548	0.9452	21.99	
53.5	236,315	1,590	0.0067	0.9933	20.78	
54.5	228,571	7,087	0.0310	0.9690	20.64	
55.5	221,483	44,777	0.2022	0.7978	20.00	
56.5	176,707	818	0.0046	0.9954	15.96	
57.5	175,889	1,426	0.0081	0.9919	15.88	
58.5	134,439	6,318	0.0470	0.9530	15.75	
59.5	127,394	905	0.0071	0.9929	15.01	
60.5	126,489	34,275	0.2710	0.7290	14.91	
61.5	82,018	158	0.0019	0.9981	10.87	
62.5	81,860		0.0000	1.0000	10.85	
63.5	81,798	52	0.0006	0.9994	10.85	
64.5	81,746	765	0.0094	0.9906	10.84	
65.5	80,860	51	0.0006	0.9994	10.74	
66.5	80,605	48,902	0.6067	0.3933	10.73	
67.5	31,621	27	0.0008	0.9992	4.22	
68.5	31,595		0.0000	1.0000	4.22	
69.5	19,316		0.0000	1.0000	4.22	
70.5	19,316	10,709	0.5544	0.4456	4.22	
71.5	8,578	114	0.0133	0.9867	1.88	
72.5	8,464	582	0.0688	0.9312	1.85	
73.5	9,034	154	0.0170	0.9830	1.73	
74.5	8,880		0.0000	1.0000	1.70	
75.5	8,880		0.0000	1.0000	1.70	
76.5	8,872	394	0.0444	0.9556	1.70	
77.5	8,478		0.0000	1.0000	1.62	
78.5	8,478	57	0.0067	0.9933	1.62	

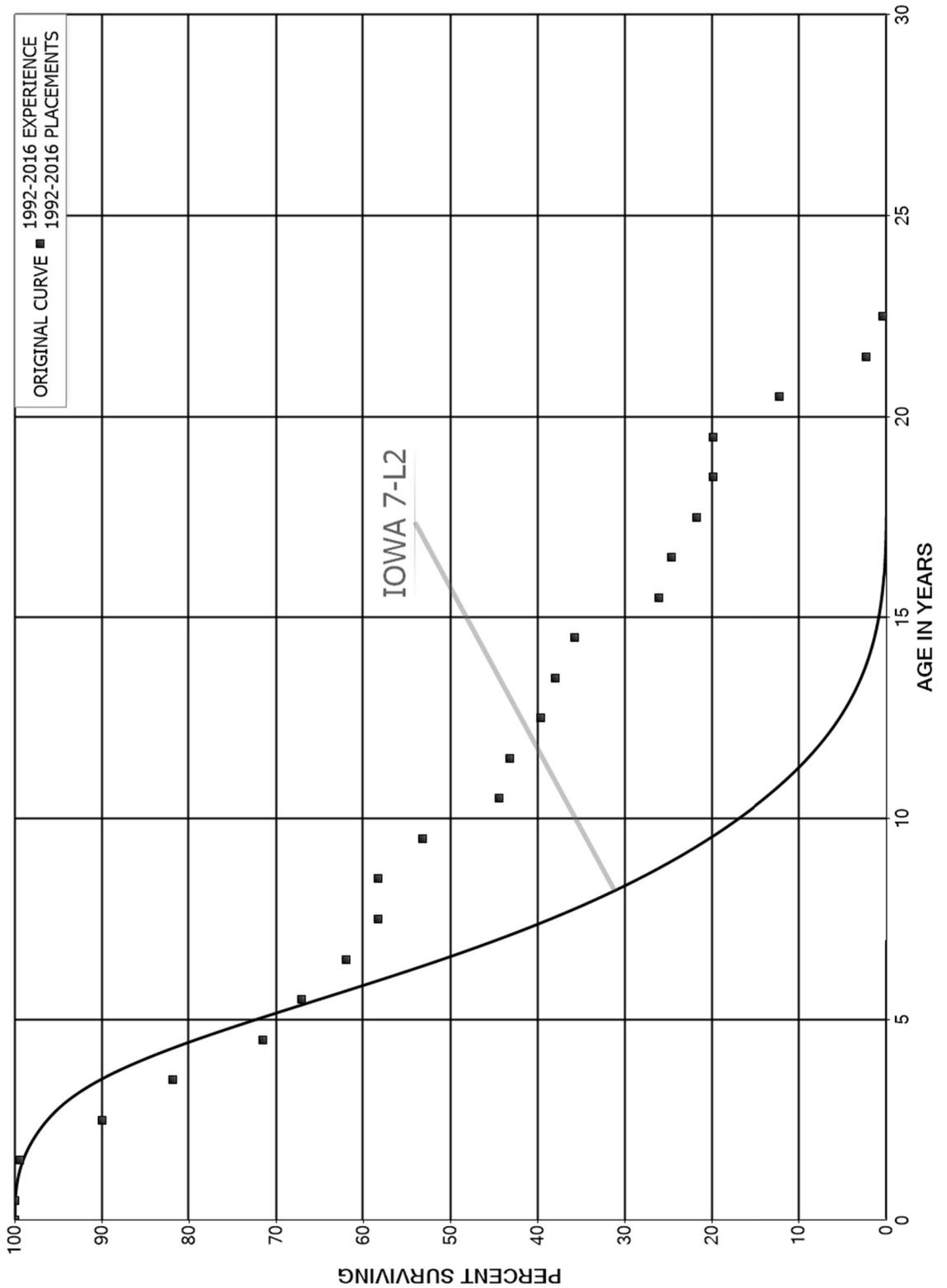
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 320.2 PURIFICATION SYSTEM - CHEMICAL TREATMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1863-2016			EXPERIENCE BAND 1951-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	8,421		0.0000	1.0000	1.61	
80.5	8,421	4,740	0.5629	0.4371	1.61	
81.5	3,648	1,687	0.4626	0.5374	0.70	
82.5	1,960		0.0000	1.0000	0.38	
83.5	1,960		0.0000	1.0000	0.38	
84.5	4,902		0.0000	1.0000	0.38	
85.5	4,902	1,458	0.2975	0.7025	0.38	
86.5	3,444		0.0000	1.0000	0.27	
87.5	4,291		0.0000	1.0000	0.27	
88.5	3,835		0.0000	1.0000	0.27	
89.5	3,835		0.0000	1.0000	0.27	
90.5	3,835		0.0000	1.0000	0.27	
91.5	3,835		0.0000	1.0000	0.27	
92.5	3,835		0.0000	1.0000	0.27	
93.5	3,835		0.0000	1.0000	0.27	
94.5	3,835		0.0000	1.0000	0.27	
95.5	3,835		0.0000	1.0000	0.27	
96.5	3,835	1,964	0.5121	0.4879	0.27	
97.5	1,871		0.0000	1.0000	0.13	
98.5	1,871		0.0000	1.0000	0.13	
99.5	893		0.0000	1.0000	0.13	
100.5	893		0.0000	1.0000	0.13	
101.5	893		0.0000	1.0000	0.13	
102.5	893		0.0000	1.0000	0.13	
103.5	893		0.0000	1.0000	0.13	
104.5	893		0.0000	1.0000	0.13	
105.5	893		0.0000	1.0000	0.13	
106.5	893		0.0000	1.0000	0.13	
107.5	893		0.0000	1.0000	0.13	
108.5	893		0.0000	1.0000	0.13	
109.5	893		0.0000	1.0000	0.13	
110.5	893	893	1.0000		0.13	
111.5						

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS
 ACCOUNT 320.3 GRANULAR ACTIVATED CARBON
 ORIGINAL AND SMOOTH SURVIVOR CURVES



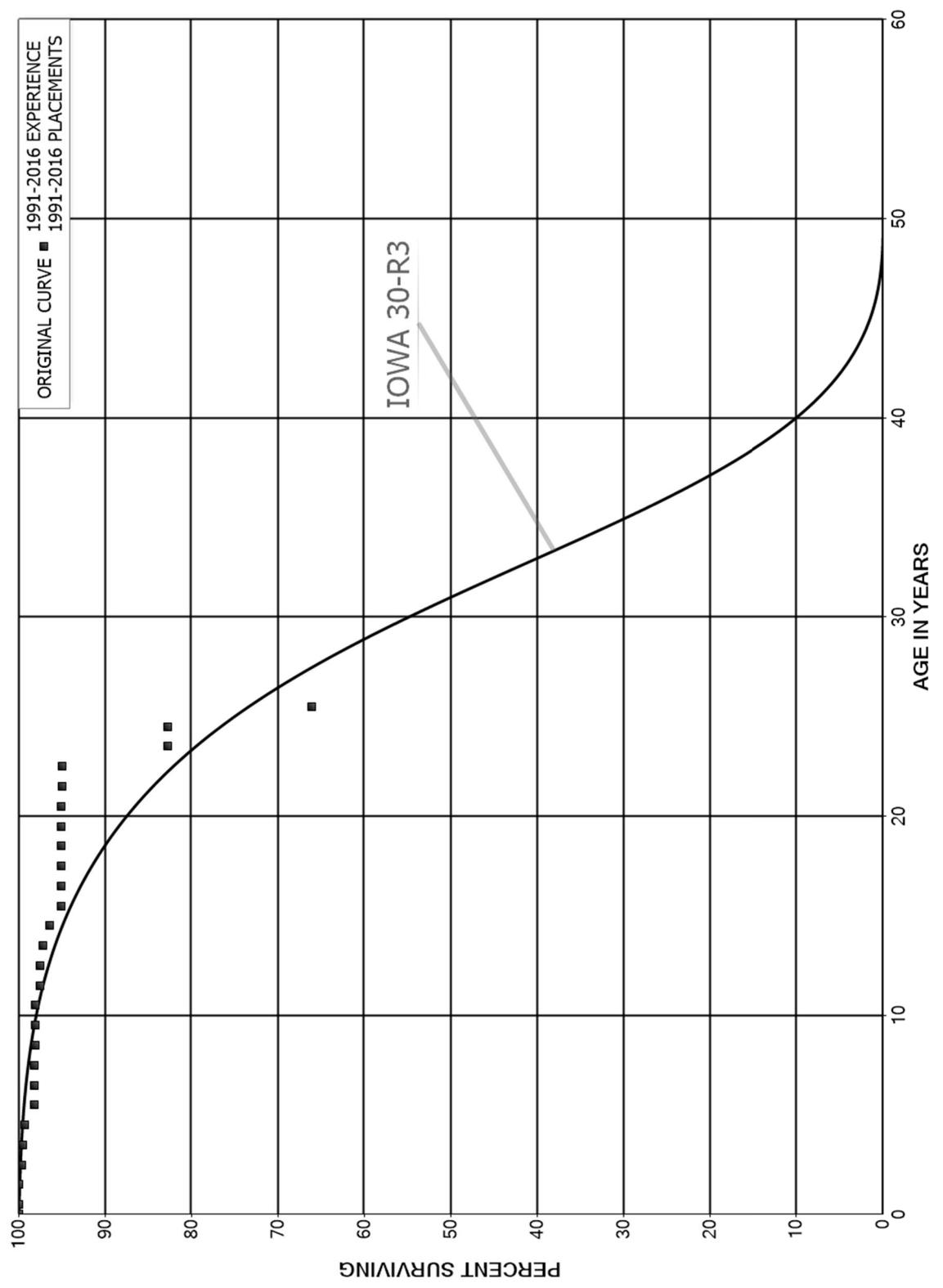
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 320.3 GRANULAR ACTIVATED CARBON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2016			EXPERIENCE BAND 1992-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,523,251		0.0000	1.0000	100.00
0.5	17,964,811	111,691	0.0062	0.9938	100.00
1.5	17,907,395	1,701,545	0.0950	0.9050	99.38
2.5	15,557,491	1,408,983	0.0906	0.9094	89.94
3.5	12,487,116	1,562,644	0.1251	0.8749	81.79
4.5	10,413,998	652,180	0.0626	0.9374	71.56
5.5	8,434,258	651,031	0.0772	0.9228	67.07
6.5	7,026,352	404,524	0.0576	0.9424	61.90
7.5	5,724,674	3,950	0.0007	0.9993	58.33
8.5	5,696,364	500,567	0.0879	0.9121	58.29
9.5	4,490,138	737,125	0.1642	0.8358	53.17
10.5	3,753,012	109,334	0.0291	0.9709	44.44
11.5	3,643,678	297,303	0.0816	0.9184	43.15
12.5	3,346,375	137,866	0.0412	0.9588	39.63
13.5	3,162,617	186,217	0.0589	0.9411	37.99
14.5	2,685,668	730,917	0.2722	0.7278	35.76
15.5	963,354	51,634	0.0536	0.9464	26.03
16.5	599,419	71,901	0.1200	0.8800	24.63
17.5	518,499	42,816	0.0826	0.9174	21.68
18.5	433,258	1	0.0000	1.0000	19.89
19.5	433,257	167,045	0.3856	0.6144	19.89
20.5	247,191	201,550	0.8154	0.1846	12.22
21.5	23,111	19,228	0.8320	0.1680	2.26
22.5	756		0.0000	1.0000	0.38
23.5	756		0.0000	1.0000	0.38
24.5					0.38

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS
 ACCOUNT 320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



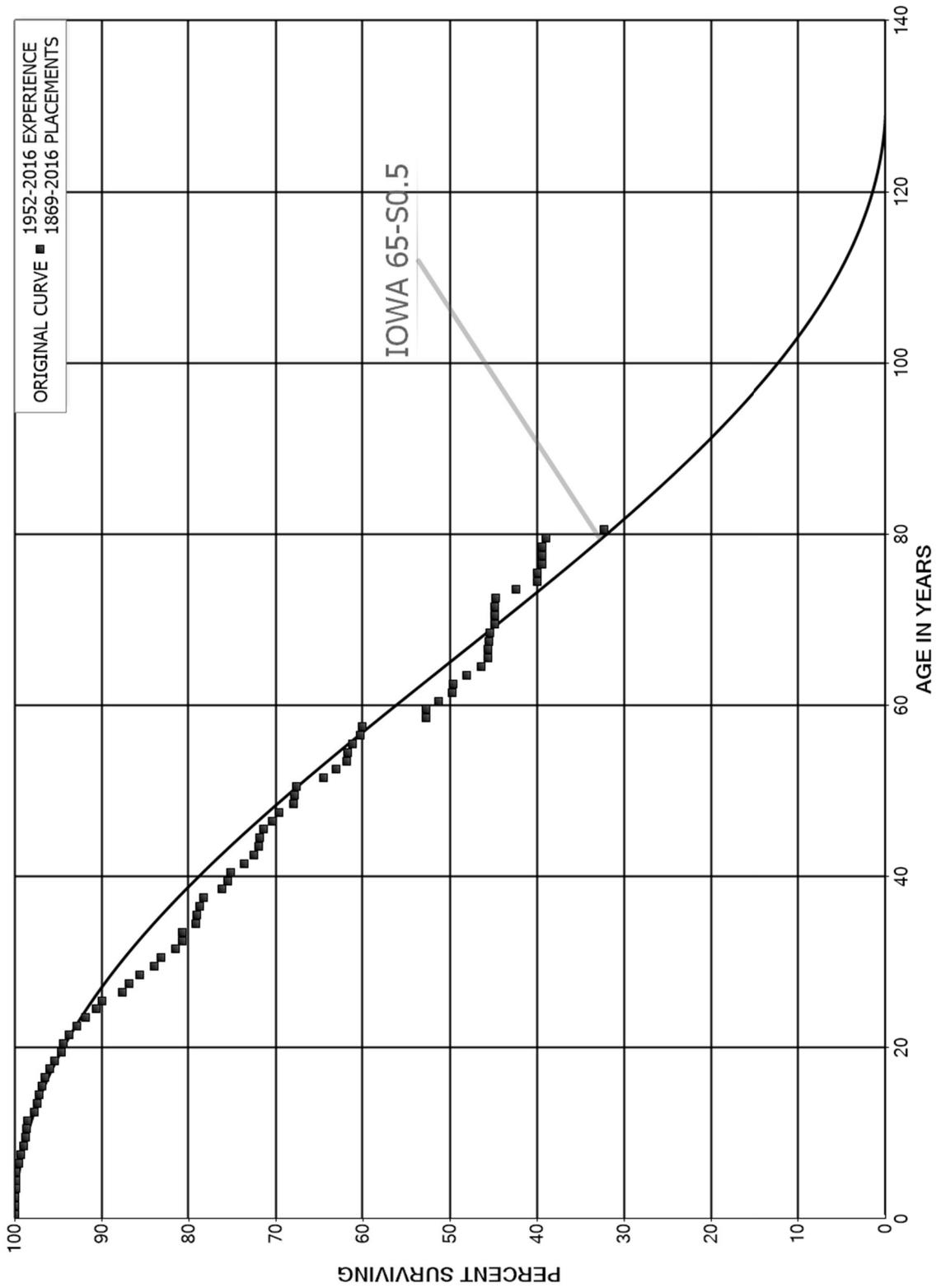
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2016			EXPERIENCE BAND 1991-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,971,677		0.0000	1.0000	100.00
0.5	16,083,609		0.0000	1.0000	100.00
1.5	14,937,648	62,713	0.0042	0.9958	100.00
2.5	14,288,657	8,979	0.0006	0.9994	99.58
3.5	14,264,656	33,450	0.0023	0.9977	99.52
4.5	14,231,206	151,154	0.0106	0.9894	99.28
5.5	14,080,052	3,717	0.0003	0.9997	98.23
6.5	14,076,335	6,570	0.0005	0.9995	98.20
7.5	14,069,765	7,736	0.0005	0.9995	98.16
8.5	14,062,029		0.0000	1.0000	98.10
9.5	14,062,029		0.0000	1.0000	98.10
10.5	14,062,029	79,882	0.0057	0.9943	98.10
11.5	13,968,155		0.0000	1.0000	97.55
12.5	13,783,303	54,173	0.0039	0.9961	97.55
13.5	13,472,858	108,847	0.0081	0.9919	97.16
14.5	13,360,848	189,606	0.0142	0.9858	96.38
15.5	13,102,882		0.0000	1.0000	95.01
16.5	12,211,243		0.0000	1.0000	95.01
17.5	10,025,431		0.0000	1.0000	95.01
18.5	10,025,431		0.0000	1.0000	95.01
19.5	9,432,455		0.0000	1.0000	95.01
20.5	9,432,455	1,590	0.0002	0.9998	95.01
21.5	9,430,865		0.0000	1.0000	94.99
22.5	9,430,865	1,215,126	0.1288	0.8712	94.99
23.5	8,215,739		0.0000	1.0000	82.75
24.5	8,215,739	1,661,349	0.2022	0.7978	82.75
25.5					66.02

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS
 ACCOUNTS 330 THROUGH 330.4 DISTRIBUTION RESERVOIRS AND STANDPIPES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 330 THROUGH 330.4 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1869-2016

EXPERIENCE BAND 1952-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	127,113,830		0.0000	1.0000	100.00
0.5	122,323,009	1,440	0.0000	1.0000	100.00
1.5	122,186,231	15,966	0.0001	0.9999	100.00
2.5	111,751,961	163,251	0.0015	0.9985	99.99
3.5	94,143,280	19,149	0.0002	0.9998	99.84
4.5	81,970,334	22,260	0.0003	0.9997	99.82
5.5	84,223,438	240,398	0.0029	0.9971	99.79
6.5	78,410,663	142,468	0.0018	0.9982	99.51
7.5	78,343,697	256,851	0.0033	0.9967	99.33
8.5	78,053,006	233,303	0.0030	0.9970	99.00
9.5	76,947,706	33,266	0.0004	0.9996	98.71
10.5	75,954,936	128,366	0.0017	0.9983	98.66
11.5	73,295,043	588,252	0.0080	0.9920	98.50
12.5	72,131,500	264,596	0.0037	0.9963	97.71
13.5	70,204,483	103,857	0.0015	0.9985	97.35
14.5	68,573,109	261,271	0.0038	0.9962	97.20
15.5	63,600,877	232,161	0.0037	0.9963	96.83
16.5	60,102,354	364,913	0.0061	0.9939	96.48
17.5	55,071,828	268,706	0.0049	0.9951	95.89
18.5	54,402,698	476,590	0.0088	0.9912	95.43
19.5	51,827,441	111,710	0.0022	0.9978	94.59
20.5	48,849,208	361,136	0.0074	0.9926	94.39
21.5	47,855,309	446,218	0.0093	0.9907	93.69
22.5	46,974,302	522,172	0.0111	0.9889	92.81
23.5	37,033,309	461,977	0.0125	0.9875	91.78
24.5	34,416,362	267,194	0.0078	0.9922	90.64
25.5	33,525,048	873,710	0.0261	0.9739	89.93
26.5	26,864,366	236,821	0.0088	0.9912	87.59
27.5	21,524,481	285,245	0.0133	0.9867	86.82
28.5	18,604,491	382,951	0.0206	0.9794	85.67
29.5	18,017,022	156,709	0.0087	0.9913	83.90
30.5	16,359,479	334,346	0.0204	0.9796	83.17
31.5	13,975,680	123,748	0.0089	0.9911	81.47
32.5	13,825,636	11,472	0.0008	0.9992	80.75
33.5	12,170,311	227,670	0.0187	0.9813	80.69
34.5	10,973,962	21,994	0.0020	0.9980	79.18
35.5	11,151,653	36,328	0.0033	0.9967	79.02
36.5	11,090,679	70,615	0.0064	0.9936	78.76
37.5	10,847,633	282,034	0.0260	0.9740	78.26
38.5	9,801,317	85,936	0.0088	0.9912	76.22

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 330 THROUGH 330.4 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1869-2016			EXPERIENCE BAND 1952-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,516,967	43,330	0.0046	0.9954	75.56
40.5	9,061,655	194,296	0.0214	0.9786	75.21
41.5	8,480,625	129,703	0.0153	0.9847	73.60
42.5	7,782,228	58,690	0.0075	0.9925	72.47
43.5	6,665,565	7,481	0.0011	0.9989	71.93
44.5	6,452,701	37,261	0.0058	0.9942	71.85
45.5	6,410,161	96,556	0.0151	0.9849	71.43
46.5	5,858,634	61,941	0.0106	0.9894	70.36
47.5	5,320,002	131,550	0.0247	0.9753	69.61
48.5	5,012,370	4,693	0.0009	0.9991	67.89
49.5	4,386,689	11,101	0.0025	0.9975	67.83
50.5	4,149,146	193,911	0.0467	0.9533	67.66
51.5	3,879,711	88,832	0.0229	0.9771	64.49
52.5	3,463,896	66,499	0.0192	0.9808	63.02
53.5	3,396,066	6,691	0.0020	0.9980	61.81
54.5	3,142,570	23,919	0.0076	0.9924	61.69
55.5	2,715,460	40,930	0.0151	0.9849	61.22
56.5	2,625,045	11,140	0.0042	0.9958	60.29
57.5	2,495,269	303,418	0.1216	0.8784	60.04
58.5	2,177,207	866	0.0004	0.9996	52.74
59.5	2,051,461	56,533	0.0276	0.9724	52.72
60.5	1,995,595	58,198	0.0292	0.9708	51.26
61.5	1,869,313	7,321	0.0039	0.9961	49.77
62.5	1,678,075	49,435	0.0295	0.9705	49.57
63.5	727,914	26,409	0.0363	0.9637	48.11
64.5	699,179	11,369	0.0163	0.9837	46.37
65.5	578,801	618	0.0011	0.9989	45.61
66.5	567,193	1,342	0.0024	0.9976	45.56
67.5	535,750	147	0.0003	0.9997	45.46
68.5	539,523	7,431	0.0138	0.9862	45.44
69.5	436,908		0.0000	1.0000	44.82
70.5	446,712	335	0.0007	0.9993	44.82
71.5	449,160	310	0.0007	0.9993	44.78
72.5	447,676	24,009	0.0536	0.9464	44.75
73.5	423,726	23,450	0.0553	0.9447	42.35
74.5	413,474	707	0.0017	0.9983	40.01
75.5	417,396	5,930	0.0142	0.9858	39.94
76.5	388,975		0.0000	1.0000	39.37
77.5	390,136		0.0000	1.0000	39.37
78.5	379,141	4,588	0.0121	0.9879	39.37

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 330 THROUGH 330.4 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1869-2016			EXPERIENCE BAND 1952-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	374,553	63,984	0.1708	0.8292	38.90
80.5	299,494		0.0000	1.0000	32.25
81.5	284,392		0.0000	1.0000	32.25
82.5	279,466	5,622	0.0201	0.9799	32.25
83.5	274,002	109	0.0004	0.9996	31.60
84.5	273,893	2,977	0.0109	0.9891	31.59
85.5	270,835	3,611	0.0133	0.9867	31.25
86.5	260,522		0.0000	1.0000	30.83
87.5	253,741	12,950	0.0510	0.9490	30.83
88.5	239,159	4,423	0.0185	0.9815	29.26
89.5	225,701	6,912	0.0306	0.9694	28.72
90.5	163,765		0.0000	1.0000	27.84
91.5	162,776	53	0.0003	0.9997	27.84
92.5	161,740		0.0000	1.0000	27.83
93.5	147,474	1,526	0.0104	0.9896	27.83
94.5	160,478		0.0000	1.0000	27.54
95.5	161,347	239	0.0015	0.9985	27.54
96.5	161,109	1,346	0.0084	0.9916	27.50
97.5	137,904	30	0.0002	0.9998	27.27
98.5	137,874		0.0000	1.0000	27.26
99.5	135,874	1,568	0.0115	0.9885	27.26
100.5	154,559	49	0.0003	0.9997	26.95
101.5	157,073	527	0.0034	0.9966	26.94
102.5	156,546	1,368	0.0087	0.9913	26.85
103.5	155,178	3,280	0.0211	0.9789	26.62
104.5	141,080		0.0000	1.0000	26.05
105.5	102,704	2,150	0.0209	0.9791	26.05
106.5	100,279		0.0000	1.0000	25.51
107.5	100,100		0.0000	1.0000	25.51
108.5	100,100	1,811	0.0181	0.9819	25.51
109.5	48,073	15,936	0.3315	0.6685	25.05
110.5	26,052		0.0000	1.0000	16.74
111.5	25,749		0.0000	1.0000	16.74
112.5	24,095		0.0000	1.0000	16.74
113.5	24,095	430	0.0178	0.9822	16.74
114.5	178,959		0.0000	1.0000	16.44
115.5	178,959		0.0000	1.0000	16.44
116.5	22,271		0.0000	1.0000	16.44
117.5	22,271		0.0000	1.0000	16.44
118.5	22,271		0.0000	1.0000	16.44

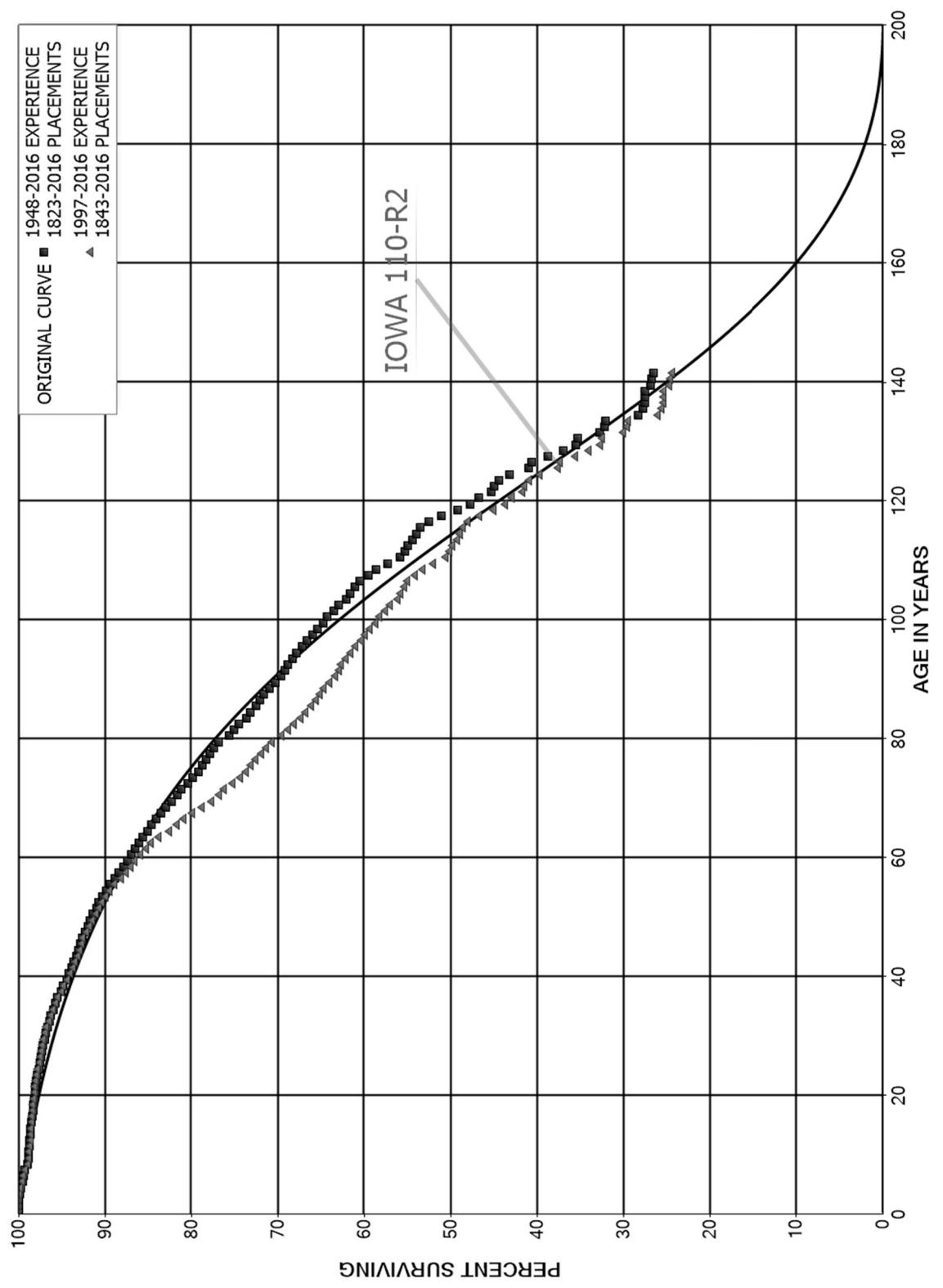
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 330 THROUGH 330.4 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1869-2016			EXPERIENCE BAND 1952-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	22,271		0.0000	1.0000	16.44
120.5	22,271		0.0000	1.0000	16.44
121.5	22,206		0.0000	1.0000	16.44
122.5	22,206		0.0000	1.0000	16.44
123.5	24,356		0.0000	1.0000	16.44
124.5	24,356		0.0000	1.0000	16.44
125.5	24,356		0.0000	1.0000	16.44
126.5	24,356		0.0000	1.0000	16.44
127.5	23,882		0.0000	1.0000	16.44
128.5	20,058		0.0000	1.0000	16.44
129.5	20,058		0.0000	1.0000	16.44
130.5	20,058		0.0000	1.0000	16.44
131.5	17,403		0.0000	1.0000	16.44
132.5	17,403		0.0000	1.0000	16.44
133.5	17,403		0.0000	1.0000	16.44
134.5	17,403		0.0000	1.0000	16.44
135.5	17,403		0.0000	1.0000	16.44
136.5	17,403	17,403	1.0000		16.44
137.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS
 ACCOUNT 331 MAINS AND ACCESSORIES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 331 MAINS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1823-2016

EXPERIENCE BAND 1948-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,232,192,486	120,254	0.0001	0.9999	100.00
0.5	2,111,937,418	690,584	0.0003	0.9997	99.99
1.5	1,949,616,484	711,956	0.0004	0.9996	99.96
2.5	1,814,753,728	1,340,960	0.0007	0.9993	99.93
3.5	1,672,869,410	2,183,995	0.0013	0.9987	99.85
4.5	1,565,768,947	2,906,881	0.0019	0.9981	99.72
5.5	1,454,802,820	1,812,023	0.0012	0.9988	99.54
6.5	1,359,400,978	2,172,068	0.0016	0.9984	99.41
7.5	1,266,586,194	3,405,750	0.0027	0.9973	99.25
8.5	1,160,728,466	1,446,622	0.0012	0.9988	98.99
9.5	1,085,115,755	742,663	0.0007	0.9993	98.86
10.5	1,075,856,107	611,147	0.0006	0.9994	98.80
11.5	1,023,029,306	659,833	0.0006	0.9994	98.74
12.5	965,716,547	456,576	0.0005	0.9995	98.68
13.5	944,526,587	624,762	0.0007	0.9993	98.63
14.5	884,599,095	545,294	0.0006	0.9994	98.56
15.5	824,828,643	916,635	0.0011	0.9989	98.50
16.5	766,815,438	567,341	0.0007	0.9993	98.39
17.5	714,281,381	424,594	0.0006	0.9994	98.32
18.5	625,065,209	492,048	0.0008	0.9992	98.26
19.5	592,536,600	572,610	0.0010	0.9990	98.18
20.5	555,254,516	311,387	0.0006	0.9994	98.09
21.5	509,380,580	425,759	0.0008	0.9992	98.03
22.5	471,910,250	613,525	0.0013	0.9987	97.95
23.5	439,587,609	865,069	0.0020	0.9980	97.83
24.5	417,357,866	553,373	0.0013	0.9987	97.63
25.5	400,019,383	487,425	0.0012	0.9988	97.50
26.5	368,454,608	466,974	0.0013	0.9987	97.38
27.5	335,252,443	326,142	0.0010	0.9990	97.26
28.5	303,266,972	557,702	0.0018	0.9982	97.17
29.5	277,091,024	540,573	0.0020	0.9980	96.99
30.5	251,775,710	352,186	0.0014	0.9986	96.80
31.5	232,319,434	575,531	0.0025	0.9975	96.66
32.5	217,613,341	403,870	0.0019	0.9981	96.42
33.5	209,698,265	566,280	0.0027	0.9973	96.25
34.5	204,034,113	644,878	0.0032	0.9968	95.99
35.5	197,102,191	387,813	0.0020	0.9980	95.68
36.5	184,961,724	807,544	0.0044	0.9956	95.49
37.5	176,272,969	496,945	0.0028	0.9972	95.08
38.5	166,173,962	701,765	0.0042	0.9958	94.81

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PLACEMENT BAND 1823-2016			EXPERIENCE BAND 1948-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	160,073,178	477,981	0.0030	0.9970	94.41
40.5	156,124,148	543,161	0.0035	0.9965	94.13
41.5	148,079,369	285,692	0.0019	0.9981	93.80
42.5	143,216,985	463,123	0.0032	0.9968	93.62
43.5	134,845,820	382,064	0.0028	0.9972	93.32
44.5	123,478,293	264,954	0.0021	0.9979	93.05
45.5	117,869,693	241,585	0.0020	0.9980	92.85
46.5	113,772,526	432,080	0.0038	0.9962	92.66
47.5	111,316,104	397,074	0.0036	0.9964	92.31
48.5	105,491,732	295,774	0.0028	0.9972	91.98
49.5	99,079,465	380,982	0.0038	0.9962	91.72
50.5	93,289,650	426,032	0.0046	0.9954	91.37
51.5	87,652,814	236,630	0.0027	0.9973	90.95
52.5	82,263,189	380,834	0.0046	0.9954	90.71
53.5	79,244,410	424,065	0.0054	0.9946	90.29
54.5	77,437,979	376,663	0.0049	0.9951	89.80
55.5	72,254,461	412,241	0.0057	0.9943	89.37
56.5	68,180,085	378,879	0.0056	0.9944	88.86
57.5	65,003,477	417,959	0.0064	0.9936	88.36
58.5	61,657,084	296,313	0.0048	0.9952	87.79
59.5	57,831,299	288,115	0.0050	0.9950	87.37
60.5	54,513,458	278,924	0.0051	0.9949	86.94
61.5	49,347,202	220,167	0.0045	0.9955	86.49
62.5	45,893,800	244,273	0.0053	0.9947	86.11
63.5	42,801,854	312,797	0.0073	0.9927	85.65
64.5	41,581,475	225,301	0.0054	0.9946	85.02
65.5	39,441,759	230,987	0.0059	0.9941	84.56
66.5	38,635,218	248,921	0.0064	0.9936	84.07
67.5	38,009,977	286,822	0.0075	0.9925	83.52
68.5	36,662,799	267,865	0.0073	0.9927	82.89
69.5	35,644,930	277,944	0.0078	0.9922	82.29
70.5	34,677,214	192,836	0.0056	0.9944	81.65
71.5	33,848,424	342,679	0.0101	0.9899	81.19
72.5	33,508,085	222,314	0.0066	0.9934	80.37
73.5	33,424,787	267,744	0.0080	0.9920	79.84
74.5	32,978,290	180,431	0.0055	0.9945	79.20
75.5	32,371,969	206,812	0.0064	0.9936	78.77
76.5	31,893,866	183,335	0.0057	0.9943	78.26
77.5	31,276,665	160,561	0.0051	0.9949	77.81
78.5	30,728,019	225,205	0.0073	0.9927	77.41

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AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	30,009,210	487,999	0.0163	0.9837	76.85
80.5	29,161,364	193,950	0.0067	0.9933	75.60
81.5	28,646,075	226,608	0.0079	0.9921	75.09
82.5	28,264,971	345,791	0.0122	0.9878	74.50
83.5	27,865,015	174,553	0.0063	0.9937	73.59
84.5	27,620,863	217,574	0.0079	0.9921	73.13
85.5	27,361,924	192,857	0.0070	0.9930	72.55
86.5	26,441,028	167,713	0.0063	0.9937	72.04
87.5	25,723,836	208,921	0.0081	0.9919	71.58
88.5	24,796,654	235,693	0.0095	0.9905	71.00
89.5	23,950,839	250,373	0.0105	0.9895	70.33
90.5	22,967,392	144,428	0.0063	0.9937	69.59
91.5	21,688,788	110,795	0.0051	0.9949	69.15
92.5	20,284,853	148,216	0.0073	0.9927	68.80
93.5	18,134,601	123,933	0.0068	0.9932	68.30
94.5	17,680,580	159,175	0.0090	0.9910	67.83
95.5	17,149,722	143,484	0.0084	0.9916	67.22
96.5	16,665,005	163,691	0.0098	0.9902	66.66
97.5	16,983,485	160,194	0.0094	0.9906	66.00
98.5	16,747,961	167,009	0.0100	0.9900	65.38
99.5	16,319,537	116,415	0.0071	0.9929	64.73
100.5	16,039,087	190,561	0.0119	0.9881	64.27
101.5	15,426,696	138,367	0.0090	0.9910	63.50
102.5	14,759,948	191,995	0.0130	0.9870	62.93
103.5	14,310,513	121,347	0.0085	0.9915	62.11
104.5	13,798,940	118,837	0.0086	0.9914	61.59
105.5	13,373,794	120,801	0.0090	0.9910	61.06
106.5	12,836,744	212,335	0.0165	0.9835	60.51
107.5	12,129,515	191,548	0.0158	0.9842	59.51
108.5	11,323,994	245,767	0.0217	0.9783	58.57
109.5	10,536,760	268,205	0.0255	0.9745	57.29
110.5	9,728,288	86,942	0.0089	0.9911	55.84
111.5	9,025,180	64,895	0.0072	0.9928	55.34
112.5	8,523,667	88,027	0.0103	0.9897	54.94
113.5	7,368,068	63,704	0.0086	0.9914	54.37
114.5	6,860,772	52,135	0.0076	0.9924	53.90
115.5	6,451,060	112,904	0.0175	0.9825	53.49
116.5	4,845,666	141,403	0.0292	0.9708	52.56
117.5	3,919,711	144,186	0.0368	0.9632	51.02
118.5	3,556,973	105,298	0.0296	0.9704	49.15

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AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	3,299,923	67,834	0.0206	0.9794	47.69
120.5	2,639,900	83,129	0.0315	0.9685	46.71
121.5	2,472,803	14,179	0.0057	0.9943	45.24
122.5	2,297,378	29,996	0.0131	0.9869	44.98
123.5	1,951,255	53,768	0.0276	0.9724	44.39
124.5	1,718,008	90,123	0.0525	0.9475	43.17
125.5	1,457,629	10,918	0.0075	0.9925	40.90
126.5	984,526	44,818	0.0455	0.9545	40.60
127.5	737,485	33,237	0.0451	0.9549	38.75
128.5	531,463	21,272	0.0400	0.9600	37.00
129.5	408,098	2,668	0.0065	0.9935	35.52
130.5	341,183	25,107	0.0736	0.9264	35.29
131.5	243,456	3,640	0.0150	0.9850	32.69
132.5	235,407	1,212	0.0051	0.9949	32.20
133.5	233,662	27,128	0.1161	0.8839	32.04
134.5	206,254	3,989	0.0193	0.9807	28.32
135.5	201,714	1,542	0.0076	0.9924	27.77
136.5	189,575		0.0000	1.0000	27.56
137.5	175,140	82	0.0005	0.9995	27.56
138.5	167,924	4,333	0.0258	0.9742	27.55
139.5	163,410	816	0.0050	0.9950	26.84
140.5	153,332	1,293	0.0084	0.9916	26.70
141.5	146,847	89	0.0006	0.9994	26.48
142.5	99,503	122	0.0012	0.9988	26.46
143.5	84,626	292	0.0034	0.9966	26.43
144.5	34,654	0	0.0000	1.0000	26.34
145.5	13,249	124	0.0094	0.9906	26.34
146.5	4,051		0.0000	1.0000	26.09
147.5	3,816		0.0000	1.0000	26.09
148.5					26.09
149.5					
150.5					
151.5	72		0.0000		
152.5	72		0.0000		
153.5	72		0.0000		
154.5	72		0.0000		
155.5	72		0.0000		
156.5	72		0.0000		
157.5	72		0.0000		
158.5	72		0.0000		

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AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	72		0.0000		
160.5	72		0.0000		
161.5	72		0.0000		
162.5	72		0.0000		
163.5	72		0.0000		
164.5	72		0.0000		
165.5	72		0.0000		
166.5	72		0.0000		
167.5	72		0.0000		
168.5	72		0.0000		
169.5	72		0.0000		
170.5	72		0.0000		
171.5	226	153	0.6794		
172.5	72		0.0000		
173.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
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AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,713,896,156	17,640	0.0000	1.0000	100.00
0.5	1,623,338,337	490,003	0.0003	0.9997	100.00
1.5	1,505,847,100	531,680	0.0004	0.9996	99.97
2.5	1,405,993,146	967,542	0.0007	0.9993	99.93
3.5	1,294,331,735	1,821,469	0.0014	0.9986	99.86
4.5	1,206,982,925	2,782,844	0.0023	0.9977	99.72
5.5	1,109,810,575	1,486,547	0.0013	0.9987	99.49
6.5	1,042,415,313	1,925,649	0.0018	0.9982	99.36
7.5	979,415,809	3,006,633	0.0031	0.9969	99.18
8.5	907,733,387	1,235,761	0.0014	0.9986	98.87
9.5	856,523,246	591,508	0.0007	0.9993	98.74
10.5	867,767,273	473,053	0.0005	0.9995	98.67
11.5	829,606,003	490,738	0.0006	0.9994	98.62
12.5	785,838,659	260,490	0.0003	0.9997	98.56
13.5	773,436,359	461,618	0.0006	0.9994	98.53
14.5	718,295,878	268,729	0.0004	0.9996	98.47
15.5	666,057,137	530,155	0.0008	0.9992	98.43
16.5	619,999,022	334,557	0.0005	0.9995	98.35
17.5	574,048,059	308,252	0.0005	0.9995	98.30
18.5	491,747,548	349,184	0.0007	0.9993	98.25
19.5	463,250,645	438,251	0.0009	0.9991	98.18
20.5	428,182,374	198,675	0.0005	0.9995	98.08
21.5	385,745,358	284,504	0.0007	0.9993	98.04
22.5	350,513,578	522,409	0.0015	0.9985	97.97
23.5	323,547,883	453,552	0.0014	0.9986	97.82
24.5	306,081,868	478,643	0.0016	0.9984	97.68
25.5	294,156,703	324,924	0.0011	0.9989	97.53
26.5	266,316,585	337,923	0.0013	0.9987	97.42
27.5	237,630,986	210,441	0.0009	0.9991	97.30
28.5	211,997,856	382,174	0.0018	0.9982	97.21
29.5	192,418,503	383,694	0.0020	0.9980	97.04
30.5	171,914,754	261,977	0.0015	0.9985	96.84
31.5	157,061,814	466,074	0.0030	0.9970	96.70
32.5	147,883,442	277,116	0.0019	0.9981	96.41
33.5	142,174,023	367,259	0.0026	0.9974	96.23
34.5	138,293,086	505,664	0.0037	0.9963	95.98
35.5	136,694,668	273,639	0.0020	0.9980	95.63
36.5	128,057,784	645,023	0.0050	0.9950	95.44
37.5	122,354,507	356,508	0.0029	0.9971	94.96
38.5	115,031,363	494,638	0.0043	0.9957	94.68

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AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	112,550,794	382,324	0.0034	0.9966	94.27
40.5	111,099,414	429,982	0.0039	0.9961	93.95
41.5	107,274,520	219,667	0.0020	0.9980	93.59
42.5	105,323,732	346,738	0.0033	0.9967	93.40
43.5	99,706,733	301,721	0.0030	0.9970	93.09
44.5	89,010,923	152,757	0.0017	0.9983	92.81
45.5	85,150,960	146,874	0.0017	0.9983	92.65
46.5	81,348,118	338,306	0.0042	0.9958	92.49
47.5	76,866,310	327,828	0.0043	0.9957	92.10
48.5	71,511,278	229,283	0.0032	0.9968	91.71
49.5	65,806,960	295,733	0.0045	0.9955	91.42
50.5	60,775,034	269,067	0.0044	0.9956	91.01
51.5	54,998,647	175,253	0.0032	0.9968	90.60
52.5	49,547,176	259,668	0.0052	0.9948	90.31
53.5	46,566,158	246,665	0.0053	0.9947	89.84
54.5	44,767,805	292,896	0.0065	0.9935	89.37
55.5	40,153,834	306,979	0.0076	0.9924	88.78
56.5	36,517,194	237,832	0.0065	0.9935	88.10
57.5	33,314,631	213,214	0.0064	0.9936	87.53
58.5	30,341,096	172,399	0.0057	0.9943	86.97
59.5	26,940,257	184,564	0.0069	0.9931	86.47
60.5	23,962,025	199,148	0.0083	0.9917	85.88
61.5	18,962,413	126,885	0.0067	0.9933	85.17
62.5	15,499,480	150,528	0.0097	0.9903	84.60
63.5	12,576,026	196,493	0.0156	0.9844	83.78
64.5	11,584,930	114,859	0.0099	0.9901	82.47
65.5	9,949,207	96,262	0.0097	0.9903	81.65
66.5	10,145,425	125,354	0.0124	0.9876	80.86
67.5	10,120,642	139,748	0.0138	0.9862	79.86
68.5	9,596,652	135,610	0.0141	0.9859	78.76
69.5	9,418,039	107,503	0.0114	0.9886	77.64
70.5	9,543,768	66,146	0.0069	0.9931	76.76
71.5	9,968,260	144,258	0.0145	0.9855	76.23
72.5	11,336,803	122,765	0.0108	0.9892	75.12
73.5	13,391,090	124,407	0.0093	0.9907	74.31
74.5	13,432,108	102,743	0.0076	0.9924	73.62
75.5	13,217,470	100,423	0.0076	0.9924	73.06
76.5	13,192,196	119,958	0.0091	0.9909	72.50
77.5	12,948,544	101,458	0.0078	0.9922	71.84
78.5	12,603,462	109,832	0.0087	0.9913	71.28

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AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	12,364,890	196,864	0.0159	0.9841	70.66
80.5	12,006,784	138,128	0.0115	0.9885	69.53
81.5	11,842,267	123,088	0.0104	0.9896	68.73
82.5	12,139,232	126,182	0.0104	0.9896	68.02
83.5	12,227,654	108,592	0.0089	0.9911	67.31
84.5	12,468,419	120,878	0.0097	0.9903	66.71
85.5	12,664,535	110,926	0.0088	0.9912	66.07
86.5	12,404,667	76,123	0.0061	0.9939	65.49
87.5	12,369,102	95,780	0.0077	0.9923	65.09
88.5	12,234,623	124,969	0.0102	0.9898	64.58
89.5	12,128,475	118,175	0.0097	0.9903	63.92
90.5	11,965,436	82,467	0.0069	0.9931	63.30
91.5	11,502,188	52,798	0.0046	0.9954	62.86
92.5	10,607,704	86,286	0.0081	0.9919	62.58
93.5	9,024,303	73,634	0.0082	0.9918	62.07
94.5	9,122,709	95,020	0.0104	0.9896	61.56
95.5	9,055,844	94,673	0.0105	0.9895	60.92
96.5	10,640,277	75,166	0.0071	0.9929	60.28
97.5	11,923,177	108,942	0.0091	0.9909	59.86
98.5	11,987,758	132,609	0.0111	0.9889	59.31
99.5	11,749,134	92,265	0.0079	0.9921	58.65
100.5	12,152,127	148,326	0.0122	0.9878	58.19
101.5	11,799,492	108,834	0.0092	0.9908	57.48
102.5	11,356,299	165,965	0.0146	0.9854	56.95
103.5	11,301,574	74,052	0.0066	0.9934	56.12
104.5	11,068,285	91,314	0.0083	0.9917	55.75
105.5	10,881,672	75,903	0.0070	0.9930	55.29
106.5	10,987,918	169,490	0.0154	0.9846	54.91
107.5	10,649,634	171,465	0.0161	0.9839	54.06
108.5	10,123,850	234,242	0.0231	0.9769	53.19
109.5	9,491,921	261,636	0.0276	0.9724	51.96
110.5	8,794,775	73,350	0.0083	0.9917	50.53
111.5	8,270,546	60,784	0.0073	0.9927	50.10
112.5	7,788,939	84,999	0.0109	0.9891	49.74
113.5	6,663,787	53,382	0.0080	0.9920	49.19
114.5	6,189,167	41,402	0.0067	0.9933	48.80
115.5	5,809,389	67,551	0.0116	0.9884	48.47
116.5	4,340,773	112,469	0.0259	0.9741	47.91
117.5	3,457,589	125,750	0.0364	0.9636	46.67
118.5	3,130,419	97,276	0.0311	0.9689	44.97

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 331 MAINS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1843-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	2,881,483	50,536	0.0175	0.9825	43.57
120.5	2,289,436	63,247	0.0276	0.9724	42.81
121.5	2,157,008	10,828	0.0050	0.9950	41.63
122.5	2,045,527	28,054	0.0137	0.9863	41.42
123.5	1,733,938	51,390	0.0296	0.9704	40.85
124.5	1,605,329	88,458	0.0551	0.9449	39.64
125.5	1,428,503	7,255	0.0051	0.9949	37.45
126.5	976,813	44,818	0.0459	0.9541	37.26
127.5	729,668	33,196	0.0455	0.9545	35.55
128.5	531,310	21,272	0.0400	0.9600	33.94
129.5	407,944	2,668	0.0065	0.9935	32.58
130.5	341,029	25,107	0.0736	0.9264	32.37
131.5	243,303	3,640	0.0150	0.9850	29.98
132.5	235,253	1,212	0.0052	0.9948	29.53
133.5	233,509	27,128	0.1162	0.8838	29.38
134.5	206,100	3,989	0.0194	0.9806	25.97
135.5	201,561	1,542	0.0077	0.9923	25.47
136.5	189,422		0.0000	1.0000	25.27
137.5	174,986	82	0.0005	0.9995	25.27
138.5	167,771	4,333	0.0258	0.9742	25.26
139.5	163,256	816	0.0050	0.9950	24.61
140.5	153,179	1,293	0.0084	0.9916	24.48
141.5	146,847	89	0.0006	0.9994	24.28
142.5	99,503	122	0.0012	0.9988	24.26
143.5	84,626	292	0.0034	0.9966	24.23
144.5	34,654	0	0.0000	1.0000	24.15
145.5	13,249	124	0.0094	0.9906	24.15
146.5	4,051		0.0000	1.0000	23.92
147.5	3,816		0.0000	1.0000	23.92
148.5					23.92
149.5					
150.5					
151.5					
152.5					
153.5	72		0.0000		
154.5	72		0.0000		
155.5	72		0.0000		
156.5	72		0.0000		
157.5	72		0.0000		
158.5	72		0.0000		

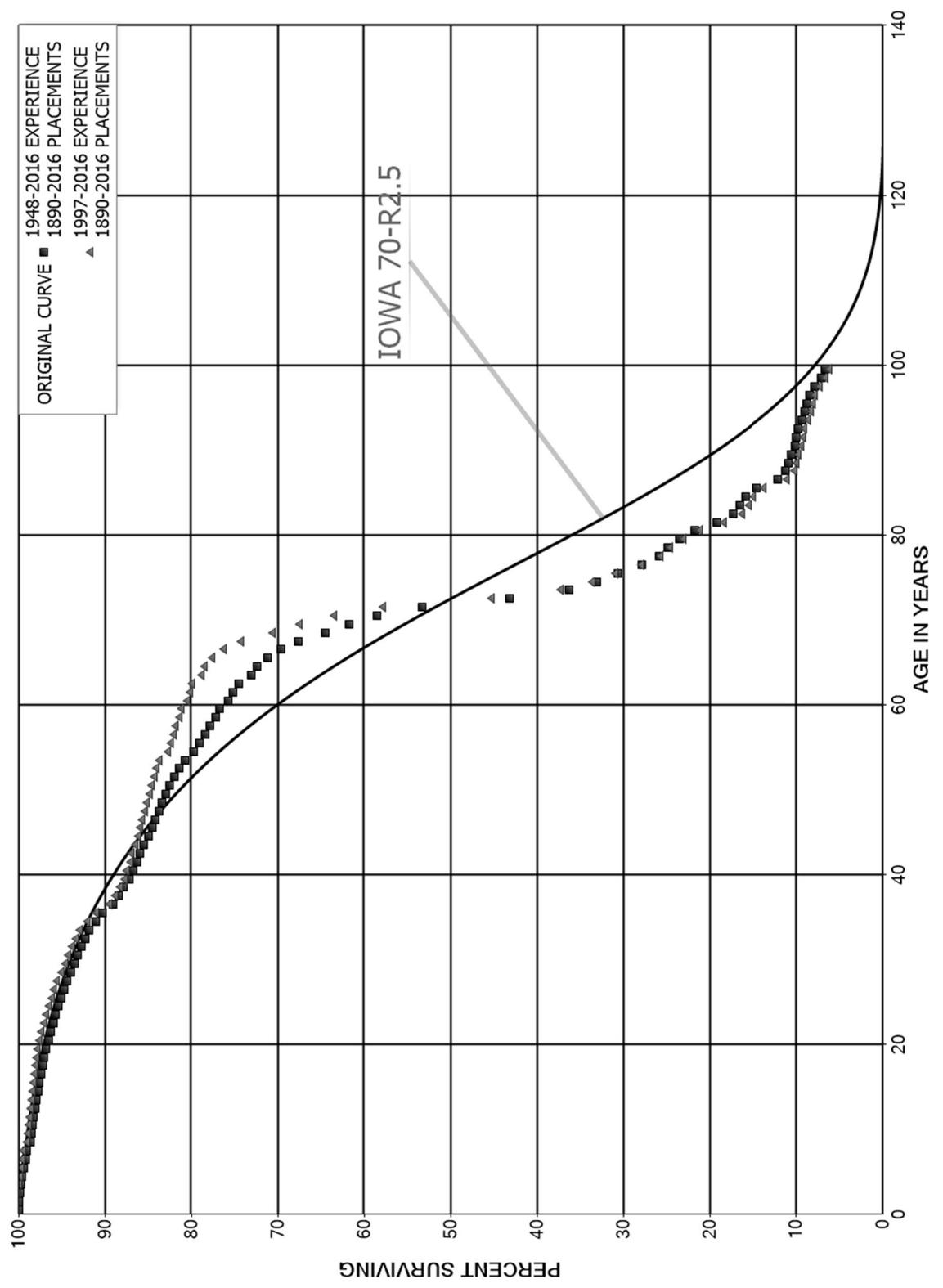
PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNT 331 MAINS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1843-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	72		0.0000		
160.5	72		0.0000		
161.5	72		0.0000		
162.5	72		0.0000		
163.5	72		0.0000		
164.5	72		0.0000		
165.5	72		0.0000		
166.5	72		0.0000		
167.5	72		0.0000		
168.5	72		0.0000		
169.5	72		0.0000		
170.5	72		0.0000		
171.5	72		0.0000		
172.5	72		0.0000		
173.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
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PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2016

EXPERIENCE BAND 1948-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	511,296,313	68,949	0.0001	0.9999	100.00
0.5	495,747,556	329,884	0.0007	0.9993	99.99
1.5	476,031,000	485,634	0.0010	0.9990	99.92
2.5	457,522,391	412,199	0.0009	0.9991	99.82
3.5	435,713,417	595,408	0.0014	0.9986	99.73
4.5	414,623,442	624,302	0.0015	0.9985	99.59
5.5	396,371,579	875,261	0.0022	0.9978	99.44
6.5	377,254,349	534,002	0.0014	0.9986	99.22
7.5	353,940,512	1,497,924	0.0042	0.9958	99.08
8.5	326,816,462	478,183	0.0015	0.9985	98.66
9.5	313,500,754	478,367	0.0015	0.9985	98.52
10.5	314,289,612	432,096	0.0014	0.9986	98.37
11.5	295,606,481	436,557	0.0015	0.9985	98.23
12.5	293,812,280	520,058	0.0018	0.9982	98.09
13.5	290,187,068	451,859	0.0016	0.9984	97.91
14.5	260,140,101	472,103	0.0018	0.9982	97.76
15.5	243,173,657	466,433	0.0019	0.9981	97.58
16.5	228,884,800	415,846	0.0018	0.9982	97.40
17.5	214,982,653	415,839	0.0019	0.9981	97.22
18.5	167,010,571	417,641	0.0025	0.9975	97.03
19.5	156,255,918	452,970	0.0029	0.9971	96.79
20.5	144,727,132	398,874	0.0028	0.9972	96.51
21.5	133,785,506	372,543	0.0028	0.9972	96.24
22.5	125,951,557	380,495	0.0030	0.9970	95.97
23.5	116,424,324	369,695	0.0032	0.9968	95.68
24.5	109,678,005	378,294	0.0034	0.9966	95.38
25.5	103,274,991	308,390	0.0030	0.9970	95.05
26.5	94,680,413	391,428	0.0041	0.9959	94.77
27.5	86,636,345	432,234	0.0050	0.9950	94.38
28.5	79,202,392	328,670	0.0041	0.9959	93.91
29.5	72,330,402	290,369	0.0040	0.9960	93.52
30.5	67,451,913	292,285	0.0043	0.9957	93.14
31.5	63,399,625	321,510	0.0051	0.9949	92.74
32.5	59,676,530	263,628	0.0044	0.9956	92.27
33.5	56,620,369	493,586	0.0087	0.9913	91.86
34.5	53,406,935	459,596	0.0086	0.9914	91.06
35.5	50,375,093	699,466	0.0139	0.9861	90.27
36.5	46,948,084	310,478	0.0066	0.9934	89.02
37.5	43,716,900	285,887	0.0065	0.9935	88.43
38.5	40,671,187	322,112	0.0079	0.9921	87.85

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2016

EXPERIENCE BAND 1948-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	37,836,532	164,514	0.0043	0.9957	87.16
40.5	35,826,689	203,875	0.0057	0.9943	86.78
41.5	34,538,734	141,383	0.0041	0.9959	86.29
42.5	33,012,960	180,849	0.0055	0.9945	85.93
43.5	30,314,732	163,349	0.0054	0.9946	85.46
44.5	28,316,025	153,263	0.0054	0.9946	85.00
45.5	26,477,924	105,456	0.0040	0.9960	84.54
46.5	24,907,931	144,060	0.0058	0.9942	84.20
47.5	23,423,732	98,162	0.0042	0.9958	83.72
48.5	22,050,218	116,336	0.0053	0.9947	83.37
49.5	20,813,877	116,395	0.0056	0.9944	82.93
50.5	19,607,063	129,645	0.0066	0.9934	82.46
51.5	18,390,083	122,676	0.0067	0.9933	81.92
52.5	17,182,659	128,754	0.0075	0.9925	81.37
53.5	16,192,112	217,820	0.0135	0.9865	80.76
54.5	15,012,456	120,553	0.0080	0.9920	79.67
55.5	13,884,728	104,602	0.0075	0.9925	79.04
56.5	12,697,255	101,368	0.0080	0.9920	78.44
57.5	11,527,602	88,421	0.0077	0.9923	77.81
58.5	10,518,908	73,222	0.0070	0.9930	77.22
59.5	9,554,418	113,877	0.0119	0.9881	76.68
60.5	8,483,479	62,244	0.0073	0.9927	75.77
61.5	7,545,531	72,161	0.0096	0.9904	75.21
62.5	6,733,261	126,076	0.0187	0.9813	74.49
63.5	5,844,986	59,435	0.0102	0.9898	73.10
64.5	5,042,432	81,563	0.0162	0.9838	72.35
65.5	4,286,929	94,284	0.0220	0.9780	71.18
66.5	3,704,686	109,152	0.0295	0.9705	69.62
67.5	3,175,865	143,263	0.0451	0.9549	67.56
68.5	2,719,502	117,350	0.0432	0.9568	64.52
69.5	2,317,542	122,953	0.0531	0.9469	61.73
70.5	2,094,178	184,238	0.0880	0.9120	58.46
71.5	1,898,654	359,991	0.1896	0.8104	53.32
72.5	1,519,802	243,104	0.1600	0.8400	43.21
73.5	1,253,828	110,110	0.0878	0.9122	36.30
74.5	1,092,966	83,088	0.0760	0.9240	33.11
75.5	962,715	86,041	0.0894	0.9106	30.59
76.5	800,910	57,429	0.0717	0.9283	27.86
77.5	678,578	26,298	0.0388	0.9612	25.86
78.5	603,708	33,321	0.0552	0.9448	24.86

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2016			EXPERIENCE BAND 1948-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	515,433	38,029	0.0738	0.9262	23.49
80.5	445,603	52,919	0.1188	0.8812	21.75
81.5	353,639	34,376	0.0972	0.9028	19.17
82.5	295,025	14,253	0.0483	0.9517	17.31
83.5	280,648	10,841	0.0386	0.9614	16.47
84.5	269,779	21,833	0.0809	0.9191	15.83
85.5	258,616	44,317	0.1714	0.8286	14.55
86.5	214,282	16,670	0.0778	0.9222	12.06
87.5	197,695	5,244	0.0265	0.9735	11.12
88.5	192,331	5,054	0.0263	0.9737	10.83
89.5	151,761	6,456	0.0425	0.9575	10.54
90.5	145,301	2,895	0.0199	0.9801	10.09
91.5	142,446	2,093	0.0147	0.9853	9.89
92.5	129,868	5,771	0.0444	0.9556	9.75
93.5	95,992	3,474	0.0362	0.9638	9.31
94.5	84,585	2,690	0.0318	0.9682	8.98
95.5	71,067	2,378	0.0335	0.9665	8.69
96.5	56,196	3,943	0.0702	0.9298	8.40
97.5	58,742	5,757	0.0980	0.9020	7.81
98.5	51,989	3,299	0.0635	0.9365	7.05
99.5	42,962	815	0.0190	0.9810	6.60
100.5	38,770	13,254	0.3419	0.6581	6.47
101.5	14,424	3,245	0.2250	0.7750	4.26
102.5	9,706	1,265	0.1304	0.8696	3.30
103.5	5,926	139	0.0234	0.9766	2.87
104.5	2,895	375	0.1295	0.8705	2.80
105.5	2,440	63	0.0256	0.9744	2.44
106.5	2,187	158	0.0724	0.9276	2.38
107.5	1,159	645	0.5566	0.4434	2.21
108.5	499		0.0000	1.0000	0.98
109.5	393	9	0.0238	0.9762	0.98
110.5	340	9	0.0251	0.9749	0.96
111.5	312		0.0000	1.0000	0.93
112.5	311		0.0000	1.0000	0.93
113.5	307	22	0.0726	0.9274	0.93
114.5	284	10	0.0335	0.9665	0.86
115.5	275	225	0.8184	0.1816	0.83
116.5	50	42	0.8333	0.1667	0.15
117.5	8		0.0000	1.0000	0.03
118.5	8		0.0000	1.0000	0.03

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2016			EXPERIENCE BAND 1948-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	8		0.0000	1.0000	0.03
120.5	8		0.0000	1.0000	0.03
121.5	8		0.0000	1.0000	0.03
122.5	8		0.0000	1.0000	0.03
123.5	8		0.0000	1.0000	0.03
124.5	8		0.0000	1.0000	0.03
125.5	8		0.0000	1.0000	0.03
126.5					0.03

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2016

EXPERIENCE BAND 1997-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	365,070,236	11,830	0.0000	1.0000	100.00
0.5	359,762,812	117,556	0.0003	0.9997	100.00
1.5	350,300,959	168,216	0.0005	0.9995	99.96
2.5	339,344,561	177,414	0.0005	0.9995	99.92
3.5	326,045,259	356,684	0.0011	0.9989	99.86
4.5	311,134,371	354,169	0.0011	0.9989	99.75
5.5	298,145,859	566,471	0.0019	0.9981	99.64
6.5	286,528,597	253,385	0.0009	0.9991	99.45
7.5	270,743,980	1,267,678	0.0047	0.9953	99.36
8.5	250,607,275	240,078	0.0010	0.9990	98.90
9.5	243,756,046	244,459	0.0010	0.9990	98.80
10.5	248,860,203	215,908	0.0009	0.9991	98.70
11.5	233,791,021	198,411	0.0008	0.9992	98.62
12.5	235,417,299	257,733	0.0011	0.9989	98.54
13.5	234,803,748	221,383	0.0009	0.9991	98.43
14.5	207,572,211	228,498	0.0011	0.9989	98.33
15.5	193,543,993	253,830	0.0013	0.9987	98.23
16.5	182,078,385	199,871	0.0011	0.9989	98.10
17.5	171,187,044	202,284	0.0012	0.9988	97.99
18.5	125,692,442	201,586	0.0016	0.9984	97.87
19.5	117,565,348	257,318	0.0022	0.9978	97.72
20.5	108,172,619	267,376	0.0025	0.9975	97.50
21.5	98,593,136	260,869	0.0026	0.9974	97.26
22.5	92,221,227	274,928	0.0030	0.9970	97.00
23.5	84,907,732	248,678	0.0029	0.9971	96.72
24.5	80,093,849	269,939	0.0034	0.9966	96.43
25.5	75,425,005	207,220	0.0027	0.9973	96.11
26.5	68,356,582	278,873	0.0041	0.9959	95.84
27.5	61,732,596	317,130	0.0051	0.9949	95.45
28.5	55,694,578	242,338	0.0044	0.9956	94.96
29.5	50,035,588	203,491	0.0041	0.9959	94.55
30.5	46,362,584	202,298	0.0044	0.9956	94.16
31.5	43,474,764	235,693	0.0054	0.9946	93.75
32.5	40,822,787	175,966	0.0043	0.9957	93.25
33.5	38,720,614	388,944	0.0100	0.9900	92.84
34.5	36,586,360	367,277	0.0100	0.9900	91.91
35.5	34,683,530	606,231	0.0175	0.9825	90.99
36.5	32,457,065	226,989	0.0070	0.9930	89.40
37.5	30,385,839	187,334	0.0062	0.9938	88.77
38.5	28,366,791	197,349	0.0070	0.9930	88.23

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,589,523	73,592	0.0028	0.9972	87.61
40.5	25,651,202	112,948	0.0044	0.9956	87.37
41.5	25,353,957	54,400	0.0021	0.9979	86.98
42.5	24,758,172	103,295	0.0042	0.9958	86.80
43.5	22,913,917	92,945	0.0041	0.9959	86.44
44.5	21,733,145	67,713	0.0031	0.9969	86.08
45.5	20,671,622	41,482	0.0020	0.9980	85.82
46.5	19,692,778	87,175	0.0044	0.9956	85.64
47.5	18,760,235	38,801	0.0021	0.9979	85.27
48.5	17,876,306	67,378	0.0038	0.9962	85.09
49.5	17,017,259	59,196	0.0035	0.9965	84.77
50.5	16,055,164	54,100	0.0034	0.9966	84.47
51.5	14,986,275	50,751	0.0034	0.9966	84.19
52.5	13,895,798	53,592	0.0039	0.9961	83.90
53.5	13,010,771	145,426	0.0112	0.9888	83.58
54.5	11,988,390	46,989	0.0039	0.9961	82.65
55.5	11,095,061	42,409	0.0038	0.9962	82.32
56.5	10,106,906	40,172	0.0040	0.9960	82.01
57.5	9,123,086	40,072	0.0044	0.9956	81.68
58.5	8,263,383	31,470	0.0038	0.9962	81.32
59.5	7,441,444	55,977	0.0075	0.9925	81.01
60.5	6,529,420	29,486	0.0045	0.9955	80.40
61.5	5,701,012	13,495	0.0024	0.9976	80.04
62.5	5,059,544	71,423	0.0141	0.9859	79.85
63.5	4,313,743	15,749	0.0037	0.9963	78.72
64.5	3,621,196	42,104	0.0116	0.9884	78.44
65.5	2,990,067	52,080	0.0174	0.9826	77.52
66.5	2,617,353	70,423	0.0269	0.9731	76.17
67.5	2,270,597	112,478	0.0495	0.9505	74.12
68.5	1,940,147	84,547	0.0436	0.9564	70.45
69.5	1,786,149	107,004	0.0599	0.9401	67.38
70.5	1,695,199	151,464	0.0893	0.9107	63.35
71.5	1,618,163	351,289	0.2171	0.7829	57.69
72.5	1,285,212	228,300	0.1776	0.8224	45.16
73.5	1,109,376	107,085	0.0965	0.9035	37.14
74.5	966,697	77,104	0.0798	0.9202	33.56
75.5	859,092	85,247	0.0992	0.9008	30.88
76.5	715,489	56,286	0.0787	0.9213	27.81
77.5	600,054	25,709	0.0428	0.9572	25.63
78.5	528,917	32,903	0.0622	0.9378	24.53

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	447,971	37,395	0.0835	0.9165	23.00
80.5	385,637	52,052	0.1350	0.8650	21.08
81.5	299,684	33,572	0.1120	0.8880	18.24
82.5	245,891	11,418	0.0464	0.9536	16.19
83.5	239,500	9,005	0.0376	0.9624	15.44
84.5	235,765	20,584	0.0873	0.9127	14.86
85.5	230,204	43,961	0.1910	0.8090	13.56
86.5	190,033	15,475	0.0814	0.9186	10.97
87.5	177,617	3,532	0.0199	0.9801	10.08
88.5	177,794	4,177	0.0235	0.9765	9.88
89.5	139,771	5,759	0.0412	0.9588	9.65
90.5	135,211	2,676	0.0198	0.9802	9.25
91.5	134,362	1,959	0.0146	0.9854	9.07
92.5	125,811	5,684	0.0452	0.9548	8.93
93.5	94,910	3,426	0.0361	0.9639	8.53
94.5	83,551	2,690	0.0322	0.9678	8.22
95.5	70,033	2,378	0.0340	0.9660	7.96
96.5	55,574	3,943	0.0709	0.9291	7.69
97.5	58,120	5,598	0.0963	0.9037	7.14
98.5	51,526	3,299	0.0640	0.9360	6.45
99.5	42,500	815	0.0192	0.9808	6.04
100.5	38,308	13,098	0.3419	0.6581	5.93
101.5	14,117	3,245	0.2298	0.7702	3.90
102.5	9,400	1,265	0.1346	0.8654	3.00
103.5	5,620	139	0.0247	0.9753	2.60
104.5	2,589	375	0.1448	0.8552	2.53
105.5	2,133	63	0.0293	0.9707	2.17
106.5	2,187	158	0.0724	0.9276	2.10
107.5	1,159	645	0.5566	0.4434	1.95
108.5	499		0.0000	1.0000	0.87
109.5	393	9	0.0238	0.9762	0.87
110.5	340	9	0.0251	0.9749	0.84
111.5	312		0.0000	1.0000	0.82
112.5	311		0.0000	1.0000	0.82
113.5	307	22	0.0726	0.9274	0.82
114.5	284	10	0.0335	0.9665	0.76
115.5	275	225	0.8184	0.1816	0.74
116.5	50	42	0.8333	0.1667	0.13
117.5	8		0.0000	1.0000	0.02
118.5	8		0.0000	1.0000	0.02

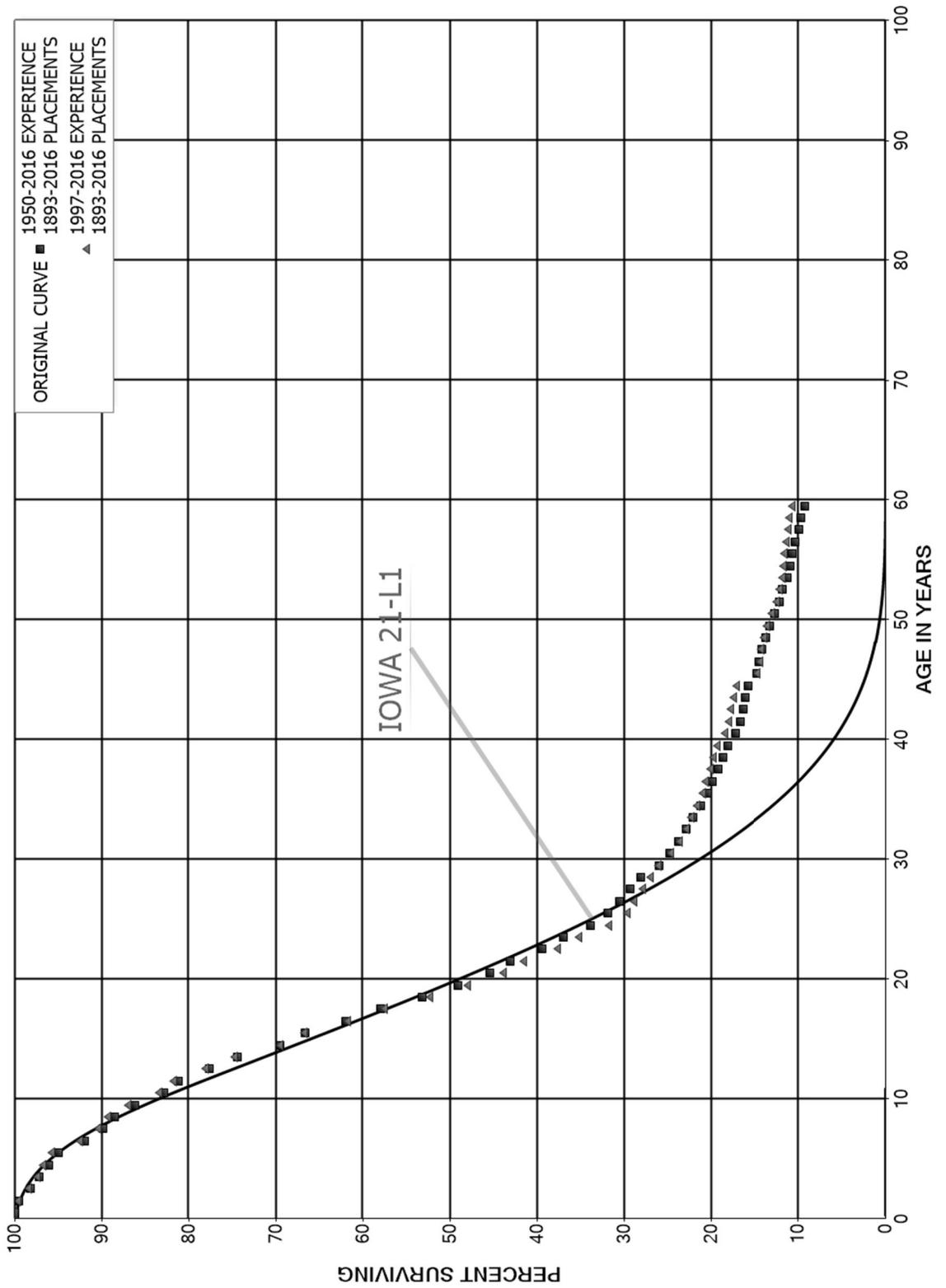
PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	8		0.0000	1.0000	0.02
120.5	8		0.0000	1.0000	0.02
121.5	8		0.0000	1.0000	0.02
122.5	8		0.0000	1.0000	0.02
123.5	8		0.0000	1.0000	0.02
124.5	8		0.0000	1.0000	0.02
125.5	8		0.0000	1.0000	0.02
126.5					0.02

PENNSYLVANIA-AMERICAN WATER COMPANY
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PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 334 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-2016

EXPERIENCE BAND 1950-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	242,865,923	72,020	0.0003	0.9997	100.00
0.5	232,973,324	1,194,230	0.0051	0.9949	99.97
1.5	218,478,488	2,790,367	0.0128	0.9872	99.46
2.5	209,671,395	2,236,473	0.0107	0.9893	98.19
3.5	198,382,393	2,182,544	0.0110	0.9890	97.14
4.5	182,930,355	2,069,495	0.0113	0.9887	96.07
5.5	161,914,775	5,144,650	0.0318	0.9682	94.98
6.5	142,119,139	3,292,598	0.0232	0.9768	91.97
7.5	128,509,724	1,909,136	0.0149	0.9851	89.84
8.5	120,496,378	3,114,695	0.0258	0.9742	88.50
9.5	113,414,883	4,435,186	0.0391	0.9609	86.21
10.5	109,363,542	2,203,307	0.0201	0.9799	82.84
11.5	103,368,913	4,585,463	0.0444	0.9556	81.17
12.5	99,493,293	4,010,473	0.0403	0.9597	77.57
13.5	95,382,518	6,298,435	0.0660	0.9340	74.45
14.5	85,182,086	3,529,311	0.0414	0.9586	69.53
15.5	76,586,413	5,340,829	0.0697	0.9303	66.65
16.5	67,287,605	4,390,768	0.0653	0.9347	62.00
17.5	58,789,156	4,883,562	0.0831	0.9169	57.96
18.5	37,160,806	2,840,637	0.0764	0.9236	53.14
19.5	30,909,779	2,339,482	0.0757	0.9243	49.08
20.5	25,307,032	1,309,008	0.0517	0.9483	45.36
21.5	21,241,296	1,769,750	0.0833	0.9167	43.02
22.5	18,181,920	1,134,001	0.0624	0.9376	39.43
23.5	14,328,783	1,223,513	0.0854	0.9146	36.97
24.5	11,471,953	681,847	0.0594	0.9406	33.82
25.5	9,182,878	368,810	0.0402	0.9598	31.81
26.5	8,928,426	369,232	0.0414	0.9586	30.53
27.5	8,027,721	342,232	0.0426	0.9574	29.27
28.5	7,084,297	510,668	0.0721	0.9279	28.02
29.5	5,186,317	248,210	0.0479	0.9521	26.00
30.5	4,719,704	196,677	0.0417	0.9583	24.76
31.5	4,375,182	163,668	0.0374	0.9626	23.72
32.5	4,022,864	141,612	0.0352	0.9648	22.84
33.5	3,706,345	145,481	0.0393	0.9607	22.03
34.5	3,450,235	121,823	0.0353	0.9647	21.17
35.5	3,124,743	87,896	0.0281	0.9719	20.42
36.5	2,941,357	91,541	0.0311	0.9689	19.85
37.5	2,713,396	86,301	0.0318	0.9682	19.23
38.5	2,508,280	79,896	0.0319	0.9681	18.62

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 334 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2016

EXPERIENCE BAND 1950-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,328,346	106,554	0.0458	0.9542	18.02
40.5	2,129,912	67,819	0.0318	0.9682	17.20
41.5	2,064,661	42,793	0.0207	0.9793	16.65
42.5	1,973,101	33,415	0.0169	0.9831	16.31
43.5	1,869,969	34,567	0.0185	0.9815	16.03
44.5	1,804,013	115,520	0.0640	0.9360	15.73
45.5	1,640,462	39,368	0.0240	0.9760	14.73
46.5	1,606,068	29,982	0.0187	0.9813	14.37
47.5	1,557,264	51,817	0.0333	0.9667	14.10
48.5	1,481,782	55,001	0.0371	0.9629	13.64
49.5	1,416,158	53,363	0.0377	0.9623	13.13
50.5	1,348,857	59,535	0.0441	0.9559	12.63
51.5	1,235,929	37,828	0.0306	0.9694	12.08
52.5	1,175,205	50,781	0.0432	0.9568	11.71
53.5	1,099,779	35,824	0.0326	0.9674	11.20
54.5	1,029,743	25,297	0.0246	0.9754	10.84
55.5	974,590	30,289	0.0311	0.9689	10.57
56.5	922,647	31,773	0.0344	0.9656	10.24
57.5	861,057	28,068	0.0326	0.9674	9.89
58.5	809,320	30,849	0.0381	0.9619	9.57
59.5	739,735	34,473	0.0466	0.9534	9.20
60.5	640,637	38,210	0.0596	0.9404	8.77
61.5	563,600	32,947	0.0585	0.9415	8.25
62.5	504,215	36,950	0.0733	0.9267	7.77
63.5	443,519	29,139	0.0657	0.9343	7.20
64.5	395,230	41,041	0.1038	0.8962	6.73
65.5	345,395	36,506	0.1057	0.8943	6.03
66.5	306,919	28,585	0.0931	0.9069	5.39
67.5	275,268	24,931	0.0906	0.9094	4.89
68.5	243,481	28,831	0.1184	0.8816	4.45
69.5	212,809	19,994	0.0940	0.9060	3.92
70.5	187,242	29,031	0.1550	0.8450	3.55
71.5	156,154	31,912	0.2044	0.7956	3.00
72.5	123,921	21,649	0.1747	0.8253	2.39
73.5	102,672	19,787	0.1927	0.8073	1.97
74.5	81,801	14,403	0.1761	0.8239	1.59
75.5	66,188	8,300	0.1254	0.8746	1.31
76.5	57,332	11,480	0.2002	0.7998	1.15
77.5	46,052	12,431	0.2699	0.7301	0.92
78.5	33,317	4,779	0.1434	0.8566	0.67

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 334 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2016			EXPERIENCE BAND 1950-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	28,133	4,601	0.1636	0.8364	0.57	
80.5	22,972	4,073	0.1773	0.8227	0.48	
81.5	18,829	2,746	0.1458	0.8542	0.39	
82.5	15,858	3,167	0.1997	0.8003	0.34	
83.5	12,661	2,961	0.2339	0.7661	0.27	
84.5	9,444	931	0.0986	0.9014	0.21	
85.5	8,261	45	0.0054	0.9946	0.19	
86.5	8,147	287	0.0352	0.9648	0.19	
87.5	7,860	14	0.0018	0.9982	0.18	
88.5	7,690	717	0.0933	0.9067	0.18	
89.5	6,946	39	0.0056	0.9944	0.16	
90.5	6,811	27	0.0039	0.9961	0.16	
91.5	6,997	7	0.0009	0.9991	0.16	
92.5	6,737	90	0.0134	0.9866	0.16	
93.5	6,647	103	0.0155	0.9845	0.16	
94.5	6,441	31	0.0048	0.9952	0.16	
95.5	6,154	31	0.0051	0.9949	0.15	
96.5	6,059		0.0000	1.0000	0.15	
97.5	5,646	398	0.0705	0.9295	0.15	
98.5	4,915		0.0000	1.0000	0.14	
99.5	4,807	213	0.0444	0.9556	0.14	
100.5	4,225		0.0000	1.0000	0.14	
101.5	3,723	31	0.0083	0.9917	0.14	
102.5	3,475		0.0000	1.0000	0.14	
103.5	3,132		0.0000	1.0000	0.14	
104.5	3,132		0.0000	1.0000	0.14	
105.5	2,844		0.0000	1.0000	0.14	
106.5	2,433		0.0000	1.0000	0.14	
107.5	2,350	45	0.0190	0.9810	0.14	
108.5	2,186	93	0.0424	0.9576	0.13	
109.5	2,041		0.0000	1.0000	0.13	
110.5	1,976	1,762	0.8917	0.1083	0.13	
111.5	98		0.0000	1.0000	0.01	
112.5	95		0.0000	1.0000	0.01	
113.5	50		0.0000	1.0000	0.01	
114.5	16		0.0000	1.0000	0.01	
115.5	15		0.0000	1.0000	0.01	
116.5					0.01	

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 334 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-2016

EXPERIENCE BAND 1997-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	180,632,795	24,202	0.0001	0.9999	100.00
0.5	175,968,970	869,070	0.0049	0.9951	99.99
1.5	165,583,167	1,964,197	0.0119	0.9881	99.49
2.5	159,831,955	1,686,090	0.0105	0.9895	98.31
3.5	152,677,859	1,049,721	0.0069	0.9931	97.28
4.5	141,702,763	1,396,990	0.0099	0.9901	96.61
5.5	125,945,573	4,296,827	0.0341	0.9659	95.65
6.5	109,709,483	2,438,462	0.0222	0.9778	92.39
7.5	103,359,335	1,343,607	0.0130	0.9870	90.34
8.5	101,714,519	2,664,029	0.0262	0.9738	89.16
9.5	98,596,751	4,027,896	0.0409	0.9591	86.83
10.5	96,630,126	1,891,338	0.0196	0.9804	83.28
11.5	92,196,717	4,238,004	0.0460	0.9540	81.65
12.5	89,375,168	3,743,313	0.0419	0.9581	77.90
13.5	86,169,045	5,986,923	0.0695	0.9305	74.63
14.5	76,820,354	3,177,961	0.0414	0.9586	69.45
15.5	69,069,915	5,090,769	0.0737	0.9263	66.58
16.5	60,377,633	4,200,900	0.0696	0.9304	61.67
17.5	52,337,908	4,741,869	0.0906	0.9094	57.38
18.5	31,100,109	2,594,419	0.0834	0.9166	52.18
19.5	25,327,167	2,162,761	0.0854	0.9146	47.83
20.5	20,063,259	1,099,619	0.0548	0.9452	43.74
21.5	16,328,348	1,531,823	0.0938	0.9062	41.35
22.5	13,534,709	869,220	0.0642	0.9358	37.47
23.5	10,034,059	985,628	0.0982	0.9018	35.06
24.5	7,472,073	490,750	0.0657	0.9343	31.62
25.5	5,440,994	149,412	0.0275	0.9725	29.54
26.5	5,440,333	183,607	0.0337	0.9663	28.73
27.5	4,791,486	156,470	0.0327	0.9673	27.76
28.5	4,107,139	133,716	0.0326	0.9674	26.85
29.5	2,601,974	143,150	0.0550	0.9450	25.98
30.5	2,286,556	101,584	0.0444	0.9556	24.55
31.5	2,116,115	63,186	0.0299	0.9701	23.46
32.5	1,882,415	48,843	0.0259	0.9741	22.76
33.5	1,684,097	48,543	0.0288	0.9712	22.17
34.5	1,562,152	51,411	0.0329	0.9671	21.53
35.5	1,336,411	22,490	0.0168	0.9832	20.82
36.5	1,240,818	30,708	0.0247	0.9753	20.47
37.5	1,100,493	18,898	0.0172	0.9828	19.96
38.5	976,209	21,441	0.0220	0.9780	19.62

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 334 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	920,591	43,343	0.0471	0.9529	19.19
40.5	843,678	21,967	0.0260	0.9740	18.29
41.5	810,769	11,099	0.0137	0.9863	17.81
42.5	780,741	12,568	0.0161	0.9839	17.57
43.5	727,469	15,779	0.0217	0.9783	17.28
44.5	706,188	98,924	0.1401	0.8599	16.91
45.5	580,402	15,342	0.0264	0.9736	14.54
46.5	588,649	5,870	0.0100	0.9900	14.16
47.5	580,258	11,077	0.0191	0.9809	14.01
48.5	565,908	13,042	0.0230	0.9770	13.75
49.5	553,720	26,428	0.0477	0.9523	13.43
50.5	527,161	19,978	0.0379	0.9621	12.79
51.5	458,323	13,003	0.0284	0.9716	12.30
52.5	424,977	11,985	0.0282	0.9718	11.96
53.5	390,819	4,757	0.0122	0.9878	11.62
54.5	357,436	2,559	0.0072	0.9928	11.48
55.5	337,055	6,717	0.0199	0.9801	11.39
56.5	317,515	5,591	0.0176	0.9824	11.17
57.5	288,666	4,142	0.0143	0.9857	10.97
58.5	265,165	6,354	0.0240	0.9760	10.81
59.5	223,749	6,318	0.0282	0.9718	10.55
60.5	156,418	7,009	0.0448	0.9552	10.26
61.5	113,885	4,920	0.0432	0.9568	9.80
62.5	87,521	6,442	0.0736	0.9264	9.37
63.5	59,601	3,067	0.0515	0.9485	8.68
64.5	39,390	2,881	0.0731	0.9269	8.24
65.5	33,847	5,888	0.1739	0.8261	7.63
66.5	33,671	2,504	0.0744	0.9256	6.31
67.5	42,307	5,050	0.1194	0.8806	5.84
68.5	35,864	8,900	0.2481	0.7519	5.14
69.5	45,278	8,430	0.1862	0.8138	3.86
70.5	35,945	16,262	0.4524	0.5476	3.15
71.5	24,862	11,009	0.4428	0.5572	1.72
72.5	19,026	6,824	0.3587	0.6413	0.96
73.5	19,385	6,074	0.3133	0.6867	0.62
74.5	14,384	4,514	0.3138	0.6862	0.42
75.5	10,300	1,421	0.1379	0.8621	0.29
76.5	9,123	2,655	0.2910	0.7090	0.25
77.5	8,195	1,159	0.1414	0.8586	0.18
78.5	7,345	891	0.1213	0.8787	0.15

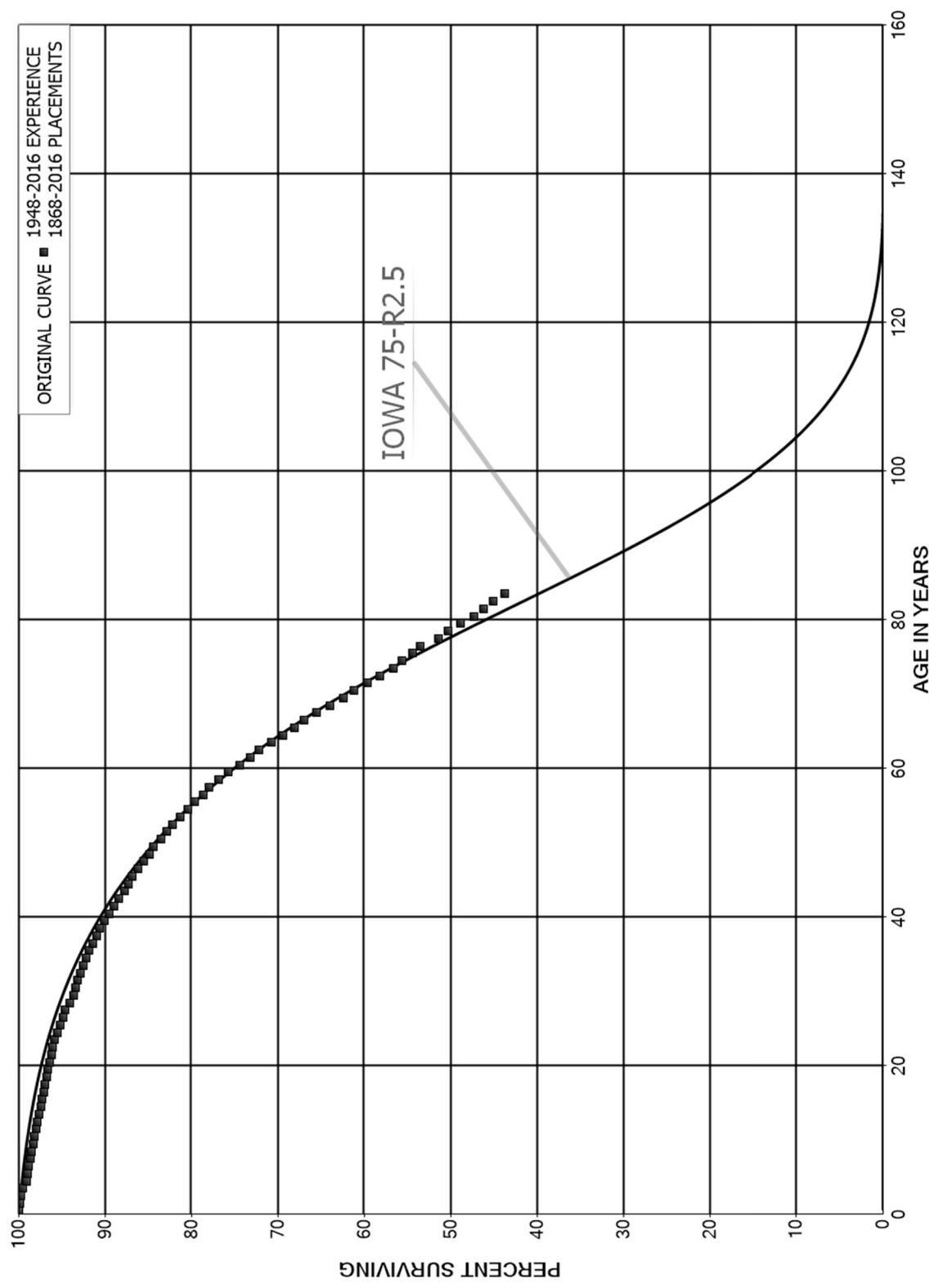
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 334 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2016			EXPERIENCE BAND 1997-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	7,301	1,692	0.2318	0.7682	0.13	
80.5	7,365	1,862	0.2528	0.7472	0.10	
81.5	6,511	526	0.0807	0.9193	0.08	
82.5	5,962	911	0.1528	0.8472	0.07	
83.5	6,189	1,944	0.3141	0.6859	0.06	
84.5	4,352	520	0.1195	0.8805	0.04	
85.5	4,387		0.0000	1.0000	0.04	
86.5	4,711		0.0000	1.0000	0.04	
87.5	4,798	4	0.0007	0.9993	0.04	
88.5	4,814	644	0.1337	0.8663	0.04	
89.5	4,195		0.0000	1.0000	0.03	
90.5	4,164		0.0000	1.0000	0.03	
91.5	4,493		0.0000	1.0000	0.03	
92.5	4,243		0.0000	1.0000	0.03	
93.5	4,288		0.0000	1.0000	0.03	
94.5	4,219		0.0000	1.0000	0.03	
95.5	3,964		0.0000	1.0000	0.03	
96.5	6,028		0.0000	1.0000	0.03	
97.5	5,615	398	0.0709	0.9291	0.03	
98.5	4,884		0.0000	1.0000	0.03	
99.5	4,776	213	0.0447	0.9553	0.03	
100.5	4,194		0.0000	1.0000	0.03	
101.5	3,692		0.0000	1.0000	0.03	
102.5	3,475		0.0000	1.0000	0.03	
103.5	3,132		0.0000	1.0000	0.03	
104.5	3,132		0.0000	1.0000	0.03	
105.5	2,844		0.0000	1.0000	0.03	
106.5	2,433		0.0000	1.0000	0.03	
107.5	2,350	45	0.0190	0.9810	0.03	
108.5	2,186	93	0.0424	0.9576	0.03	
109.5	2,041		0.0000	1.0000	0.03	
110.5	1,976	1,762	0.8917	0.1083	0.03	
111.5	98		0.0000	1.0000	0.00	
112.5	95		0.0000	1.0000	0.00	
113.5	50		0.0000	1.0000	0.00	
114.5	16		0.0000	1.0000	0.00	
115.5	15		0.0000	1.0000	0.00	
116.5					0.00	

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS
 ACCOUNT 335 FIRE HYDRANTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1868-2016

EXPERIENCE BAND 1948-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	90,522,438	37,965	0.0004	0.9996	100.00
0.5	85,205,035	73,171	0.0009	0.9991	99.96
1.5	77,975,220	101,316	0.0013	0.9987	99.87
2.5	73,708,823	149,267	0.0020	0.9980	99.74
3.5	68,322,543	304,483	0.0045	0.9955	99.54
4.5	64,291,730	93,297	0.0015	0.9985	99.10
5.5	66,045,011	89,418	0.0014	0.9986	98.95
6.5	61,633,800	111,755	0.0018	0.9982	98.82
7.5	54,190,520	69,114	0.0013	0.9987	98.64
8.5	51,160,903	91,425	0.0018	0.9982	98.51
9.5	46,437,628	90,488	0.0019	0.9981	98.34
10.5	40,980,886	65,444	0.0016	0.9984	98.15
11.5	41,104,242	79,017	0.0019	0.9981	97.99
12.5	39,082,916	62,506	0.0016	0.9984	97.80
13.5	35,279,727	74,954	0.0021	0.9979	97.64
14.5	33,512,400	49,386	0.0015	0.9985	97.44
15.5	31,816,167	60,182	0.0019	0.9981	97.29
16.5	30,246,073	51,235	0.0017	0.9983	97.11
17.5	28,326,641	57,095	0.0020	0.9980	96.95
18.5	26,741,043	47,472	0.0018	0.9982	96.75
19.5	24,981,136	53,173	0.0021	0.9979	96.58
20.5	23,437,943	41,039	0.0018	0.9982	96.37
21.5	21,786,671	37,786	0.0017	0.9983	96.20
22.5	20,237,776	50,707	0.0025	0.9975	96.04
23.5	19,143,507	58,377	0.0030	0.9970	95.80
24.5	17,770,294	62,704	0.0035	0.9965	95.50
25.5	16,796,592	49,779	0.0030	0.9970	95.17
26.5	15,621,958	48,668	0.0031	0.9969	94.89
27.5	14,540,209	81,460	0.0056	0.9944	94.59
28.5	13,313,021	55,204	0.0041	0.9959	94.06
29.5	12,436,257	30,156	0.0024	0.9976	93.67
30.5	11,676,964	36,874	0.0032	0.9968	93.44
31.5	10,980,945	31,154	0.0028	0.9972	93.15
32.5	10,379,704	36,281	0.0035	0.9965	92.88
33.5	9,771,557	34,991	0.0036	0.9964	92.56
34.5	9,137,775	41,092	0.0045	0.9955	92.23
35.5	8,673,794	41,414	0.0048	0.9952	91.81
36.5	8,063,986	32,472	0.0040	0.9960	91.37
37.5	7,437,786	34,729	0.0047	0.9953	91.01
38.5	6,694,222	34,489	0.0052	0.9948	90.58

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1868-2016

EXPERIENCE BAND 1948-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,282,087	40,213	0.0064	0.9936	90.11
40.5	5,973,295	37,874	0.0063	0.9937	89.54
41.5	5,492,160	32,974	0.0060	0.9940	88.97
42.5	5,082,903	43,884	0.0086	0.9914	88.44
43.5	4,704,580	19,919	0.0042	0.9958	87.67
44.5	4,328,354	24,719	0.0057	0.9943	87.30
45.5	4,086,109	27,428	0.0067	0.9933	86.80
46.5	3,867,523	32,315	0.0084	0.9916	86.22
47.5	3,645,404	26,943	0.0074	0.9926	85.50
48.5	3,416,207	21,152	0.0062	0.9938	84.87
49.5	3,227,884	30,279	0.0094	0.9906	84.34
50.5	3,033,263	24,467	0.0081	0.9919	83.55
51.5	2,832,846	25,175	0.0089	0.9911	82.88
52.5	2,646,114	28,012	0.0106	0.9894	82.14
53.5	2,453,778	26,008	0.0106	0.9894	81.27
54.5	2,304,376	23,305	0.0101	0.9899	80.41
55.5	2,168,966	25,585	0.0118	0.9882	79.60
56.5	1,983,047	19,313	0.0097	0.9903	78.66
57.5	1,855,327	24,065	0.0130	0.9870	77.89
58.5	1,691,512	26,605	0.0157	0.9843	76.88
59.5	1,518,325	24,609	0.0162	0.9838	75.67
60.5	1,335,065	22,747	0.0170	0.9830	74.45
61.5	1,190,333	16,663	0.0140	0.9860	73.18
62.5	1,059,456	21,284	0.0201	0.9799	72.15
63.5	966,297	17,229	0.0178	0.9822	70.70
64.5	902,059	17,206	0.0191	0.9809	69.44
65.5	831,479	13,562	0.0163	0.9837	68.12
66.5	799,597	18,220	0.0228	0.9772	67.01
67.5	732,708	16,496	0.0225	0.9775	65.48
68.5	685,917	17,619	0.0257	0.9743	64.01
69.5	639,393	12,668	0.0198	0.9802	62.36
70.5	609,656	14,993	0.0246	0.9754	61.13
71.5	579,556	13,956	0.0241	0.9759	59.62
72.5	559,113	14,829	0.0265	0.9735	58.19
73.5	541,899	10,353	0.0191	0.9809	56.64
74.5	525,851	10,558	0.0201	0.9799	55.56
75.5	493,663	8,710	0.0176	0.9824	54.45
76.5	473,159	18,098	0.0382	0.9618	53.49
77.5	441,100	10,218	0.0232	0.9768	51.44
78.5	422,623	11,723	0.0277	0.9723	50.25

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1868-2016			EXPERIENCE BAND 1948-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	401,241	12,773	0.0318	0.9682	48.85
80.5	374,632	9,117	0.0243	0.9757	47.30
81.5	351,472	8,116	0.0231	0.9769	46.15
82.5	336,375	10,463	0.0311	0.9689	45.08
83.5	318,254	5,536	0.0174	0.9826	43.68
84.5	306,214	6,028	0.0197	0.9803	42.92
85.5	292,413	9,393	0.0321	0.9679	42.08
86.5	271,782	4,311	0.0159	0.9841	40.72
87.5	251,646	6,378	0.0253	0.9747	40.08
88.5	237,137	5,959	0.0251	0.9749	39.06
89.5	220,310	5,684	0.0258	0.9742	38.08
90.5	204,972	6,897	0.0336	0.9664	37.10
91.5	197,747	3,315	0.0168	0.9832	35.85
92.5	185,889	4,345	0.0234	0.9766	35.25
93.5	176,309	3,481	0.0197	0.9803	34.42
94.5	163,268	6,295	0.0386	0.9614	33.74
95.5	154,086	4,089	0.0265	0.9735	32.44
96.5	140,057	2,744	0.0196	0.9804	31.58
97.5	139,745	4,460	0.0319	0.9681	30.96
98.5	132,424	3,409	0.0257	0.9743	29.98
99.5	124,802	5,409	0.0433	0.9567	29.20
100.5	118,499	1,447	0.0122	0.9878	27.94
101.5	110,313	3,861	0.0350	0.9650	27.60
102.5	104,727	2,445	0.0233	0.9767	26.63
103.5	101,538	2,310	0.0228	0.9772	26.01
104.5	96,031	5,417	0.0564	0.9436	25.42
105.5	89,487	2,273	0.0254	0.9746	23.98
106.5	84,125	6,503	0.0773	0.9227	23.38
107.5	77,345	3,583	0.0463	0.9537	21.57
108.5	73,649	4,644	0.0631	0.9369	20.57
109.5	68,384	6,934	0.1014	0.8986	19.27
110.5	62,309	3,789	0.0608	0.9392	17.32
111.5	61,213	2,502	0.0409	0.9591	16.26
112.5	62,454	4,078	0.0653	0.9347	15.60
113.5	56,999	5,221	0.0916	0.9084	14.58
114.5	49,716	4,698	0.0945	0.9055	13.25
115.5	45,598	1,789	0.0392	0.9608	11.99
116.5	43,952	2,766	0.0629	0.9371	11.52
117.5	38,360	233	0.0061	0.9939	10.80
118.5	47,055		0.0000	1.0000	10.73

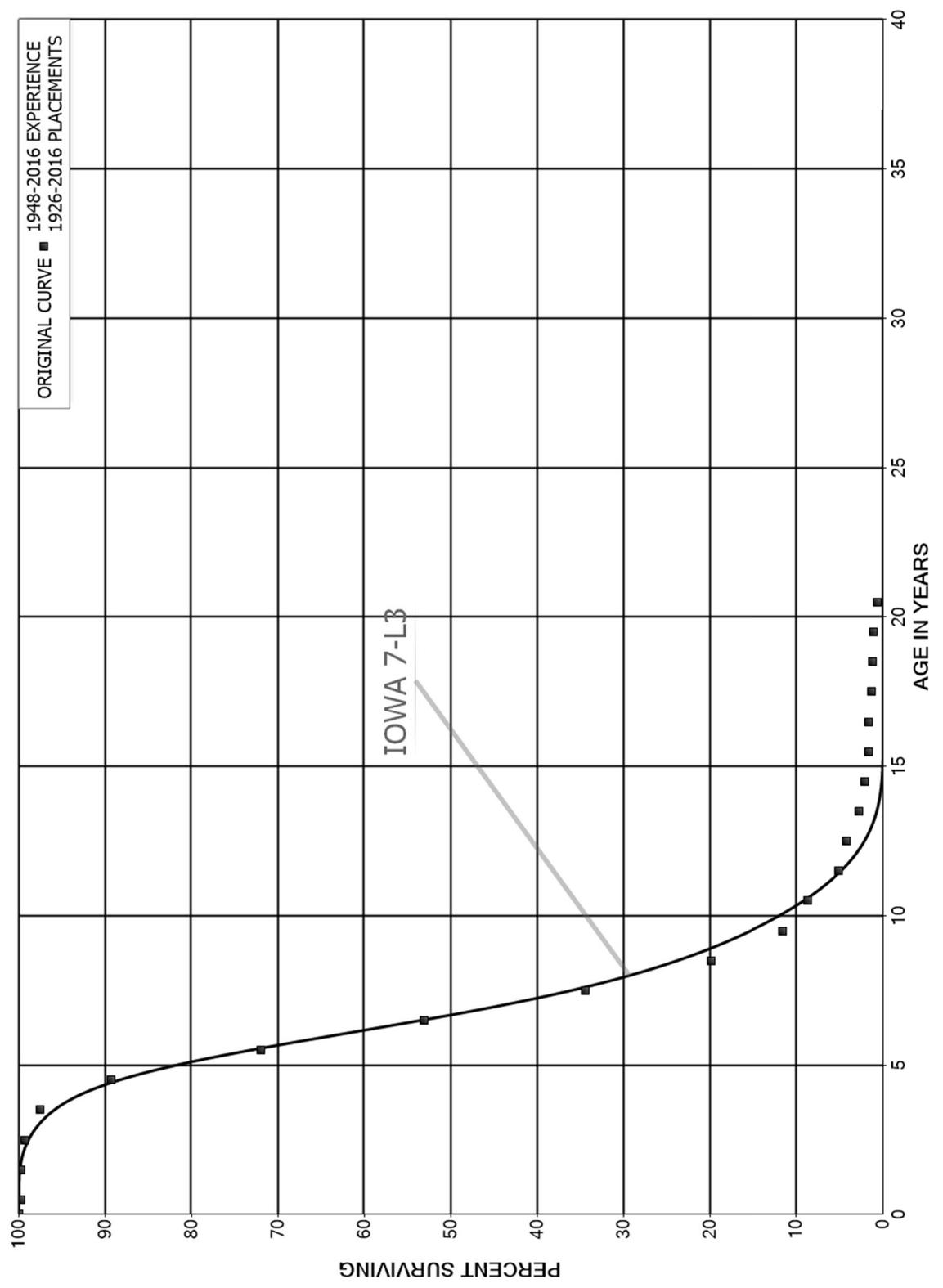
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1868-2016			EXPERIENCE BAND 1948-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	46,484	735	0.0158	0.9842	10.73	
120.5	44,586	522	0.0117	0.9883	10.56	
121.5	39,840	76	0.0019	0.9981	10.44	
122.5	37,245	125	0.0033	0.9967	10.42	
123.5	23,527	1,065	0.0453	0.9547	10.38	
124.5	18,793	348	0.0185	0.9815	9.91	
125.5	15,518	62	0.0040	0.9960	9.73	
126.5	14,684		0.0000	1.0000	9.69	
127.5	14,167		0.0000	1.0000	9.69	
128.5	14,167		0.0000	1.0000	9.69	
129.5	13,605	869	0.0639	0.9361	9.69	
130.5	11,978	174	0.0145	0.9855	9.07	
131.5	10,525		0.0000	1.0000	8.94	
132.5	9,655	236	0.0245	0.9755	8.94	
133.5	8,599		0.0000	1.0000	8.72	
134.5	8,363		0.0000	1.0000	8.72	
135.5	8,363		0.0000	1.0000	8.72	
136.5	8,363		0.0000	1.0000	8.72	
137.5	8,363		0.0000	1.0000	8.72	
138.5	7,605		0.0000	1.0000	8.72	
139.5	7,605	72	0.0095	0.9905	8.72	
140.5	7,533		0.0000	1.0000	8.64	
141.5	7,533	139	0.0185	0.9815	8.64	
142.5	7,393		0.0000	1.0000	8.48	
143.5					8.48	

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS
 ACCOUNTS 341 THROUGH 341.4 TRANSPORTATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 341 THROUGH 341.4 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2016			EXPERIENCE BAND 1948-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,573,926	95,788	0.0023	0.9977	100.00
0.5	36,835,755	28,401	0.0008	0.9992	99.77
1.5	30,733,049	135,059	0.0044	0.9956	99.69
2.5	29,272,402	516,381	0.0176	0.9824	99.25
3.5	18,429,323	1,547,338	0.0840	0.9160	97.50
4.5	8,151,581	1,587,231	0.1947	0.8053	89.32
5.5	6,459,400	1,695,203	0.2624	0.7376	71.93
6.5	2,101,124	736,749	0.3506	0.6494	53.05
7.5	1,741,605	739,620	0.4247	0.5753	34.45
8.5	1,231,595	514,587	0.4178	0.5822	19.82
9.5	917,767	231,407	0.2521	0.7479	11.54
10.5	778,443	322,899	0.4148	0.5852	8.63
11.5	523,937	89,375	0.1706	0.8294	5.05
12.5	504,780	174,087	0.3449	0.6551	4.19
13.5	344,226	84,729	0.2461	0.7539	2.74
14.5	271,914	63,402	0.2332	0.7668	2.07
15.5	213,629	176	0.0008	0.9992	1.59
16.5	209,592	44,646	0.2130	0.7870	1.58
17.5	205,601	4,027	0.0196	0.9804	1.25
18.5	192,818	30,236	0.1568	0.8432	1.22
19.5	154,424	67,296	0.4358	0.5642	1.03
20.5	69,677	7,962	0.1143	0.8857	0.58
21.5	53,847	448	0.0083	0.9917	0.52
22.5	53,399	261	0.0049	0.9951	0.51
23.5	53,119	27,796	0.5233	0.4767	0.51
24.5	25,296	227	0.0090	0.9910	0.24
25.5	24,855	736	0.0296	0.9704	0.24
26.5	18,516	489	0.0264	0.9736	0.23
27.5	8,842	208	0.0235	0.9765	0.23
28.5	7,305	753	0.1031	0.8969	0.22
29.5	4,326	1,444	0.3338	0.6662	0.20
30.5	2,533	284	0.1119	0.8881	0.13
31.5	3,470	385	0.1108	0.8892	0.12
32.5	2,670		0.0000	1.0000	0.10
33.5	2,935	1,802	0.6140	0.3860	0.10
34.5	2,112		0.0000	1.0000	0.04
35.5	2,863	0	0.0001	0.9999	0.04
36.5	2,862	361	0.1261	0.8739	0.04
37.5	2,477	1,141	0.4608	0.5392	0.04
38.5	1,828		0.0000	1.0000	0.02

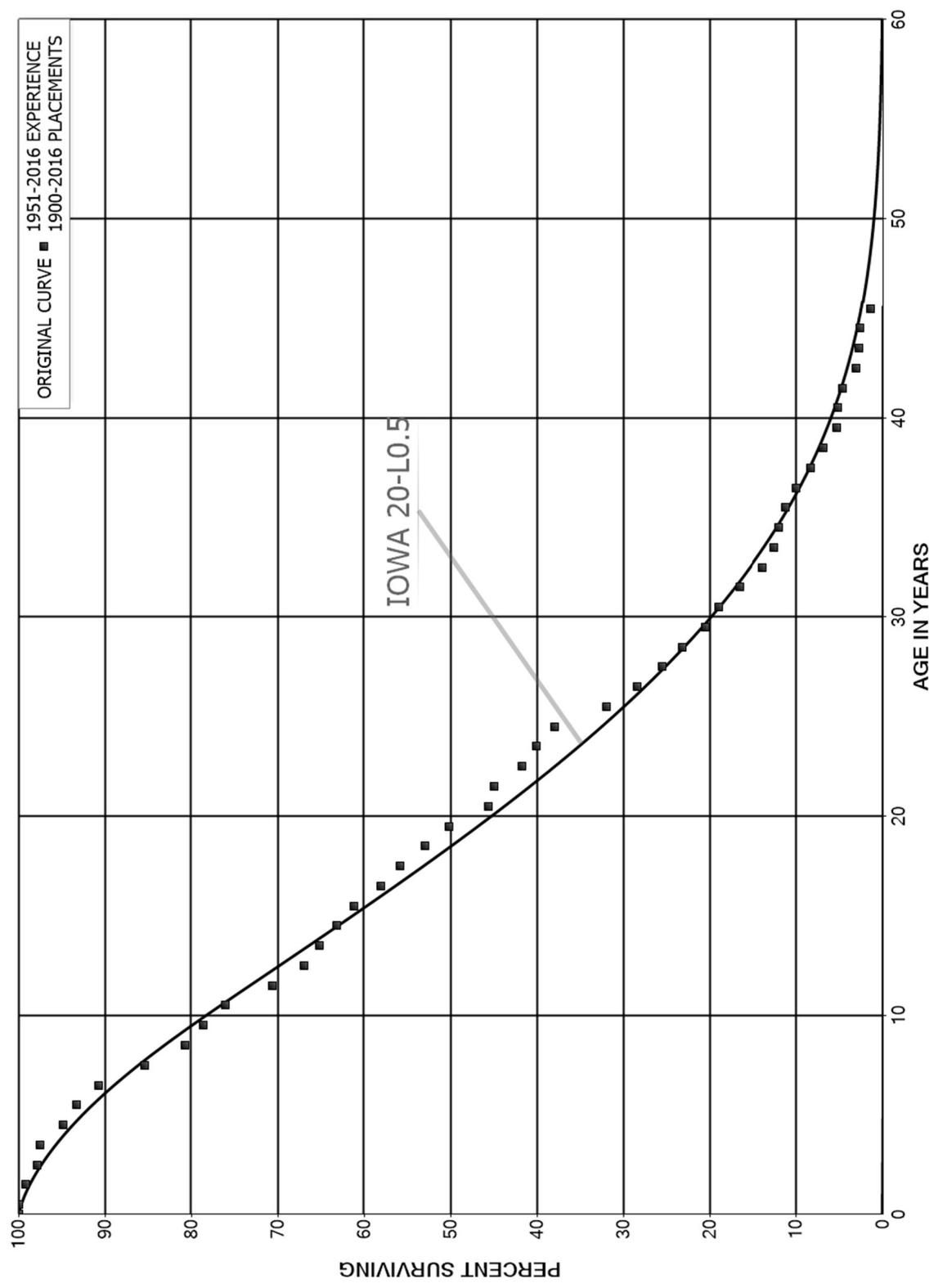
PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNTS 341 THROUGH 341.4 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2016			EXPERIENCE BAND 1948-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,210		0.0000	1.0000	0.02	
40.5	1,058	757	0.7160	0.2840	0.02	
41.5	300		0.0000	1.0000	0.01	
42.5	300		0.0000	1.0000	0.01	
43.5	300		0.0000	1.0000	0.01	
44.5	300	70	0.2330	0.7670	0.01	
45.5	230	0	0.0021	0.9979	0.00	
46.5	316		0.0000	1.0000	0.00	
47.5	316	83	0.2628	0.7372	0.00	
48.5	233	147	0.6313	0.3687	0.00	
49.5	86		0.0000	1.0000	0.00	
50.5	461		0.0000	1.0000	0.00	
51.5	375		0.0000	1.0000	0.00	
52.5	375		0.0000	1.0000	0.00	
53.5	375		0.0000	1.0000	0.00	
54.5	375		0.0000	1.0000	0.00	
55.5					0.00	
56.5						
57.5	59		0.0000			
58.5	59		0.0000			
59.5	59	59	1.0000			
60.5						

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS
 ACCOUNT 344 LABORATORY EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 344 LABORATORY EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2016

EXPERIENCE BAND 1951-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,065,690	1,204	0.0002	0.9998	100.00
0.5	7,183,136	59,097	0.0082	0.9918	99.98
1.5	7,007,121	93,282	0.0133	0.9867	99.16
2.5	6,832,200	21,752	0.0032	0.9968	97.84
3.5	6,707,208	187,529	0.0280	0.9720	97.53
4.5	6,438,664	105,745	0.0164	0.9836	94.80
5.5	6,161,519	165,429	0.0268	0.9732	93.25
6.5	5,901,385	346,632	0.0587	0.9413	90.74
7.5	5,336,012	291,714	0.0547	0.9453	85.41
8.5	4,847,213	128,307	0.0265	0.9735	80.74
9.5	4,613,770	148,003	0.0321	0.9679	78.60
10.5	4,338,773	313,921	0.0724	0.9276	76.08
11.5	3,959,347	206,250	0.0521	0.9479	70.58
12.5	3,611,462	96,047	0.0266	0.9734	66.90
13.5	3,234,408	98,056	0.0303	0.9697	65.12
14.5	3,035,548	92,970	0.0306	0.9694	63.15
15.5	2,873,200	146,640	0.0510	0.9490	61.21
16.5	2,728,298	107,493	0.0394	0.9606	58.09
17.5	2,525,905	129,215	0.0512	0.9488	55.80
18.5	2,344,663	121,496	0.0518	0.9482	52.95
19.5	2,070,835	189,690	0.0916	0.9084	50.20
20.5	1,822,841	25,350	0.0139	0.9861	45.60
21.5	1,599,937	116,421	0.0728	0.9272	44.97
22.5	1,327,003	51,921	0.0391	0.9609	41.70
23.5	1,277,110	67,954	0.0532	0.9468	40.07
24.5	1,160,827	184,923	0.1593	0.8407	37.93
25.5	879,273	95,142	0.1082	0.8918	31.89
26.5	679,398	70,863	0.1043	0.8957	28.44
27.5	486,620	43,740	0.0899	0.9101	25.47
28.5	387,064	44,999	0.1163	0.8837	23.18
29.5	337,622	25,071	0.0743	0.9257	20.49
30.5	277,518	35,235	0.1270	0.8730	18.97
31.5	206,321	33,709	0.1634	0.8366	16.56
32.5	166,085	16,477	0.0992	0.9008	13.85
33.5	146,794	6,381	0.0435	0.9565	12.48
34.5	135,543	9,179	0.0677	0.9323	11.94
35.5	126,395	13,508	0.1069	0.8931	11.13
36.5	112,215	18,062	0.1610	0.8390	9.94
37.5	92,961	17,373	0.1869	0.8131	8.34
38.5	72,161	16,306	0.2260	0.7740	6.78

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 344 LABORATORY EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2016			EXPERIENCE BAND 1951-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	45,443	442	0.0097	0.9903	5.25	
40.5	45,123	5,085	0.1127	0.8873	5.20	
41.5	40,207	13,506	0.3359	0.6641	4.61	
42.5	26,751	2,958	0.1106	0.8894	3.06	
43.5	24,077	730	0.0303	0.9697	2.72	
44.5	26,543	12,162	0.4582	0.5418	2.64	
45.5	14,651	1,204	0.0821	0.9179	1.43	
46.5	13,447	2,692	0.2002	0.7998	1.31	
47.5	10,755	1,385	0.1287	0.8713	1.05	
48.5	9,371	376	0.0401	0.9599	0.92	
49.5	8,948	140	0.0156	0.9844	0.88	
50.5	9,023	1,146	0.1270	0.8730	0.86	
51.5	7,877	1,143	0.1451	0.8549	0.76	
52.5	6,734	1,072	0.1591	0.8409	0.65	
53.5	5,663	208	0.0368	0.9632	0.54	
54.5	5,414	269	0.0497	0.9503	0.52	
55.5	5,145	248	0.0483	0.9517	0.50	
56.5	4,896	266	0.0543	0.9457	0.47	
57.5	4,630	152	0.0328	0.9672	0.45	
58.5	4,478	140	0.0313	0.9687	0.43	
59.5	4,338	370	0.0853	0.9147	0.42	
60.5	3,968	3,101	0.7815	0.2185	0.38	
61.5	867		0.0000	1.0000	0.08	
62.5	867		0.0000	1.0000	0.08	
63.5	867		0.0000	1.0000	0.08	
64.5	867		0.0000	1.0000	0.08	
65.5	867		0.0000	1.0000	0.08	
66.5	867	252	0.2906	0.7094	0.08	
67.5	615	115	0.1870	0.8130	0.06	
68.5	500	365	0.7301	0.2699	0.05	
69.5	135		0.0000	1.0000	0.01	
70.5	135		0.0000	1.0000	0.01	
71.5	135		0.0000	1.0000	0.01	
72.5	135		0.0000	1.0000	0.01	
73.5	135		0.0000	1.0000	0.01	
74.5	135		0.0000	1.0000	0.01	
75.5	135		0.0000	1.0000	0.01	
76.5	135		0.0000	1.0000	0.01	
77.5	135	12	0.0924	0.9076	0.01	
78.5	123		0.0000	1.0000	0.01	

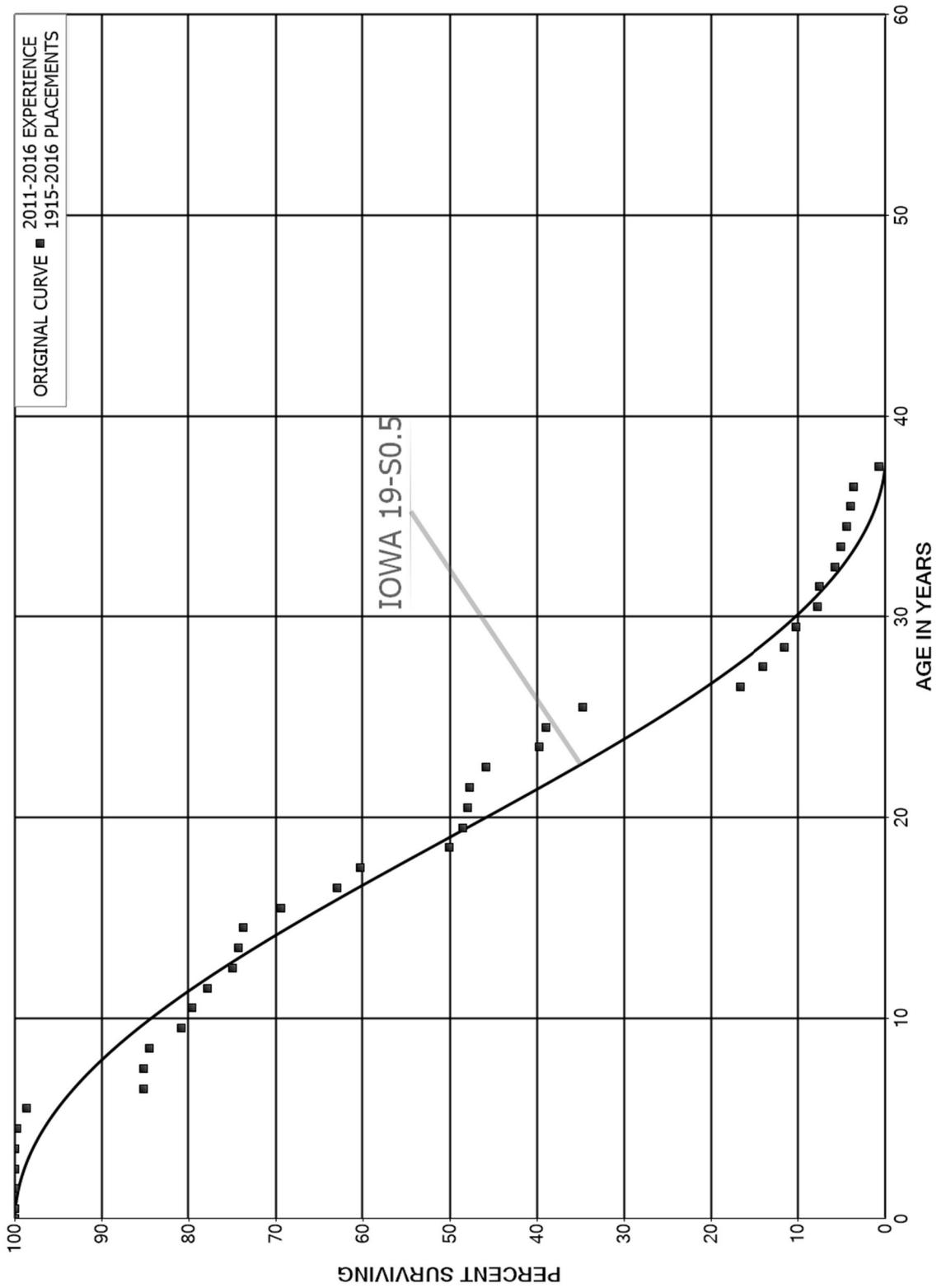
PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS

ACCOUNT 344 LABORATORY EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2016			EXPERIENCE BAND 1951-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	123		0.0000	1.0000	0.01
80.5	123		0.0000	1.0000	0.01
81.5	123		0.0000	1.0000	0.01
82.5	123		0.0000	1.0000	0.01
83.5	123		0.0000	1.0000	0.01
84.5	123		0.0000	1.0000	0.01
85.5	123		0.0000	1.0000	0.01
86.5	123	123	1.0000		0.01
87.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
 ALL WATER OPERATIONS
 ACCOUNT 345 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 345 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2016

EXPERIENCE BAND 2011-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	321,425		0.0000	1.0000	100.00
0.5	213,179		0.0000	1.0000	100.00
1.5	207,196		0.0000	1.0000	100.00
2.5	171,470		0.0000	1.0000	100.00
3.5	267,001	706	0.0026	0.9974	100.00
4.5	215,703	2,308	0.0107	0.9893	99.74
5.5	231,650	31,583	0.1363	0.8637	98.67
6.5	251,539		0.0000	1.0000	85.22
7.5	286,447	2,376	0.0083	0.9917	85.22
8.5	742,759	32,572	0.0439	0.9561	84.51
9.5	846,821	12,178	0.0144	0.9856	80.80
10.5	883,811	20,467	0.0232	0.9768	79.64
11.5	816,349	30,168	0.0370	0.9630	77.80
12.5	956,923	7,934	0.0083	0.9917	74.92
13.5	581,774	4,274	0.0073	0.9927	74.30
14.5	606,023	35,404	0.0584	0.9416	73.76
15.5	802,726	75,460	0.0940	0.9060	69.45
16.5	883,586	37,199	0.0421	0.9579	62.92
17.5	772,532	131,102	0.1697	0.8303	60.27
18.5	630,430	19,080	0.0303	0.9697	50.04
19.5	576,682	7,461	0.0129	0.9871	48.53
20.5	503,419	2,268	0.0045	0.9955	47.90
21.5	369,438	13,970	0.0378	0.9622	47.68
22.5	252,890	33,950	0.1342	0.8658	45.88
23.5	351,307	7,274	0.0207	0.9793	39.72
24.5	380,298	40,680	0.1070	0.8930	38.90
25.5	367,562	191,305	0.5205	0.4795	34.74
26.5	251,799	40,372	0.1603	0.8397	16.66
27.5	238,440	42,236	0.1771	0.8229	13.99
28.5	180,134	20,361	0.1130	0.8870	11.51
29.5	173,728	42,395	0.2440	0.7560	10.21
30.5	137,873	4,481	0.0325	0.9675	7.72
31.5	84,593	19,390	0.2292	0.7708	7.47
32.5	64,652	7,346	0.1136	0.8864	5.76
33.5	65,207	8,434	0.1293	0.8707	5.10
34.5	113,370	13,000	0.1147	0.8853	4.44
35.5	79,593	6,110	0.0768	0.9232	3.93
36.5	73,846	59,287	0.8029	0.1971	3.63
37.5	18,825	4,193	0.2227	0.7773	0.72
38.5	31,138	7,527	0.2417	0.7583	0.56

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 345 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2016			EXPERIENCE BAND 2011-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	29,868	4,438	0.1486	0.8514	0.42	
40.5	27,638	16,093	0.5823	0.4177	0.36	
41.5	28,243	531	0.0188	0.9812	0.15	
42.5	33,550	2,208	0.0658	0.9342	0.15	
43.5	35,135	9,019	0.2567	0.7433	0.14	
44.5	23,364	5,020	0.2149	0.7851	0.10	
45.5	21,579	4,963	0.2300	0.7700	0.08	
46.5	9,179	1,590	0.1732	0.8268	0.06	
47.5	12,032	3,235	0.2688	0.7312	0.05	
48.5	8,051	524	0.0651	0.9349	0.04	
49.5	6,364	5,261	0.8266	0.1734	0.03	
50.5	5,007	286	0.0572	0.9428	0.01	
51.5	5,619	817	0.1454	0.8546	0.01	
52.5	4,802	3,904	0.8130	0.1870	0.00	
53.5	2,087	898	0.4303	0.5697	0.00	
54.5	1,189		0.0000	1.0000	0.00	
55.5	1,431	1,189	0.8311	0.1689	0.00	
56.5	260		0.0000	1.0000	0.00	
57.5	1,446	242	0.1670	0.8330	0.00	
58.5	1,827	18	0.0101	0.9899	0.00	
59.5	2,080	1,186	0.5704	0.4296	0.00	
60.5	6,005	623	0.1037	0.8963	0.00	
61.5	6,311	270	0.0429	0.9571	0.00	
62.5	6,408	5,083	0.7932	0.2068	0.00	
63.5	1,605	929	0.5785	0.4215	0.00	
64.5	967	367	0.3794	0.6206	0.00	
65.5	766	148	0.1931	0.8069	0.00	
66.5	1,195	291	0.2432	0.7568	0.00	
67.5	904	196	0.2163	0.7837	0.00	
68.5	617	577	0.9350	0.0650	0.00	
69.5	40		0.0000	1.0000	0.00	
70.5	177	13	0.0726	0.9274	0.00	
71.5	212	7	0.0346	0.9654	0.00	
72.5	409	137	0.3351	0.6649	0.00	
73.5	252		0.0000	1.0000	0.00	
74.5	371	205	0.5529	0.4471	0.00	
75.5	166		0.0000	1.0000	0.00	
76.5	1,041	118	0.1137	0.8863	0.00	
77.5	923		0.0000	1.0000	0.00	
78.5	923	923	1.0000		0.00	

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WATER OPERATIONS

ACCOUNT 345 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5	153		0.0000		
82.5	153		0.0000		
83.5	153	153	1.0000		
84.5					
85.5					
86.5					
87.5	186		0.0000		
88.5	186		0.0000		
89.5	753	186	0.2473		
90.5	833		0.0000		
91.5	833	567	0.6804		
92.5	266	266	1.0000		
93.5					
94.5					
95.5					
96.5	31		0.0000		
97.5	31		0.0000		
98.5	31	31	1.0000		
99.5					

**PART VII. 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, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4
			(2)	(3)		TOTAL (6)
1850	4,000	4,000				0.0
1871	7,485	7,485				0.0
1872	58,574	58,574				0.0
1876	1,000	1,000				0.0
1882	2,106	2,106				0.0
1884	15,908	15,908				0.0
1887	51,776	51,776				0.0
1889	374,622	374,622				0.0
1890	920	920				0.0
1891	28,074	28,074				0.0
1892	172,079	135,337	36,742		36,742	0.0
1893	101,996	77,921	24,075		60,817	0.0
1894	87,000	76,858	10,142		70,959	0.0
1895	11,938	7,816	4,122		75,081	0.0
1896	240,473	151,310	89,163		164,244	0.0
1897	283,197	265,290	17,907		182,151	0.0
1898	62,830	39,108	23,722		205,873	0.0
1899	431,299	268,083	163,216		369,089	0.0
1900	1,410,950	919,194	491,756		860,845	0.0
1901	485,092	300,579	184,513		1,045,358	0.0
1902	215,470	136,914	78,556		1,123,914	0.0
1903	319,243	200,951	118,292		1,242,206	0.0
1904	250,229	153,802	96,427		1,338,633	0.0
1905	457,821	283,464	174,357		1,512,990	0.0
1906	328,702	217,760	110,942		1,623,932	0.0
1907	587,043	373,820	213,223		1,837,155	0.0
1908	501,301	308,471	192,830		2,029,985	0.0
1909	333,677	207,430	126,247		2,156,232	0.1
1910	534,770	313,810	220,960		2,377,192	0.1
1911	195,424	128,061	67,363		2,444,555	0.1
1912	307,781	184,954	122,827		2,567,382	0.1
1913	178,173	103,274	74,899		2,642,281	0.1
1914	442,238	257,701	184,537		2,826,818	0.1
1915	490,226	284,076	206,150		3,032,968	0.1
1916	126,225	73,123	53,102		3,086,070	0.1
1917	146,064	84,827	61,237		3,147,307	0.1
1918	216,895	136,823	80,072		3,227,379	0.1
1919	235,941	141,422	94,519		3,321,898	0.1
1920	307,325	179,459	127,866		3,449,764	0.1
1921	339,700	210,542	129,158		3,578,922	0.1
1922	306,140	187,876	118,264		3,697,186	0.1
1923	2,166,112	1,216,344	949,768		4,646,954	0.1
1924	1,003,397	572,030	431,367		5,078,321	0.1
1925	722,576	392,871	329,705		5,408,026	0.1
1926	433,978	243,856	190,122		5,598,148	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, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1927	252,826	138,849	113,977		5,712,125	0.1
1928	410,010	224,008	186,002		5,898,127	0.1
1929	372,618	223,525	149,093		6,047,220	0.1
1930	276,466	145,946	130,520		6,177,740	0.2
1931	301,926	180,814	121,112		6,298,852	0.2
1932	113,377	59,169	54,208		6,353,060	0.2
1933	56,801	29,900	26,901		6,379,961	0.2
1934	97,292	51,544	45,748		6,425,709	0.2
1935	187,782	99,290	88,492		6,514,201	0.2
1936	134,066	71,741	62,325		6,576,526	0.2
1937	328,081	201,350	126,731		6,703,257	0.2
1938	109,899	59,762	50,137		6,753,394	0.2
1939	227,540	127,178	100,362		6,853,756	0.2
1940	235,107	146,787	88,320		6,942,076	0.2
1941	207,539	122,097	85,442		7,027,518	0.2
1942	202,061	129,720	72,341		7,099,859	0.2
1943	129,654	70,095	59,559		7,159,418	0.2
1944	70,305	39,466	30,839		7,190,257	0.2
1945	494,100	257,367	236,733		7,426,990	0.2
1946	665,141	339,987	325,154		7,752,144	0.2
1947	640,058	367,974	272,084		8,024,228	0.2
1948	890,606	506,497	384,109		8,408,337	0.2
1949	581,376	375,129	206,247		8,614,584	0.2
1950	677,002	418,540	258,462		8,873,046	0.2
1951	1,362,471	816,373	546,098		9,419,144	0.2
1952	1,175,125	729,436	445,689		9,864,833	0.2
1953	3,650,319	2,085,108	1,565,211		11,430,044	0.3
1954	3,294,890	1,700,367	1,594,523		13,024,567	0.3
1955	5,181,347	2,443,985	2,737,362		15,761,929	0.4
1956	2,963,010	1,510,538	1,452,472		17,214,401	0.4
1957	3,801,231	1,845,278	1,955,953		19,170,354	0.5
1958	4,672,245	2,293,665	2,378,580		21,548,934	0.5
1959	4,443,177	2,248,218	2,194,959		23,743,893	0.6
1960	4,975,808	2,406,432	2,569,376		26,313,269	0.6
1961	6,229,569	3,043,013	3,186,556		29,499,825	0.7
1962	2,871,639	1,506,857	1,364,782		30,864,607	0.8
1963	3,441,837	1,642,048	1,799,789		32,664,396	0.8
1964	7,908,738	3,361,637	4,547,101		37,211,497	0.9
1965	7,531,259	3,768,243	3,763,016		40,974,513	1.0
1966	6,827,322	3,031,275	3,796,047		44,770,560	1.1
1967	8,657,744	3,859,556	4,798,188		49,568,748	1.2
1968	7,860,916	3,360,902	4,500,014		54,068,762	1.3
1969	8,835,164	4,400,578	4,434,586		58,503,348	1.4
1970	5,956,115	2,562,633	3,393,482		61,896,830	1.5
1971	8,249,570	3,490,885	4,758,685		66,655,515	1.6

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1972	15,858,095	8,174,635	7,683,460		74,338,975	1.8
1973	11,785,692	4,959,173	6,826,519		81,165,494	2.0
1974	7,809,622	3,251,529	4,558,093		85,723,587	2.1
1975	8,632,155	3,454,491	5,177,664		90,901,251	2.2
1976	12,438,599	6,896,039	5,542,560		96,443,811	2.3
1977	8,539,867	3,194,253	5,345,614		101,789,425	2.5
1978	14,266,860	5,324,594	8,942,266		110,731,691	2.7
1979	13,362,369	5,034,536	8,327,833		119,059,524	2.9
1980	16,618,705	5,738,321	10,880,384		129,939,908	3.2
1981	12,937,661	4,784,310	8,153,351		138,093,259	3.4
1982	15,355,958	7,057,945	8,298,013		146,391,272	3.6
1983	16,444,497	6,043,282	10,401,215		156,792,487	3.8
1984	20,673,020	6,935,756	13,737,264		170,529,751	4.2
1985	36,148,515	13,059,445	23,089,070		193,618,821	4.7
1986	37,142,590	13,088,690	24,053,900		217,672,721	5.3
1987	40,783,468	13,950,891	26,832,577		244,505,298	6.0
1988	61,672,539	22,771,320	38,901,219		283,406,517	6.9
1989	62,230,986	21,358,025	40,872,961		324,279,478	7.9
1990	99,560,916	42,785,538	56,775,378		381,054,856	9.3
1991	59,971,799	27,294,891	32,676,908		413,731,764	10.1
1992	67,383,488	25,887,458	41,496,030		455,227,794	11.1
1993	100,932,250	39,435,200	61,497,050		516,724,844	12.6
1994	59,749,237	16,675,978	43,073,259		559,798,103	13.6
1995	90,714,120	28,727,975	61,986,145		621,784,248	15.1
1996	65,433,081	17,863,053	47,570,028		669,354,276	16.3
1997	95,650,934	32,112,387	63,538,547		732,892,823	17.8
1998	159,177,241	43,588,539	115,588,702		848,481,525	20.7
1999	116,362,659	34,486,918	81,875,741		930,357,266	22.7
2000	91,812,673	22,077,930	69,734,743		1,000,092,009	24.4
2001	111,422,206	28,701,013	82,721,193		1,082,813,202	26.4
2002	110,065,448	24,317,432	85,748,016		1,168,561,218	28.5
2003	59,733,314	15,282,947	44,450,367		1,213,011,585	29.5
2004	76,503,996	14,082,939	62,421,057		1,275,432,642	31.1
2005	94,441,530	20,628,163	73,813,367		1,349,246,009	32.9
2006	57,527,933	16,037,855	41,490,078		1,390,736,087	33.9
2007	125,540,631	23,302,190	102,238,441		1,492,974,528	36.4
2008	162,941,772	26,819,477	136,122,295		1,629,096,823	39.7
2009	138,624,764	21,600,773	117,023,991		1,746,120,814	42.5
2010	151,504,863	22,969,159	128,535,704		1,874,656,518	45.6
2011	203,223,024	33,192,041	170,030,983		2,044,687,501	49.8
2012	342,991,540	72,827,452	270,164,088		2,314,851,589	56.4
2013	295,901,261	60,293,377	235,607,884		2,550,459,473	62.1
2014	231,012,723	26,933,656	204,079,067		2,754,538,540	67.1
2015	238,482,726	23,612,796	214,869,930		2,969,408,470	72.3
2016	290,493,612	37,661,463	252,832,149		3,222,240,619	78.5

PENNSYLVANIA-AMERICAN WATER COMPANY
 WATER OPERATIONS EXCLUDING STEELTON

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4 TOTAL (6)
			(2)	(3)		(4)
2017	259,802,298	24,179,704	235,622,594		3,457,863,213	84.2
2018	396,545,923	27,659,720	368,886,203		3,826,749,416	93.2
2019	277,282,583	14,544,185	262,738,398		4,089,487,814	99.6
2020	277,426,112	4,907,942	272,518,170		4,362,005,984	106.2
9999	291,792,731-	36,926,503-	254,866,228-		4,107,139,756	100.0
SUBTOTAL	5,161,654,025	1,054,514,266	4,107,139,764			
NONDEPRECIABLE	26,655,834		26,655,834			
TOTAL	5,188,309,859	1,054,514,266	4,133,795,598			

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, 2020

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	1,942,823	1,942,823			
	1,942,822.51	1,942,823	1,942,823			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

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, 2020

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	67,106	64,260	6,170	1.46	4,226
1992	84,595.17	80,281	76,877	7,718	1.53	5,044
	155,025.17	147,387	141,137	13,888		9,270
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 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, 2020

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	145,774	145,774			
2016	5,166,674.32	4,650,007	4,464,071	702,603	0.50	702,603
2017	363,034.97	254,124	243,962	119,073	1.50	79,382
2018	950,566.67	475,283	456,278	494,289	2.50	197,716
2019	391,481.88	117,445	112,749	278,733	3.50	79,638
2020	517,500.01	51,750	49,681	467,819	4.50	103,960
	8,413,546.31	6,572,898	6,351,030	2,062,516		1,163,299
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.8 13.83

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, 2020

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	396.27	381	344	52	4.20	12
1921	9,268.47	8,761	7,922	1,346	5.77	233
1925	726.04	680	615	111	6.54	17
1945	52.88	46	42	11	12.22	1
1946	1,135.49	973	880	255	12.45	20
1948	286.04	243	220	66	12.97	5
1961	422.91	327	296	127	17.42	7
1962	5,047.32	3,868	3,497	1,550	17.83	87
1965	21,672.52	16,118	14,574	7,099	19.13	371
1966	20,789.32	15,297	13,831	6,958	19.57	356
1967	269.83	196	177	93	20.03	5
1968	13,545.41	9,742	8,809	4,736	20.50	231
1969	629.92	448	405	225	20.96	11
1970	1,606.91	1,128	1,020	587	21.44	27
1971	11,954.54	8,284	7,490	4,465	21.93	204
1972	19,858.42	13,676	12,366	7,492	21.92	342
1973	101.96	69	62	40	22.43	2
1974	20,128.70	13,478	12,187	7,942	22.94	346
1975	4,493.44	2,965	2,681	1,812	23.46	77
1977	2,194.57	1,403	1,269	926	24.53	38
1978	3,355.79	2,111	1,909	1,447	25.07	58
1979	79,481.42	49,477	44,736	34,745	25.17	1,380
1980	51,791.39	31,676	28,641	23,150	25.72	900
1981	228,931.51	137,450	124,281	104,651	26.29	3,981
1982	5,772.44	3,400	3,074	2,698	26.86	100
1983	23,286.79	13,448	12,160	11,127	27.44	406
1984	1,020.52	581	525	496	27.60	18
1985	93,231.25	51,967	46,988	46,243	28.19	1,640
1986	71,959.82	39,225	35,467	36,493	28.79	1,268
1987	5,012.06	2,669	2,413	2,599	29.40	88
1988	5,307.54	2,777	2,511	2,797	29.61	94
1989	162,955.67	83,156	75,189	87,767	30.23	2,903
1990	220,395.72	109,581	99,082	121,314	30.85	3,932
1991	522,289.47	254,251	229,890	292,399	31.10	9,402
1992	309,055.34	146,214	132,205	176,850	31.74	5,572
1993	143,548.26	66,319	59,965	83,583	32.02	2,610
1994	1,279,279.06	572,861	517,973	761,306	32.67	23,303
1995	215,551.79	93,981	84,976	130,576	32.98	3,959
1996	508,492.06	214,279	193,748	314,744	33.64	9,356
1997	36,268.20	14,830	13,409	22,859	33.97	673
1998	266,151.26	104,810	94,768	171,383	34.64	4,948

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, 2020

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	205,306.36	78,140	70,653	134,653	34.99	3,848
2000	196,819.64	72,233	65,312	131,508	35.36	3,719
2001	20,536.17	7,249	6,554	13,982	35.75	391
2002	847,854.54	287,084	259,578	588,277	36.14	16,278
2003	2,291,163.44	741,879	670,797	1,620,366	36.55	44,333
2004	263,246.64	81,238	73,454	189,793	36.97	5,134
2005	1,175,886.40	344,535	311,524	864,362	37.41	23,105
2006	737,269.43	204,224	184,657	552,612	37.85	14,600
2007	1,661,983.56	435,273	393,568	1,268,416	38.05	33,336
2008	1,364,170.30	334,222	302,199	1,061,971	38.52	27,569
2009	251,278.96	57,493	51,984	199,295	38.75	5,143
2010	11,294,086.70	2,395,476	2,165,959	9,128,128	39.00	234,055
2011	351,935.57	68,557	61,988	289,948	39.28	7,382
2012	377,778.54	67,093	60,665	317,114	39.35	8,059
2013	3,114,660.40	497,723	450,035	2,664,625	39.45	67,544
2014	1,647,910.74	232,355	210,093	1,437,818	39.59	36,318
2015	1,017,810.37	124,784	112,828	904,982	39.35	22,998
2016	2,010,088.95	207,039	187,202	1,822,887	39.17	46,538
2017	2,355,276.29	195,488	176,758	2,178,518	38.69	56,307
2018	1,167,056.33	72,124	65,214	1,101,842	37.98	29,011
2019	3,301,737.42	130,088	117,623	3,184,114	36.52	87,188
2020	581,541.11	8,781	7,940	573,601	32.61	17,590
	40,603,116.18	8,736,224	7,899,182	32,703,934		869,429

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.6 2.14

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, 2020

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	11,982	6,506	9,372	19.02	493
1970	6,710.06	4,812	2,613	4,097	19.92	206
1995	1,715,454.62	914,337	496,493	1,218,962	22.34	54,564
2001	6,191.06	2,862	1,554	4,637	22.69	204
	1,744,234.47	933,993	507,166	1,237,068		55,467
BECKS RUN STATION - NEW						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2012	23,868,525.21	4,076,744	2,213,704	21,654,821	41.25	524,965
2015	17,442.33	2,053	1,115	16,328	41.23	396
	23,885,967.54	4,078,797	2,214,819	21,671,149		525,361
MILL STREET PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1990	1,277,952.17	802,937	436,001	841,951	18.04	46,671
1994	3,067.93	1,813	984	2,083	18.34	114
2001	15,048.48	7,717	4,190	10,858	18.52	586
2018	27,090.40	3,229	1,753	25,337	18.47	1,372
	1,323,158.98	815,696	442,929	880,230		48,743

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, 2020

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	641,415	348,293	773,062	20.58	37,564
1994	85,662.97	48,125	26,132	59,531	20.67	2,880
2001	13,088.07	6,303	3,423	9,665	20.99	460
2003	7,900.11	3,580	1,944	5,956	21.11	282
	1,228,006.31	699,423	379,792	848,214		41,186
NORRISTOWN BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,400,581.27	1,184,687	643,294	1,757,287	24.12	72,856
1998	52,044.11	25,179	13,672	38,372	24.01	1,598
2003	1,271.63	532	289	983	24.34	40
2007	10,970.93	3,895	2,115	8,856	24.52	361
2008	97,884.43	33,036	17,939	79,946	24.54	3,258
2012	1,059.31	272	148	912	24.61	37
2013	31,601.32	7,369	4,001	27,600	24.66	1,119
2020	750,000.00	15,750	8,552	741,448	23.31	31,808
	3,345,413.00	1,270,720	690,011	2,655,402		111,077
MILL ROAD BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,093,461.42	1,033,123	560,994	1,532,467	24.12	63,535
1998	27,010.00	13,067	7,095	19,915	24.01	829
2015	97,145.43	17,739	9,632	87,513	24.62	3,555
	2,217,616.85	1,063,929	577,722	1,639,895		67,919

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, 2020

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	2,119,785	1,151,060	3,499,632	25.67	136,332
2014	95,817.24	18,991	10,312	85,505	26.29	3,252
	4,746,508.96	2,138,776	1,161,372	3,585,137		139,584
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	883,739	479,878	1,869,243	29.01	64,434
2004	146,294.31	53,105	28,836	117,458	28.95	4,057
2006	10,710.36	3,556	1,931	8,779	29.17	301
2007	2,583.58	816	443	2,140	29.24	73
	2,508,708.44	941,216	511,088	1,997,620		68,865
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	274,097	148,837	1,454,070	36.36	39,991
	1,602,906.52	274,097	148,837	1,454,070		39,991
SHIRE OAKS RELAY STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	2,585,737.11	442,161	240,097	2,345,640	36.36	64,512
2014	2,223,738.04	338,231	183,662	2,040,076	36.24	56,293
	4,809,475.15	780,392	423,759	4,385,716		120,805

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, 2020

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	4,297	2,333	13,422	36.00	373
2013	4,835,261.20	826,830	448,975	4,386,286	36.36	120,635
2014	1,472,142.36	223,913	121,587	1,350,556	36.24	37,267
2017	3,006.40	267	145	2,861	35.87	80
	6,326,165.74	1,055,307	573,040	5,753,126		158,355

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

2018	12,749,643.83	694,856	377,312	12,372,332	43.37	285,274
2019	130,266.72	4,429	2,405	127,862	42.56	3,004
	12,879,910.55	699,285	379,717	12,500,194		288,278

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

1893	1,187.23	1,187	1,187
1894	48,291.68	48,292	48,292
1896	1,946.87	1,947	1,947
1897	4,679.84	4,680	4,680
1900	265.82	266	266
1901	5,733.19	5,733	5,733
1904	1,637.52	1,638	1,638
1905	4,532.90	4,533	4,533
1906	5,363.25	5,363	5,363
1908	6,512.34	6,512	6,512
1909	7,429.12	7,429	7,429
1910	11,949.39	11,949	11,949
1911	13,982.54	13,983	13,983
1912	1,182.14	1,182	1,182
1915	1,027.74	1,028	1,028
1918	30,643.88	30,644	30,644
1919	3,278.33	3,278	3,278
1920	5,054.69	5,055	5,055

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, 2020

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	588.34	588	588			
1922	10,567.44	10,567	10,567			
1923	7,444.76	7,445	7,445			
1924	32,827.07	32,827	32,827			
1925	142.39	142	142			
1926	486.94	487	487			
1927	862.51	863	863			
1928	3,516.46	3,513	1,886	1,630	0.09	1,630
1929	12,729.14	12,696	6,817	5,912	0.24	5,912
1930	4,044.34	4,026	2,162	1,883	0.41	1,883
1931	7,585.70	7,536	4,046	3,539	0.59	3,539
1932	4,093.96	4,058	2,179	1,915	0.79	1,915
1933	31.05	31	31			
1934	205.22	202	108	97	1.22	80
1935	2,183.23	2,147	1,153	1,030	1.46	705
1936	1,209.84	1,186	637	573	1.71	335
1937	936.10	915	491	445	1.97	226
1938	3,092.41	3,010	1,616	1,476	2.25	656
1939	2,940.82	2,852	1,531	1,410	2.54	555
1940	256.77	248	133	124	2.83	44
1941	426.90	411	221	206	3.14	66
1942	3,966.99	3,799	2,040	1,927	3.47	555
1943	65.77	63	34	32	3.80	8
1944	633.13	601	323	310	4.15	75
1945	1,394.35	1,326	712	682	3.87	176
1946	459.75	435	234	226	4.24	53
1947	9,867.10	9,283	4,984	4,883	4.62	1,057
1948	70,105.44	65,563	35,203	34,903	5.02	6,953
1949	2,185.88	2,032	1,091	1,095	5.42	202
1950	503.67	469	252	252	5.26	48
1951	30,087.69	27,813	14,934	15,154	5.68	2,668
1952	11,912.37	10,934	5,871	6,042	6.13	986
1953	28,731.79	26,376	14,162	14,570	6.03	2,416
1954	150,615.56	137,211	73,672	76,943	6.50	11,837
1955	107,303.03	97,689	52,452	54,851	6.45	8,504
1956	26,904.90	24,295	13,045	13,860	6.93	2,000
1957	17,397.91	15,578	8,364	9,034	7.42	1,218
1958	14,372.22	12,846	6,897	7,475	7.43	1,006
1959	28,487.49	25,229	13,546	14,941	7.94	1,882
1960	21,010.92	18,559	9,965	11,046	7.99	1,382

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, 2020

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	77,727.00	67,980	36,500	41,227	8.53	4,833
1962	765.69	663	356	410	9.07	45
1963	48,275.42	41,638	22,357	25,919	9.17	2,826
1964	386,298.42	329,590	176,966	209,333	9.72	21,536
1965	28,493.18	24,037	12,906	15,587	10.29	1,515
1966	48,501.41	40,707	21,857	26,645	10.44	2,552
1967	97,288.48	80,672	43,315	53,973	11.02	4,898
1968	21,655.00	17,848	9,583	12,072	11.20	1,078
1969	115,386.87	93,890	50,412	64,975	11.79	5,511
1970	47,108.66	37,828	20,311	26,798	12.39	2,163
1971	129,110.47	102,901	55,250	73,860	12.61	5,857
1972	98,095.62	77,074	41,383	56,712	13.23	4,287
1973	58,962.41	45,649	24,510	34,452	13.85	2,488
1974	121,631.48	92,756	49,803	71,828	14.48	4,960
1975	103,298.75	78,022	41,892	61,407	14.74	4,166
1976	48,323.27	35,914	19,283	29,040	15.38	1,888
1977	27,713.80	20,253	10,874	16,839	16.02	1,051
1978	90,583.16	65,057	34,931	55,652	16.67	3,338
1979	72,754.15	51,328	27,559	45,195	17.32	2,609
1980	117,114.20	81,582	43,804	73,311	17.64	4,156
1981	254,585.33	173,984	93,417	161,169	18.30	8,807
1982	194,114.94	130,038	69,821	124,294	18.97	6,552
1983	160,941.11	105,610	56,705	104,236	19.65	5,305
1984	131,704.97	84,607	45,428	86,277	20.32	4,246
1985	951,691.40	598,043	321,106	630,586	20.99	30,042
1986	214,108.97	131,484	70,597	143,512	21.68	6,620
1987	1,114,779.60	672,212	360,929	753,851	22.06	34,173
1988	355,093.74	208,866	112,146	242,948	22.75	10,679
1989	800,905.40	459,159	246,535	554,370	23.45	23,641
1990	1,923,689.49	1,073,803	576,554	1,347,135	24.14	55,805
1991	234,958.91	127,536	68,478	166,481	24.85	6,699
1992	1,849,490.29	975,051	523,532	1,325,959	25.56	51,876
1993	1,486,170.03	760,176	408,159	1,078,011	26.26	41,051
1994	243,547.53	120,702	64,808	178,739	26.97	6,627
1995	639,405.07	306,531	164,585	474,820	27.69	17,148
1996	979,367.91	453,447	243,468	735,900	28.41	25,903
1997	724,002.76	323,267	173,571	550,432	29.13	18,896
1998	626,799.69	269,399	144,648	482,152	29.85	16,152
1999	664,548.74	274,326	147,293	517,256	30.58	16,915
2000	1,762,118.18	697,094	374,289	1,387,829	31.32	44,311

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, 2020

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	794,827.14	300,683	161,445	633,382	32.05	19,762
2002	282,885.68	102,065	54,801	228,084	32.78	6,958
2003	4,252,147.99	1,450,833	778,992	3,473,156	33.78	102,817
2004	305,283.25	98,729	53,010	252,273	34.52	7,308
2005	324,391.37	99,069	53,193	271,199	35.26	7,691
2006	3,506,958.34	1,006,848	540,604	2,966,354	36.01	82,376
2007	4,177,179.57	1,121,990	602,427	3,574,752	36.75	97,272
2008	1,186,102.69	296,526	159,213	1,026,890	37.50	27,384
2009	18,915.56	4,373	2,348	16,568	38.25	433
2010	227,478.86	47,998	25,771	201,707	39.25	5,139
2011	532,421.63	102,172	54,859	477,563	40.00	11,939
2012	570,719.60	98,506	52,891	517,829	40.76	12,704
2013	1,557,453.78	238,290	127,944	1,429,509	41.52	34,429
2014	1,931,260.65	257,244	138,121	1,793,139	42.28	42,411
2015	857,183.30	97,119	52,146	805,037	43.04	18,704
2016	3,063,389.14	285,508	153,297	2,910,092	43.81	66,425
2017	596,556.03	43,429	23,318	573,238	44.58	12,859
2018	1,667,750.16	87,057	46,743	1,621,007	45.35	35,744
2019	142,294.56	4,497	2,415	139,880	45.90	3,047
2020	907,896.58	9,805	5,265	902,632	46.01	19,618
9999	1,289,607.60-	455,922-	247,569-	1,042,038-		34,273-
	43,441,475.60	15,358,093	8,339,564	35,101,912		1,154,524
	110,059,548.11	30,109,724	16,349,816	93,709,733		2,820,155
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.2 2.56

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, 2020

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	19,860.02	15,598	16,378	3,482	16.26	214
1962	558.77	438	460	99	16.13	6
1964	380.34	294	309	72	16.50	4
1967	21,853.81	16,718	17,554	4,300	16.43	262
1969	85,284.60	64,560	67,787	17,498	16.53	1,059
1970	8.67	7	7	1	16.62	
1972	2,534.86	1,881	1,975	560	16.86	33
1975	157.15	114	120	37	17.00	2
1976	1,215.38	876	920	296	17.23	17
1979	8,341.44	5,885	6,179	2,162	17.32	125
1980	0.43		0			
1981	5,016.97	3,488	3,662	1,355	17.32	78
1982	179.50	124	130	49	17.36	3
1983	33,355.66	22,765	23,903	9,453	17.45	542
1986	2,362.99	1,557	1,635	728	17.85	41
1987	37,230.74	24,319	25,535	11,696	17.78	658
1989	3,455.57	2,199	2,309	1,147	18.00	64
1995	4,519.51	2,639	2,771	1,749	18.17	96
1996	585,709.27	335,787	352,571	233,139	18.24	12,782
1997	1,159.05	651	684	476	18.34	26
1998	34,347.18	18,857	19,800	14,548	18.48	787
2000	65,706.82	34,483	36,207	29,500	18.56	1,589
2001	7,366.11	3,777	3,966	3,400	18.52	184
2002	365,933.30	182,088	191,189	174,744	18.68	9,355
2003	107,754.63	52,045	54,646	53,108	18.73	2,835
2005	39,781.66	18,005	18,905	20,877	18.75	1,113
2006	573,384.64	249,422	261,889	311,496	18.83	16,543
2007	36,158.49	15,085	15,839	20,319	18.86	1,077
2008	6,979.63	2,774	2,913	4,067	18.95	215
2009	58,881.21	22,210	23,320	35,561	18.99	1,873
2010	2,133.33	759	797	1,336	19.00	70
2011	86,788.67	28,857	30,299	56,489	19.07	2,962
2012	5,641,817.61	1,735,987	1,822,757	3,819,061	19.12	199,742
2013	126,331.79	35,524	37,300	89,032	19.17	4,644
2014	87,987.45	22,243	23,355	64,633	19.21	3,365

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, 2020

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						
2017	1,304,079.39	199,915	209,907	1,094,172	19.33	56,605
2018	52,886.83	6,056	6,359	46,528	19.33	2,407
2020	1,163,859.09	29,329	30,795	1,133,064	19.38	58,466
	10,575,362.56	3,157,316	3,315,129	7,260,234		379,844

HAYS MINE FILTER BUILDING
 INTERIM SURVIVOR CURVE.. IOWA 70-S0.5
 PROBABLE RETIREMENT YEAR.. 6-2050
 NET SALVAGE PERCENT.. 0

1924	718.79	631	663	56	13.38	4
1928	474.84	408	428	46	15.03	3
1938	987.06	822	863	124	16.51	8
1953	16,082.32	12,483	13,107	2,975	19.46	153
1954	59,727.59	46,468	48,791	10,937	18.97	577
1955	11,114.16	8,590	9,019	2,095	19.25	109
1958	1,796.47	1,358	1,426	371	20.15	18
1961	6,369.19	4,737	4,974	1,395	20.50	68
1962	292.25	217	228	64	20.24	3
1963	517.48	381	400	117	20.62	6
1965	308.34	224	235	73	20.84	4
1966	421.05	305	320	101	20.69	5
1969	908.34	641	673	235	21.49	11
1973	487.24	333	350	138	21.94	6
1975	26,614.19	17,922	18,818	7,796	22.07	353
1976	330.35	221	232	98	22.17	4
1977	1,293.78	855	898	396	22.29	18
1979	6,422.99	4,158	4,366	2,057	22.60	91
1980	1,139.05	729	765	374	22.79	16
1981	243.04	155	163	80	22.61	4
1982	175.98	110	115	60	22.85	3
1984	3,513.40	2,154	2,262	1,252	23.02	54
1985	121,297.61	73,203	76,862	44,436	23.32	1,905
1986	77,142.28	46,039	48,340	28,802	23.31	1,236
1987	819.23	483	507	312	23.32	13
1988	3,028.93	1,752	1,840	1,189	23.68	50
1989	110,673.50	63,106	66,260	44,413	23.75	1,870
1991	166,030.20	91,582	96,160	69,871	23.98	2,914

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, 2020

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						
1995	365.04	187	196	169	24.25	7
1996	13,758.25	6,909	7,254	6,504	24.28	268
1997	40,527.70	19,810	20,800	19,728	24.58	803
2002	76,198.63	32,423	34,044	42,155	24.98	1,688
2003	35,755.72	14,703	15,438	20,318	25.06	811
2005	374,969.79	142,414	149,532	225,437	25.31	8,907
2006	387,127.50	140,914	147,957	239,170	25.34	9,438
2007	93,922.81	32,591	34,220	59,703	25.41	2,350
2008	104,449.39	34,343	36,060	68,390	25.52	2,680
2009	70,763.17	21,894	22,988	47,775	25.67	1,861
2010	5,943.60	1,722	1,808	4,136	25.73	161
2011	50,202.40	13,494	14,168	36,034	25.84	1,395
2012	12,814,364.62	3,158,741	3,316,625	9,497,740	25.98	365,579
2013	130,685.96	29,208	30,668	100,018	26.06	3,838
2014	1,576,390.87	314,648	330,375	1,246,016	26.07	47,795
2016	154,178.69	22,541	23,668	130,511	26.27	4,968
2017	998,603.70	117,036	122,886	875,718	26.35	33,234
2018	2,208.13	191	201	2,008	26.40	76
2019	96,345.26	5,174	5,433	90,913	26.43	3,440
2020	1,611,173.64	29,968	31,466	1,579,708	26.45	59,724
	19,256,864.52	4,518,978	4,744,851	14,512,014		558,529

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

1930	625.51	532	559	67	15.88	4
1984	41,078.07	22,642	23,774	17,304	29.72	582
1992	5,154,533.80	2,453,558	2,576,195	2,578,339	31.38	82,165
1995	8,866.38	3,934	4,131	4,736	31.97	148
1996	2,162.87	933	980	1,183	32.32	37
1999	4,710.26	1,863	1,956	2,754	32.85	84
2001	219,124.56	80,769	84,806	134,318	33.41	4,020
2006	49,418.53	14,687	15,421	33,997	34.28	992
2010	7,202.92	1,657	1,740	5,463	35.16	155
2011	65,485.64	13,870	14,563	50,922	35.35	1,441
2012	3,766,871.07	730,020	766,509	3,000,362	35.36	84,852

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, 2020

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 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
2013	166,659.20	28,999	30,448	136,211	35.60	3,826
2014	237,415.86	36,420	38,240	199,175	35.87	5,553
2015	34,086.88	4,520	4,746	29,341	35.99	815
2016	152,442.65	16,875	17,718	134,724	36.15	3,727
2017	164,504.71	14,444	15,166	149,339	36.34	4,109
2018	24,911.72	1,599	1,679	23,233	36.41	638
	10,100,100.63	3,427,322	3,598,631	6,501,470		193,148

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

1893	690.28	669	690			
1910	955.96	877	921	35	9.98	4
1921	7,550.49	6,687	7,021	529	12.85	41
1953	44.66	35	37	8	19.46	
1990	3,174,965.67	1,781,791	1,870,863	1,304,103	23.85	54,679
1995	10,224.61	5,241	5,503	4,722	24.25	195
2006	66,480.93	24,199	25,409	41,072	25.34	1,621
2007	1,592.33	553	581	1,012	25.41	40
2009	1,945.08	602	632	1,313	25.67	51
2013	13,302.91	2,973	3,122	10,181	26.06	391
2017	44.24	5	5	39	26.35	1
	3,277,797.16	1,823,632	1,914,783	1,363,014		57,023

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	1,252,736	1,315,352	916,894	23.85	38,444
1991	14,802.97	8,165	8,573	6,230	23.98	260
1992	3,782.38	2,059	2,162	1,620	23.85	68
1994	5,692.25	2,971	3,119	2,573	24.26	106
1997	5,455.32	2,667	2,800	2,655	24.58	108
1998	18,465.92	8,808	9,248	9,218	24.67	374

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, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FALLBROOK WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1999	2,277.11	1,057	1,110	1,167	24.80	47
2003	17,373.38	7,144	7,501	9,872	25.06	394
2006	53,490.76	19,471	20,444	33,047	25.34	1,304
2007	72,172.59	25,044	26,296	45,877	25.41	1,805
2008	47,309.49	15,555	16,332	30,977	25.52	1,214
2009	28,023.69	8,671	9,104	18,919	25.67	737
2010	4,824.82	1,398	1,468	3,357	25.73	130
2012	30,878.01	7,611	7,991	22,887	25.98	881
2014	46,182.39	9,218	9,679	36,504	26.07	1,400
2015	54,662.81	9,468	9,941	44,722	26.25	1,704
2016	58,953.74	8,619	9,050	49,904	26.27	1,900
2018	11,872.00	1,027	1,078	10,794	26.40	409
	2,708,465.05	1,391,689	1,461,250	1,247,215		51,285

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	4,891,918	5,136,432	3,580,457	23.85	150,124
1991	150,511.12	83,022	87,172	63,339	23.98	2,641
1992	466.64	254	267	200	23.85	8
1993	60.06	32	34	26	24.05	1
1994	6,187.92	3,230	3,391	2,796	24.26	115
1995	10,098.00	5,176	5,435	4,663	24.25	192
1996	225,291.34	113,141	118,796	106,495	24.28	4,386
1997	6,216.61	3,039	3,191	3,026	24.58	123
1999	25,313.12	11,755	12,343	12,971	24.80	523
2001	546.72	240	252	295	24.94	12
2002	58,250.92	24,786	26,025	32,226	24.98	1,290
2003	52,704.72	21,672	22,755	29,949	25.06	1,195
2004	3,862.28	1,529	1,605	2,257	25.17	90
2005	390,680.62	148,380	155,797	234,884	25.31	9,280
2006	6,859.58	2,497	2,622	4,238	25.34	167
2007	69,260.10	24,033	25,234	44,026	25.41	1,733
2008	21,809.99	7,171	7,529	14,281	25.52	560
2009	1,610.17	498	523	1,087	25.67	42
2010	8,990.99	2,606	2,736	6,255	25.73	243

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)
SCRANTON AREA WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2011	109,155.82	29,341	30,808	78,348	25.84	3,032
2012	124,937.89	30,797	32,336	92,602	25.98	3,564
2013	21,316.66	4,764	5,002	16,315	26.06	626
2014	5,310.00	1,060	1,113	4,197	26.07	161
2017	3,575,716.70	419,074	440,021	3,135,696	26.35	119,002
2018	1,027,662.85	88,893	93,336	934,327	26.40	35,391
2019	17,498.43	940	987	16,511	26.43	625
	14,637,207.79	5,919,848	6,215,741	8,421,467		335,126

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	2,431,894	2,553,448	1,779,934	23.85	74,630
1991	88,970.52	49,076	51,529	37,442	23.98	1,561
1992	72.69	40	42	31	23.85	1
1998	3,431.58	1,637	1,719	1,713	24.67	69
1999	152.98	71	75	78	24.80	3
2003	7,790.06	3,203	3,363	4,427	25.06	177
2005	30,165.72	11,457	12,030	18,136	25.31	717
2007	12,234.92	4,246	4,458	7,777	25.41	306
2008	56,670.86	18,633	19,564	37,107	25.52	1,454
2009	66,342.17	20,526	21,552	44,790	25.67	1,745
2010	10,428.23	3,022	3,173	7,255	25.73	282
2011	5,098.68	1,371	1,440	3,659	25.84	142
2012	56,670.09	13,969	14,667	42,003	25.98	1,617
2013	1,247.32	279	293	954	26.06	37
2014	42,913.80	8,566	8,994	33,920	26.07	1,301
2015	10,206.09	1,768	1,856	8,350	26.25	318
2016	8,246.29	1,206	1,266	6,980	26.27	266
2017	7,772.90	911	957	6,816	26.35	259
2018	7,323.77	634	666	6,658	26.40	252
2019	648.49	35	37	612	26.43	23
	4,749,768.72	2,572,544	2,701,128	2,048,641		85,160

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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)
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	3,603,327	3,783,433	2,308,412	22.45	102,825
1989	236,127.92	137,615	144,493	91,634	22.55	4,064
1991	9,200.90	5,211	5,471	3,729	22.58	165
1992	3,913.79	2,175	2,284	1,630	22.78	72
1994	2,637.07	1,412	1,483	1,154	23.00	50
1998	19,882.52	9,752	10,239	9,643	23.37	413
1999	5,954.90	2,855	2,998	2,957	23.35	127
2001	3,606.32	1,631	1,713	1,894	23.60	80
2002	777.36	341	358	419	23.70	18
2003	16,530.05	7,000	7,350	9,180	23.82	385
2006	33,459.15	12,567	13,195	20,264	24.11	840
2007	18,344.81	6,588	6,917	11,428	24.09	474
2008	64,101.93	21,795	22,884	41,218	24.26	1,699
2009	26,211.66	8,409	8,829	17,382	24.34	714
2010	1,810.10	546	573	1,237	24.34	51
2012	509,430.90	131,229	137,788	371,643	24.50	15,169
2014	96,480.80	20,126	21,132	75,349	24.65	3,057
2015	14,209.06	2,586	2,715	11,494	24.71	465
2016	100,151.34	15,363	16,131	84,020	24.83	3,384
	7,254,676.07	3,990,528	4,189,988	3,064,688		134,052

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	2,677,317	2,811,138	2,211,971	24.97	88,585
1993	73,596.13	38,454	40,376	33,220	25.13	1,322
1995	197.94	99	104	94	25.52	4
1999	13,626.50	6,181	6,490	7,137	25.90	276
2004	11,303.55	4,345	4,562	6,741	26.42	255
2006	99,797.96	35,169	36,927	62,871	26.65	2,359
2007	13,173.73	4,411	4,631	8,542	26.82	318
2008	28,589.12	9,077	9,531	19,058	26.87	709
2009	19,356.65	5,788	6,077	13,279	26.96	493
2010	2,858.04	798	838	2,020	27.09	75
2011	22,252.17	5,772	6,061	16,192	27.13	597
2014	3,545.66	678	712	2,834	27.51	103

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)
CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
2015	2,868.40	476	500	2,369	27.61	86
2016	10,676.66	1,495	1,570	9,107	27.65	329
2018	14,229.77	1,174	1,233	12,997	27.80	468
	5,339,181.75	2,791,234	2,930,749	2,408,433		95,979

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	4,389,888	4,609,309	3,881,771	25.69	151,100
1994	18,958.58	9,597	10,077	8,882	25.85	344
1995	16,043.96	7,937	8,334	7,710	26.05	296
1997	45,655.10	21,567	22,645	23,010	26.25	877
1998	3,202.38	1,477	1,551	1,652	26.28	63
2001	5,100.00	2,148	2,255	2,845	26.80	106
2002	3,150.51	1,288	1,352	1,798	26.75	67
2004	17,119.10	6,497	6,822	10,297	26.98	382
2005	299,398.81	108,592	114,020	185,379	27.24	6,805
2006	93,193.36	32,301	33,916	59,278	27.34	2,168
2007	11,733.64	3,865	4,058	7,675	27.48	279
2008	28,894.84	9,030	9,481	19,413	27.50	706
2009	10,169.23	2,994	3,144	7,026	27.56	255
2010	16,080.19	4,424	4,645	11,435	27.67	413
2011	77,289.61	19,678	20,662	56,628	27.81	2,036
2012	123,725.49	28,816	30,256	93,469	28.00	3,338
2013	2,077.72	438	460	1,618	28.09	58
2014	40,488.30	7,604	7,984	32,504	28.10	1,157
	9,303,360.49	4,658,141	4,890,970	4,412,390		170,450

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	4,674,964	4,908,634	4,133,850	25.69	160,913
1994	557,586.68	282,250	296,358	261,229	25.85	10,106

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WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1995	52,517.59	25,980	27,279	25,239	26.05	969
1998	1,099.27	507	532	567	26.28	22
2002	1,956.80	800	840	1,117	26.75	42
2003	5,173.10	2,037	2,139	3,034	26.94	113
2005	2,174.91	789	828	1,346	27.24	49
2006	52,855.60	18,320	19,236	33,620	27.34	1,230
2007	1,179.60	389	408	771	27.48	28
2008	34,000.57	10,625	11,156	22,844	27.50	831
2009	5,827.62	1,716	1,802	4,026	27.56	146
2010	15,084.17	4,150	4,357	10,727	27.67	388
2011	95,761.95	24,381	25,600	70,162	27.81	2,523
2013	64,674.64	13,633	14,314	50,360	28.09	1,793
2014	165,655.45	31,110	32,665	132,990	28.10	4,733
2015	9,260.45	1,508	1,583	7,677	28.28	271
2016	8,689.72	1,192	1,252	7,438	28.29	263
2018	716,621.95	57,903	60,797	655,825	28.46	23,044
2019	11,862.12	593	623	11,239	28.53	394
	10,844,466.35	5,152,847	5,410,403	5,434,063		207,858

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

1992	4,476.99	2,271	2,385	2,092	27.68	76
1994	3,778.23	1,842	1,934	1,844	27.85	66
1997	5,424,509.05	2,460,557	2,583,544	2,840,965	28.31	100,352
1998	7,937.78	3,501	3,676	4,262	28.52	149
2000	74,588.87	31,044	32,596	41,993	28.76	1,460
2001	2,023,509.89	816,689	857,510	1,166,000	28.81	40,472
2002	29,045.94	11,284	11,848	17,198	29.12	591
2003	86,104.25	32,246	33,858	52,246	29.23	1,787
2004	98,144.99	35,303	37,068	61,077	29.37	2,080
2005	140.00	48	50	90	29.55	3
2006	1,204,036.32	396,369	416,181	787,855	29.55	26,662
2007	45,348.29	14,140	14,847	30,502	29.79	1,024
2009	102,333.83	28,367	29,785	72,549	29.99	2,419
2010	13,901.29	3,591	3,770	10,131	30.15	336

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)
NORRISTOWN WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2011	28,104.08	6,700	7,035	21,069	30.34	694
2012	365,613.30	79,850	83,841	281,772	30.41	9,266
2013	21,001.51	4,141	4,348	16,654	30.52	546
2014	69.14	12	13	57	30.68	2
2015	67,794.34	10,291	10,805	56,989	30.73	1,855
2016	1,019,886.77	129,934	136,429	883,458	30.83	28,656
2017	61,609.01	6,253	6,566	55,043	30.98	1,777
2018	83,707.68	6,236	6,548	77,160	31.06	2,484
2019	1,119.07	51	54	1,066	31.18	34
	10,766,760.62	4,080,720	4,284,688	6,482,073		222,791

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	2,166,253	2,274,530	2,866,080	29.52	97,089
2001	8,125.96	3,201	3,361	4,765	30.00	159
2005	48,155.64	16,200	17,010	31,146	30.58	1,019
2006	30,782.70	9,863	10,356	20,427	30.75	664
2007	7,211.16	2,200	2,310	4,901	30.75	159
2008	64,791.73	18,628	19,559	45,233	30.98	1,460
2009	25,684.93	6,940	7,287	18,398	31.06	592
2010	2,533.46	638	670	1,864	31.17	60
2011	38,290.79	8,914	9,360	28,931	31.31	924
2012	15,722.39	3,341	3,508	12,214	31.50	388
2013	3,295.43	630	661	2,634	31.72	83
2015	11,172.48	1,640	1,722	9,451	31.96	296
2016	9,027.44	1,113	1,169	7,859	32.00	246
	5,405,404.22	2,239,561	2,351,502	3,053,902		103,139

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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	863,235	906,382	1,231,396	30.26	40,694
2001	3,501,677.38	1,372,658	1,441,268	2,060,409	30.25	68,113
2003	1,504.36	548	575	929	30.58	30
2004	166,573.01	58,001	60,900	105,673	30.89	3,421
2005	19,156.16	6,383	6,702	12,454	31.01	402
2006	285,061.14	90,535	95,060	190,001	31.16	6,098
2007	45,674.49	13,748	14,435	31,239	31.35	996
2008	220,753.83	62,650	65,781	154,972	31.55	4,912
2014	30,652.75	5,119	5,375	25,278	32.41	780
2015	149,409.41	21,605	22,685	126,725	32.52	3,897
2018	28,869.57	2,044	2,146	26,723	32.83	814
2019	22,547.59	983	1,032	21,515	32.87	655
	6,609,657.65	2,497,509	2,622,343	3,987,315		130,812

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	2,025,426	2,126,663	928,277	22.62	41,038
1985	5,833.47	3,500	3,675	2,159	23.67	91
1991	23,116.00	12,617	13,248	9,868	24.55	402
1996	6,671.00	3,301	3,466	3,205	25.00	128
2000	142,779.16	63,808	66,997	75,782	25.37	2,987
2002	373,803.03	156,997	164,844	208,959	25.55	8,178
2006	428,360.75	153,439	161,108	267,252	25.98	10,287
2007	15,986.12	5,438	5,710	10,276	26.18	393
2011	13,009,059.10	3,435,693	3,607,420	9,401,639	26.47	355,181
2013	228,674.96	50,080	52,583	176,092	26.75	6,583
2014	32,558.55	6,349	6,666	25,892	26.83	965
2018	3,850.44	325	341	3,509	27.09	130
2019	4,599.51	241	253	4,346	27.15	160
	17,330,232.61	5,917,214	6,212,975	11,117,258		426,523

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NAZARETH (BLUE MOUNTAIN) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
1951	429.84	335	352	78	19.79	4
1960	45.00	33	35	10	21.47	
1970	349.00	238	250	99	23.57	4
1975	41,890.00	27,446	28,818	13,072	23.94	546
1976	12,586.04	8,121	8,527	4,059	24.47	166
1977	48,491.99	31,006	32,556	15,936	24.53	650
1978	89.00	56	59	30	24.62	1
1979	1,797.00	1,126	1,182	615	24.73	25
1980	9,400.42	5,825	6,116	3,284	24.86	132
1983	3,194.00	1,904	1,999	1,195	25.40	47
1985	30.00	17	18	12	25.48	
1988	9,287.67	5,162	5,420	3,868	25.98	149
1989	2,360.00	1,286	1,350	1,010	26.30	38
1991	4,553.00	2,404	2,524	2,029	26.37	77
1992	72,215.50	37,249	39,111	33,105	26.75	1,238
1995	4,258,824.56	2,063,400	2,166,535	2,092,289	27.13	77,121
1996	7,506.00	3,568	3,746	3,760	27.05	139
1997	7,826.00	3,623	3,804	4,022	27.26	148
1998	541.00	243	255	286	27.50	10
2007	2,222.54	714	750	1,473	28.52	52
2008	360,111.32	109,402	114,870	245,241	28.65	8,560
2009	6,280.49	1,791	1,881	4,400	28.82	153
2011	12,316.24	3,030	3,181	9,135	29.11	314
2013	17,236.87	3,516	3,692	13,545	29.26	463
	4,879,583.48	2,311,495	2,427,031	2,452,552		90,037

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

2003	10,342,319.64	3,656,010	3,838,749	6,503,570	32.00	203,237
2004	1,073,637.95	363,104	381,253	692,385	32.28	21,449
2005	51,929.31	16,825	17,666	34,263	32.34	1,059
2008	4,901.24	1,348	1,415	3,486	32.95	106
2009	3,997.32	1,030	1,081	2,916	33.14	88
2010	15,074.97	3,609	3,789	11,286	33.36	338
2012	25,964.22	5,253	5,516	20,449	33.52	610

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, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLARION WATER TREATMENT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	22,045.21	4,001	4,201	17,844	33.82	528
2015	4,722.08	657	690	4,032	34.02	119
2017	63,675.57	5,884	6,178	57,497	34.38	1,672
2018	7,287.53	494	519	6,769	34.40	197
	11,615,555.04	4,058,215	4,261,058	7,354,497		229,403

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

1969	805.94	535	562	244	26.02	9
1983	39,657.10	22,307	23,422	16,235	29.17	557
1987	6,134.90	3,227	3,388	2,747	30.19	91
1991	13,030.67	6,381	6,700	6,331	30.74	206
1997	3,934.06	1,664	1,747	2,187	32.06	68
2001	130,034.30	48,425	50,845	79,189	32.86	2,410
2006	13,462,876.01	4,041,555	4,243,565	9,219,311	33.81	272,680
2007	3,389,546.02	960,936	1,008,967	2,380,579	34.12	69,771
2008	20,115.84	5,381	5,650	14,466	34.23	423
2009	21,160.91	5,305	5,570	15,591	34.37	454
2011	68,339.41	14,672	15,405	52,934	34.75	1,523
2013	109,213.87	19,167	20,125	89,089	35.24	2,528
2014	156,102.97	24,258	25,470	130,632	35.34	3,696
2015	8,725.59	1,171	1,230	7,496	35.48	211
2016	67,448.35	7,554	7,932	59,517	35.66	1,669
2017	186,670.82	16,595	17,424	169,246	35.87	4,718
2018	201,042.48	13,068	13,721	187,321	35.96	5,209
2019	35,185.25	1,404	1,474	33,711	36.09	934
	17,920,024.49	5,193,605	5,453,198	12,466,826		367,157

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, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	4,874,266	5,117,898	21,186,831	37.37	566,948
	26,304,729.23	4,874,266	5,117,898	21,186,831		566,948
ELLWOOD WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
1991	15,090.60	7,034	7,386	7,705	33.79	228
2018	23,563,140.28	1,366,662	1,434,972	22,128,168	40.60	545,029
2019	991,044.40	35,083	36,837	954,208	40.87	23,347
	24,569,275.28	1,408,779	1,479,194	23,090,081		568,604
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	134,262	140,973	2,173,882	40.60	53,544
2019	12,313.10	436	458	11,855	40.87	290
	2,327,167.91	134,698	141,431	2,185,737		53,834
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1889	10,648.61	10,649	10,649			
1900	3,990.95	3,991	3,991			
1901	51.72	52	52			
1902	12,361.57	12,362	12,362			
1903	1,785.08	1,785	1,785			
1906	4,627.62	4,628	4,628			
1908	495.00	495	495			
1909	379.16	379	379			
1912	213.96	214	214			
1914	772.44	772	772			

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, 2020

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 60-R3						
NET SALVAGE PERCENT.. 0						
1915	39.90	40	40			
1917	2,010.72	2,011	2,011			
1918	802.53	803	803			
1923	31,431.74	31,259	31,432			
1924	3,047.00	2,999	3,047			
1928	1,045.29	1,025	1,045			
1929	3,107.29	3,042	3,107			
1930	30.46	29	30			
1931	1,137.99	1,100	1,138			
1934	239.69	230	240			
1935	334.77	321	335			
1937	615.41	586	615			
1940	50.07	47	49	1	4.97	
1941	12.80	12	13			
1943	132.15	123	129	3	5.83	1
1944	248.01	230	242	6	6.15	1
1946	0.99	1	1			
1947	0.28		0			
1948	3.97	4	4			
1949	1,696.38	1,540	1,617	79	7.24	11
1951	5,070.12	4,546	4,775	296	8.02	37
1952	438.40	390	410	29	8.42	3
1953	2,729.67	2,432	2,554	175	8.26	21
1954	1,217.20	1,076	1,130	87	8.69	10
1955	363.47	319	335	28	9.13	3
1956	46.80	41	43	4	9.57	
1957	257.39	222	233	24	10.03	2
1958	670.06	578	607	63	9.96	6
1959	66.80	57	60	7	10.45	1
1960	119.60	101	106	14	10.93	1
1961	36.09	30	32	5	11.42	
1962	9,252.56	7,686	8,072	1,180	11.92	99
1963	17,494.70	14,384	15,107	2,388	12.43	192
1964	182.99	149	156	26	12.94	2
1965	2,663.70	2,144	2,252	412	13.46	31
1966	4,137.42	3,315	3,482	656	13.52	49
1967	150.77	119	125	26	14.07	2
1968	5,182.82	4,054	4,258	925	14.62	63
1969	91,785.82	70,905	74,470	17,316	15.17	1,141
1970	152.00	116	122	30	15.72	2

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, 2020

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 60-R3						
NET SALVAGE PERCENT.. 0						
1971	4,501.15	3,387	3,557	944	16.29	58
1972	1,216,604.55	902,721	948,106	268,498	16.86	15,925
1973	11,481.01	8,398	8,820	2,661	17.44	153
1974	7,967.51	5,743	6,032	1,936	18.01	107
1975	245,883.53	174,528	183,303	62,581	18.60	3,365
1976	38,981.32	27,232	28,601	10,380	19.20	541
1977	1,295.22	890	935	360	19.79	18
1978	10,550.90	7,130	7,488	3,062	20.39	150
1979	4,221.44	2,803	2,944	1,278	21.00	61
1980	408.63	266	279	129	21.61	6
1981	34,042.96	21,784	22,879	11,164	22.23	502
1982	477,881.76	299,919	314,998	162,884	22.85	7,128
1983	114,047.04	70,139	73,665	40,382	23.48	1,720
1984	31,900.78	19,211	20,177	11,724	24.11	486
1985	721,142.32	424,969	446,335	274,808	24.74	11,108
1986	52,720.92	30,193	31,711	21,010	25.74	816
1987	169,523.22	94,831	99,599	69,925	26.38	2,651
1988	987,007.38	538,906	566,000	421,007	27.02	15,581
1989	2,705,394.56	1,440,352	1,512,767	1,192,628	27.67	43,102
1990	980,406.03	508,341	533,898	446,508	28.32	15,767
1991	1,143,495.64	576,779	605,777	537,719	28.98	18,555
1992	103,284.68	50,630	53,175	50,109	29.64	1,691
1993	41,203.69	19,605	20,591	20,613	30.30	680
1994	1,158,846.09	531,215	557,922	600,924	31.31	19,193
1995	1,666,311.73	739,343	776,514	889,798	31.97	27,832
1996	456,588.83	195,785	205,628	250,961	32.64	7,689
1997	1,766,776.97	730,739	767,478	999,299	33.32	29,991
1998	688,197.81	274,040	287,818	400,380	34.00	11,776
1999	2,139,343.16	814,234	855,170	1,284,173	34.99	36,701
2000	112,110.22	40,909	42,966	69,144	35.68	1,938
2001	1,595,502.06	556,830	584,825	1,010,677	36.37	27,789
2002	394,475.05	131,360	137,964	256,511	37.06	6,922
2003	441,381.20	139,035	146,025	295,356	38.06	7,760
2004	110.93	33	35	76	38.75	2
2005	108,933.61	30,730	32,275	76,659	39.45	1,943
2006	96,928.03	25,725	27,018	69,910	40.14	1,742
2007	545,425.43	134,720	141,493	403,932	41.15	9,816
2008	353,484.22	81,301	85,388	268,096	41.85	6,406
2009	762,029.15	162,160	170,313	591,716	42.55	13,906
2010	706,316.13	137,167	144,063	562,253	43.56	12,908

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, 2020

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 60-R3						
NET SALVAGE PERCENT.. 0						
2011	2,133,852.90	377,052	396,009	1,737,844	44.26	39,264
2012	2,850,124.45	453,170	475,954	2,374,171	44.97	52,795
2013	1,640,013.42	231,242	242,868	1,397,146	45.69	30,579
2014	3,945,455.86	482,135	506,375	3,439,081	46.69	73,658
2015	583,032.96	60,635	63,683	519,349	47.41	10,954
2016	1,524,139.33	130,314	136,866	1,387,274	48.13	28,823
2017	2,258,735.68	150,884	158,470	2,100,266	48.86	42,985
2018	2,164,941.71	103,917	109,142	2,055,800	49.58	41,464
2019	1,119,861.89	32,588	34,226	1,085,636	50.05	21,691
2020	810,766.82	7,946	8,345	802,421	50.26	15,965
9999	169,605.01-	49,947-	52,444-	117,161-		2,971-
	41,181,358.80	12,127,412	12,733,579	28,447,780		721,370
	266,957,000.42	84,247,553	88,458,520	178,498,481		5,749,072
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.0 2.15

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, 2020

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	6,732,396	5,748,410	5,068,422	17.90	283,152
1998	68,969.00	37,395	31,929	37,040	19.00	1,949
2000	122,317.58	62,945	53,745	68,573	19.34	3,546
2001	25,833.98	12,948	11,056	14,778	19.41	761
2003	4,063.71	1,913	1,633	2,431	19.67	124
2007	41,023.43	16,557	14,137	26,886	19.95	1,348
2010	77,041.66	26,371	22,517	54,525	20.17	2,703
2012	197,523.29	58,427	49,888	147,635	20.24	7,294
2013	129,535.29	34,975	29,863	99,672	20.28	4,915
2014	18,080.06	4,383	3,742	14,338	20.31	706
2016	167,667.01	30,331	25,898	141,769	20.38	6,956
	11,668,886.83	7,018,641	5,992,818	5,676,069		313,454
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.1						2.69

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, 2020

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	15,195	17,106	10,521	4.50	2,338
	65,958.42	53,526	55,437	10,521		2,338
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 3.54

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, 2020

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	22,757	26,388	14,989	4.50	3,331
	119,362.95	100,743	104,374	14,989		3,331
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 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, 2020

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	934,541	832,936	360,299	9.55	37,728
1987	17,605.59	13,683	12,195	5,410	9.60	564
1988	64,279.96	49,508	44,125	20,155	9.70	2,078
1989	21,520.60	16,472	14,681	6,839	9.65	709
1990	47,919.69	36,246	32,305	15,614	9.82	1,590
1991	3,439.19	2,587	2,306	1,133	9.72	117
1992	3,258.04	2,423	2,160	1,098	9.82	112
1996	15,197.42	10,836	9,658	5,540	9.86	562
1998	1,013.00	702	626	387	9.97	39
2005	152,175.13	92,462	82,409	69,766	10.01	6,970
2006	239,811.48	141,872	126,447	113,364	10.01	11,325
2008	59,275.49	32,827	29,258	30,018	10.07	2,981
2009	4,369.19	2,331	2,078	2,292	10.05	228
2011	8,577.97	4,164	3,711	4,867	10.07	483
2012	18,670.27	8,555	7,625	11,045	10.05	1,099
2013	103,178.46	44,037	39,249	63,929	10.07	6,348
2014	68,172.08	26,764	23,854	44,318	10.06	4,405
2015	29,091.75	10,287	9,169	19,923	10.05	1,982
2016	107,280.37	33,214	29,603	77,677	10.03	7,744
2017	95,983.57	24,860	22,157	73,826	10.01	7,375
2018	19,655.38	3,941	3,513	16,143	9.97	1,619
2019	680.62	90	80	600	9.89	61
	2,274,389.65	1,492,402	1,330,145	944,245		96,119

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	1,000,559	891,776	424,056	10.56	40,157
1988	2,021.01	1,524	1,358	663	10.60	63
1989	304,487.32	228,274	203,456	101,032	10.52	9,604
1992	15,076.98	10,958	9,767	5,310	10.71	496
1994	2,429.06	1,731	1,543	886	10.68	83
1995	69,619.62	48,998	43,671	25,949	10.73	2,418
1996	8,235.02	5,730	5,107	3,128	10.71	292
1997	109,992.96	75,477	67,271	42,722	10.75	3,974
2001	50,080.02	32,131	28,638	21,442	10.89	1,969

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, 2020

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	3,007	2,680	2,101	10.91	193
2003	72,512.60	44,668	39,812	32,701	10.91	2,997
2010	19,835.46	9,705	8,650	11,186	10.96	1,021
2011	62,740.65	29,149	25,980	36,761	10.95	3,357
2013	82,727.62	33,629	29,973	52,755	10.95	4,818
2014	14,536.76	5,413	4,824	9,712	10.95	887
	2,134,908.70	1,530,953	1,364,505	770,404		72,329

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

1989	345,323.44	191,447	170,633	174,691	25.32	6,899
1990	5,066.66	2,751	2,452	2,615	25.68	102
1991	645.96	343	306	340	26.06	13
1996	1,788.91	842	750	1,038	27.58	38
2001	12,750.99	5,122	4,565	8,186	29.04	282
2002	5,452.92	2,108	1,879	3,574	29.35	122
2003	1,014.14	376	335	679	29.67	23
2006	28,324.37	9,160	8,164	20,160	30.34	664
2007	23,008.72	7,082	6,312	16,697	30.36	550
2008	47,738.04	13,844	12,339	35,399	30.60	1,157
2010	10,942.74	2,781	2,479	8,464	30.82	275
2011	43,372.14	10,175	9,069	34,303	30.99	1,107
2012	124,320.58	26,729	23,823	100,498	31.03	3,239
2013	173,644.54	33,861	30,180	143,465	30.96	4,634
2018	23,106,560.91	1,790,758	1,596,063	21,510,498	29.76	722,799
2019	1,657,095.74	82,192	73,256	1,583,840	28.71	55,167
2020	803,732.71	15,110	13,467	790,265	26.03	30,360
	26,390,783.51	2,194,681	1,956,071	24,434,713		827,431

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, 2020

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						
1924	548.46	548	548			
1926	154.34	154	154			
1958	12.45	12	12			
1960	46.84	43	38	9	5.72	2
1961	20.42	18	16	4	6.29	1
1963	32,003.10	28,707	25,585	6,418	6.60	972
1964	1,047.70	935	833	214	6.79	32
1965	11,628.32	10,261	9,145	2,483	7.40	336
1966	1,096.61	962	857	239	7.61	31
1967	47,024.99	41,006	36,547	10,478	7.85	1,335
1968	56,171.84	48,364	43,105	13,067	8.48	1,541
1969	1,246.74	1,066	950	297	8.74	34
1970	10,905.35	9,252	8,246	2,659	9.02	295
1971	8,856.31	7,409	6,603	2,253	9.67	233
1972	60,421.76	50,114	44,664	15,757	9.98	1,579
1973	1,610.60	1,324	1,180	431	10.30	42
1975	6,436.81	5,155	4,594	1,842	11.32	163
1976	45,096.80	35,518	31,656	13,441	12.00	1,120
1977	13,081.28	10,185	9,077	4,004	12.37	324
1979	27,802.39	20,999	18,715	9,087	13.45	676
1980	1.09	1	1			
1981	45,387.63	33,169	29,562	15,826	14.55	1,088
1982	357,940.85	256,321	228,448	129,493	15.26	8,486
1983	32,108.86	22,637	20,175	11,933	15.69	761
1984	895.27	618	551	344	16.41	21
1985	72,474.88	49,138	43,795	28,680	16.86	1,701
1986	349,146.09	231,274	206,124	143,022	17.58	8,135
1987	592,410.64	383,053	341,398	251,012	18.31	13,709
1988	609,250.83	386,143	344,152	265,099	18.78	14,116
1989	447,482.80	276,276	246,233	201,250	19.52	10,310
1990	142,607.75	85,679	76,362	66,246	20.26	3,270
1991	33,573.43	19,708	17,565	16,009	20.75	772
1992	147,633.65	84,151	75,000	72,634	21.50	3,378
1993	12,851.55	7,104	6,331	6,520	22.25	293
1994	324,230.18	174,436	155,467	168,763	22.76	7,415
1995	58,728.16	30,550	27,228	31,500	23.52	1,339
1996	47,223.59	23,716	21,137	26,087	24.28	1,074
1997	35,093.61	16,989	15,142	19,952	25.04	797
1998	15,922.38	7,452	6,642	9,281	25.58	363
1999	60,863.85	27,352	24,378	36,486	26.34	1,385

PENNSYLVANIA-AMERICAN WATER COMPANY
 WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 304.61 OFFICE BUILDINGS

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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 STRUCTURES						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2000	752,699.09	324,037	288,800	463,899	27.12	17,105
2001	49,201.86	20,242	18,041	31,161	27.90	1,117
2002	6,113.76	2,398	2,137	3,977	28.67	139
2003	84,745.74	31,593	28,157	56,588	29.45	1,921
2004	37,671.35	13,302	11,855	25,816	30.23	854
2005	345,961.22	115,274	102,739	243,223	31.01	7,843
2006	226,535.63	70,951	63,236	163,300	31.80	5,135
2007	130,533.36	38,416	34,238	96,295	32.37	2,975
2008	246,763.56	67,564	60,217	186,547	33.16	5,626
2009	101,836.15	25,765	22,963	78,873	33.95	2,323
2010	61,073.79	14,169	12,628	48,446	34.75	1,394
2011	121,423.32	25,608	22,823	98,600	35.55	2,774
2012	183,722.78	34,834	31,046	152,677	36.34	4,201
2013	88,266.06	14,829	13,216	75,050	37.14	2,021
2014	402,323.89	58,820	52,424	349,900	37.95	9,220
2015	12,610.10	1,567	1,397	11,214	38.75	289
2016	1,288,039.43	131,638	117,323	1,170,716	39.55	29,601
2017	539,249.06	43,032	38,353	500,897	40.36	12,411
2018	1,903,338.85	109,442	97,541	1,805,798	40.98	44,065
2019	2,039,860.89	70,987	63,268	1,976,593	41.60	47,514
2020	339,695.44	4,008	3,572	336,123	41.87	8,028
9999	60,000.00-	17,074-	15,218-	44,782-		1,390-
	12,612,705.53	3,589,201	3,198,976	9,413,730		292,295
	43,412,787.39	8,807,237	7,849,697	35,563,092		1,288,174
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.6 2.97

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, 2020

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	571,206	747,848			
1988	14,460.80	10,997	14,461			
1990	21,055.84	15,733	21,056			
1991	515.82	382	516			
2000	8,240.40	5,422	7,748	493	10.65	46
2001	106,652.86	68,834	98,360	8,292	10.71	774
2011	2,125.81	986	1,409	717	10.99	65
2014	364,619.49	135,092	193,040	171,580	11.04	15,542
2015	19,376.64	6,425	9,181	10,196	11.08	920
2018	224.06	41	59	165	11.12	15
	1,285,119.64	815,118	1,093,677	191,443		17,362

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

1958	1,325.56	1,069	1,326			
1965	643,914.66	493,174	643,915			
1967	44,860.45	33,843	44,860			
1969	4,243.71	3,147	4,243			
1970	2,864.99	2,098	2,829	36	18.47	2
1972	1,303.96	936	1,262	42	19.07	2
1973	9,045.24	6,445	8,690	355	19.17	19
1975	40.07	28	38	2	19.44	
1977	1,672.45	1,142	1,540	133	20.19	7
1979	3,770.24	2,519	3,397	374	20.61	18
1981	0.16		0			
1985	8,835.61	5,458	7,359	1,476	21.97	67
1986	55,819.41	33,894	45,702	10,118	22.32	453
1987	51,477.61	30,866	41,619	9,859	22.37	441
1988	1,663.34	978	1,319	345	22.75	15
1989	362,897.15	210,335	283,609	79,288	22.85	3,470
1991	4,579.94	2,554	3,444	1,136	23.41	49
1992	10,233.76	5,600	7,551	2,683	23.58	114
1993	2,866.42	1,537	2,072	794	23.78	33
1995	1,250.41	641	864	386	24.25	16
1996	53,376.94	26,678	35,972	17,405	24.52	710

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

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	47,035.53	22,878	30,848	16,188	24.81	652
1998	40,989.99	19,462	26,242	14,748	24.89	593
2000	47,320.31	21,147	28,514	18,806	25.37	741
2002	3,216.97	1,345	1,814	1,403	25.75	54
2006	123,246.92	43,432	58,562	64,685	26.65	2,427
2007	61,020.15	20,430	27,547	33,473	26.82	1,248
2008	529,024.16	167,277	225,551	303,473	27.03	11,227
2009	414,772.15	123,063	165,934	248,838	27.26	9,128
2010	105,557.84	29,155	39,312	66,246	27.52	2,407
2011	61,528.67	15,727	21,206	40,323	27.67	1,457
2012	392,778.94	91,832	123,823	268,956	27.86	9,654
2013	32,129.22	6,773	9,133	22,997	28.09	819
2014	27,177.86	5,071	6,838	20,340	28.34	718
2018	19,954,126.06	1,586,353	2,138,989	17,815,138	28.95	615,376
2019	5,911,312.35	289,654	390,560	5,520,752	29.08	189,847
2020	344,790.59	5,792	7,810	336,981	29.18	11,548
	29,362,069.79	3,312,333	4,444,292	24,917,778		863,312

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

1997	6,386.52	3,046	4,087	2,300	25.76	89
2012	1,538,069.70	345,143	463,092	1,074,977	29.38	36,589
2014	16,746,243.22	2,994,228	4,017,477	12,728,766	29.86	426,282
2015	12,394.22	1,922	2,579	9,815	29.96	328
2019	22,825.61	1,061	1,424	21,402	30.76	696
	18,325,919.27	3,345,400	4,488,659	13,837,260		463,984

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

1894	1,345.81	1,346	1,346			
1906	2,146.38	2,146	2,146			
1908	10,437.44	10,437	10,437			

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, 2020

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						
1909	12,807.21	12,807	12,807			
1912	4,120.07	4,120	4,120			
1922	36.83	37	37			
1924	0.61	1	1			
1926	14,442.45	14,442	14,442			
1927	275.82	276	276			
1928	2,124.09	2,124	2,124			
1929	12,790.89	12,791	12,791			
1935	1,453.65	1,454	1,454			
1937	290.20	290	290			
1940	187.30	187	187			
1942	29,354.99	29,355	29,355			
1943	0.07		0			
1945	709.85	707	710			
1947	0.21		0			
1948	1,067.29	1,060	1,067			
1949	257.53	254	258			
1950	2,616.74	2,564	2,617			
1951	863.42	846	863			
1954	10,608.36	10,229	10,608			
1955	140.51	135	141			
1956	11,013.96	10,584	11,014			
1957	2,333.65	2,223	2,334			
1958	1,189.33	1,130	1,189			
1959	1,422.22	1,347	1,422			
1960	2,071.68	1,955	2,072			
1961	2,324.16	2,185	2,324			
1962	822.55	770	823			
1963	2,389.38	2,212	2,389			
1964	3,159.63	2,910	3,160			
1965	572.27	524	572			
1966	1,609.50	1,465	1,610			
1967	421.22	383	421			
1968	2,487.79	2,246	2,488			
1969	2,623.84	2,351	2,624			
1970	7,449.57	6,621	7,450			
1971	4,203.34	3,704	4,203			
1972	7,153.80	6,245	7,154			
1973	4,062.14	3,512	4,062			
1974	1,872.79	1,602	1,873			

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WATER OPERATIONS EXCLUDING STEELTON

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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 STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1976	24,692.89	20,658	24,693			
1977	1,344.93	1,112	1,345			
1978	230.84	188	231			
1980	2,829.73	2,246	2,830			
1981	1,530.85	1,197	1,531			
1982	6,282.74	4,838	6,283			
1983	6,850.29	5,189	6,850			
1984	53,216.56	39,625	53,217			
1985	143,272.61	104,775	142,629	644	13.04	49
1986	56,438.62	40,308	54,871	1,568	13.81	114
1987	9,013.64	6,311	8,591	423	14.34	29
1988	706,342.14	484,409	659,419	46,923	14.89	3,151
1989	69,306.97	46,505	63,307	6,000	15.45	388
1990	987,311.41	644,418	877,237	110,075	16.23	6,782
1991	703,963.12	448,565	610,625	93,338	16.80	5,556
1992	325,984.19	202,534	275,707	50,278	17.37	2,895
1993	10,902.63	6,566	8,938	1,964	18.16	108
1994	69,203.14	40,525	55,166	14,037	18.75	749
1995	6,915.98	3,915	5,329	1,587	19.55	81
1996	89,736.73	49,248	67,041	22,696	20.14	1,127
1997	120,892.72	64,206	87,403	33,490	20.75	1,614
1998	33,351.00	17,036	23,191	10,160	21.55	471
1999	147,401.55	72,581	98,803	48,598	22.17	2,192
2000	73,618.44	34,711	47,252	26,367	22.98	1,147
2001	285,065.49	128,964	175,557	109,509	23.60	4,640
2002	10,596.11	4,567	6,217	4,379	24.42	179
2004	1,408.87	549	747	662	25.87	26
2005	49,465.68	18,174	24,740	24,726	26.69	926
2006	46,187.46	16,009	21,793	24,395	27.34	892
2007	80,504.63	26,084	35,508	44,997	28.17	1,597
2008	104,889.90	31,593	43,007	61,883	29.00	2,134
2009	24,443.89	6,830	9,298	15,146	29.65	511
2010	3,290.99	843	1,148	2,143	30.48	70
2011	217,604.68	50,658	68,960	148,645	31.31	4,748
2012	213,238.54	44,588	60,697	152,542	32.15	4,745
2013	46,136.78	8,581	11,681	34,456	32.82	1,050
2014	91,078.25	14,736	20,060	71,018	33.66	2,110
2015	638,978.91	87,860	119,603	519,376	34.50	15,054
2016	97,110.76	11,012	14,990	82,120	35.18	2,334
2017	32,849.26	2,910	3,961	28,888	36.02	802

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OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2018	29,360.41	1,873	2,550	26,811	36.71	730
2019	32,418.25	1,251	1,703	30,715	37.41	821
2020	95,046.03	1,245	1,695	93,351	37.67	2,478
9999	576.00-	288-	386-	190-		7-
	5,916,993.15	2,961,282	3,973,273	1,943,720		72,293
	54,890,101.85	10,434,133	13,999,901	40,890,201		1,416,951
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.9 2.58

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, 2020

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						
1936	1,070.65	1,071	1,071			
1941	584.07	584	584			
1942	490.75	491	491			
1943	38.98	39	39			
1951	0.91	1	1			
1952	461.17	458	461			
1954	1,818.42	1,790	1,818			
1958	1,363.32	1,312	1,363			
1959	131.43	125	131			
1960	1,255.93	1,193	1,256			
1962	176.78	166	177			
1963	1,009.09	940	1,009			
1964	413.70	383	414			
1967	414.39	377	414			
1969	77.16	69	77			
1970	249.87	222	250			
1971	462.88	408	463			
1972	559.41	488	559			
1973	24.07	21	24			
1975	2,894.91	2,463	2,895			
1981	139.98	112	140			
1983	1,020.50	800	1,020			
1986	1,955.54	1,471	1,956			
1987	6,639.33	4,916	6,639			
1988	3,165.75	2,315	3,166			
1989	947.35	680	947			
1991	2,478.42	1,718	2,478			
1992	1,472.84	1,003	1,473			
1996	34,421.04	21,506	34,421			
1997	9,596.45	5,840	9,596			
1998	4,993.73	2,966	4,994			
2003	65,835.44	33,181	65,835			
2004	204,515.65	98,863	204,516			
2005	178,623.28	82,774	178,623			
2006	63,835.43	28,139	63,835			
2007	270,653.70	113,269	260,281	10,373	18.76	553
2008	327,771.63	129,470	297,509	30,263	19.15	1,580
2009	26,500.46	9,813	22,549	3,951	19.56	202
2010	148,432.80	51,120	117,468	30,965	19.99	1,549
2011	1,711.23	545	1,252	459	20.35	23
2012	59,495.21	17,295	39,742	19,753	20.74	952

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, 2020

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						
2013	54,889.92	14,370	33,021	21,869	21.15	1,034
2014	11,781.23	2,726	6,264	5,517	21.59	256
2015	595,083.09	119,136	273,762	321,321	21.97	14,625
2016	486,034.90	81,362	186,962	299,073	22.38	13,363
2017	370,464.71	49,272	113,222	257,243	22.82	11,273
2018	770,487.09	74,891	172,092	598,395	23.21	25,782
2020	283,694.64	5,844	13,429	270,266	23.83	11,341
	4,000,139.23	967,998	2,130,689	1,869,450		82,533
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.7 2.06

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, 2020

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	35,647	27,708	14,518	18.55	783
1937	48.00	39	30	18	19.59	1
1949	331.00	258	201	130	20.24	6
1961	2,483.15	1,847	1,436	1,047	20.50	51
1973	1,843.00	1,287	1,000	843	20.53	41
1974	259.00	179	139	120	20.62	6
1978	82,513.54	55,408	43,069	39,445	20.79	1,897
1992	1,385,786.88	797,798	620,128	765,659	21.00	36,460
	1,515,490.93	892,463	693,711	821,780		39,245

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

1957	3,545.00	2,048	1,592	1,953	46.40	42
1958	937,679.88	539,166	419,094	518,586	46.20	11,225
1962	1,170.00	650	505	665	46.76	14
1964	15,475.00	8,394	6,525	8,950	47.67	188
1965	5,506.28	2,965	2,305	3,202	47.59	67
1967	0.83			1	47.52	
1985	2,905.50	1,207	938	1,967	49.97	39
1990	18,419.48	6,911	5,372	13,048	50.80	257
1995	1,423,197.85	475,348	369,488	1,053,710	50.84	20,726
	2,407,899.82	1,036,689	805,818	1,602,082		32,558

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

1918	97,835.35	71,205	55,348	42,488	38.34	1,108
1925	408.75	285	222	187	41.48	5
1930	2,267.00	1,539	1,196	1,071	42.83	25
1934	1,013.55	666	518	496	45.08	11
1956	775.09	435	338	437	50.44	9
1978	134.64	58	45	90	55.54	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, 2020

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	99	77	169	56.74	3
1985	16,193.21	6,208	4,825	11,368	57.09	199
1989	294,046.08	103,739	80,636	213,410	57.79	3,693
2013	8,655,614.25	979,816	761,611	7,894,003	58.73	134,412
	9,068,533.43	1,164,050	904,816	8,163,717		139,467

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

1904	361.68	282	219	142	32.75	4
1925	882.00	623	484	398	39.64	10
1928	103.00	71	55	48	40.83	1
1930	285.00	196	152	133	41.08	3
1933	93.00	63	49	44	42.36	1
1936	86.00	57	44	42	43.71	1
1956	941.01	540	420	521	47.87	11
1958	951.00	535	416	535	48.61	11
1983	14,744.19	6,082	4,728	10,017	53.41	188
1984	76,177.36	31,141	24,206	51,971	52.79	984
1987	14,359.75	5,531	4,299	10,061	53.46	188
1989	210,306.30	77,519	60,255	150,051	53.97	2,780
1994	5,117.89	1,682	1,307	3,810	54.15	70
2011	7,667,320.88	1,128,630	877,284	6,790,037	55.02	123,410
	7,991,729.06	1,252,952	973,919	7,017,810		127,662

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

1893	59,431.80	47,736	37,105	22,327	31.24	715
1942	171.57	108	84	88	46.50	2
1943	2,456.07	1,523	1,184	1,272	47.50	27
1983	12,768.00	5,075	3,945	8,823	56.84	155
1984	21,564.86	8,423	6,547	15,018	56.95	264

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

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	1,602	1,245	2,934	57.09	51
1989	1,031,668.95	363,973	282,916	748,753	57.79	12,956
1990	13,974.55	4,859	3,777	10,198	57.22	178
1995	2,925.08	895	696	2,229	57.83	39
2001	15,236.40	3,803	2,956	12,280	58.62	209
	1,164,376.59	437,997	340,455	823,922		14,596

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

1901	281,262.27	221,832	172,430	108,832	32.02	3,399
1916	2,609.36	1,909	1,484	1,125	38.36	29
1935	239.93	158	123	117	44.36	3
1968	1,279.11	631	490	789	53.88	15
1970	3,211.00	1,541	1,198	2,013	54.76	37
1976	2,210.73	984	765	1,446	55.50	26
1977	57.10	25	19	38	55.50	1
1978	36,565.70	15,851	12,321	24,245	55.54	437
1982	276.75	112	87	190	56.74	3
1983	15,120.00	6,010	4,672	10,448	56.84	184
1984	35,225.92	13,759	10,695	24,531	56.95	431
1985	30,307.31	11,620	9,032	21,275	57.09	373
1986	30,933.62	11,631	9,041	21,893	57.25	382
1987	17,143.97	6,318	4,911	12,233	57.41	213
1989	1,665,697.07	587,658	456,786	1,208,911	57.79	20,919
1990	99,790.35	34,697	26,970	72,820	57.22	1,273
1991	7,810.44	2,649	2,059	5,751	57.46	100
1993	173,539.95	55,845	43,408	130,132	57.97	2,245
1994	518.27	162	126	392	58.25	7
1995	0.88			1	57.83	
2001	5,375.23	1,342	1,043	4,332	58.62	74
2018	9,166,181.55	384,980	299,245	8,866,937	57.02	155,506
2019	278,446.50	7,240	5,628	272,819	56.30	4,846
	11,853,803.01	1,366,954	1,062,533	10,791,270		190,503

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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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)
WILLIAMS BRIDGE						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1892	99,114.45	80,243	62,373	36,742	30.22	1,216
1902	20,137.13	15,749	12,242	7,895	33.02	239
1915	1,350.92	998	776	575	37.36	15
1916	3,362.29	2,460	1,912	1,450	38.36	38
1930	111.28	76	59	52	42.83	1
1942	202.61	127	99	104	46.50	2
1962	40,618.95	21,861	16,993	23,626	50.20	471
1974	16,787.48	7,883	6,127	10,660	52.51	203
1975	78.02	36	28	50	53.50	1
1985	1,916,629.50	755,152	586,980	1,329,650	54.59	24,357
1986	64,940.48	25,093	19,505	45,436	54.79	829
1988	23,272.56	8,622	6,702	16,571	55.22	300
1989	83,219.77	30,409	23,637	59,583	54.71	1,089
1990	5.17	2	2	4	54.97	
1993	1,867.84	622	483	1,384	55.14	25
2001	10,426.96	2,684	2,086	8,341	56.26	148
	2,282,125.41	952,017	740,003	1,542,122		28,934

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	177,567	130,363	105,953	36.56	2,898
1916	3,174.05	2,322	1,705	1,469	38.36	38

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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)
CHRISTOPHER CHENERY (PIKES CREEK)						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2091						
NET SALVAGE PERCENT.. 0						
1929	74,456.00	50,414	37,012	37,444	43.64	858
1930	93,721.44	63,618	46,706	47,016	42.83	1,098
1933	4,694.45	3,122	2,292	2,402	44.08	54
1935	258.54	168	123	135	46.08	3
1964	36,327.26	18,679	13,713	22,614	53.38	424
1983	2,366.25	932	684	1,682	57.73	29
1984	40,978.64	15,855	11,640	29,339	57.84	507
1986	40,605.19	15,129	11,107	29,498	58.09	508
1987	158.58	58	43	116	58.24	2
1988	5,675.53	2,029	1,490	4,186	58.41	72
1989	619.11	216	159	461	58.59	8
1991	1,085,419.97	361,879	265,677	819,743	58.99	13,896
1993	284,909.12	90,088	66,139	218,770	59.46	3,679
2001	8,126.08	1,997	1,466	6,660	59.87	111
	1,917,805.58	804,073	590,318	1,327,488		24,185

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

1904	5,092.51	4,093	3,005	2,088	28.43	73
1933	61.83	44	32	30	34.45	1
1951	79,182.32	51,730	37,978	41,204	36.88	1,117
1953	26,444.91	17,136	12,581	13,864	36.67	378
1954	114.24	73	54	61	37.67	2
1964	1,215,428.80	727,920	534,410	681,019	37.84	17,997
1965	1,783.96	1,059	777	1,006	37.96	27
1966	264.25	156	115	150	38.09	4
1967	3,530.07	2,059	1,512	2,018	38.24	53
1981	7,623.81	3,794	2,785	4,838	39.87	121
1982	45.13	22	16	29	39.62	1
1987	10,559.42	4,811	3,532	7,027	40.03	176
1989	1,797.68	793	582	1,215	39.93	30

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ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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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)
CRYSTAL LAKE						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1990	0.04		0			
1993	184.09	75	55	129	40.07	3
1994	392.40	156	115	278	40.17	7
	1,352,505.46	813,921	597,548	754,957		19,990
GARDNER'S CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1900	52,917.29	42,085	30,897	22,020	31.02	710
1929	10,139.00	6,957	5,108	5,031	41.84	120
1985	1,998,924.41	787,576	578,207	1,420,718	54.59	26,025
1986	9,145.11	3,534	2,595	6,551	54.79	120
2001	6,281.95	1,617	1,187	5,095	56.26	91
	2,077,407.76	841,769	617,993	1,459,415		27,066
NESBITT						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2092						
NET SALVAGE PERCENT.. 0						
1900	186,178.90	145,815	107,051	79,127	33.35	2,373
1932	37,406.03	24,830	18,229	19,177	44.83	428
1934	97.08	64	47	50	45.08	1
1946	172,052.80	103,817	76,218	95,835	48.96	1,957
1980	413.30	171	126	288	57.54	5
1981	18,286.47	7,439	5,461	12,825	57.59	223
1984	111,517.46	42,733	31,373	80,145	58.74	1,364
2001	8,137.93	1,984	1,457	6,681	60.50	110
2012	26,922,112.06	3,295,267	2,419,252	24,502,860	60.94	402,082
2018	379,350.16	15,477	11,363	367,988	58.85	6,253
2019	4,641.05	117	86	4,555	58.02	79
	27,840,193.24	3,637,714	2,670,663	25,169,530		414,875

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ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

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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						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2088						
NET SALVAGE PERCENT.. 0						
1923	436,199.97	306,212	224,808	211,392	41.39	5,107
1941	3,067.89	1,927	1,415	1,653	47.09	35
1943	445.19	276	203	243	47.50	5
1947	12,218.40	7,364	5,406	6,812	48.45	141
1963	203.31	106	78	125	52.40	2
1976	3,892.59	1,749	1,284	2,609	54.51	48
1992	1,033.37	345	253	780	56.97	14
2000	36,085.19	9,397	6,899	29,186	58.24	501
2008	10,206,443.00	1,798,375	1,320,294	8,886,149	58.43	152,082
2013	10,331.83	1,186	871	9,461	57.86	164
	10,709,920.74	2,126,937	1,561,511	9,148,410		158,099

ROCK RUN DAM

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

1915	181,300.00	139,637	102,516	78,784	31.48	2,503
1985	470,440.45	218,755	160,601	309,839	40.84	7,587
1993	46,068.00	18,496	13,579	32,489	40.99	793
1996	722,840.00	269,186	197,626	525,214	41.29	12,720
2000	383,237.34	127,273	93,439	289,799	41.23	7,029
2008	13,218.88	3,073	2,256	10,963	41.26	266
2013	376,416.70	57,893	42,503	333,914	41.28	8,089
2014	1.01			1	41.12	
	2,193,522.38	834,313	612,519	1,581,003		38,987

CEASETOWN DAM

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

2017	19,328,678.91	892,985	655,594	18,673,085	72.26	258,415
	19,328,678.91	892,985	655,594	18,673,085		258,415

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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)
ELMHURST DAM						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2117						
NET SALVAGE PERCENT.. 0						
2017	23,538,596.83	1,087,483	798,386	22,740,211	72.26	314,700
	23,538,596.83	1,087,483	798,386	22,740,211		314,700
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	21,136	21,136			
1895	7,237.02	7,175	4,862	2,375	1.09	2,179
1896	4,817.00	4,798	3,251	1,566	0.50	1,566
1897	231,580.89	231,581	231,581			
1899	4,300.50	4,285	2,780	1,521	0.45	1,521
1900	0.01		0			
1902	19,788.54	19,464	12,626	7,162	1.98	3,617
1903	1,483.70	1,464	950	534	1.55	345
1904	6,208.51	6,076	3,941	2,267	2.55	889
1905	1,513.19	1,486	964	549	2.14	257
1906	2,848.52	2,772	1,798	1,050	3.15	333
1907	144,839.78	141,378	91,711	53,129	2.78	19,111
1908	10,658.94	10,313	6,690	3,969	3.78	1,050
1909	682.66	662	429	253	3.45	73
1911	3,773.26	3,636	2,359	1,415	4.14	342
1912	31,195.56	30,122	19,540	11,656	3.87	3,012
1914	12,863.21	12,329	7,998	4,865	4.61	1,055
1915	50,177.33	47,643	30,906	19,272	5.61	3,435
1916	14,900.42	14,170	9,192	5,708	5.38	1,061
1919	72,456.55	68,399	44,370	28,087	6.02	4,666
1920	740.31	699	453	287	5.88	49
1921	7,313.54	6,840	4,437	2,876	6.88	418
1922	804.62	753	488	316	6.76	47
1924	45,444.52	42,100	27,310	18,135	7.67	2,364

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, 2020

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	555	368	7.59	48
1927	5,568.36	5,154	3,343	2,225	7.52	296
1928	37,821.79	34,637	22,469	15,353	8.51	1,804
1930	1,030.30	942	611	419	8.51	49
1931	4,532.14	4,097	2,658	1,874	9.50	197
1935	94.29	84	54	40	10.65	4
1936	60.81	54	35	26	10.74	2
1937	179.62	159	103	76	10.84	7
1938	1,869.64	1,651	1,071	799	10.95	73
1939	499.89	436	283	217	11.96	18
1940	48.00	42	27	21	12.09	2
1941	417.00	361	234	183	12.24	15
1942	1,528.31	1,320	856	672	12.41	54
1943	189.24	161	104	85	13.41	6
1944	0.05		0			
1945	185,387.19	156,763	101,691	83,696	13.79	6,069
1946	18,237.81	15,353	9,959	8,278	14.00	591
1947	42,259.80	35,101	22,770	19,490	14.99	1,300
1948	105,879.92	87,510	56,767	49,113	15.22	3,227
1949	227.00	187	121	106	15.46	7
1951	2,586.50	2,085	1,353	1,234	16.71	74
1953	244.63	195	126	118	17.25	7
1954	556.00	436	283	273	18.25	15
1956	29.00	22	14	15	18.83	1
1957	50,615.23	38,569	25,019	25,596	19.83	1,291
1958	14,936.39	11,295	7,327	7,609	20.15	378
1959	347,652.27	260,843	169,207	178,445	20.47	8,717
1960	322,173.80	237,796	154,256	167,917	21.47	7,821
1961	925.38	677	439	486	21.80	22
1962	7,307.15	5,301	3,439	3,868	22.15	175
1963	2,783.94	1,985	1,288	1,496	23.15	65
1964	109,470.10	77,308	50,149	59,321	23.50	2,524
1965	9,425.31	6,591	4,276	5,150	23.87	216
1966	0.72			1	24.87	
1967	44,616.61	30,313	19,664	24,953	25.24	989
1968	12,087.29	8,123	5,269	6,818	25.62	266
1971	440.77	281	182	258	28.02	9
1972	134.20	85	55	79	28.42	3
1973	1,903.66	1,184	768	1,136	28.84	39
1974	85.00	52	34	51	29.83	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, 2020

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	14,701	9,536	14,941	30.26	494
1976	4,239.62	2,490	1,615	2,624	31.26	84
1977	50.00	29	19	31	31.68	1
1978	2,561.00	1,458	946	1,615	32.13	50
1979	3,329.73	1,852	1,201	2,128	33.13	64
1980	7,781.00	4,255	2,760	5,021	33.57	150
1981	59,662.39	31,812	20,636	39,026	34.58	1,129
1982	9,268.57	4,853	3,148	6,120	35.03	175
1983	32,323.28	16,485	10,694	21,630	36.03	600
1984	12,551.13	6,276	4,071	8,480	36.50	232
1985	12,570.43	6,114	3,966	8,604	37.49	230
1986	79,804.85	37,995	24,647	55,158	37.96	1,453
1987	293,417.83	135,647	87,993	205,425	38.96	5,273
1988	6,093.28	2,753	1,786	4,307	39.44	109
1989	12,607.93	5,560	3,607	9,001	39.93	225
1990	7,641.23	3,263	2,117	5,525	40.93	135
1991	73,420.51	30,543	19,813	53,607	41.42	1,294
1992	549,943.90	220,967	143,340	406,604	42.43	9,583
1993	12,022.99	4,695	3,046	8,977	42.92	209
1994	647.79	244	158	490	43.92	11
1995	436,231.22	159,050	103,175	333,057	44.43	7,496
1996	26,395.17	9,249	6,000	20,395	45.43	449
1997	621,953.13	210,469	136,530	485,423	45.94	10,566
1998	9,060.00	2,935	1,904	7,156	46.94	152
2000	37,724.43	11,212	7,273	30,451	48.47	628
2001	111,242.44	31,459	20,407	90,835	49.46	1,837
2002	125,676.02	33,945	22,020	103,656	49.99	2,074
2003	6,180.00	1,579	1,024	5,156	50.99	101
2006	13,786.00	2,958	1,919	11,867	53.07	224
2007	23,343.75	4,664	3,026	20,318	54.07	376
2014	1,226,437.95	120,436	78,126	1,148,312	59.72	19,228
2016	7,768.42	534	346	7,422	60.86	122
2017	107,398.37	5,757	3,735	103,664	61.86	1,676

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, 2020

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						
2019	378,218.25	8,850	5,741	372,477	62.60	5,950
2020	680,282.52	5,374	3,486	676,796	62.79	10,779
9999	3,575.00-	1,607-	1,180-	2,395-		78-
	7,624,311.12	3,426,427	2,515,544	5,108,767		166,854
	135,669,088.72	24,370,932	18,943,519	116,725,569		1,996,136
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						58.5 1.47

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, 2020

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	5,182	3,672	3,025	15.92	190
1997	4,076,795.17	1,877,772	1,330,438	2,746,357	27.52	99,795
1998	86,320.84	38,456	27,247	59,074	28.01	2,109
2004	37,517.86	13,124	9,299	28,219	30.67	920
2005	48,578.25	16,186	11,468	37,110	31.01	1,197
	4,255,908.26	1,950,720	1,382,123	2,873,785		104,211
MILL ROAD INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1997	5,185,337.03	2,388,366	1,692,203	3,493,134	27.52	126,931
1998	67,078.68	29,884	21,173	45,905	28.01	1,639
2004	51,910.47	18,158	12,865	39,045	30.67	1,273
	5,304,326.18	2,436,408	1,726,242	3,578,084		129,843
SWATARA CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
1992	743,957.01	394,372	279,420	464,537	25.26	18,390
2007	52,227.42	15,720	11,138	41,089	31.35	1,311
2008	24,096.05	6,807	4,823	19,273	31.75	607
2018	210,583.17	13,267	9,400	201,183	37.18	5,411
	1,030,863.65	430,166	304,781	726,083		25,719
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1962	4,167.41	3,340	2,366	1,801	14.50	124
1970	1,783.13	1,333	944	839	17.07	49

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, 2020

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 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1990	18,120.03	10,115	7,167	10,953	24.14	454
1995	1,697,864.04	839,933	595,109	1,102,755	26.05	42,332
1996	16,079.46	7,721	5,470	10,609	26.52	400
	1,738,014.07	862,442	611,057	1,126,957		43,359
ELLWOOD TREATMENT PLANT INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2098						
NET SALVAGE PERCENT.. 0						
2018	1,699,952.54	98,597	69,858	1,630,095	40.60	40,150
	1,699,952.54	98,597	69,858	1,630,095		40,150
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	182	127	57	1.54	37
1934	275.60	262	183	92	4.41	21

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, 2020

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	1,543	1,079	571	5.79	99
1938	223.95	209	146	78	6.00	13
1948	4,170.00	3,719	2,600	1,570	8.80	178
1954	515.16	442	309	206	11.02	19
1955	1,225.24	1,051	735	491	10.84	45
1959	0.02		0			
1961	196,179.27	161,083	112,602	83,578	12.96	6,449
1962	6,324.74	5,143	3,595	2,730	13.44	203
1963	0.35		0			
1964	13,102.67	10,512	7,348	5,754	13.92	413
1966	21,261.52	16,801	11,744	9,517	14.47	658
1967	129,302.67	100,998	70,600	58,702	14.99	3,916
1968	8,200.03	6,371	4,454	3,747	15.07	249
1969	341,877.49	262,357	183,395	158,483	15.61	10,153
1970	242.30	185	129	113	15.72	7
1972	2,528.96	1,889	1,320	1,208	16.44	73
1973	79,450.31	58,873	41,154	38,296	16.60	2,307
1974	695.59	508	355	340	17.20	20
1976	4,944.00	3,542	2,476	2,468	17.61	140
1979	4,591.44	3,163	2,211	2,380	18.74	127
1980	219.84	150	105	115	19.02	6
1982	0.25		0			
1983	590.00	383	268	322	20.30	16
1984	9,295.71	5,938	4,151	5,145	20.64	249
1985	708.02	447	312	396	20.68	19
1986	5,152.00	3,199	2,236	2,916	21.06	138
1987	373.00	227	159	214	21.45	10
1988	329.26	197	138	192	21.85	9
1989	29,733.17	17,421	12,178	17,555	22.26	789
1991	314,444.17	177,158	123,838	190,606	22.86	8,338
1992	13,345.24	7,340	5,131	8,214	23.32	352
1994	7,175.69	3,765	2,632	4,544	24.01	189
1996	994,262.16	494,546	345,701	648,561	24.76	26,194
1997	105,445.07	50,803	35,513	69,932	25.28	2,766
1998	4,168.18	1,951	1,364	2,804	25.58	110
1999	476,312.30	216,055	151,028	325,284	25.90	12,559
2000	3,236.92	1,413	988	2,249	26.45	85
2001	11,542.58	4,862	3,399	8,144	26.80	304
2002	111,458.00	45,163	31,570	79,888	27.16	2,941
2006	200,520.03	67,174	46,956	153,564	28.79	5,334

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, 2020

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	137,626	96,204	337,673	29.06	11,620
2008	71,901.04	21,391	14,953	56,948	29.52	1,929
2011	35,533.38	8,372	5,852	29,681	30.82	963
2013	63,869.08	12,263	8,572	55,297	31.56	1,752
2014	6,733.23	1,138	795	5,938	31.96	186
2017	304,291.25	29,090	20,335	283,957	33.13	8,571
2019	143,218.70	6,072	4,244	138,974	33.84	4,107
9999	41,551.00-	19,817-	14,041-	27,510-		1,127-
	4,186,722.38	1,996,753	1,414,738	2,771,984		113,536
	18,215,787.08	7,775,086	5,508,799	12,706,988		456,818
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.8 2.51

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, 2020

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	6,358	6,358			
1912	850.80	849	666	185	0.20	185
1913	1,496.00	1,480	1,161	335	1.20	279
1914	685.91	679	532	154	1.03	150
1915	2,515.00	2,468	1,935	580	2.02	287
1916	1,761.00	1,730	1,357	404	1.88	215
1918	1,184.00	1,153	904	280	2.76	101
1920	62.00	60	47	15	3.67	4
1922	2,819.00	2,693	2,112	707	4.60	154
1923	9,868.00	9,429	7,395	2,473	4.54	545
1924	8,365.00	7,992	6,268	2,097	4.51	465
1926	460.00	435	341	119	5.50	22
1927	1,464.24	1,383	1,085	379	5.50	69
1930	9.00	8	6	3	6.58	
1934	199.00	181	142	57	8.74	7
1935	1,250.00	1,133	889	361	8.84	41
1937	3,054.88	2,755	2,161	894	9.09	98
1938	241.00	215	169	72	10.09	7
1939	3,581.28	3,182	2,495	1,086	10.24	106
1940	74.75	66	52	23	10.41	2
1941	830.19	733	575	255	10.59	24
1945	4,321.00	3,719	2,917	1,404	12.22	115
1946	1,457.00	1,248	979	478	12.45	38
1948	865.57	728	571	295	13.71	22
1950	108.00	90	71	37	14.25	3
1951	608.00	503	394	214	14.54	15
1953	13,001.00	10,619	8,328	4,673	15.14	309
1954	14,821.28	12,025	9,430	5,391	15.47	348
1955	12,168.00	9,803	7,688	4,480	15.80	284
1956	2,137.00	1,709	1,340	797	16.15	49
1957	865.30	687	539	326	16.50	20
1958	2,594.00	2,043	1,602	992	16.87	59
1959	1,929.11	1,507	1,182	747	17.24	43
1960	46,187.99	35,768	28,051	18,137	17.62	1,029
1961	4,481.46	3,440	2,698	1,783	18.02	99

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, 2020

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	2,196	1,722	1,165	18.42	63
1963	8,669.74	6,530	5,121	3,549	18.84	188
1964	2,122.94	1,595	1,251	872	18.69	47
1965	13,699.16	10,188	7,990	5,709	19.13	298
1966	53,921.28	39,675	31,115	22,806	19.57	1,165
1967	4,217.40	3,069	2,407	1,810	20.03	90
1968	9,156.71	6,586	5,165	3,992	20.50	195
1969	68,521.83	49,048	38,465	30,057	20.45	1,470
1970	5,074.73	3,588	2,814	2,261	20.93	108
1971	31,889.13	22,259	17,456	14,433	21.42	674
1972	110,634.29	76,736	60,179	50,455	21.43	2,354
1973	94,331.88	64,523	50,601	43,731	21.94	1,993
1974	37,615.79	25,537	20,027	17,589	21.99	800
1975	9,107.78	6,091	4,777	4,331	22.53	192
1976	110,921.51	73,053	57,291	53,631	23.07	2,325
1977	21,221.03	13,847	10,859	10,362	23.17	447
1978	169,169.52	108,573	85,147	84,023	23.72	3,542
1979	42,958.48	27,279	21,393	21,565	23.86	904
1980	133,899.77	84,062	65,925	67,975	24.01	2,831
1981	119,430.83	73,593	57,714	61,717	24.60	2,509
1982	294,976.95	179,434	140,719	154,258	24.79	6,223
1983	168,734.75	101,241	79,397	89,338	25.00	3,574
1984	48,715.45	28,625	22,449	26,266	25.61	1,026
1985	60,868.97	35,219	27,620	33,249	25.85	1,286
1986	75,047.92	42,717	33,500	41,548	26.11	1,591
1987	270,665.74	151,410	118,741	151,925	26.38	5,759
1988	142,809.76	78,431	61,508	81,302	26.67	3,048
1989	66,388.63	35,757	28,042	38,347	26.98	1,421
1990	962,823.67	507,986	398,381	564,443	27.31	20,668
1991	104,559.65	53,974	42,328	62,232	27.65	2,251
1992	222,949.85	112,456	88,192	134,758	28.00	4,813
1993	80,770.05	39,981	31,355	49,415	28.06	1,761
1994	11,479.91	5,537	4,342	7,138	28.45	251
1995	27,736.85	13,014	10,206	17,531	28.85	608
1996	30,321.51	13,893	10,895	19,427	28.97	671
1997	77,313.24	34,343	26,933	50,380	29.41	1,713
1998	28,154.21	12,163	9,539	18,615	29.58	629
1999	40,204.97	16,854	13,218	26,987	29.78	906
2000	940,105.30	379,615	297,708	642,397	30.26	21,229
2001	240,340.60	93,733	73,509	166,832	30.50	5,470
2002	321,443.07	120,734	94,684	226,759	30.76	7,372

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, 2020

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	52,112	40,868	103,688	31.04	3,340
2004	1,043,721.55	359,875	282,227	761,495	31.35	24,290
2005	2,661.30	879	689	1,972	31.45	63
2006	149,611.93	46,858	36,748	112,864	31.80	3,549
2007	499,567.06	148,371	116,358	383,209	31.95	11,994
2008	318,971.20	89,312	70,042	248,929	32.14	7,745
2009	11,481.05	3,010	2,361	9,120	32.36	282
2010	46,171.46	11,247	8,820	37,351	32.60	1,146
2011	340,253.19	76,285	59,826	280,427	32.87	8,531
2012	32,806.62	6,719	5,269	27,538	33.00	834
2013	283,122.05	52,236	40,965	242,157	33.15	7,305
2014	172,350.32	28,128	22,059	150,291	33.34	4,508
2015	1,126,414.17	158,599	124,380	1,002,034	33.56	29,858
2016	98,269.33	11,586	9,086	89,183	33.67	2,649
2017	31,838.22	2,999	2,352	29,486	33.67	876
2018	101,333.69	6,992	5,483	95,851	33.73	2,842
2019	132,442.09	5,669	4,446	127,996	33.59	3,811
9999	71,610.27-	28,447-	22,343-	49,267-		1,676-
	9,898,022.81	3,931,972	3,088,287	6,809,736		231,606
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.4 2.34

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, 2020

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	3,495.95	3,496	3,496			
1936	2,733.52	2,726	2,734			
1937	4,401.40	4,373	4,401			
1940	2,866.88	2,816	2,867			
1944	0.98	1	1			
1954	8,191.64	7,572	7,819	373	5.44	69
1957	1,158.76	1,060	1,095	64	5.94	11
1958	5,251.01	4,758	4,913	338	6.47	52
1959	105.34	95	98	7	6.53	1
1963	926.88	815	842	85	7.86	11
1965	5,939.52	5,142	5,310	630	8.60	73
1966	140.18	121	125	15	8.79	2
1967	7,227.78	6,187	6,389	839	9.00	93
1968	22,781.71	19,376	20,009	2,773	9.23	300
1969	44,670.48	37,729	38,961	5,709	9.48	602
1970	203.65	170	176	28	10.11	3
1972	7,788.40	6,383	6,591	1,197	10.67	112
1973	134.59	109	113	22	10.98	2
1974	51,789.76	41,660	43,020	8,770	11.31	775
1975	37,940.85	30,209	31,195	6,746	11.65	579
1980	24,872.28	18,736	19,348	5,524	13.26	417
1981	581.07	434	448	133	13.41	10
1982	11,053.57	8,129	8,394	2,660	13.85	192
1983	2,490.83	1,803	1,862	629	14.31	44
1991	39,373.29	24,856	25,668	13,705	17.23	795
1992	48,522.40	30,006	30,986	17,536	17.59	997
1993	23,139.80	14,000	14,457	8,683	17.95	484
1994	107,005.55	63,240	65,305	41,701	18.34	2,274
1995	1,072.18	618	638	434	18.75	23
1996	7,903.09	4,434	4,579	3,324	19.17	173
1997	1,036,506.32	565,103	583,554	452,952	19.60	23,110
1998	20,280.70	10,724	11,074	9,207	20.05	459
1999	249,530.97	128,209	132,395	117,136	20.34	5,759
2000	96,331.94	47,790	49,350	46,982	20.82	2,257
2001	3,563.10	1,702	1,758	1,805	21.31	85
2002	243,179.44	111,571	115,214	127,965	21.82	5,865
2003	241,246.21	106,390	109,864	131,382	22.18	5,923
2004	86,575.98	36,431	37,621	48,955	22.71	2,156
2005	261,227.06	104,465	107,876	153,351	23.26	6,593
2006	370,075.95	140,037	144,609	225,467	23.82	9,465
2007	105,978.72	37,919	39,157	66,822	24.23	2,758

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, 2020

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	133,627.03	44,765	46,227	87,400	24.81	3,523
2009	129,690.21	40,411	41,730	87,960	25.40	3,463
2010	102,471.29	29,481	30,444	72,027	26.00	2,770
2011	400,760.71	105,480	108,924	291,837	26.60	10,971
2012	6,226,536.86	1,481,916	1,530,302	4,696,235	27.21	172,592
2013	5,283,190.26	1,121,093	1,157,697	4,125,493	27.84	148,186
2014	619,126.56	115,096	118,854	500,273	28.47	17,572
2015	210,815.74	33,393	34,483	176,333	29.22	6,035
2016	160,691.07	20,970	21,655	139,036	29.98	4,638
2017	291,592.83	29,801	30,774	260,819	30.75	8,482
2018	975,300.72	71,685	74,026	901,275	31.51	28,603
2019	339,217.49	14,993	15,482	323,735	32.40	9,992
2020	193,941.15	2,870	2,964	190,977	33.28	5,738
9999	118,273.00-	30,731-	31,732-	86,541-		3,208-
	18,136,948.65	4,712,618	4,866,142	13,270,807		491,881
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.0 2.71

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, 2020

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	3,996.99	3,579	3,309	688	7.42	93
1958	75.73	67	62	14	7.92	2
1963	146.64	126	117	30	9.61	3
1973	2,110.71	1,654	1,529	582	13.10	44
1981	5,577.27	3,988	3,688	1,889	15.75	120
1989	952.88	603	558	395	18.25	22
1990	2,683.90	1,670	1,544	1,140	18.52	62
1991	6,302.34	3,848	3,558	2,744	18.81	146
1992	60,121.92	35,983	33,273	26,849	19.12	1,404
1993	18,369.52	10,761	9,950	8,420	19.45	433
1994	1,364.71	781	722	643	19.80	32
1995	10,546.29	5,889	5,445	5,101	20.16	253
1996	80,431.77	43,747	40,452	39,980	20.55	1,945
1999	5,399.56	2,705	2,501	2,899	21.42	135
2001	124,261.97	58,403	54,004	70,258	21.99	3,195
2002	60,954.57	27,625	25,544	35,411	22.32	1,587
2003	1,012,721.63	443,066	409,693	603,029	22.50	26,801
2004	160,581.32	67,300	62,231	98,350	22.87	4,300
2005	390,792.87	156,864	145,049	245,744	23.11	10,634
2006	2,974,511.23	1,138,643	1,052,878	1,921,633	23.38	82,191
2007	596.99	217	201	396	23.67	17
2008	266,922.55	91,768	84,856	182,067	23.86	7,631
2009	9,207.39	2,976	2,752	6,455	24.09	268
2010	70,486.47	21,245	19,645	50,841	24.34	2,089
2011	101,154.05	28,161	26,040	75,114	24.63	3,050
2012	972,232.90	247,919	229,245	742,988	24.83	29,923
2013	303,971.80	69,974	64,703	239,269	25.07	9,544
2014	4,365,574.47	894,070	826,726	3,538,848	25.24	140,208
2015	441,033.71	78,592	72,672	368,362	25.36	14,525
2016	544,206.15	81,522	75,382	468,824	25.53	18,364
2017	159,797.28	19,176	17,732	142,065	25.66	5,536
2018	9,606,007.09	850,132	786,097	8,819,910	25.75	342,521
2019	892,587.86	49,092	45,395	847,193	25.75	32,901
2020	591,104.08	11,349	10,494	580,610	25.54	22,733
9999	1,954,569.05-	374,446-	346,242-	1,608,327-		64,128-
	21,292,217.56	4,079,049	3,771,805	17,520,413		698,584

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.1 3.28

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, 2020

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	721	615	524	18.25	29
1995	5,977.82	3,338	2,848	3,130	20.16	155
1999	4,366.65	2,188	1,867	2,500	21.42	117
2000	285,610.07	138,749	118,393	167,217	21.70	7,706
2002	4,918.39	2,229	1,902	3,016	22.32	135
2003	4,180.16	1,829	1,561	2,619	22.50	116
2004	57,743.03	24,200	20,650	37,093	22.87	1,622
2005	177,276.59	71,159	60,719	116,558	23.11	5,044
2006	93,475.28	35,782	30,532	62,943	23.38	2,692
2007	19,714.29	7,160	6,110	13,604	23.67	575
2010	72,931.73	21,982	18,757	54,175	24.34	2,226
2011	158,187.23	44,039	37,578	120,609	24.63	4,897
2012	7,155.29	1,825	1,557	5,598	24.83	225
2013	676,691.86	155,774	132,919	543,773	25.07	21,690
2014	43,515.19	8,912	7,604	35,911	25.24	1,423
2016	19,625.74	2,940	2,509	17,117	25.53	670
2017	2,678.25	321	274	2,404	25.66	94
2018	6,611.16	585	499	6,112	25.75	237
2019	747,660.48	41,121	35,088	712,572	25.75	27,673
	2,389,457.83	564,854	481,982	1,907,476		77,326
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.7 3.24

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, 2020

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	499.75	279	236	264	20.16	13
1997	1,459.15	775	657	802	20.75	39
2007	357,477.36	129,836	110,010	247,467	23.67	10,455
2008	145,802.10	50,127	42,473	103,329	23.86	4,331
2009	106,785.65	34,513	29,243	77,543	24.09	3,219
2010	683,164.87	205,906	174,465	508,700	24.34	20,900
2011	856,740.02	238,516	202,095	654,645	24.63	26,579
2012	274,692.28	70,047	59,351	215,341	24.83	8,673
2013	1,436,015.74	330,571	280,094	1,155,922	25.07	46,108
2014	1,666,121.77	341,222	289,118	1,377,004	25.24	54,556
2015	1,474,125.78	262,689	222,577	1,251,549	25.36	49,351
2016	1,747,993.23	261,849	221,866	1,526,127	25.53	59,778
2017	2,157,585.96	258,910	219,375	1,938,211	25.66	75,534
2018	945,228.18	83,653	70,880	874,348	25.75	33,955
2019	349,877.32	19,243	16,304	333,573	25.75	12,954
2020	413,511.68	7,939	6,727	406,785	25.54	15,927
	12,617,080.84	2,296,075	1,945,471	10,671,610		422,372
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.3 3.35

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, 2020

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	490.82	491	491			
1910	136.56	137	137			
1917	131.95	132	132			
1918	431.93	432	432			
1919	8,659.83	8,660	8,660			
1928	133.50	134	134			
1929	309.46	309	309			
1930	10.29	10	10			
1931	3,585.25	3,585	3,585			
1937	1,077.47	1,077	1,077			
1939	194.45	192	159	35	1.14	31
1941	232.15	227	188	44	1.80	24
1942	896.22	872	722	174	2.15	81
1944	22.27	21	17	5	2.87	2
1945	733.51	703	582	152	3.24	47
1946	36.30	35	29	7	3.62	2
1947	182.30	173	143	39	4.02	10
1948	1,712.20	1,614	1,336	376	4.42	85
1950	255.73	240	199	57	4.69	12
1951	15,356.75	14,302	11,843	3,514	5.13	685
1952	33,045.10	30,560	25,306	7,739	5.57	1,389
1953	14,933.23	13,709	11,352	3,581	6.03	594
1954	9,782.98	8,912	7,380	2,403	6.50	370
1955	2,295.17	2,090	1,731	564	6.45	87
1956	979.21	884	732	247	6.93	36
1957	15,306.85	13,706	11,349	3,958	7.42	533
1958	3,350.73	2,974	2,463	888	7.92	112
1959	30,803.01	27,279	22,589	8,214	7.94	1,035
1960	74,728.95	65,552	54,281	20,448	8.47	2,414
1961	171,956.80	149,379	123,696	48,261	8.99	5,368
1962	3,827.96	3,314	2,744	1,084	9.07	120
1963	22,073.04	18,912	15,660	6,413	9.61	667
1964	37,444.35	31,948	26,455	10,989	9.72	1,131
1965	198,733.72	167,652	138,827	59,907	10.29	5,822
1966	11,649.37	9,777	8,096	3,553	10.44	340
1967	43,111.55	35,748	29,602	13,510	11.02	1,226
1968	95,111.78	78,391	64,913	30,199	11.20	2,696
1969	334,670.60	274,028	226,913	107,758	11.40	9,452
1970	5,544.01	4,480	3,710	1,834	12.00	153
1971	53,599.63	42,982	35,592	18,008	12.23	1,472
1972	424,470.80	337,624	279,575	144,896	12.48	11,610

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, 2020

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1973	33,235.69	26,050	21,571	11,665	13.10	890
1974	22,763.21	17,678	14,639	8,124	13.38	607
1975	112,979.09	86,881	71,943	41,036	13.67	3,002
1976	72,693.73	55,320	45,809	26,885	13.98	1,923
1977	29,021.11	21,841	18,086	10,935	14.30	765
1978	9,752.02	7,254	6,007	3,745	14.64	256
1979	181,855.76	133,591	110,622	71,234	14.99	4,752
1980	151,395.82	109,762	90,890	60,506	15.36	3,939
1981	507,587.01	362,925	300,526	207,061	15.75	13,147
1982	698,020.50	494,478	409,461	288,560	15.85	18,206
1983	242,056.20	168,834	139,806	102,250	16.26	6,288
1984	321,152.66	220,375	182,485	138,668	16.69	8,308
1985	648,712.27	439,827	364,206	284,506	16.86	16,875
1986	426,887.11	284,221	235,354	191,533	17.32	11,058
1987	754,428.25	495,358	410,189	344,239	17.52	19,648
1988	322,258.49	207,373	171,719	150,539	18.01	8,359
1989	635,473.45	402,382	333,199	302,274	18.25	16,563
1990	4,395,902.96	2,735,131	2,264,870	2,131,033	18.52	115,067
1991	1,045,080.53	638,126	528,411	516,670	18.81	27,468
1992	1,194,502.49	714,910	591,993	602,509	19.12	31,512
1993	1,222,726.06	716,273	593,121	629,605	19.45	32,370
1994	342,587.54	196,097	162,381	180,207	19.80	9,101
1995	3,212,049.50	1,793,608	1,485,226	1,726,824	20.16	85,656
1996	1,099,301.12	597,910	495,109	604,192	20.55	29,401
1997	3,442,051.98	1,828,074	1,513,766	1,928,286	20.75	92,929
1998	1,104,543.98	569,061	471,220	633,324	21.17	29,916
1999	3,373,475.53	1,690,111	1,399,524	1,973,952	21.42	92,155
2000	2,456,649.42	1,193,440	988,247	1,468,402	21.70	67,668
2001	2,415,584.95	1,135,325	940,124	1,475,461	21.99	67,097
2002	1,319,258.17	597,888	495,091	824,167	22.32	36,925
2003	2,248,365.38	983,660	814,536	1,433,829	22.50	63,726
2004	383,216.56	160,606	132,992	250,225	22.87	10,941
2005	102,215.95	41,029	33,975	68,241	23.11	2,953
2006	251,121.82	96,129	79,601	171,521	23.38	7,336
2007	1,521,532.81	552,621	457,607	1,063,926	23.67	44,948
2008	367,843.08	126,464	104,721	263,122	23.86	11,028
2009	206,865.66	66,859	55,364	151,502	24.09	6,289
2010	243,722.73	73,458	60,828	182,895	24.34	7,514
2011	424,560.78	118,198	97,876	326,685	24.63	13,264
2012	484,932.05	123,658	102,397	382,535	24.83	15,406
2013	232,444.64	53,509	44,309	188,136	25.07	7,504

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, 2020

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	149,733.61	30,665	25,393	124,341	25.24	4,926
2015	389,254.20	69,365	57,439	331,815	25.36	13,084
2016	304,276.33	45,581	37,744	266,532	25.53	10,440
2017	66,621.20	7,995	6,620	60,001	25.66	2,338
2018	884,462.39	78,275	64,816	819,646	25.75	31,831
2019	119,072.62	6,549	5,423	113,650	25.75	4,414
2020	1,051,824.19	20,195	16,723	1,035,101	25.54	40,529
	42,848,060.38	21,948,167	18,177,110	24,670,950		1,197,928
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.6 2.80

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, 2020

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	52,036	43,821	60,044	21.42	2,803
2000	493,121.02	239,558	201,738	291,383	21.70	13,428
2001	36,531.40	17,170	14,459	22,072	21.99	1,004
2002	538,352.70	243,981	205,462	332,891	22.32	14,914
2003	142,152.00	62,192	52,373	89,779	22.50	3,990
2004	336,638.69	141,085	118,811	217,828	22.87	9,525
2005	16,038.24	6,438	5,422	10,616	23.11	459
2006	191,979.59	73,490	61,888	130,092	23.38	5,564
2007	1,132,616.98	411,366	346,421	786,196	23.67	33,215
2008	733,773.96	252,271	212,444	521,330	23.86	21,850
2009	1,343,572.13	434,243	365,686	977,886	24.09	40,593
2010	314,658.87	94,838	79,865	234,794	24.34	9,646
2011	167,544.93	46,645	39,281	128,264	24.63	5,208
2012	152,261.31	38,827	32,697	119,564	24.83	4,815
2013	276,598.58	63,673	53,621	222,978	25.07	8,894
2015	107,975.32	19,241	16,203	91,772	25.36	3,619
2016	310,061.51	46,447	39,114	270,948	25.53	10,613
2017	157,968.28	18,956	15,964	142,004	25.66	5,534
2018	204,088.16	18,062	15,210	188,878	25.75	7,335
2019	27,912.06	1,535	1,293	26,619	25.75	1,034
	6,787,710.63	2,282,054	1,921,773	4,865,938		204,043

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.8 3.01

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, 2020

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	2,336,145	2,262,143	2,342,914	27.68	84,643
1993	236.04	118	114	122	27.75	4
1994	5,203.89	2,524	2,444	2,760	28.14	98
1995	830.13	392	380	451	28.55	16
1996	1,183.76	545	528	656	28.69	23
1998	5,798.79	2,531	2,451	3,348	29.05	115
2001	17,726.99	6,983	6,762	10,965	30.00	366
2008	30,628.68	8,653	8,379	22,250	31.75	701
2009	156,208.55	41,317	40,008	116,200	31.98	3,634
2012	3,190,991.80	659,259	638,376	2,552,616	32.65	78,181
2013	143,928.90	26,771	25,923	118,006	32.82	3,596
2014	144,316.86	23,726	22,974	121,342	33.03	3,674
	8,302,111.40	3,108,964	3,010,481	5,291,630		175,051

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

1989	2,860,588.15	1,559,021	1,509,636	1,350,952	26.30	51,367
1990	10,623.39	5,671	5,491	5,132	26.64	193
1994	8,028.91	3,936	3,811	4,218	27.56	153
2000	691.60	288	279	413	28.76	14
2007	6,598.67	2,022	1,958	4,641	30.56	152
2008	51,019.15	14,734	14,267	36,752	30.79	1,194
2009	13,787.45	3,742	3,623	10,164	30.87	329
2010	29,160.31	7,348	7,115	22,045	31.17	707
2012	25,731.93	5,445	5,273	20,459	31.66	646
2013	10,033.12	1,911	1,850	8,183	31.87	257
2014	10,972.92	1,854	1,795	9,178	31.96	287
	3,027,235.60	1,605,972	1,555,100	1,472,136		55,299

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, 2020

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	1,530,719	1,482,230	896,510	18.01	49,778
1990	6,544.83	4,092	3,962	2,582	18.28	141
1993	8,633.92	5,153	4,990	3,644	18.58	196
1994	35,338.97	20,695	20,039	15,300	18.75	816
1995	21,272.50	12,259	11,871	9,402	18.75	501
2011	15,381.16	4,939	4,783	10,599	20.09	528
	2,465,911.67	1,577,857	1,527,875	938,037		51,960
NORRISTOWN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1997	3,024,475.47	1,435,719	1,390,240	1,634,236	26.00	62,855
1998	64,849.95	30,058	29,106	35,744	26.04	1,373
1999	312,258.00	140,329	135,884	176,374	26.34	6,696
2000	128,124.58	55,939	54,167	73,958	26.45	2,796
2001	405,208.19	170,674	165,268	239,941	26.80	8,953
	3,934,916.19	1,832,719	1,774,664	2,160,252		82,673
NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1982	316.42	207	200	116	20.32	6
1990	71,421.39	41,824	40,499	30,922	21.58	1,433
1995	1,320,282.91	707,011	684,615	635,668	22.12	28,737
1999	3,573,772.17	1,736,496	1,681,489	1,892,283	22.75	83,177
2004	9,652.67	3,998	3,871	5,781	23.34	248
2006	18,839.86	7,186	6,958	11,881	23.52	505
2010	35,600.00	10,840	10,497	25,103	23.98	1,047
2011	9,238.54	2,607	2,524	6,714	24.17	278
2012	111,639.37	29,037	28,117	83,522	24.18	3,454
2013	126,470.76	29,784	28,841	97,630	24.35	4,009
2014	92,686.99	19,464	18,847	73,840	24.46	3,019

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, 2020

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						
2018	33,127.07	3,031	2,935	30,192	24.82	1,216
2019	110.86	6	6	105	24.89	4
2020	1,084,000.66	21,246	20,573	1,063,428	24.95	42,622
	6,487,159.67	2,612,737	2,529,973	3,957,187		169,755

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

1969	592,506.65	448,528	434,320	158,187	16.53	9,570
1970	0.18		0			
1971	85.00	64	62	23	16.73	1
1972	77.00	57	55	22	16.86	1
1973	159.00	117	113	46	17.02	3
1977	915.82	653	632	284	17.48	16
1982	1,483.91	1,011	979	505	18.00	28
1984	2,142.27	1,431	1,386	757	18.14	42
1985	5,679.13	3,750	3,631	2,048	18.26	112
1986	274.00	179	173	101	18.41	5
1989	1,399.32	877	849	550	18.75	29
1990	675,377.96	416,100	402,919	272,459	19.00	14,340
1991	1,339,143.94	813,798	788,019	551,125	19.04	28,946
1992	142.08	85	82	60	19.12	3
1994	3,438.13	1,986	1,923	1,515	19.37	78
1995	41,956.14	23,856	23,100	18,856	19.35	974
2000	21,291.43	10,825	10,482	10,809	19.82	545
2001	12,817.10	6,348	6,147	6,670	19.87	336
2004	27,520.99	12,351	11,960	15,561	20.26	768
2007	0.06		0			
2008	38,004.78	14,396	13,940	24,065	20.50	1,174
2009	43,188.45	15,444	14,955	28,234	20.66	1,367
2011	1,847,904.99	579,318	560,967	1,286,938	20.80	61,872
2012	4,021.14	1,162	1,125	2,896	20.91	138

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, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
2013	246,296.50	64,825	62,772	183,525	20.99	8,743
2014	12,654.23	2,986	2,891	9,763	21.05	464
2020	438,776.33	10,004	9,687	429,089	21.38	20,070
	5,357,256.53	2,430,151	2,353,171	3,004,086		149,625
ONEIDA VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1972	812,950.65	591,422	572,687	240,263	18.17	13,223
1973	4,215.87	3,044	2,948	1,268	18.29	69
1974	84.31	60	58	26	18.44	1
1982	1,397,906.11	925,693	896,370	501,536	19.64	25,536
1983	985.80	647	627	359	19.65	18
1984	1,092.20	710	688	405	19.68	21
1985	1,762.52	1,133	1,097	665	19.75	34
1986	158,342.13	99,977	96,810	61,532	20.14	3,055
1987	5,291.21	3,297	3,193	2,099	20.26	104
1990	9,016.06	5,390	5,219	3,797	20.52	185
1994	11,504.67	6,433	6,229	5,275	20.89	253
1996	206,838.17	110,989	107,473	99,365	21.16	4,696
1997	211,238.37	110,689	107,183	104,056	21.35	4,874
1998	143,526.80	73,629	71,297	72,230	21.36	3,382
2006	3,287.36	1,297	1,256	2,031	22.26	91
2007	4,241.17	1,592	1,542	2,700	22.47	120
2008	44,084.18	15,703	15,206	28,879	22.59	1,278
2009	3,924.36	1,323	1,281	2,643	22.63	117
2012	12.52	3	3	10	22.95	
2013	55,551.77	13,621	13,190	42,362	23.08	1,835
2014	2,179.04	477	462	1,717	23.18	74
	3,078,035.27	1,967,129	1,904,816	1,173,219		58,966

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, 2020

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						
1906	1,384.00	1,363	1,320	64	1.78	36
1909	3,521.00	3,415	3,307	214	3.45	62
1910	203.00	197	191	12	3.14	4
1924	1,765.00	1,635	1,583	182	7.67	24
1927	135.95	125	121	15	8.54	2
1928	129.00	118	114	15	8.51	2
1935	42.65	38	37	6	9.73	1
1958	29.15	24	23	6	12.13	
1963	1,462.84	1,194	1,156	307	12.92	24
1965	229,382.77	185,869	179,981	49,401	12.99	3,803
1966	70.40	57	55	15	13.07	1
1967	2.12	2	2			
1969	304,266.24	242,865	235,172	69,094	13.02	5,307
1972	0.36		0			
1973	0.55			1	13.48	
1977	0.27		0			
1982	1,210,091.45	889,901	861,711	348,380	13.85	25,154
1983	68,041.39	49,500	47,932	20,109	14.05	1,431
1987	17,693.12	12,389	11,997	5,697	14.34	397
1988	20,150.57	14,015	13,571	6,580	14.23	462
1989	76,072.02	52,239	50,584	25,488	14.37	1,774
1990	7,021.40	4,776	4,625	2,397	14.34	167
1992	11,166.13	7,414	7,179	3,987	14.42	276
1994	1,181,081.64	760,617	736,523	444,559	14.65	30,345
1996	5,063.26	3,164	3,064	1,999	14.71	136
1997	1,346.73	826	800	547	14.81	37
2000	1,658.35	962	932	727	14.83	49
2008	8,355.53	3,760	3,641	4,715	15.28	309
2009	44,551.46	19,113	18,508	26,044	15.31	1,701
2013	396,506.56	129,340	125,243	271,264	15.49	17,512
2014	57.46	17	16	41	15.53	3
	3,591,252.37	2,384,935	2,309,388	1,281,864		89,019

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, 2020

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						
1903	17,503.17	17,276	16,729	774	1.55	499
1929	43,868.22	39,736	38,477	5,391	9.52	566
1949	16,496.58	13,563	13,133	3,363	15.46	218
1952	53.74	43	42	12	16.25	1
1957	163.91	128	124	40	17.80	2
1959	27,442.45	21,098	20,430	7,013	18.50	379
1961	6.17	5	5	1	18.62	
1968	32.03	23	22	10	20.50	
1970	549.55	389	377	173	20.93	8
1982	1,666.07	1,033	1,000	666	23.61	28
1985	1,926,185.88	1,141,843	1,105,673	820,513	24.38	33,655
1986	4,228.30	2,465	2,387	1,841	24.67	75
1987	2,974.55	1,704	1,650	1,325	24.98	53
1989	47,324.37	26,237	25,406	21,918	25.32	866
1992	913,356.37	478,964	463,792	449,564	25.85	17,391
1994	1,096.11	549	532	565	26.41	21
1995	3,900.84	1,910	1,849	2,051	26.58	77
1996	23,488.35	11,223	10,867	12,621	26.78	471
1997	21,148.18	9,840	9,528	11,620	27.01	430
1998	43,209.17	19,539	18,920	24,289	27.25	891
1999	151,695.78	66,534	64,426	87,269	27.52	3,171
2000	81,605.90	34,797	33,695	47,911	27.58	1,737
2006	2,809.20	941	911	1,898	28.79	66
2007	11,560.82	3,667	3,551	8,010	29.06	276
2008	3,214.95	964	933	2,281	29.17	78
2009	5,543.68	1,556	1,507	4,037	29.48	137
2012	233,587.43	51,623	49,988	183,600	29.96	6,128
2013	57,995.33	11,529	11,164	46,832	30.23	1,549
2014	711,008.00	125,280	121,312	589,696	30.40	19,398
	4,353,715.10	2,084,459	2,018,430	2,335,285		88,171

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

1961	80,911.88	64,988	62,929	17,983	14.58	1,233
1962	5,350.86	4,288	4,152	1,199	14.50	83

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, 2020

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						
1963	479.89	384	372	108	14.45	7
1964	977.76	773	749	229	14.93	15
1966	240.00	188	182	58	14.94	4
1969	477,517.03	368,882	357,197	120,320	15.17	7,931
1970	4,015.31	3,082	2,984	1,031	15.29	67
1972	6,866.34	5,195	5,030	1,836	15.60	118
1975	15,658.45	11,612	11,244	4,414	15.85	278
1976	5,336.00	3,918	3,794	1,542	16.11	96
1979	5,834.00	4,189	4,056	1,778	16.30	109
1980	1,862.41	1,328	1,286	576	16.32	35
1981	9,983.52	7,058	6,834	3,149	16.37	192
1982	296,991.36	208,102	201,510	95,481	16.45	5,804
1983	48,573.14	33,700	32,632	15,941	16.55	963
1984	1,323.05	908	879	444	16.69	27
1986	1,829.56	1,231	1,192	638	16.78	38
1987	770.54	514	498	273	16.75	16
1988	1,916.04	1,258	1,218	698	17.00	41
1989	995.67	646	626	370	17.04	22
1990	12,231.45	7,834	7,586	4,646	17.12	271
1991	42,884.78	27,073	26,215	16,669	17.23	967
1992	1,006.23	628	608	398	17.16	23
1993	7,180,454.66	4,403,055	4,263,580	2,916,875	17.35	168,120
1994	16,957.32	10,246	9,921	7,036	17.36	405
1995	1,163,518.36	691,363	669,463	494,056	17.42	28,361
1996	136,750.35	79,739	77,213	59,537	17.52	3,398
1997	2,255,291.89	1,287,772	1,246,979	1,008,313	17.65	57,128
2000	62,308.54	33,335	32,279	30,029	17.82	1,685
2001	339,034.47	176,501	170,910	168,124	17.96	9,361
2006	14,081.71	6,227	6,030	8,052	18.29	440
2007	28,838.76	12,225	11,838	17,001	18.35	926
2012	4,153,926.68	1,299,348	1,258,189	2,895,738	18.67	155,101
2013	2,073,887.49	592,717	573,942	1,499,946	18.75	79,997
2014	191,425.87	49,273	47,712	143,714	18.75	7,665
2017	144,046.69	22,486	21,774	122,273	18.92	6,463
2018	139,569.24	16,218	15,704	123,865	19.01	6,516
2019	272,566.83	19,897	19,267	253,300	19.03	13,311
2020	4,728,739.22	121,056	117,221	4,611,518	19.03	242,329
	23,924,953.35	9,579,237	9,275,796	14,649,157		799,546

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, 2020

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						
1894	9,692.00	9,692	9,692			
1905	584.13	573	555	29	2.14	14
1906	38,476.97	37,888	36,687	1,790	1.78	1,006
1909	54.95	53	51	4	3.45	1
1915	149.00	143	138	11	4.40	2
1923	28,824.04	26,697	25,851	2,973	7.77	383
1928	1,754.14	1,606	1,555	199	8.51	23
1929	1,618.00	1,466	1,420	198	9.52	21
1930	2,023.01	1,831	1,773	250	9.50	26
1931	37,143.90	33,578	32,513	4,630	9.50	487
1935	498.19	443	429	69	10.65	6
1937	50,237.31	44,048	42,652	7,586	11.73	647
1951	28,153.91	23,089	22,357	5,797	15.25	380
1952	66,350.50	54,089	52,374	13,976	15.53	900
1953	159,831.28	129,463	125,359	34,473	15.83	2,178
1954	39,536.75	31,811	30,803	8,734	16.15	541
1955	2,412.48	1,943	1,881	531	15.80	34
1957	565.19	449	435	130	16.50	8
1958	2,118.16	1,668	1,615	503	16.87	30
1959	209.59	165	160	50	16.62	3
1962	233.82	181	175	59	17.26	3
1963	1,705.00	1,304	1,263	442	17.68	25
1967	210.00	156	151	59	18.45	3
1968	3,514.01	2,601	2,519	995	18.43	54
1969	930.65	681	659	271	18.92	14
1971	355.64	257	249	107	18.99	6
1972	2,839.64	2,038	1,973	866	19.07	45
1975	176,525.54	122,897	119,001	57,525	19.86	2,897
1976	22,111.00	15,252	14,768	7,343	20.01	367
1978	0.03		0			
1979	0.08		0			
1980	962.00	639	619	343	20.48	17
1981	410.00	269	260	150	20.74	7
1982	57.40	37	36	22	20.67	1
1983	25,978.90	16,658	16,130	9,849	20.98	469
1985	76,193.86	47,606	46,097	30,097	21.32	1,412
1986	221.00	136	132	89	21.36	4
1987	1,190.45	726	703	487	21.45	23

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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						
1989	642,885.43	380,717	368,647	274,238	21.69	12,644
1990	8,969,815.28	5,225,814	5,060,141	3,909,674	21.85	178,932
1991	4,065,972.24	2,326,956	2,253,185	1,812,787	22.05	82,213
1993	8,838.96	4,886	4,731	4,108	22.25	185
1994	5,821.03	3,147	3,047	2,774	22.52	123
1995	6,669.93	3,538	3,426	3,244	22.58	144
1996	4,476.61	2,325	2,251	2,225	22.67	98
1997	132,414.31	66,896	64,775	67,639	23.01	2,940
1998	7,751.49	3,837	3,715	4,036	22.95	176
2001	250,469.04	113,813	110,205	140,264	23.42	5,989
2006	39,725.44	14,921	14,448	25,277	24.11	1,048
2008	67,546.77	22,885	22,159	45,387	24.40	1,860
2009	785.87	251	243	543	24.47	22
2010	29,994.96	8,974	8,689	21,305	24.59	866
2012	11,514,274.26	2,936,140	2,843,056	8,671,218	24.83	349,223
2013	25,957.50	5,996	5,806	20,152	24.97	807
2014	92,604.55	19,077	18,472	74,132	25.05	2,959
2017	198,983.17	24,097	23,333	175,650	25.40	6,915
2018	195,195.65	17,411	16,859	178,337	25.51	6,991
2020	4,855,069.96	93,217	90,262	4,764,808	25.54	186,563
	31,898,924.97	11,887,031	11,510,486	20,388,439		852,735

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	106	13	8.54	2
1929	5,945.58	5,386	5,215	730	9.52	77
1931	5,319.00	4,808	4,656	663	9.50	70
1947	278.00	231	224	54	14.99	4
1954	493.00	393	381	112	16.83	7
1956	179.54	141	137	43	17.47	2
1957	631.36	493	477	154	17.80	9
1963	842.00	625	605	237	20.02	12
1973	26,394.70	17,803	17,239	9,156	22.92	399
1979	391.74	245	237	155	24.73	6

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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						
1982	7,848.56	4,714	4,565	3,284	25.60	128
1984	1,071.66	626	606	465	26.00	18
1985	34,553.31	19,872	19,243	15,311	26.23	584
1986	19,163.69	10,843	10,500	8,664	26.48	327
1990	8,393.40	4,403	4,264	4,130	27.64	149
1995	1,937,167.63	903,882	875,250	1,061,918	29.15	36,429
1998	37.76	16	15	22	29.85	1
2008	12,798.62	3,552	3,439	9,359	32.55	288
2009	27,067.43	7,035	6,812	20,255	32.75	618
2010	27,009.76	6,523	6,316	20,693	32.98	627
2011	5,393.93	1,199	1,161	4,233	33.24	127
2012	68,345.06	13,826	13,388	54,957	33.52	1,640
2014	10,788.07	1,733	1,678	9,110	33.98	268
	2,200,234.80	1,008,460	976,515	1,223,720		41,792

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	2,078,585	2,012,742	2,101,638	23.01	91,336
1998	636,566.96	315,101	305,120	331,447	22.95	14,442
1999	22,865.33	11,012	10,663	12,202	23.14	527
2001	3,473.57	1,578	1,528	1,946	23.42	83
2007	40,599.49	14,526	14,066	26,534	24.23	1,095
2008	19,404.61	6,574	6,366	13,039	24.40	534
2010	38,695.00	11,578	11,211	27,484	24.59	1,118
2012	12,166.56	3,102	3,004	9,163	24.83	369
2013	106,076.97	24,504	23,728	82,349	24.97	3,298
2014	22,389.82	4,612	4,466	17,924	25.05	716
	5,016,618.18	2,471,172	2,392,893	2,623,725		113,518

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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)
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	3,785,951	3,666,024	2,832,347	21.85	129,627
1991	11,542.33	6,606	6,397	5,146	22.05	233
1992	63.36	36	35	29	22.26	1
1993	1,858.78	1,028	995	863	22.25	39
1994	2,129.12	1,151	1,115	1,015	22.52	45
1995	42,181.67	22,373	21,664	20,517	22.58	909
1998	71.71	35	34	38	22.95	2
1999	25,524.46	12,293	11,904	13,621	23.14	589
2000	119,941.91	56,061	54,285	65,657	23.36	2,811
2001	1,233.88	561	543	691	23.42	30
2003	779.79	332	321	458	23.65	19
2004	4,372.71	1,789	1,732	2,640	23.82	111
2007	36,939.80	13,217	12,798	24,141	24.23	996
2008	184,433.05	62,486	60,507	123,926	24.40	5,079
2009	133,091.40	42,549	41,201	91,890	24.47	3,755
2010	32,619.58	9,760	9,451	23,169	24.59	942
2012	31,903.15	8,135	7,877	24,026	24.83	968
2013	528.32	122	118	410	24.97	16
2014	77,664.18	15,999	15,492	62,172	25.05	2,482
2017	19,208.64	2,326	2,252	16,956	25.40	668
	7,224,458.19	4,042,810	3,914,746	3,309,712		149,322

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	1,338,702	1,296,296	1,001,509	21.85	45,836
1991	133,597.04	76,458	74,036	59,561	22.05	2,701
1992	1,960.79	1,101	1,066	895	22.26	40
1993	35.91	20	19	17	22.25	1
1995	601.31	319	309	292	22.58	13
1999	5.76	3	3	3	23.14	
2000	2,758.46	1,289	1,248	1,510	23.36	65
2001	375.44	171	166	210	23.42	9
2006	8,629.98	3,241	3,138	5,492	24.11	228
2007	58.48	21	20	38	24.23	2
2009	16,915.26	5,408	5,237	11,679	24.47	477

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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)
BROWNELL WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2010	7,308.81	2,187	2,118	5,191	24.59	211
2012	119,943.23	30,586	29,617	90,326	24.83	3,638
2013	41,899.64	9,679	9,372	32,527	24.97	1,303
2014	19,329.32	3,982	3,856	15,473	25.05	618
2019	1,090.61	61	59	1,032	25.53	40
	2,652,315.75	1,473,228	1,426,561	1,225,755		55,182

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	177	10	2.78	4
1910	1,427.96	1,389	1,344	84	3.14	27
1921	42,429.29	39,684	38,409	4,021	6.88	584
1990	1,459,927.15	850,554	823,218	636,709	21.85	29,140
1991	125,225.99	71,667	69,364	55,862	22.05	2,533
1992	1,469.28	825	798	671	22.26	30
1993	650.89	360	348	302	22.25	14
1994	2,419.58	1,308	1,266	1,154	22.52	51
1995	10,944.29	5,805	5,618	5,326	22.58	236
1997	674.81	341	330	345	23.01	15
1998	244.82	121	117	128	22.95	6
1999	163.20	79	76	87	23.14	4
2001	18,845.86	8,564	8,289	10,557	23.42	451
2005	80,991.72	31,765	30,744	50,248	24.02	2,092
2008	16,964.75	5,748	5,563	11,401	24.40	467
	1,777,403.30	1,033,230	1,000,500	776,903		35,654

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	1,876,439	1,816,999	1,254,097	20.69	60,614
1989	20,213.19	12,160	11,775	8,438	20.86	405

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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)
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1990	4,961.45	2,936	2,843	2,118	21.05	101
1991	16,130.80	9,375	9,078	7,053	21.26	332
1992	1,148.36	658	637	511	21.25	24
1993	6,916.77	3,900	3,776	3,140	21.28	148
1994	1,753.58	967	936	817	21.58	38
1995	17,326.81	9,367	9,070	8,257	21.67	381
1997	1,057.68	547	530	528	21.95	24
1998	3,562.34	1,803	1,746	1,816	21.95	83
1999	53,325.49	26,257	25,425	27,900	22.17	1,258
2000	16,022.97	7,686	7,443	8,580	22.24	386
2001	577.08	269	260	317	22.34	14
2007	20,878.82	7,723	7,478	13,400	23.00	583
2008	8,002.36	2,801	2,712	5,290	23.21	228
2009	39,060.79	12,937	12,527	26,534	23.22	1,143
2010	14,986.30	4,643	4,496	10,490	23.40	448
2012	81,800.26	21,693	21,006	60,794	23.55	2,581
2013	32,118.74	7,708	7,464	24,655	23.75	1,038
2014	28,769.10	6,171	5,976	22,794	23.80	958
2016	562,914.51	88,940	86,123	476,792	23.99	19,875
2018	85,920.60	8,059	7,804	78,117	24.17	3,232
	4,088,543.55	2,113,039	2,046,104	2,042,440		93,894

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	2,626,888	2,543,676	2,207,432	23.05	95,767
1993	54,356.78	29,451	28,518	25,839	23.26	1,111
1995	32,030.36	16,662	16,134	15,896	23.52	676
1997	3,078.16	1,526	1,478	1,600	23.90	67
1998	3,543.58	1,714	1,660	1,884	24.01	78
2000	3,463.67	1,584	1,534	1,930	24.34	79
2001	1,211.20	536	519	692	24.56	28
2007	8,958.35	3,120	3,021	5,937	25.26	235
2008	8,813.12	2,898	2,806	6,007	25.52	235
2009	33,412.18	10,338	10,011	23,402	25.67	912
2010	3,395.99	984	953	2,443	25.73	95

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CRYSTAL LAKE WATER TREATMENT PLANT INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2052 NET SALVAGE PERCENT.. 0						
2012	39,565.46	9,753	9,444	30,121	25.98	1,159
2013	53,719.47	11,969	11,590	42,130	26.17	1,610
2014	49,390.50	9,789	9,479	39,912	26.29	1,518
2019	2,864.92	152	147	2,718	26.83	101
	5,048,912.00	2,727,364	2,640,969	2,407,943		103,671

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	4,283,410	4,147,725	3,840,731	23.78	161,511
1994	44,194.91	23,308	22,570	21,625	23.75	911
1995	118,178.04	60,874	58,946	59,232	24.00	2,468
1997	117,324.81	57,630	55,804	61,520	24.34	2,528
1998	3,366.88	1,613	1,562	1,805	24.45	74
1999	532.85	249	241	292	24.58	12
2000	9,264.78	4,197	4,064	5,201	24.75	210
2001	43,265.97	18,985	18,384	24,882	24.94	998
2006	0.33		0			
2007	9,549.60	3,275	3,171	6,378	25.87	247
2008	2,264.03	736	713	1,551	25.96	60
2009	26,199.97	8,015	7,761	18,439	26.09	707
2010	165,181.88	47,176	45,681	119,500	26.26	4,551
2012	34,593.21	8,378	8,113	26,481	26.59	996
2013	128,885.26	28,226	27,332	101,553	26.75	3,796
2014	37,093.23	7,233	7,004	30,089	26.83	1,121
2019	8,081.58	419	406	7,676	27.40	280
	8,736,433.48	4,553,724	4,409,476	4,326,957		180,470

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	4,702,441	4,553,482	4,216,456	23.78	177,311
1994	463,999.38	244,713	236,961	227,038	23.75	9,559

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, 2020

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						
1995	152,290.96	78,445	75,960	76,331	24.00	3,180
1996	1,500.56	754	730	770	24.28	32
1998	91.08	44	43	48	24.45	2
2000	6,029.72	2,731	2,644	3,385	24.75	137
2001	3,188.33	1,399	1,355	1,834	24.94	74
2003	1,537.06	629	609	928	25.24	37
2008	38,154.92	12,400	12,007	26,148	25.96	1,007
2009	16,416.46	5,022	4,863	11,554	26.09	443
2010	6,304.52	1,801	1,744	4,561	26.26	174
2012	36,404.23	8,817	8,538	27,867	26.59	1,048
2013	70,933.95	15,535	15,043	55,891	26.75	2,089
2014	19,921.37	3,885	3,762	16,159	26.83	602
	9,586,710.97	5,078,616	4,917,741	4,668,970		195,695

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	2,391,364	2,315,613	3,508,458	30.86	113,690
2001	40,700.36	15,556	15,063	25,637	31.52	813
2007	10,162.55	2,936	2,843	7,320	33.23	220
2008	6,430.94	1,744	1,689	4,742	33.59	141
2009	20,153.37	5,099	4,937	15,216	33.95	448
2010	6,227.91	1,465	1,419	4,809	34.14	141
2012	14,664.07	2,880	2,789	11,875	34.79	341
2013	49,081.55	8,648	8,374	40,707	35.06	1,161
2014	41,390.35	6,432	6,228	35,162	35.34	995
	6,012,882.10	2,436,124	2,358,955	3,653,927		117,950

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	18,594	18,005	22,735	30.37	749
2006	6,467,598.83	1,931,872	1,870,676	4,596,922	34.04	135,045

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, 2020

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						
2008	14,881.08	3,943	3,818	11,063	34.67	319
2009	10,105.34	2,498	2,419	7,686	35.01	220
2011	20,843.84	4,396	4,257	16,587	35.55	467
2012	159,124.19	30,425	29,461	129,663	35.95	3,607
2013	12,202.19	2,096	2,030	10,173	36.17	281
2014	523,557.86	79,267	76,756	446,802	36.42	12,268
	7,249,053.60	2,073,091	2,007,422	5,241,632		152,956
MCMURRAY/SAXONBURG						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1992	45,446.78	23,705	22,954	22,493	26.14	860
2011	3,266,953.16	782,109	757,334	2,509,619	30.18	83,155
2012	3,336.82	729	706	2,631	30.41	87
2018	2,859,613.70	210,182	203,524	2,656,090	31.51	84,294
	6,175,350.46	1,016,725	984,518	5,190,832		168,396
ROCK RUN FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1992	110,697.56	57,740	55,911	54,787	26.14	2,096
2011	4,695,552.85	1,124,115	1,088,506	3,607,047	30.18	119,518
2012	14,769.41	3,226	3,124	11,646	30.41	383
2013	31,104.01	6,112	5,918	25,186	30.67	821
2014	33,548.23	5,844	5,659	27,889	30.81	905
2017	8,769.56	880	852	7,917	31.34	253
2019	145,941.79	6,611	6,402	139,540	31.61	4,414
	5,040,383.41	1,204,528	1,166,372	3,874,011		128,390

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, 2020

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	2,424,711	2,347,904	36,017,779	37.03	972,665
2019	840,408.61	32,608	31,575	808,834	37.11	21,796
	39,206,091.43	2,457,319	2,379,479	36,826,612		994,461
MONTROSE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	2,540,954.05	160,588	155,501	2,385,453	37.03	64,419
2019	13,515.72	524	507	13,008	37.11	351
	2,554,469.77	161,112	156,008	2,398,462		64,770
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1960	42.28	37	36	6	7.99	1
1961	31.06	27	26	5	8.53	1
1962	2,638.02	2,284	2,212	426	9.07	47
1963	173.84	150	145	29	9.17	3
1964	970.27	828	802	168	9.72	17
1965	5,201.01	4,388	4,249	952	10.29	93
1966	1,390.75	1,167	1,130	261	10.44	25
1967	8,239.21	6,832	6,616	1,624	11.02	147
1968	562.64	464	449	113	11.20	10
1969	22,196.35	18,061	17,489	4,707	11.79	399
1970	741.49	595	576	165	12.39	13
1971	1,542.43	1,229	1,190	352	12.61	28
1972	24,783.36	19,472	18,855	5,928	13.23	448
1973	8.36	6	6	3	13.85	
1974	120.81	92	89	32	14.48	2
1975	12,747.61	9,628	9,323	3,425	14.74	232
1976	3,887.32	2,889	2,797	1,090	15.38	71
1977	2,932.92	2,143	2,075	858	16.02	54
1978	10,991.77	7,894	7,644	3,348	16.67	201
1979	4,900.75	3,457	3,347	1,553	17.32	90

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, 2020

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						
1980	3,332.12	2,321	2,247	1,085	17.64	62
1981	4,461.11	3,049	2,952	1,509	18.30	82
1982	14,974.40	10,031	9,713	5,261	18.97	277
1983	84,770.60	55,626	53,864	30,907	19.65	1,573
1984	42,197.86	27,108	26,249	15,949	20.32	785
1985	342,363.88	215,141	208,326	134,038	20.99	6,386
1986	371,429.52	228,095	220,870	150,560	21.68	6,945
1987	36,278.50	21,876	21,183	15,095	22.06	684
1988	124,973.02	73,509	71,180	53,793	22.75	2,365
1989	602,422.16	345,369	334,429	267,993	23.45	11,428
1990	738,806.12	412,402	399,338	339,468	24.14	14,062
1991	124,313.97	67,478	65,341	58,973	24.85	2,373
1992	84.72	45	44	41	25.56	2
1993	9,147.76	4,679	4,531	4,617	26.26	176
1994	845,570.50	419,065	405,790	439,780	26.97	16,306
1995	353,827.94	169,625	164,252	189,576	27.69	6,846
1996	564,403.60	261,319	253,041	311,362	28.41	10,960
1997	182,460.40	81,469	78,888	103,572	29.13	3,556
1998	3,217.86	1,383	1,339	1,879	29.85	63
1999	23.57	10	10	14	30.58	
2000	5,186.65	2,052	1,987	3,200	31.32	102
2001	714.12	270	261	453	32.05	14
2002	811,379.60	292,746	283,473	527,907	32.78	16,105
2003	1,872.54	639	619	1,254	33.78	37
2005	31,787.24	9,708	9,400	22,387	35.26	635
2006	6,944.34	1,994	1,931	5,014	36.01	139
2007	347,641.94	93,377	90,419	257,223	36.75	6,999
2008	272,230.01	68,058	65,902	206,328	37.50	5,502
2009	340,012.44	78,611	76,121	263,892	38.25	6,899
2010	1,795.33	379	367	1,428	39.25	36
2011	104,876.52	20,126	19,488	85,388	40.00	2,135
2012	1,259,105.68	217,322	210,438	1,048,668	40.76	25,728
2013	856,640.63	131,066	126,914	729,726	41.52	17,575
2014	273,939.73	36,489	35,333	238,607	42.28	5,643
2016	162,867.03	15,179	14,698	148,169	43.81	3,382
2017	233,400.45	16,992	16,454	216,947	44.58	4,866
2018	1,119,978.03	58,463	56,611	1,063,367	45.35	23,448

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, 2020

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						
2019	1,860,547.54	58,793	56,931	1,803,617	45.90	39,294
2020	4,508,692.11	48,694	47,152	4,461,541	46.01	96,969
9999	27,162.27-	5,889-	5,702-	21,460-		555-
	16,725,611.52	3,626,312	3,511,442	13,214,170		341,766
	225,716,944.63	78,548,045	76,059,881	149,657,063		5,510,687
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.2 2.44

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, 2020

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, 2020

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	15,275	16,354	11,419	4.50	2,538
	3,522,542.77	3,510,044	3,511,123	11,420		2,538
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 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, 2020

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	966.30	966	966			
1928	452.60	453	453			
1929	45.13	45	45			
1935	33.29	33	33			
1940	8.07	8	8			
1945	28.97	29	29			
1947	7,254.79	7,255	7,255			
1949	80.45	80	80			
1950	203.51	202	198	6	0.43	6
1951	102.03	101	99	3	0.92	3
1953	61.98	60	59	3	1.94	2
1955	10,135.52	9,693	9,499	637	2.99	213
1957	722.42	679	665	57	4.07	14
1958	39,792.96	37,306	36,560	3,233	4.17	775
1962	6,120.15	5,585	5,473	647	5.60	116
1963	819.06	739	724	95	6.19	15
1964	7,595.46	6,824	6,688	907	6.39	142
1965	37,141.99	32,982	32,323	4,819	7.00	688
1966	1,680.02	1,483	1,453	227	7.23	31
1967	684.61	601	589	96	7.48	13
1968	795.05	693	679	116	7.74	15
1969	2,247.08	1,932	1,893	354	8.38	42
1970	8,493.43	7,248	7,103	1,390	8.67	160
1971	15,553.79	13,165	12,902	2,652	8.98	295
1972	32,440.56	27,218	26,674	5,767	9.31	619
1973	14,822.20	12,320	12,074	2,748	9.65	285
1974	31,784.19	26,158	25,635	6,149	10.00	615
1975	42,561.70	34,662	33,969	8,593	10.37	829
1976	1,068,682.40	860,717	843,514	225,168	10.75	20,946
1977	28,702.07	22,847	22,390	6,312	11.15	566
1978	50,970.12	40,292	39,487	11,483	11.26	1,020
1979	19,285.80	15,047	14,746	4,540	11.69	388
1980	59,981.12	46,155	45,233	14,748	12.13	1,216
1981	191,365.51	145,132	142,231	49,135	12.58	3,906
1982	7,492.71	5,626	5,514	1,979	12.78	155
1983	72,362.40	53,461	52,392	19,970	13.26	1,506
1984	291,373.27	212,702	208,451	82,922	13.50	6,142
1985	970,980.40	696,290	682,373	288,607	14.00	20,615
1986	2,006,450.78	1,418,962	1,390,601	615,850	14.28	43,127
1987	715,840.06	498,797	488,828	227,012	14.58	15,570
1988	56,208.03	38,362	37,595	18,613	15.12	1,231

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, 2020

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	778,493.11	522,369	511,928	266,565	15.45	17,253
1990	434,102.19	285,987	280,271	153,831	15.80	9,736
1991	700,890.13	452,775	443,725	257,165	16.16	15,914
1992	4,283,686.20	2,710,288	2,656,118	1,627,568	16.55	98,342
1993	107,867.70	67,040	65,700	42,168	16.75	2,517
1994	735,960.63	446,581	437,655	298,306	17.17	17,374
1995	4,621,743.84	2,734,224	2,679,575	1,942,169	17.60	110,351
1996	2,056,406.65	1,189,014	1,165,249	891,158	17.87	49,869
1997	3,316,793.11	1,862,711	1,825,481	1,491,312	18.34	81,315
1998	2,063,659.46	1,128,409	1,105,856	957,803	18.65	51,357
1999	7,165,482.48	3,804,871	3,728,824	3,436,658	18.99	180,972
2000	1,252.81	645	632	621	19.34	32
2001	2,448,244.32	1,222,164	1,197,737	1,250,507	19.56	63,932
2002	77,409.87	37,234	36,490	40,920	19.96	2,050
2003	1,958,981.55	908,576	890,416	1,068,566	20.23	52,821
2004	1,984,248.80	887,356	869,621	1,114,628	20.40	54,639
2005	2,377,941.57	1,017,283	996,951	1,380,991	20.73	66,618
2006	767,972.61	314,024	307,748	460,225	20.96	21,957
2007	2,634,643.87	1,024,350	1,003,876	1,630,768	21.22	76,851
2008	1,946,791.47	717,977	703,627	1,243,164	21.40	58,092
2009	219,246.65	76,386	74,859	144,388	21.50	6,716
2010	675,553.44	220,636	216,226	459,327	21.65	21,216
2011	1,506,811.53	458,071	448,916	1,057,896	21.75	48,639
2012	3,048,256.45	857,779	840,635	2,207,621	21.71	101,687
2013	498,343.91	127,825	125,270	373,074	21.74	17,161
2014	646,757.21	149,660	146,669	500,088	21.59	23,163
2015	4,119,926.67	842,937	826,089	3,293,838	21.38	154,062
2016	5,701,877.63	1,003,530	983,472	4,718,406	21.07	223,940
2017	5,880,249.75	856,164	839,052	5,041,198	20.54	245,433
2018	5,235,733.37	589,020	577,247	4,658,486	19.72	236,232
2019	3,870,308.36	291,821	285,988	3,584,320	18.38	195,012
2020	3,232,935.67	103,454	101,387	3,131,549	15.12	207,113
9999	42,367.00-	16,336-	16,010-	26,357-		1,379-
	80,858,527.99	31,177,735	30,554,763	50,303,765		2,632,253

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.1 3.26

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, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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, 2020

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	606,834	606,834			
2002	259,574.29	258,354	259,574			
2003	38,501.51	37,932	38,502			
2007	204,208.74	189,669	198,105	6,104	1.03	5,926
2008	22,525.60	20,498	21,410	1,116	1.24	900
2009	307,450.57	273,324	285,480	21,971	1.44	15,258
2010	252,059.62	217,830	227,518	24,542	1.65	14,874
2011	821,252.43	687,388	717,961	103,291	1.85	55,833
2012	400,634.51	323,512	337,901	62,734	2.03	30,903
2013	1,334,285.01	1,032,737	1,078,669	255,616	2.19	116,720
2014	648,647.47	476,886	498,096	150,551	2.34	64,338
2015	70,760.97	48,648	50,812	19,949	2.50	7,980
2016	110,250.14	68,565	71,615	38,635	2.74	14,100
2017	448,612.29	237,854	248,433	200,179	3.10	64,574
2018	1,178,863.54	480,033	501,383	677,481	3.64	186,121
2019	1,501,251.96	388,524	405,804	1,095,448	4.30	254,755
	8,601,165.21	5,744,042	5,943,551	2,657,614		832,282

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.2 9.68

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, 2020

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	5,196,873	6,145,228	80,063	5.84	13,709
1997	592,975.99	430,619	509,201	83,775	8.86	9,455
1999	1,626,361.65	1,108,528	1,310,819	315,543	10.04	31,429
2000	844,801.85	555,880	657,320	187,482	10.65	17,604
2002	3,162.77	1,919	2,269	894	11.99	75
2003	256,272.33	148,894	176,065	80,207	12.62	6,356
2004	54,091.81	29,988	35,460	18,632	13.26	1,405
2005	13,991.19	7,351	8,692	5,299	14.00	378
2013	15,021.77	4,101	4,849	10,173	19.97	509
2014	585,687.37	139,745	165,247	420,440	20.75	20,262
2015	1,027,405.88	209,077	247,231	780,175	21.53	36,237
2016	3,708,242.13	622,243	735,794	2,972,448	22.31	133,234
2017	16,493.28	2,171	2,567	13,926	23.10	603
	14,969,798.93	8,457,389	10,000,742	4,969,057		271,256
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.3						1.81

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, 2020

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	153,975.17	150,280	148,062	5,913	2.96	1,998
1906	5,174.59	4,977	4,904	271	4.55	60
1907	47,029.83	44,838	44,176	2,854	5.55	514
1911	21,009.50	19,785	19,493	1,516	6.78	224
1912	4,833.64	4,510	4,443	391	7.78	50
1922	37,251.40	33,757	33,259	3,992	10.20	391
1923	14,175.27	12,854	12,664	1,511	10.02	151
1924	1,153.70	1,035	1,020	134	11.03	12
1929	2,406.90	2,114	2,083	324	12.67	26
1931	5,369.09	4,709	4,639	730	12.54	58
1933	64.64	56	55	10	13.52	1
1935	288.13	246	242	46	14.50	3
1938	6,764.72	5,693	5,609	1,156	15.54	74
1940	15,618.89	13,076	12,883	2,736	15.65	175
1941	8,280.59	6,913	6,811	1,470	15.73	93
1943	64.69	53	52	13	16.84	1
1949	20,784.00	16,494	16,251	4,533	18.59	244
1950	11,174.31	8,823	8,693	2,481	18.79	132
1951	84,249.81	66,170	65,193	19,057	18.99	1,004
1952	1,050.93	813	801	250	20.00	12
1953	764,018.69	587,912	579,235	184,784	20.22	9,139
1954	172,545.60	131,963	130,015	42,531	20.45	2,080
1955	58,875.55	44,734	44,074	14,802	20.71	715
1956	48,544.28	36,632	36,091	12,453	20.97	594
1957	84,282.31	63,153	62,221	22,061	21.25	1,038
1958	76,089.55	56,595	55,760	20,330	21.53	944
1959	166,471.74	122,856	121,043	45,429	21.83	2,081
1960	24,977.43	18,283	18,013	6,964	22.15	314
1961	400,439.19	290,679	286,389	114,050	22.47	5,076
1962	186,618.69	134,291	132,309	54,310	22.80	2,382
1963	15,130.53	10,788	10,629	4,502	23.15	194
1964	45,508.30	32,138	31,664	13,844	23.50	589
1965	56,406.44	39,445	38,863	17,543	23.87	735
1966	482,390.58	333,911	328,983	153,408	24.24	6,329
1967	795,694.49	544,892	536,850	258,844	24.62	10,514
1968	282,264.58	191,150	188,329	93,936	25.02	3,754
1969	84,205.31	56,375	55,543	28,662	25.42	1,128
1970	69,764.45	46,156	45,475	24,289	25.83	940
1971	375,983.44	247,547	243,893	132,090	25.68	5,144
1972	173,034.66	112,455	110,795	62,240	26.13	2,382
1973	974,764.50	625,019	615,794	358,970	26.58	13,505

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, 2020

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1974	693,814.37	438,768	432,292	261,522	27.03	9,675
1975	389,511.31	242,821	239,237	150,274	27.49	5,466
1976	350,142.12	216,598	213,401	136,741	27.44	4,983
1977	206,007.33	125,458	123,606	82,401	27.93	2,950
1978	540,115.74	323,637	318,860	221,256	28.43	7,782
1979	296,967.55	175,003	172,420	124,548	28.92	4,307
1980	1,074.81	627	618	457	28.94	16
1981	53,738.01	30,781	30,327	23,411	29.46	795
1982	888,764.59	499,575	492,202	396,563	29.99	13,223
1983	1,389,380.71	771,106	759,725	629,656	30.07	20,940
1984	32,321.68	17,577	17,318	15,004	30.62	490
1985	1,737,701.44	931,408	917,661	820,040	30.73	26,685
1986	1,637,215.16	858,556	845,884	791,331	31.29	25,290
1987	229,446.90	118,372	116,625	112,822	31.44	3,588
1988	2,344,202.93	1,181,009	1,163,578	1,180,625	32.01	36,883
1989	5,103,098.59	2,523,993	2,486,740	2,616,359	32.19	81,279
1990	6,129,081.12	2,953,604	2,910,010	3,219,071	32.79	98,172
1991	671,973.38	317,171	312,490	359,483	33.00	10,893
1992	1,314,386.56	603,041	594,140	720,247	33.61	21,430
1993	7,669,196.18	3,437,334	3,386,601	4,282,595	33.85	126,517
1994	2,026,414.10	880,680	867,682	1,158,732	34.48	33,606
1995	1,585,858.29	671,294	661,386	924,472	34.74	26,611
1996	3,322,276.62	1,367,449	1,347,266	1,975,011	35.02	56,397
1997	2,281,331.26	911,392	897,940	1,383,391	35.32	39,167
1998	1,215,694.00	467,799	460,895	754,799	35.98	20,978
1999	5,097,646.54	1,896,325	1,868,336	3,229,311	36.30	88,962
2000	3,497,880.47	1,255,040	1,236,516	2,261,364	36.64	61,718
2001	5,096,668.19	1,759,370	1,733,403	3,363,265	36.99	90,924
2002	2,273,969.19	753,139	742,023	1,531,946	37.36	41,005
2003	2,409,529.15	763,339	752,072	1,657,457	37.75	43,906
2004	1,520,071.23	459,062	452,286	1,067,785	38.14	27,996
2005	3,734,621.62	1,071,089	1,055,280	2,679,342	38.55	69,503
2006	2,880,585.38	781,215	769,685	2,110,900	38.97	54,167
2007	1,534,376.81	391,573	385,794	1,148,583	39.41	29,144
2008	236,109.42	56,383	55,551	180,558	39.85	4,531
2009	24,831.10	5,513	5,432	19,399	40.31	481
2010	797,298.75	163,287	160,877	636,422	40.78	15,606
2011	259,283.54	48,538	47,822	211,462	41.26	5,125
2012	224,154.13	38,106	37,544	186,610	41.50	4,497
2013	4,268,729.59	646,713	637,168	3,631,562	42.00	86,466
2014	6,068,198.50	808,284	796,354	5,271,844	42.28	124,689

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, 2020

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	376,770.32	42,876	42,243	334,527	42.81	7,814
2016	8,399,807.92	793,782	782,066	7,617,742	43.12	176,664
2017	5,261,340.22	392,496	386,702	4,874,638	43.45	112,190
2018	3,404,324.06	183,833	181,120	3,223,204	43.80	73,589
2019	3,184,429.77	104,449	102,907	3,081,523	44.16	69,781
2020	1,395,276.13	15,627	15,396	1,379,880	44.34	31,120
9999	2,905,114.51-	968,578-	954,282-	1,950,833-		52,181-
	106,929,232.38	35,650,684	35,124,500	71,804,732		1,920,620
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.4 1.80

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, 2020

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	185,957.87	85,317	74,223	111,735	33.61	3,324
2007	124,543.74	31,784	27,651	96,893	39.41	2,459
2008	448,841.27	107,183	93,246	355,595	39.85	8,923
2009	606,165.94	134,569	117,071	489,095	40.31	12,133
2010	1,106,437.88	226,598	197,134	909,304	40.78	22,298
2011	1.20			1	41.26	
2012	70,071.78	11,912	10,363	59,709	41.50	1,439
2013	7,270,395.12	1,101,465	958,242	6,312,153	42.00	150,289
2014	400,772.28	53,383	46,442	354,330	42.28	8,381
2015	76,099.52	8,660	7,534	68,566	42.81	1,602
2017	23,272.56	1,736	1,510	21,763	43.45	501
2018	37,940.12	2,049	1,783	36,157	43.80	826
2019	3,886.52	127	110	3,777	44.16	86
2020	575,724.30	6,448	5,610	570,114	44.34	12,858
	10,930,110.10	1,771,231	1,540,919	9,389,191		225,119
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.7 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, 2020

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	723,409.17	184,614	157,551	565,858	39.41	14,358
2008	37,231.34	8,891	7,588	29,643	39.85	744
2009	21,547.33	4,784	4,083	17,464	40.31	433
2010	13,018.71	2,666	2,275	10,744	40.78	263
2011	259,451.54	48,569	41,449	218,003	41.26	5,284
2012	1,930,035.87	328,106	280,008	1,650,028	41.50	39,760
2013	5,093,651.04	771,688	658,564	4,435,087	42.00	105,597
2014	4,096,528.36	545,658	465,668	3,630,860	42.28	85,877
2015	140,428.72	15,981	13,638	126,791	42.81	2,962
2016	1,632,805.06	154,300	131,681	1,501,124	43.12	34,813
2017	150,095.35	11,197	9,556	140,539	43.45	3,234
2018	115,075.62	6,214	5,303	109,773	43.80	2,506
2019	32,828.18	1,077	919	31,909	44.16	723
2020	945,934.18	10,594	9,041	936,893	44.34	21,130
	15,192,040.47	2,094,339	1,787,324	13,404,716		317,684
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.2 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, 2020

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	44,394	40,590	133,369	39.41	3,384
2010	31,397.64	6,430	5,879	25,519	40.78	626
2011	100,934.51	18,895	17,276	83,659	41.26	2,028
2014	280,555.88	37,370	34,168	246,388	42.28	5,828
2016	231,825.44	21,908	20,031	211,794	43.12	4,912
	818,672.56	128,997	117,944	700,729		16,778
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					41.8	2.05

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, 2020

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	2,170,727	1,978,559	10,790,423	41.50	260,010
2018	31,858.33	1,720	1,568	30,290	43.80	692
2019	5,254.37	172	157	5,097	44.16	115
	12,806,094.73	2,172,619	1,980,284	10,825,811		260,817
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.5 2.04

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, 2020

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	149,659	161,164	110,942	4.50	24,654
	2,211,111.35	2,088,663	2,100,168	110,943		24,654
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 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, 2020

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						
1986	16,443.97	16,444	16,444			
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	7,332	7,332			
2011	1,231,537.73	1,169,961	966,360	265,178	0.50	265,178
2012	3,394,803.79	2,885,583	2,383,423	1,011,381	1.50	674,254
2013	1,350,299.88	1,012,725	836,487	513,813	2.50	205,525
2014	772,333.61	502,017	414,654	357,680	3.50	102,194
2015	3,817,936.25	2,099,865	1,734,439	2,083,497	4.50	462,999
2016	800,361.02	360,162	297,485	502,876	5.50	91,432
2017	602,080.95	210,728	174,056	428,025	6.50	65,850
2018	2,782,730.33	695,683	574,618	2,208,112	7.50	294,415
2019	1,117,283.51	167,593	138,428	978,856	8.50	115,160
2020	736,735.88	36,837	30,426	706,310	9.50	74,348
	29,919,635.20	22,454,686	20,863,908	9,055,727		2,351,355

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.9 7.86

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, 2020

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						
1893	4,713.89	4,027	2,966	1,748	21.76	80
1894	27,670.27	23,802	17,529	10,141	20.56	493
1895	4,700.50	4,011	2,954	1,746	21.56	81
1896	232,644.48	196,957	145,048	87,596	22.56	3,883
1897	46,936.21	39,417	29,029	17,907	23.56	760
1898	62,830.31	53,104	39,108	23,722	22.43	1,058
1899	422,665.98	354,363	260,970	161,696	23.42	6,904
1900	992,203.07	824,918	607,508	384,695	24.43	15,747
1901	197,102.12	164,876	121,422	75,680	23.36	3,240
1902	163,182.65	135,360	99,685	63,498	24.36	2,607
1903	296,706.52	244,041	179,723	116,984	25.36	4,613
1904	235,227.70	194,580	143,298	91,930	24.34	3,777
1905	438,707.26	359,740	264,929	173,778	25.35	6,855
1906	268,564.71	218,343	160,798	107,767	26.34	4,091
1907	394,876.26	322,693	237,646	157,230	25.39	6,193
1908	468,080.76	379,145	279,220	188,861	26.39	7,157
1909	307,687.51	247,012	181,911	125,777	27.39	4,592
1910	277,423.34	220,718	162,547	114,876	28.39	4,046
1911	156,658.45	125,233	92,227	64,431	27.48	2,345
1912	265,384.40	210,184	154,789	110,595	28.49	3,882
1913	176,676.89	138,656	102,113	74,564	29.48	2,529
1914	427,824.72	337,169	248,307	179,518	28.64	6,268
1915	251,562.60	196,395	144,634	106,929	29.64	3,608
1916	99,633.74	77,047	56,741	42,893	30.64	1,400
1917	142,955.26	110,962	81,718	61,237	29.84	2,052
1918	85,986.43	66,106	48,684	37,302	30.83	1,210
1919	150,980.90	114,927	84,638	66,343	31.84	2,084
1920	258,095.14	197,133	145,178	112,917	31.08	3,633
1921	271,181.29	205,067	151,021	120,160	32.08	3,746
1922	251,090.08	187,966	138,427	112,663	33.08	3,406
1923	1,634,648.88	1,227,294	903,837	730,812	32.36	22,584
1924	905,562.63	672,833	495,506	410,057	33.38	12,285
1925	715,348.59	526,067	387,420	327,929	34.36	9,544
1926	413,768.92	304,989	224,608	189,161	33.71	5,611
1927	238,053.68	173,613	127,857	110,197	34.71	3,175
1928	358,438.61	258,613	190,455	167,984	35.71	4,704
1929	198,324.39	143,349	105,569	92,755	35.09	2,643
1930	165,410.61	118,269	87,099	78,312	36.08	2,171
1931	225,513.93	159,438	117,418	108,096	37.09	2,914
1932	67,394.96	47,716	35,140	32,255	36.50	884
1933	49,353.47	34,547	25,442	23,911	37.50	638

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, 2020

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						
1934	89,147.03	61,690	45,431	43,716	38.50	1,135
1935	173,960.55	120,485	88,731	85,230	37.95	2,246
1936	121,165.56	82,926	61,071	60,095	38.96	1,542
1937	215,609.41	145,838	107,402	108,207	39.95	2,709
1938	89,673.38	60,664	44,676	44,997	39.45	1,141
1939	176,722.18	118,103	86,977	89,745	40.45	2,219
1940	138,068.40	91,139	67,119	70,949	41.45	1,712
1941	138,266.68	91,228	67,185	71,082	40.99	1,734
1942	114,865.55	74,846	55,120	59,746	41.98	1,423
1943	100,311.18	64,520	47,516	52,795	42.99	1,228
1944	50,521.97	32,465	23,909	26,613	42.55	625
1945	271,280.82	172,046	126,703	144,578	43.55	3,320
1946	369,527.24	231,250	170,303	199,224	44.55	4,472
1947	365,847.03	228,581	168,338	197,509	44.14	4,475
1948	438,453.55	270,175	198,970	239,484	45.15	5,304
1949	232,481.67	141,302	104,061	128,421	46.14	2,783
1950	324,941.08	197,012	145,089	179,852	45.78	3,929
1951	613,365.40	366,608	269,987	343,378	46.78	7,340
1952	496,883.21	292,714	215,568	281,315	47.78	5,888
1953	2,053,095.93	1,205,578	887,844	1,165,252	47.45	24,557
1954	2,281,155.77	1,319,877	972,019	1,309,137	48.44	27,026
1955	4,267,608.62	2,431,683	1,790,805	2,476,804	49.45	50,087
1956	2,092,964.91	1,187,967	874,875	1,218,090	49.14	24,788
1957	2,871,967.79	1,604,856	1,181,891	1,690,077	50.14	33,707
1958	2,599,270.06	1,429,599	1,052,824	1,546,446	51.14	30,239
1959	2,711,328.64	1,484,181	1,093,020	1,618,309	50.85	31,825
1960	3,323,109.72	1,789,162	1,317,623	2,005,487	51.87	38,664
1961	4,182,846.20	2,215,235	1,631,403	2,551,443	52.85	48,277
1962	1,553,893.18	818,125	602,506	951,387	52.61	18,084
1963	2,339,472.74	1,210,677	891,599	1,447,874	53.61	27,008
1964	5,229,464.87	2,659,183	1,958,347	3,271,118	54.61	59,900
1965	5,109,884.95	2,580,492	1,900,395	3,209,490	54.40	58,998
1966	4,998,116.10	2,479,066	1,825,700	3,172,416	55.38	57,285
1967	6,169,083.01	3,036,423	2,236,164	3,932,919	55.20	71,249
1968	5,952,664.56	2,875,137	2,117,386	3,835,279	56.20	68,243
1969	4,777,076.11	2,263,379	1,666,858	3,110,218	57.20	54,374
1970	4,169,691.59	1,958,087	1,442,027	2,727,665	57.03	47,829
1971	5,752,509.30	2,648,455	1,950,446	3,802,063	58.02	65,530
1972	9,042,672.87	4,078,245	3,003,411	6,039,262	59.03	102,308
1973	7,864,860.32	3,511,660	2,586,151	5,278,709	58.88	89,652
1974	5,104,278.29	2,231,080	1,643,072	3,461,206	59.88	57,802

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, 2020

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						
1975	6,235,768.16	2,695,099	1,984,797	4,250,971	59.77	71,122
1976	4,842,888.29	2,047,573	1,507,929	3,334,959	60.76	54,887
1977	6,319,015.39	2,611,017	1,922,875	4,396,140	61.77	71,169
1978	10,119,493.22	4,128,753	3,040,607	7,078,886	61.67	114,787
1979	8,955,548.65	3,567,891	2,627,562	6,327,987	62.67	100,973
1980	12,779,581.37	5,019,820	3,696,831	9,082,750	62.60	145,092
1981	8,357,442.81	3,202,572	2,358,524	5,998,919	63.59	94,337
1982	6,180,279.61	2,307,716	1,699,510	4,480,770	64.60	69,362
1983	10,195,431.40	3,746,821	2,759,335	7,436,096	64.54	115,217
1984	14,968,601.52	5,354,269	3,943,135	11,025,467	65.54	168,225
1985	19,121,397.11	6,719,259	4,948,377	14,173,020	65.52	216,316
1986	24,544,151.47	8,384,282	6,174,578	18,369,573	66.51	276,193
1987	26,784,168.22	8,972,696	6,607,914	20,176,254	66.50	303,402
1988	35,779,826.01	11,628,443	8,563,731	27,216,095	67.50	403,201
1989	33,630,328.50	10,701,171	7,880,844	25,749,484	67.50	381,474
1990	32,924,519.69	10,140,752	7,468,125	25,456,395	68.51	371,572
1991	21,765,898.58	6,549,359	4,823,255	16,942,644	68.54	247,194
1992	25,572,359.69	7,433,885	5,474,662	20,097,698	69.54	289,009
1993	35,766,295.70	10,032,446	7,388,364	28,377,932	70.54	402,296
1994	40,136,902.42	10,957,374	8,069,524	32,067,378	70.58	454,341
1995	48,706,490.44	12,916,961	9,512,656	39,193,834	70.65	554,761
1996	39,573,576.56	10,083,347	7,425,850	32,147,727	71.65	448,677
1997	36,149,921.85	8,921,801	6,570,433	29,579,489	71.73	412,373
1998	90,862,650.44	21,461,758	15,805,445	75,057,205	72.74	1,031,856
1999	55,856,769.93	12,729,758	9,374,791	46,481,979	72.84	638,138
2000	58,193,169.55	12,645,376	9,312,648	48,880,522	73.84	661,979
2001	64,460,226.88	13,446,403	9,902,562	54,557,665	73.96	737,664
2002	65,927,084.01	13,172,231	9,700,648	56,226,436	74.09	758,894
2003	23,484,833.94	4,438,634	3,268,818	20,216,016	75.09	269,224
2004	61,486,769.13	11,055,321	8,141,657	53,345,112	75.25	708,905
2005	58,402,508.71	9,957,628	7,333,264	51,069,245	75.41	677,221
2006	13,094,786.71	2,088,618	1,538,156	11,556,631	76.41	151,245
2007	79,934,725.39	11,974,222	8,818,379	71,116,346	76.59	928,533
2008	101,876,807.35	14,262,753	10,503,760	91,373,047	76.79	1,189,908
2009	93,468,383.76	12,150,890	8,948,485	84,519,899	76.99	1,097,804
2010	97,276,932.70	11,644,049	8,575,224	88,701,709	77.22	1,148,688
2011	119,213,204.38	13,018,082	9,587,126	109,626,078	77.46	1,415,260
2012	110,148,865.34	10,860,678	7,998,312	102,150,553	77.71	1,314,510
2013	146,517,885.40	12,864,270	9,473,852	137,044,033	77.97	1,757,651
2014	136,479,346.03	10,563,501	7,779,457	128,699,889	77.53	1,660,001
2015	170,865,809.21	11,277,143	8,305,017	162,560,792	77.83	2,088,665

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, 2020

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						
2016	175,313,399.11	9,624,706	7,088,085	168,225,314	77.47	2,171,490
2017	118,736,463.60	5,153,163	3,795,031	114,941,433	77.15	1,489,844
2018	153,825,657.56	4,891,656	3,602,445	150,223,213	76.24	1,970,399
2019	162,378,285.32	3,215,090	2,367,743	160,010,542	74.26	2,154,734
2020	158,245,548.51	1,139,368	839,084	157,406,465	68.94	2,283,239
9999	260,922,229.64-	40,091,127-	29,524,986-	231,397,244-		3,144,627-
	2,675,857,649.51	411,149,897	302,790,062	2,373,067,588		32,249,355
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						73.6 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, 2020

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						
1937	37,451.67	33,148	31,213	6,239	10.84	576
1938	1,949.44	1,721	1,621	328	10.95	30
1939	35,128.86	30,920	29,115	6,014	11.09	542
1940	70,858.72	61,605	58,008	12,851	12.09	1,063
1941	47,916.02	41,524	39,100	8,816	12.24	720
1942	46,807.47	40,418	38,058	8,749	12.41	705
1943	21,933.39	18,867	17,765	4,168	12.59	331
1944	14,027.88	12,019	11,317	2,711	12.79	212
1945	24,940.61	21,279	20,037	4,904	12.99	378
1946	95,012.68	80,694	75,983	19,030	13.22	1,439
1947	187,768.94	157,332	148,146	39,623	14.22	2,786
1948	254,186.76	211,941	199,567	54,620	14.45	3,780
1949	280,595.57	232,726	219,138	61,458	14.71	4,178
1950	327,853.67	270,414	254,626	73,228	14.97	4,892
1951	471,061.91	386,318	363,763	107,299	15.25	7,036
1952	536,678.76	433,797	408,470	128,209	16.25	7,890
1953	538,495.89	432,520	407,268	131,228	16.54	7,934
1954	500,082.00	399,065	375,766	124,316	16.83	7,387
1955	659,457.49	522,686	492,169	167,288	17.14	9,760
1956	695,414.15	547,221	515,272	180,142	17.47	10,312
1957	669,361.60	522,771	492,249	177,113	17.80	9,950
1958	899,364.54	691,431	651,062	248,303	18.80	13,208
1959	1,043,937.22	796,107	749,627	294,310	19.15	15,369
1960	1,052,783.66	796,115	749,634	303,150	19.50	15,546
1961	1,001,885.58	751,114	707,261	294,625	19.87	14,828
1962	949,169.59	705,233	664,058	285,112	20.24	14,087
1963	850,053.64	620,709	584,469	265,585	21.24	12,504
1964	699,752.72	506,061	476,515	223,238	21.62	10,326
1965	1,046,643.08	749,396	705,643	341,000	22.02	15,486
1966	1,062,468.99	752,759	708,810	353,659	22.42	15,774
1967	1,099,328.70	764,583	719,943	379,386	23.42	16,199
1968	1,231,327.22	846,907	797,461	433,866	23.83	18,207
1969	1,332,417.64	905,778	852,895	479,523	24.26	19,766
1970	1,443,603.35	969,524	912,919	530,684	24.69	21,494
1971	1,672,996.72	1,109,699	1,044,910	628,087	25.13	24,994
1972	1,807,500.41	1,174,695	1,106,111	701,389	26.13	26,842
1973	2,356,876.35	1,511,229	1,422,997	933,879	26.58	35,135
1974	1,387,100.30	877,202	825,987	561,113	27.03	20,759
1975	828,311.77	516,370	486,222	342,090	27.49	12,444
1976	1,552,444.76	946,370	891,117	661,328	28.50	23,204
1977	1,509,621.25	906,226	853,316	656,305	28.96	22,662

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1978	2,645,993.71	1,563,253	1,471,983	1,174,011	29.44	39,878
1979	3,114,302.59	1,809,410	1,703,768	1,410,535	29.93	47,128
1980	2,793,525.89	1,583,929	1,491,452	1,302,074	30.93	42,097
1981	2,699,719.23	1,503,744	1,415,949	1,283,770	31.42	40,858
1982	2,772,387.06	1,515,664	1,427,173	1,345,214	31.92	42,143
1983	2,974,185.09	1,594,758	1,501,649	1,472,536	32.43	45,407
1984	3,528,660.40	1,841,961	1,734,419	1,794,241	33.43	53,672
1985	3,853,445.22	1,969,881	1,854,870	1,998,575	33.94	58,886
1986	4,655,442.14	2,328,652	2,192,695	2,462,747	34.47	71,446
1987	6,572,327.42	3,214,525	3,026,846	3,545,481	34.99	101,328
1988	7,160,414.48	3,397,617	3,199,249	3,961,165	35.99	110,063
1989	7,637,767.50	3,536,286	3,329,822	4,307,946	36.53	117,929
1990	8,440,431.14	3,810,011	3,587,565	4,852,866	37.07	130,911
1991	6,262,705.83	2,753,085	2,592,347	3,670,359	37.61	97,590
1992	6,704,233.57	2,866,060	2,698,726	4,005,508	38.17	104,939
1993	9,594,959.05	3,957,921	3,726,840	5,868,119	39.17	149,812
1994	7,913,340.72	3,166,919	2,982,020	4,931,321	39.72	124,152
1995	10,886,772.06	4,219,713	3,973,347	6,913,425	40.29	171,592
1996	11,476,411.24	4,301,359	4,050,226	7,426,185	40.86	181,747
1997	10,907,410.61	3,947,392	3,716,925	7,190,486	41.44	173,516
1998	47,883,443.65	16,591,613	15,622,919	32,260,525	42.44	760,144
1999	14,079,654.34	4,691,341	4,417,439	9,662,215	43.02	224,598
2000	14,232,596.74	4,551,584	4,285,842	9,946,755	43.60	228,137
2001	17,087,737.84	5,232,265	4,926,782	12,160,956	44.19	275,197
2002	30,105,020.59	8,799,698	8,285,932	21,819,089	44.79	487,142
2003	3,638,832.52	1,012,323	953,219	2,685,614	45.40	59,154
2004	2,178,676.75	571,685	538,307	1,640,370	46.39	35,360
2005	18,517,099.39	4,592,241	4,324,125	14,192,974	47.00	301,978
2006	76,044.45	17,749	16,713	59,331	47.61	1,246
2007	13,874,864.34	3,034,433	2,857,269	11,017,595	48.23	228,439
2008	26,500,327.23	5,400,767	5,085,446	21,414,881	48.85	438,380
2009	23,656,986.75	4,461,708	4,201,213	19,455,774	49.48	393,205
2010	18,695,101.38	3,237,992	3,048,943	15,646,158	50.11	312,236
2011	18,981,896.57	3,010,529	2,834,761	16,147,136	50.38	320,507
2012	21,691,986.38	3,097,616	2,916,763	18,775,223	51.02	367,997
2013	22,689,544.41	2,877,034	2,709,060	19,980,484	51.67	386,694
2014	20,533,014.78	2,283,271	2,149,963	18,383,052	51.98	353,656
2015	21,505,546.28	2,034,425	1,915,646	19,589,900	52.64	372,149
2016	27,944,773.84	2,188,076	2,060,326	25,884,448	52.97	488,662
2017	25,786,026.91	1,598,734	1,505,393	24,280,634	52.99	458,212
2018	25,424,335.95	1,144,095	1,077,298	24,347,038	53.06	458,859

PENNSYLVANIA-AMERICAN WATER COMPANY
 WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

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						
2019	25,600,927.87	706,586	665,332	24,935,596	52.85	471,818
2020	28,705,627.18	281,315	264,891	28,440,736	50.78	560,078
9999	17,633,985.33-	4,467,248-	4,206,430-	13,427,555-		292,980-
	604,695,086.73	153,188,466	144,244,631	460,450,456		10,046,697
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.8 1.66

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, 2020

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 21-L1						
NET SALVAGE PERCENT.. 0						
1991	672,832.41	549,839	549,101	123,731	6.60	18,747
1992	140,281.82	113,544	113,392	26,890	6.71	4,007
1993	226,625.69	180,734	180,491	46,135	6.98	6,610
1994	190,959.62	150,285	150,083	40,877	7.17	5,701
1995	253,541.34	196,545	196,281	57,260	7.39	7,748
1996	49,310.13	37,693	37,642	11,668	7.55	1,545
1997	1,267,632.29	953,259	951,980	315,652	7.75	40,729
1998	10,618,971.18	7,836,801	7,826,283	2,792,688	7.99	349,523
1999	1,732,055.33	1,255,047	1,253,362	478,693	8.17	58,592
2000	2,623,469.54	1,866,336	1,863,831	759,639	8.32	91,303
2001	4,257,308.19	2,963,938	2,959,960	1,297,348	8.51	152,450
2002	2,421,554.55	1,644,236	1,642,029	779,526	8.75	89,089
2003	351,292.40	232,380	232,068	119,224	8.96	13,306
2004	1,953.26	1,257	1,255	698	9.14	76
2005	2,465,109.18	1,539,707	1,537,640	927,469	9.32	99,514
2006	3,859.67	2,334	2,331	1,529	9.48	161
2007	3,662,396.74	2,135,910	2,133,043	1,529,354	9.65	158,482
2008	6,058,012.46	3,392,487	3,387,934	2,670,078	9.82	271,902
2009	10,169,388.61	5,438,589	5,431,290	4,738,099	10.00	473,810
2010	12,680,548.23	6,444,255	6,435,606	6,244,942	10.16	614,660
2011	17,639,580.33	8,428,191	8,416,879	9,222,701	10.38	888,507
2012	13,724,404.12	6,112,850	6,104,645	7,619,759	10.58	720,204
2013	9,892,079.40	4,050,807	4,045,370	5,846,709	10.82	540,361
2014	6,672,648.22	2,463,542	2,460,236	4,212,412	11.11	379,155
2015	13,822,478.22	4,492,305	4,486,276	9,336,202	11.42	817,531
2016	15,942,501.23	4,404,913	4,399,001	11,543,500	11.79	979,092
2017	16,458,472.13	3,675,177	3,670,244	12,788,228	12.17	1,050,799
2018	13,298,862.25	2,207,611	2,204,648	11,094,214	12.56	883,297
2019	18,757,517.18	1,950,782	1,948,163	16,809,354	12.93	1,300,027
2020	11,789,554.48	437,392	436,805	11,352,749	12.98	874,634
9999	1,707,754.19-	648,753-	647,882-	1,059,872-		94,013-
	196,137,446.01	74,509,993	74,409,987	121,727,459		10,797,549
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.3 5.51

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, 2020

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						
1918	10.60	10	9	2	8.61	
1919	565.43	522	476	89	8.40	11
1920	782.54	716	653	130	9.38	14
1921	1,368.28	1,253	1,144	224	9.20	24
1922	3,570.82	3,271	2,985	586	9.03	65
1923	3,519.36	3,191	2,912	607	10.02	61
1924	3,780.11	3,429	3,130	650	9.88	66
1925	4,145.57	3,761	3,433	713	9.77	73
1926	4,665.83	4,189	3,823	843	10.76	78
1927	6,346.41	5,697	5,199	1,147	10.67	107
1928	4,017.07	3,604	3,289	728	10.60	69
1929	6,878.23	6,105	5,572	1,306	11.59	113
1930	6,897.48	6,117	5,583	1,314	11.54	114
1931	8,242.93	7,303	6,665	1,578	11.52	137
1932	4,482.13	3,967	3,621	861	11.50	75
1933	2,502.89	2,190	1,999	504	12.50	40
1934	6,115.04	5,342	4,875	1,240	12.51	99
1935	7,144.37	6,231	5,687	1,457	12.54	116
1936	7,739.89	6,737	6,149	1,591	12.58	126
1937	12,530.52	10,776	9,835	2,696	13.59	198
1938	5,097.05	4,373	3,991	1,106	13.65	81
1939	8,472.68	7,251	6,618	1,855	13.73	135
1940	7,069.52	5,975	5,453	1,617	14.74	110
1941	7,504.63	6,324	5,772	1,733	14.84	117
1942	3,776.56	3,172	2,895	882	14.95	59
1943	4,017.41	3,363	3,069	948	15.09	63
1944	4,850.76	4,008	3,658	1,193	16.09	74
1945	5,250.62	4,321	3,944	1,307	16.24	80
1946	7,220.92	5,918	5,401	1,820	16.41	111
1947	14,381.33	11,732	10,707	3,674	16.59	221
1948	13,875.59	11,167	10,192	3,684	17.59	209
1949	26,240.14	21,013	19,178	7,062	17.79	397
1950	9,345.38	7,445	6,795	2,550	18.00	142
1951	31,322.55	24,601	22,452	8,871	18.99	467
1952	28,250.62	22,061	20,134	8,117	19.22	422
1953	32,602.78	25,306	23,096	9,507	19.46	489
1954	43,108.37	32,969	30,090	13,018	20.45	637
1955	48,247.48	36,658	33,456	14,791	20.71	714
1956	83,080.45	62,693	57,218	25,862	20.97	1,233
1957	78,059.55	58,490	53,382	24,678	21.25	1,161
1958	70,012.87	51,634	47,124	22,889	22.25	1,029

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, 2020

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						
1959	82,763.04	60,566	55,276	27,487	22.54	1,219
1960	107,254.25	77,867	71,066	36,188	22.83	1,585
1961	77,658.21	55,448	50,605	27,053	23.83	1,135
1962	67,870.23	48,039	43,843	24,027	24.15	995
1963	94,703.42	66,434	60,632	34,071	24.47	1,392
1964	103,614.65	71,422	65,184	38,431	25.47	1,509
1965	102,257.83	69,801	63,705	38,553	25.80	1,494
1966	110,475.94	74,660	68,139	42,337	26.15	1,619
1967	138,279.40	91,735	83,723	54,556	27.15	2,009
1968	141,063.97	92,566	84,482	56,582	27.50	2,058
1969	148,250.06	96,199	87,797	60,453	27.87	2,169
1970	159,057.74	101,208	92,369	66,689	28.87	2,310
1971	185,525.03	116,621	106,436	79,089	29.24	2,705
1972	182,245.06	113,138	103,257	78,988	29.62	2,667
1973	241,269.07	146,692	133,880	107,389	30.62	3,507
1974	310,843.32	186,444	170,160	140,683	31.02	4,535
1975	314,496.49	186,025	169,778	144,718	31.42	4,606
1976	210,021.09	121,497	110,886	99,135	32.42	3,058
1977	296,382.90	168,879	154,130	142,253	32.84	4,332
1978	490,825.67	275,353	251,304	239,522	33.26	7,202
1979	527,741.66	289,097	263,848	263,894	34.26	7,703
1980	468,802.19	252,497	230,445	238,357	34.69	6,871
1981	331,913.72	175,682	160,338	171,576	35.13	4,884
1982	466,118.24	240,470	219,468	246,650	36.13	6,827
1983	604,954.07	306,228	279,483	325,471	36.58	8,898
1984	554,683.27	275,345	251,297	303,386	37.03	8,193
1985	613,651.37	296,271	270,395	343,256	38.03	9,026
1986	768,818.82	363,344	331,610	437,209	38.50	11,356
1987	832,601.59	384,912	351,295	481,307	38.96	12,354
1988	1,222,953.22	548,495	500,591	722,362	39.96	18,077
1989	1,112,444.04	487,028	444,492	667,952	40.45	16,513
1990	1,124,231.94	480,047	438,121	686,111	40.93	16,763
1991	981,005.86	405,155	369,770	611,236	41.93	14,578
1992	1,351,830.32	543,165	495,726	856,104	42.43	20,177
1993	1,169,046.02	456,512	416,641	752,405	42.92	17,530
1994	1,560,349.33	587,159	535,878	1,024,471	43.92	23,326
1995	1,707,574.26	622,582	568,207	1,139,367	44.43	25,644
1996	1,431,147.03	504,909	460,811	970,336	44.94	21,592
1997	1,763,165.28	596,655	544,545	1,218,620	45.94	26,526
1998	1,603,634.60	523,106	477,419	1,126,216	46.47	24,235
1999	2,116,828.17	664,472	606,439	1,510,389	46.99	32,143

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, 2020

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						
2000	1,272,671.11	383,583	350,082	922,589	47.52	19,415
2001	1,790,627.98	513,194	468,373	1,322,255	48.53	27,246
2002	1,601,548.89	438,504	400,206	1,201,343	49.07	24,482
2003	2,150,712.26	560,906	511,918	1,638,794	49.61	33,034
2004	2,121,479.11	525,066	479,208	1,642,271	50.17	32,734
2005	97,455.59	22,805	20,813	76,643	50.73	1,511
2006	5,311,707.10	1,163,264	1,061,667	4,250,040	51.72	82,174
2007	3,368,996.01	691,318	630,940	2,738,056	52.29	52,363
2008	4,489,427.77	858,379	783,410	3,706,018	52.86	70,110
2009	4,707,241.57	833,652	760,843	3,946,399	53.44	73,847
2010	4,347,442.92	707,764	645,950	3,701,493	54.01	68,533
2011	3,562,409.43	527,949	481,839	3,080,570	54.60	56,421
2012	4,714,240.73	628,880	573,955	4,140,286	55.20	75,005
2013	5,286,858.06	630,193	575,153	4,711,705	55.40	85,049
2014	4,684,975.22	487,237	444,683	4,240,292	56.00	75,720
2015	7,818,446.29	692,714	632,214	7,186,232	56.61	126,943
2016	7,698,446.70	565,066	515,714	7,182,733	56.85	126,345
2017	5,832,354.03	337,110	307,668	5,524,686	57.10	96,755
2018	6,895,876.66	289,627	264,332	6,631,545	57.02	116,302
2019	8,074,894.80	208,332	190,136	7,884,759	56.64	139,208
2020	7,936,807.48	72,225	65,917	7,870,890	54.45	144,553
9999	4,840,251.24-	919,852-	839,514-	4,000,737-		77,375-
	115,429,813.60	21,936,526	20,020,642	95,409,172		1,845,234
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.7 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, 2020

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	5,666	4,727	1,749	2.50	700
2006	51,409.99	37,272	31,092	20,318	5.50	3,694
2007	97,424.76	65,762	54,858	42,567	6.50	6,549
2008	82,942.32	51,839	43,243	39,699	7.50	5,293
2010	11,672.57	6,128	5,112	6,561	9.50	691
2011	35,173.71	16,708	13,938	21,236	10.50	2,022
2012	104,725.37	44,508	37,128	67,597	11.50	5,878
2013	549,988.15	206,246	172,048	377,940	12.50	30,235
2014	1,427,408.53	463,908	386,987	1,040,422	13.50	77,068
2015	156,319.38	42,988	35,860	120,459	14.50	8,308
2016	273,946.18	61,638	51,418	222,528	15.50	14,357
2017	104,623.22	18,309	15,273	89,350	16.50	5,415
2018	492,223.82	61,528	51,326	440,898	17.50	25,194
2019	660,362.16	49,527	41,314	619,048	18.50	33,462
2020	1,285,133.01	32,128	26,801	1,258,332	19.50	64,530
	5,339,828.99	1,164,155	971,125	4,368,704		283,396

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.4 5.31

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, 2020

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						
2016	5,935,611.40	5,342,050	4,619,659	1,315,952	0.50	1,315,952
2017	1,968,811.19	1,378,168	1,191,802	777,009	1.50	518,006
2018	1,083,140.21	541,570	468,335	614,805	2.50	245,922
2019	959,144.11	287,743	248,832	710,312	3.50	202,946
2020	9,418,054.54	941,805	814,447	8,603,608	4.50	1,911,913
	19,364,761.45	8,491,336	7,343,075	12,021,686		4,194,739
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.9 21.66

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, 2020

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						
2016	6,130,410.34	5,517,369	5,002,059	1,128,351	0.50	1,128,351
2017	9,882,892.72	6,918,025	6,271,896	3,610,997	1.50	2,407,331
2018	3,721,151.48	1,860,576	1,686,802	2,034,349	2.50	813,740
2019	14,558,793.02	4,367,638	3,959,710	10,599,083	3.50	3,028,309
2020	8,614,350.17	861,435	780,979	7,833,371	4.50	1,740,749
	42,907,597.73	19,525,043	17,701,446	25,206,152		9,118,480
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.8						21.25

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, 2020

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	21,665,862	18,233,728	7,255,522	1.50	4,837,015
2013	36,141,214.50	27,105,911	22,812,007	13,329,208	2.50	5,331,683
2014	1,144,664.47	744,032	626,168	518,496	3.50	148,142
2015	58,280.82	32,054	26,976	31,305	4.50	6,957
2018	157,049.62	39,262	33,043	124,007	7.50	16,534
	62,990,459.09	49,587,121	41,731,922	21,258,537		10,340,331
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.1 16.42

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, 2020

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	1,147	1,053	6,592	8.50	776
9999	354.00-	53-	49-	305-		36-
	7,290.67	1,094	1,004	6,287		740
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 10.15

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, 2020

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						
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, 2020

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	11,645.61	10,167	11,497	149	1.38	108
2012	3,169,935.23	2,675,425	3,025,400	144,535	1.57	92,061
2013	4,632,208.54	3,776,176	4,270,141	362,068	1.70	212,981
2014	48,903.08	38,208	43,206	5,697	1.82	3,130
2015	2,986,718.46	2,176,720	2,461,458	525,260	2.05	256,224
2016	1,400,432.34	904,959	1,023,337	377,095	2.46	153,291
2017	26,183.90	13,919	15,740	10,444	3.08	3,391
2018	2,041,909.20	804,512	909,751	1,132,158	3.85	294,067
2019	9,592,477.36	2,315,624	2,618,533	6,973,944	4.71	1,480,668
2020	2,667,256.49	216,048	244,309	2,422,947	5.67	427,328
	26,577,670.21	12,931,758	14,623,372	11,954,298		2,923,249
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.1 11.00

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, 2020

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	187,824.38	158,524	177,406	10,418	1.57	6,636
2013	3,277,062.03	2,671,461	2,989,667	287,395	1.70	169,056
2014	1,031,641.41	806,021	902,028	129,613	1.82	71,216
2015	789,335.31	575,268	643,790	145,545	2.05	70,998
2016	2,848,872.18	1,840,941	2,060,221	788,651	2.46	320,590
2017	2,391,508.52	1,271,326	1,422,757	968,752	3.08	314,530
2018	6,065,925.23	2,389,975	2,674,652	3,391,273	3.85	880,850
2019	8,313.89	2,007	2,246	6,068	4.71	1,288
2020	3,521,494.04	285,241	319,217	3,202,277	5.67	564,775
	20,121,976.99	10,000,764	11,191,984	8,929,993		2,399,939
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.7 11.93

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, 2020

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	5,198.92	4,684	5,195	4	1.16	3
2011	8,730.47	7,622	8,454	276	1.38	200
2012	2,112,660.53	1,783,085	1,977,693	134,968	1.57	85,967
2019	145,159.75	35,042	38,867	106,293	4.71	22,568
2020	1,073,025.26	86,915	96,401	976,624	5.67	172,244
	3,344,774.93	1,917,348	2,126,610	1,218,165		280,982
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.3 8.40

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, 2020

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						
1998	1,558.37	1,558	1,558			
1999	1,023.94	1,024	1,024			
2006	3,670.98	3,609	3,671			
2007	14,498.22	13,994	14,498			
2008	74,914.79	70,884	74,915			
2009	21,195.25	19,597	21,195			
2010	59,289.35	53,414	59,289			
2011	72,802.02	63,556	71,101	1,701	1.38	1,233
2012	308,813.71	260,639	291,582	17,232	1.57	10,976
2013	1,357,069.10	1,106,283	1,237,620	119,449	1.70	70,264
2014	702,068.74	548,526	613,647	88,422	1.82	48,584
2015	176,229.32	128,436	143,684	32,545	2.05	15,876
2016	947,339.55	612,171	684,848	262,492	2.46	106,704
2017	120,070.17	63,829	71,407	48,663	3.08	15,800
2018	2,504,054.62	986,598	1,103,726	1,400,329	3.85	363,722
2019	688,983.18	166,321	186,067	502,916	4.71	106,776
2020	1,655,064.20	134,060	149,975	1,505,089	5.67	265,448
	8,708,645.51	4,234,499	4,729,807	3,978,839		1,005,383
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.0 11.54

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, 2020

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	1,274	739	1,018	5.50	185
2007	34,088.10	23,009	13,339	20,749	6.50	3,192
2008	23,325.31	14,578	8,452	14,873	7.50	1,983
2013	41,334.12	15,500	8,986	32,348	12.50	2,588
2014	61,104.50	19,859	11,513	49,592	13.50	3,673
2016	92,745.16	20,868	12,098	80,647	15.50	5,203
2017	48,514.27	8,490	4,922	43,592	16.50	2,642
2018	57,628.55	7,204	4,177	53,452	17.50	3,054
2019	87,536.90	6,565	3,806	83,731	18.50	4,526
	448,033.65	117,347	68,032	380,002		27,046
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.1 6.04

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, 2020

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	162,753	110,025	65,924	1.50	43,949
2003	260,113.69	227,599	153,863	106,251	2.50	42,500
2004	218,967.57	180,648	122,122	96,846	3.50	27,670
2005	234,510.04	181,745	122,864	111,646	4.50	24,810
2006	294,119.13	213,236	144,153	149,966	5.50	27,267
2007	550,459.99	371,560	251,184	299,276	6.50	46,042
2008	249,637.72	156,024	105,476	144,162	7.50	19,222
2009	93,688.77	53,871	36,418	57,271	8.50	6,738
2010	684,967.98	359,608	243,104	441,864	9.50	46,512
2011	1,147,774.28	545,193	368,564	779,210	10.50	74,210
2012	2,342,009.84	995,354	672,884	1,669,126	11.50	145,141
2013	2,951,594.28	1,106,848	748,256	2,203,338	12.50	176,267
2014	1,038,682.01	337,572	228,207	810,475	13.50	60,035
2015	1,785,330.12	490,966	331,905	1,453,425	14.50	100,236
2016	4,227,277.95	951,138	642,993	3,584,285	15.50	231,244
2017	5,250,609.62	918,857	621,170	4,629,440	16.50	280,572
2018	2,782,349.43	347,794	235,117	2,547,232	17.50	145,556
2019	1,297,500.48	97,313	65,786	1,231,714	18.50	66,579
2020	3,492,569.27	87,314	59,027	3,433,542	19.50	176,079
9999	61.00-	16-	11-	50-		4-
	29,078,050.31	7,785,377	5,263,107	23,814,943		1,740,625
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.7 5.99

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, 2020

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	2,819	2,030	1,101	4.81	229
1978	1,140.78	1,018	733	408	5.12	80
1979	70.01	62	45	25	5.23	5
1980	870.31	768	553	317	5.37	59
1982	329.99	288	207	123	5.55	22
1983	1,658.40	1,443	1,039	619	5.60	111
1984	3,210.92	2,766	1,991	1,220	5.87	208
1985	22,644.26	19,374	13,949	8,695	5.99	1,452
1986	33,529.80	28,457	20,488	13,042	6.15	2,121
1987	3,359.60	2,825	2,034	1,326	6.34	209
1988	48,849.47	40,799	29,374	19,475	6.41	3,038
1989	52,339.45	43,358	31,217	21,122	6.52	3,240
1990	39,801.40	32,534	23,424	16,377	6.81	2,405
1991	21,861.88	17,734	12,768	9,094	6.87	1,324
1992	36,435.27	29,177	21,007	15,428	7.09	2,176
1994	118,802.62	92,880	66,872	51,931	7.40	7,018
1995	21,836.56	16,816	12,107	9,730	7.61	1,279
1996	15,308.07	11,626	8,370	6,938	7.76	894
1997	78,153.49	58,404	42,050	36,103	7.95	4,541
1998	25,328.80	18,579	13,376	11,953	8.17	1,463
1999	10,273.24	7,421	5,343	4,930	8.26	597
2000	2,169.95	1,535	1,105	1,065	8.49	125
2001	33,994.21	23,531	16,942	17,052	8.67	1,967
2002	43,196.22	29,248	21,058	22,138	8.82	2,510
2003	215,983.61	142,506	102,601	113,383	9.02	12,570
2004	106,501.18	68,534	49,343	57,158	9.14	6,254
2005	17,344.50	10,833	7,800	9,544	9.32	1,024
2006	132,949.38	80,381	57,873	75,076	9.48	7,919
2007	116,395.74	67,882	48,873	67,523	9.65	6,997
2008	53,452.75	29,934	21,552	31,901	9.82	3,249
2009	201,146.74	107,795	77,610	123,537	9.96	12,403
2010	113,033.73	57,681	41,529	71,505	10.08	7,094
2011	214,311.99	103,213	74,311	140,001	10.22	13,699
2012	86,552.44	39,070	28,130	58,422	10.33	5,656
2013	78,322.57	32,661	23,515	54,808	10.49	5,225
2014	73,376.04	27,810	20,023	53,353	10.65	5,010
2015	15,763.96	5,323	3,832	11,932	10.79	1,106
2016	44,332.75	12,910	9,295	35,038	10.96	3,197

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, 2020

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	17,816	12,827	61,376	11.08	5,539
2018	282,805.71	51,753	37,261	245,545	11.16	22,002
2019	162,049.84	19,284	13,884	148,166	11.11	13,336
	2,606,821.35	1,358,848	978,341	1,628,480		169,353
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.6 6.50

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, 2020

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	1,703	1,676	46	0.40	46
1985	16,792.81	16,393	16,138	655	0.87	655
1986	14,013.50	13,585	13,373	640	1.09	587
1987	4,748.59	4,550	4,479	270	1.47	184
1988	10,221.10	9,667	9,516	705	1.86	379
1989	13,115.87	12,271	12,080	1,036	2.17	477
1990	9,498.15	8,807	8,670	828	2.39	346
1991	12,096.57	11,062	10,890	1,207	2.76	437
1992	18,034.45	16,292	16,038	1,996	3.05	654
1993	77,817.09	69,335	68,255	9,562	3.36	2,846
1994	152,889.96	134,115	132,026	20,864	3.71	5,624
1995	148,235.10	128,134	126,138	22,097	4.00	5,524
1996	79,553.28	67,636	66,583	12,970	4.32	3,002
1997	41,777.10	34,951	34,407	7,370	4.59	1,606
1998	55,083.04	45,234	44,529	10,554	4.90	2,154
1999	255,047.45	205,084	201,890	53,157	5.24	10,144
2001	45,944.17	35,299	34,749	11,195	5.88	1,904
2002	107,988.70	80,905	79,645	28,344	6.19	4,579
2003	503,163.39	366,303	360,598	142,565	6.54	21,799
2004	19,131.90	13,511	13,301	5,831	6.86	850
2005	33,181.89	22,630	22,277	10,905	7.23	1,508
2006	13,570.69	8,913	8,774	4,797	7.58	633
2007	5,629.80	3,549	3,494	2,136	7.91	270
2008	47,316.03	28,508	28,064	19,252	8.25	2,334
2009	61,841.82	35,349	34,798	27,044	8.62	3,137
2010	16,615.93	8,949	8,810	7,806	8.99	868
2012	21,347.57	9,944	9,789	11,559	9.75	1,186
2013	21,465.79	9,144	9,002	12,464	10.11	1,233
2014	100,707.30	38,490	37,890	62,817	10.51	5,977
2015	5,982.85	2,004	1,973	4,010	10.92	367

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, 2020

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	36,082	35,520	91,349	11.32	8,070
2017	26,612.95	6,121	6,026	20,587	11.72	1,757
2018	295,353.30	50,446	49,660	245,693	12.14	20,238
2019	13,003.54	1,391	1,369	11,635	12.52	929
	2,405,805.64	1,565,790	1,541,860	863,946		112,304
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.7 4.67

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, 2020

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	139,074	143,869			
2012	23,821.81	13,499	14,776	9,046	6.50	1,392
2013	230,281.76	115,141	126,029	104,253	7.50	13,900
2015	17,452.26	6,399	7,004	10,448	9.50	1,100
2016	22,087.75	6,626	7,253	14,835	10.50	1,413
2018	11,496.50	1,916	2,097	9,400	12.50	752
2019	420,332.88	42,033	46,008	374,325	13.50	27,728
2020	1,670,512.50	55,678	60,943	1,609,570	14.50	111,005
	2,539,854.88	380,366	407,979	2,131,876		157,290
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.6 6.19

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, 2020

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						
2007	10,911.09	9,820	10,020	891	1.50	594
2008	3,768.85	3,141	3,205	564	2.50	226
2009	94.16	72	73	21	3.50	6
2010	7,504.01	5,253	5,360	2,144	4.50	476
2011	18,194.10	11,523	11,758	6,436	5.50	1,170
2012	39,624.20	22,454	22,912	16,712	6.50	2,571
2013	765,328.01	382,664	390,465	374,863	7.50	49,982
2014	138,898.47	60,189	61,416	77,482	8.50	9,116
2015	3,007.59	1,103	1,125	1,883	9.50	198
2017	75,197.83	17,546	17,904	57,294	11.50	4,982
2018	729,626.88	121,607	124,086	605,541	12.50	48,443
2019	794,232.07	79,423	81,042	713,190	13.50	52,829
2020	1,995,000.02	66,493	67,849	1,927,151	14.50	132,907
	4,581,387.28	781,288	797,215	3,784,172		303,500
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.5 6.62

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, 2020

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						
2011	220,697.43	209,663	211,529	9,168	0.50	9,168
2012	386,393.96	328,435	331,359	55,035	1.50	36,690
2013	318,725.64	239,044	241,172	77,554	2.50	31,022
2014	102,010.70	66,307	66,897	35,114	3.50	10,033
2015	113,844.36	62,614	63,171	50,673	4.50	11,261
2016	717,219.37	322,749	325,622	391,597	5.50	71,199
2017	318,372.46	111,430	112,422	205,950	6.50	31,685
2018	771,458.72	192,865	194,582	576,877	7.50	76,917
2019	62,876.54	9,431	9,515	53,362	8.50	6,278
	3,011,599.18	1,542,538	1,556,269	1,455,330		284,253
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.1 9.44

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, 2020

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						
2011	526,449.06	500,127	504,415	22,034	0.50	22,034
2012	25,584.29	21,747	21,933	3,651	1.50	2,434
2014	73,917.41	48,046	48,458	25,459	3.50	7,274
2015	11,214.16	6,168	6,221	4,993	4.50	1,110
2016	21,782.06	9,802	9,886	11,896	5.50	2,163
2017	35,766.67	12,518	12,626	23,141	6.50	3,560
2018	20,126.01	5,032	5,075	15,051	7.50	2,007
	714,839.66	603,440	608,614	106,226		40,582
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 5.68

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, 2020

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						
1996	55,135.03	54,032	19,123	36,012	0.50	36,012
1997	54,553.56	51,280	18,149	36,405	1.50	24,270
1998	200,230.52	180,207	63,778	136,453	2.50	54,581
1999	88,578.52	76,178	26,961	61,618	3.50	17,605
2000	11,327.73	9,289	3,288	8,040	4.50	1,787
2001	1,242,200.95	968,917	342,916	899,285	5.50	163,506
2002	274,861.96	203,398	71,986	202,876	6.50	31,212
2003	269,249.53	188,475	66,704	202,546	7.50	27,006
2004	593,646.06	391,806	138,667	454,979	8.50	53,527
2005	421,659.31	261,429	92,524	329,135	9.50	34,646
2006	51,374.86	29,797	10,546	40,829	10.50	3,888
2008	157,721.62	78,861	27,910	129,812	12.50	10,385
2009	15,603.42	7,178	2,540	13,063	13.50	968
2010	30,646.09	12,871	4,555	26,091	14.50	1,799
2011	67,243.18	25,552	9,043	58,200	15.50	3,755
2012	217,174.92	73,839	26,133	191,042	16.50	11,578
2013	1,985,360.11	595,608	210,795	1,774,565	17.50	101,404
2014	304,208.62	79,094	27,993	276,216	18.50	14,931
2015	208,735.96	45,922	16,253	192,483	19.50	9,871
2016	801,596.73	144,287	51,065	750,532	20.50	36,611
2017	554,181.95	77,585	27,459	526,723	21.50	24,499
2018	1,207,954.47	120,795	42,751	1,165,203	22.50	51,787
2019	737,496.50	44,250	15,661	721,836	23.50	30,716
2020	1,713,870.00	34,277	12,131	1,701,739	24.50	69,459
9999	4,085.00-	1,362-	482-	3,603-		296-
	11,260,526.60	3,753,565	1,328,449	9,932,078		815,507
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.2 7.24

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, 2020

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	4,090	4,064	1,779	7.50	237
2004	20,479.05	13,516	13,431	7,048	8.50	829
2006	12,840.00	7,447	7,400	5,440	10.50	518
2007	694,887.82	375,239	372,878	322,010	11.50	28,001
2015	1,360.35	299	297	1,063	19.50	55
2019	58,386.44	3,503	3,481	54,905	23.50	2,336
	793,796.73	404,094	401,551	392,246		31,976
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.3 4.03

**PART VIII. EXPERIENCED AND ESTIMATED
NET SALVAGE**

PENNSYLVANIA-AMERICAN WATER COMPANY
 WATER OPERATIONS EXCLUDING STEELTON

EXPERIENCED AND ESTIMATED 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 AND ESTIMATED 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 AND ESTIMATED 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 AND ESTIMATED 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				
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-
	134,592,104.56	36,775,532.16	2,683,394.75	34,092,137.41-

PENNSYLVANIA-AMERICAN WATER COMPANY
 WATER OPERATIONS EXCLUDING STEELTON

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
304.15	44,291.74	32,333.00	1,329.00	31,004.00-
304.20	147,376.03	26,528.00	4,421.00	22,107.00-
304.30	246,068.95	31,989.00	2,461.00	29,528.00-
304.61	108,042.01	9,724.00		9,724.00-
304.62	41,521.99	5,813.00	9,550.00	3,737.00
304.63	26,783.25	5,357.00	1,607.00	3,750.00-
310.00	18,307.33	4,760.00		4,760.00-
311.00	194,143.15	33,004.00		33,004.00-
320.00	1,738,396.40	225,992.00		225,992.00-
330.00	344,923.64	165,227.00		165,227.00-
331.00	13,197,166.37	12,141,393.00		12,141,393.00-
333.00	1,588,650.34	714,893.00		714,893.00-
334.00	847,998.44	110,240.00	8,480.00	101,760.00-
335.00	566,969.28	204,109.00		204,109.00-
340.00	9,267,687.65			
341.00	841,715.64	16,835.00	50,503.00	33,668.00
346.00	544,883.45			
347.00	31,368.68			
	29,796,294.34	13,728,197.00	78,351.00	13,649,846.00-
TOTAL	296,015,428.87	96,957,551.51	3,477,335.25	93,480,216.26-