

**PENNSYLVANIA-AMERICAN WATER COMPANY**

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

**EXHIBIT NO. 11-C, 11-D  
DEPRECIATION STUDY**

**WATER OPERATIONS EXCLUDING STEELTON  
AS OF DECEMBER 31, 2021, 2022**

**EXHIBIT NO. 11-C - DEPRECIATION STUDY**  
**WATER OPERATIONS EXCLUDING STEELTON**  
**AS OF DECEMBER 31, 2021**

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

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

WATER OPERATIONS EXCLUDING STEELTON

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO WATER PLANT

AS OF DECEMBER 31, 2021

*Prepared by:*



***Gannett Fleming***

*Excellence Delivered **As Promised***

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

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WATER OPERATIONS EXCLUDING STEELTON

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO WATER PLANT  
AS OF DECEMBER 31, 2021

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania



**Gannett Fleming**

*Excellence Delivered **As Promised***

April 22, 2020

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

Attention: Ashley E. Everette  
Director, Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to water plant as of December 31, 2021. The results of our study at December 31, 2020 are presented in our report titled "2020 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of December 31, 2020". The same methods, procedures and estimates are used in both studies.

Summaries of the original cost, annual accruals, book depreciation reserve and amortization of net salvage are presented in Tables 1 through 5, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS  
President

JJS:mle

066548.100

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**PART I. RESULTS OF STUDY**

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

**RESULTS OF STUDY**

**DESCRIPTION OF SUMMARY TABULATIONS**

Tables 1 through 5 presented on pages 3 through 13 summarize the results of the depreciation study as of December 31, 2021. Table 1 sets forth the development of the net original cost by account as of December 31, 2021. Table 2 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2021, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 3 presents the bringforward of the book reserve to December 31, 2021. Table 4 sets forth the calculation of the depreciation accruals for the twelve months ended December 31, 2021. Table 5 presents the annual amortization of experienced and estimated net salvage based on the period 2017 through 2021.

**DESCRIPTION OF DETAILED TABULATIONS**

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-8. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2017 through 2021, beginning on pages III-2 through III-6.

PENNSYLVANIA-AMERICAN WATER COMPANY  
 WATER OPERATIONS EXCLUDING STEELTON

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF DECEMBER 31, 2021

	DEPRECIABLE GROUP (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	CUSTOMER ADVANCES (3)	CONTRIBUTIONS IN AID OF CONSTRUCTION (4)	EXCLUDED PROPERTY (5)	NET ORIGINAL COST AS OF DECEMBER 31, 2021 (6)
<b>INTANGIBLE PLANT</b>						
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	1,453,020.77				1,453,020.77
	<b>TOTAL INTANGIBLE PLANT</b>	<b>4,624,025.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,624,025.09</b>
<b>NONDEPRECIABLE PLANT</b>						
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
	<b>TOTAL NONDEPRECIABLE PLANT</b>	<b>22,368,793.65</b>	<b>0.00</b>	<b>215,927.20</b>	<b>0.00</b>	<b>22,152,866.45</b>
<b>DEPRECIABLE PLANT</b>						
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	9,710,061.35				9,710,061.35
304.15	OTHER WATER SOURCE STRUCTURES	44,248,707.65				44,248,707.65
304.20	POWER AND PUMPING STRUCTURES	121,818,280.30		1,289,607.60	41,310.00	120,487,362.70
304.30	PURIFICATION BUILDINGS	289,983,841.49		169,605.01	230,375.00	289,583,861.48
304.36	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	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	44,005,306.44		60,000.00	12,834.00	43,932,472.44
304.62	STORES, SHOP AND GARAGE BUILDINGS	55,111,889.86		576.00		55,111,313.86
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	4,132,815.74				4,132,815.74
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	10,694,793.00		41,551.00		10,623,182.73
310.00	POWER GENERATION EQUIPMENT	19,954,396.50		118,273.00		19,809,562.50
311.20	PUMPING EQUIPMENT - ELECTRIC PUMPING EQUIPMENT	25,829,705.97		1,954,569.05	116,716.00	23,758,420.92
311.50	PUMPING EQUIPMENT - OTHER	2,389,457.83				2,389,457.83
311.52	PUMPING EQUIPMENT - SOURCE OF SUPPLY	14,212,241.21				14,212,241.21
311.53	PUMPING EQUIPMENT - WATER TREATMENT	46,865,937.19				46,865,937.19
311.54	PUMPING EQUIPMENT - TRANSMISSION AND DISTRIBUTION	6,787,710.63				6,787,710.63
320.10	PURIFICATION SYSTEM - LARGE STRUCTURES	278,019,906.37		27,162.27	627,852.00	277,364,892.10
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	84,745,690.42		42,367.00		84,703,323.42
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	117,655,216.74		2,905,114.51		114,750,102.23

PENNSYLVANIA-AMERICAN WATER COMPANY  
WATER OPERATIONS EXCLUDING STEELTON

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF DECEMBER 31, 2021

	(1) DEPRECIABLE GROUP	(2)		(3) CUSTOMER ADVANCES	(4) CONTRIBUTIONS IN AID OF CONSTRUCTION	(5) EXCLUDED PROPERTY	(6)	
		ORIGINAL COST AS OF DECEMBER 31, 2021	NET ORIGINAL COST AS OF DECEMBER 31, 2021					
330.10	ELEVATED TANKS AND STANDPIPES	14,100,477.17	14,100,477.17				14,100,477.17	
330.20	GROUND LEVEL FACILITIES	18,929,725.89	18,929,725.89				18,929,725.89	
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	34,570,376.62	34,570,376.62				34,570,376.62	
331.00	MAINS AND ACCESSORIES	3,064,685,325.46	3,064,685,325.46	63,514,361.86	200,747,868.78	502,366.00	2,799,921,328.82	
333.00	SERVICES	649,550,756.85	649,550,756.85	5,782,801.70	11,851,183.63		631,916,771.52	
334.00	METERS AND METER INSTALLATIONS	207,962,808.09	207,962,808.09		1,707,754.19		206,255,053.90	
335.00	FIRE HYDRANTS	127,625,861.91	127,625,861.91	71,848.81	4,768,402.44		122,785,610.66	
340.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	7,475,864.68	7,475,864.68				7,475,864.68	
340.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL EQUIPMENT	24,511,435.46	24,511,435.46				24,511,435.46	
340.30	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE	45,994,769.94	45,994,769.94				45,994,769.94	
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	28,802,310.96	28,802,310.96				28,802,310.96	
341.20	TRANSPORTATION EQUIPMENT - EQUIPMENT	23,205,811.64	23,205,811.64				23,205,811.64	
341.30	TRANSPORTATION EQUIPMENT - AUTOS	3,874,730.49	3,874,730.49				3,874,730.49	
341.40	TRANSPORTATION EQUIPMENT - OTHER	10,439,225.68	10,439,225.68				10,439,225.68	
342.00	STORES EQUIPMENT	448,033.65	448,033.65				448,033.65	
343.00	TOOLS AND WORK EQUIPMENT	32,097,198.82	32,097,198.82		61.00		32,097,137.82	
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	3,459,420.00	3,459,420.00				3,459,420.00	
346.10	COMMUNICATOIN EQUIPMENT - NON-TELEPHONE	6,770,729.39	6,770,729.39				6,770,729.39	
346.20	COMMUNICATOIN EQUIPMENT - REMOTE CONTROL AND INSTRUMENTATION	2,790,901.75	2,790,901.75				2,790,901.75	
347.00	COMMUNICATOIN EQUIPMENT - TELEPHONE	188,390.60	188,390.60				188,390.60	
347.00	MISCELLANEOUS EQUIPMENT	11,608,430.21	11,608,430.21		4,085.00		11,604,345.21	
348.00	OTHER TANGIBLE EQUIPMENT	793,796.73	793,796.73				793,796.73	
	<b>TOTAL DEPRECIABLE PLANT</b>	<b>5,774,986,877.26</b>	<b>5,774,986,877.26</b>	<b>69,369,012.37</b>	<b>225,763,719.75</b>	<b>1,558,014.00</b>	<b>5,478,296,131.14</b>	
	<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>5,801,979,696.00</b>	<b>5,801,979,696.00</b>	<b>69,369,012.37</b>	<b>225,979,646.95</b>	<b>1,558,014.00</b>	<b>5,505,073,022.68</b>	

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, 2021

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2021 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
<b>INTANGIBLE PLANT</b>							
301.00 ORGANIZATION	NONDEPR.	766,405.12					
302.00 FRANCHISES AND CONSENTS	NONDEPR.	2,404,599.20					
303.00 MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.	1,453,020.77					
<b>TOTAL INTANGIBLE PLANT</b>		<b>4,624,025.09</b>					
<b>NONDEPRECIABLE PLANT</b>							
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					
<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>22,152,866.45</b>					
<b>DEPRECIABLE PLANT</b>							
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	150,407	4,618	4,618	2.98	1.0
303.99 COMPREHENSIVE PLANNING STUDIES	5-SQ	9,710,061.35	7,494,569	2,215,492	751,049	7.73	2.9
304.15 OTHER WATER SOURCE STRUCTURES	60-R1.5	44,248,707.65	8,283,077	35,965,631	970,351	2.19	37.1
304.20 POWER AND PUMPING STRUCTURES	70-R2.5	69,567,251.92	9,280,689	60,286,563	1,787,063	2.57	33.7
LARGE STRUCTURES	55-R3	50,920,110.78	9,270,044	41,650,067	1,298,796	2.55	32.1
OTHER STRUCTURES							
<b>TOTAL ACCOUNT 304.2</b>		<b>120,487,362.70</b>	<b>18,550,733</b>	<b>101,936,630</b>	<b>3,085,859</b>	<b>2.56</b>	<b>33.0</b>
304.30 PURIFICATION BUILDINGS							
LARGE STRUCTURES	60-R2.5	248,267,049.87	78,898,085	169,368,965	5,619,625	2.26	30.1
OTHER STRUCTURES	60-R3	41,316,811.61	12,978,751	28,338,061	730,378	1.77	38.8
<b>TOTAL ACCOUNT 304.3</b>		<b>289,583,861.48</b>	<b>91,876,836</b>	<b>197,707,026</b>	<b>6,350,003</b>	<b>2.19</b>	<b>31.1</b>
304.36 WASTE HANDLING AND TREATMENT STRUCTURES	60-S2.5	11,668,886.83	6,315,009	5,353,878	309,282	2.65	17.3
304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ	65,958.42	57,775	8,183	2,338	3.54	3.5
304.39 PURIFICATION BUILDINGS - TANK PAINTING	10-SQ	119,362.95	107,705	11,658	3,331	2.79	3.5
304.61 OFFICE BUILDINGS							
LARGE STRUCTURES	50-R1.5	31,024,747.89	5,523,525	25,501,224	970,539	3.13	26.3
OTHER STRUCTURES	50-R3	12,907,724.55	3,482,369	9,425,356	295,081	2.29	31.9
<b>TOTAL ACCOUNT 304.61</b>		<b>43,932,472.44</b>	<b>9,005,894</b>	<b>34,926,580</b>	<b>1,265,620</b>	<b>2.88</b>	<b>27.6</b>

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, 2021

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2021 (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	11,428,586	37,544,523	1,323,667	2.70	28.4
OTHER STRUCTURES	45-R3	6,136,205.16	3,952,462	2,185,743	82,351	1.34	26.5
TOTAL ACCOUNT 304.62		55,111,313.86	15,381,048	39,730,266	1,406,018	2.55	28.3
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS							
TOTAL ACCOUNT 304	35-S0.5	4,132,815.74	2,198,599	1,934,217	86,804	2.10	22.3
305.00 COLLECTING AND IMPOUNDING RESERVOIRS							
LARGE RESERVOIRS	125-R2 *	128,044,777.60	18,481,585	109,563,192	1,809,335	1.41	60.6
OTHER RESERVOIRS	75-R3	7,624,311.12	2,729,327	4,894,984	215,147	2.82	22.8
TOTAL ACCOUNT 305		135,669,088.72	21,210,912	114,458,176	2,024,482	1.49	56.5
306.00 LAKE, RIVER AND OTHER INTAKES							
LARGE INTAKES	55-S1 *	14,029,064.70	4,448,923	9,580,142	336,818	2.40	28.4
OTHER INTAKES	50-S0.5	4,186,722.38	1,524,770	2,661,952	110,315	2.63	24.1
TOTAL ACCOUNT 306		18,215,787.08	5,973,693	12,242,094	447,133	2.45	27.4
307.00 WELLS AND SPRINGS							
310.00 POWER GENERATION EQUIPMENT							
PUMPING EQUIPMENT	55-S0	10,623,182.73	3,343,133	7,280,050	246,499	2.32	29.5
ELECTRIC	43-S1	19,809,562.50	5,157,558	14,652,004	541,291	2.73	27.1
OTHER							
311.20 SOURCE OF SUPPLY	42-S0	23,758,420.92	4,483,984	19,274,437	769,961	3.24	25.0
311.52 WATER TREATMENT	42-S0	2,389,457.83	559,308	1,830,150	74,670	3.12	24.5
311.53 TRANSMISSION AND DISTRIBUTION	42-S0	14,212,241.21	2,191,102	12,021,139	477,564	3.36	25.2
TOTAL ACCOUNT 311	42-S0	46,865,937.19	18,885,547	27,980,390	1,331,345	2.84	21.0
		6,787,710.63	2,125,816	4,661,895	197,458	2.91	23.6
TOTAL ACCOUNT 311		94,013,767.78	28,245,757	65,768,011	2,850,998	3.03	23.1
320.10 PURIFICATION SYSTEM							
LARGE STRUCTURES	60-S0.5 *	255,675,564.06	73,452,571	182,222,993	7,332,914	2.87	24.9
OTHER STRUCTURES	55-R3	21,689,328.04	3,259,936	18,429,392	451,433	2.08	40.8
TOTAL ACCOUNT 320.1		277,364,892.10	76,712,507	200,652,385	7,784,347	2.81	25.8
320.18 LARGE STRUCTURES PAINT	10-SQ	103,245.73	103,246	0	0	-	-
320.19 LARGE STRUCTURES PAINT	10-SQ	3,522,542.77	3,513,661	8,882	2,537	0.07	3.5
320.20 CHEMICAL TREATMENT	36-R0.5	84,703,323.42	32,767,124	51,936,199	2,724,881	3.22	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	6,864,049	1,737,116	577,102	6.71	3.0
320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT	30-R3	14,969,798.93	10,336,097	4,633,702	255,895	1.71	18.1
TOTAL ACCOUNT 320		389,273,136.03	130,304,852	258,968,284	11,344,762	2.91	22.8

PENNSYLVANIA-AMERICAN WATER COMPANY  
WATER OPERATIONS EXCLUDING STEELTON

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2021 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES	65-S0.5	114,750,102.23	37,604,850	77,145,252	2,040,752	1.78	37.8
330.10 ELEVATED TANKS AND STANDPIPES	65-S0.5	14,100,477.17	1,396,944	12,703,533	302,304	2.14	42.0
330.20 GROUND LEVEL FACILITIES	65-S0.5	18,929,725.89	1,478,786	17,450,940	411,613	2.17	42.4
330.30 BELOW GRADE FACILITIES	65-S0.5	818,672.56	134,722	683,951	16,514	2.02	41.4
330.40 CLEARWELL	65-S0.5	12,806,094.73	2,241,101	10,564,994	256,016	2.00	41.3
330.58 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ	2,211,111.35	2,124,822	86,289	24,654	1.12	3.5
330.59 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ	34,570,376.62	22,983,972	11,586,405	2,403,686	6.95	4.8
TOTAL ACCOUNT 330		198,186,560.55	67,965,197	130,221,364	5,455,539	2.75	23.9
331.00 MAINS AND ACCESSORIES	110-R2	2,799,921,328.82	327,632,397	2,472,288,932	33,559,667	1.20	73.7
333.00 SERVICES	70-R2.5	631,916,171.52	153,302,150	478,614,022	10,466,170	1.66	45.7
334.00 METERS AND METER INSTALLATIONS	21-L1	206,255,053.90	85,792,067	120,462,987	10,770,670	5.22	11.2
335.00 FIRE HYDRANTS	75-R2.5	122,785,610.66	21,454,868	101,330,743	1,959,904	1.60	51.7
340.00 OFFICE FURNITURE AND EQUIPMENT							
FURNITURE	20-SQ	7,475,864.68	1,347,541	6,128,324	386,093	5.16	15.9
COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	24,511,435.46	5,940,437	18,570,998	5,214,238	21.27	3.6
COMPUTER SOFTWARE	5-SQ	45,994,769.94	21,924,860	24,069,910	8,444,686	18.36	2.9
COMPUTER SOFTWARE - BUSINESS TRANSFORMATION	10-SQ	62,990,459.09	52,072,253	10,918,206	8,099,503	12.86	1.3
OTHER OFFICE EQUIPMENT	10-SQ	7,290.67	1,744	5,547	740	10.15	7.5
TOTAL ACCOUNT 340		140,979,819.84	81,286,835	59,692,985	22,145,260	15.71	2.7
341.00 TRANSPORTATION EQUIPMENT							
NOT CLASSIFIED	7-L3	349.00	349	0	0	-	-
LIGHT DUTY TRUCKS	7-L3	28,802,310.96	17,540,380	11,261,931	2,978,791	10.34	3.8
EQUIPMENT	7-L3	23,205,811.64	13,407,514	9,798,298	2,686,946	11.58	3.6
AUTOS	7-L3	3,874,730.49	2,379,267	1,495,463	347,892	8.98	4.3
OTHER	7-L3	10,439,225.68	5,565,457	4,873,769	1,261,319	12.08	3.9
TOTAL ACCOUNT 341		66,322,427.77	38,892,967	27,429,461	7,274,948	10.97	3.8
342.00 STORES EQUIPMENT	20-SQ	448,033.65	97,064	350,970	26,762	5.97	13.1
343.00 TOOLS AND WORK EQUIPMENT	20-SQ	32,097,137.82	7,101,221	24,995,917	1,893,452	5.90	13.2
344.00 LABORATORY EQUIPMENT	20-L0.5	2,606,821.35	1,152,886	1,453,935	152,376	5.85	9.5
345.00 POWER OPERATED EQUIPMENT	19-S0.5	2,405,805.64	1,655,168	750,638	98,401	4.09	7.6
346.00 COMMUNICATION EQUIPMENT							
EQUIPMENT	15-SQ	3,459,420.00	476,123	2,983,297	226,521	6.55	13.2
NON-TELEPHONE	15-SQ	6,770,729.39	1,148,483	5,622,246	452,423	6.68	12.4
REMOTE CONTROL AND INSTRUMENTATION	10-SQ	2,790,901.75	1,618,957	1,171,945	256,489	9.19	4.6
TELEPHONE	10-SQ	186,390.60	121,502	66,889	17,853	9.48	3.7
TOTAL ACCOUNT 346		13,209,441.74	3,365,065	9,844,377	953,286	7.22	10.3

PENNSYLVANIA-AMERICAN WATER COMPANY  
WATER OPERATIONS EXCLUDING STEELTON

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2021 (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	11,604,345.21	2,121,851	9,482,494	803,731	6.93	11.8
348.00 OTHER TANGIBLE EQUIPMENT	25-SQ	793,796.73	433,683	360,114	31,961	4.03	11.3
<b>TOTAL DEPRECIABLE PLANT</b>		<b>5,478,296,131.14</b>	<b>1,147,853,799</b>	<b>4,330,442,337</b>	<b>127,282,565</b>	<b>2.32</b>	
<b>AMORTIZATION OF NET SALVAGE</b>					<b>18,150,547</b>		
<b>TOTAL UTILITY PLANT IN SERVICE</b>		<b>5,505,073,022.68</b>	<b>1,147,853,799</b>	<b>4,330,442,337</b>	<b>145,433,112</b>		

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

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

**TABLE 3. BRINGFORWARD TO DECEMBER 31, 2021, OF BOOK RESERVE AS OF DECEMBER 31, 2020**

Account (1)	BOOK RESERVE BALANCE AS OF 12/31/2020		+	PROJECTED DEPRECIATION ACCRUALS		-	PROJECTED RETIREMENTS		-	PROJECTED COST OF REMOVAL		+	PROJECTED SALVAGE		+	ACQUISITIONS		=	PROJECTED BOOK RESERVE BALANCE AS OF 12/31/2021	
	(2)	(3)		(4)	(5)		(6)	(7)		(8)										
303.14	1,942,823	0																	1,942,823	
303.35	141,137	9,270																	150,407	
303.99	6,351,030	1,204,524			60,985					285,226				11,722					7,494,569	
304.15	7,899,182	1,048,120			390,721					121,321				20,220					8,283,077	
304.20	16,349,816	2,976,022			674,004					315,258				24,251					18,550,733	
304.30	88,458,520	6,134,387			2,425,064														91,876,836	
304.36	5,992,818	322,191																	6,315,009	
304.38	55,437	2,338																	57,775	
304.39	104,374	3,331																	107,705	
304.61	7,849,697	1,216,908			55,698					5,013				5,453					9,005,894	
304.62	13,999,901	1,402,722			23,709					3,319				853					15,381,048	
304.63	2,130,689	84,121			14,220					2,844									2,198,599	
305.00	18,943,519	2,267,393																	21,210,912	
306.00	5,508,799	464,894			4,840														5,973,693	
307.00	3,088,287	259,686																	3,343,133	
310.00	4,866,142	517,290			179,265					46,609				5,157,558					5,157,558	
311.20	3,771,805	1,021,432			264,319					44,934				4,483,984					4,483,984	
311.50	481,982	77,326												559,308					559,308	
311.52	1,945,471	445,658			170,963					29,064				2,191,102					2,191,102	
311.53	18,177,110	1,212,264			430,621					73,206				18,885,547					18,885,547	
311.54	1,921,773	204,043												2,125,816					2,125,816	
320.10	76,059,881	6,303,140			5,000,455					650,059				76,712,507					76,712,507	
320.18	103,246	0												103,246					103,246	
320.19	3,511,123	2,538			412,071					53,569				3,513,661					3,513,661	
320.20	30,554,763	2,678,001												32,767,124					32,767,124	
320.29	8,168	0												8,168					8,168	
320.30	5,943,551	920,498												6,864,049					6,864,049	
320.37	10,000,742	335,355												10,336,097					10,336,097	
330.00	35,124,500	3,507,933			642,239					385,344				37,604,850					37,604,850	
330.10	1,540,919	243,438			242,133					145,280				1,396,944					1,396,944	
330.20	1,787,324	345,686			408,890					245,334				1,478,786					1,478,786	
330.30	117,944	16,778												134,722					134,722	

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

**TABLE 3. BRINGFORWARD TO DECEMBER 31, 2021, OF BOOK RESERVE AS OF DECEMBER 31, 2020**

Account (1)	BOOK RESERVE BALANCE AS OF 12/31/2020 (2)	+	PROJECTED DEPRECIATION ACCRUALS (3)	-	PROJECTED RETIREMENTS (4)	-	PROJECTED COST OF REMOVAL (5)	+	PROJECTED SALVAGE (6)	+	ACQUISITIONS (7)	=	PROJECTED BOOK RESERVE BALANCE AS OF 12/31/2021 (8)
330.40	1,980,284		260,817										2,241,101
330.58	2,100,168		24,654										2,124,822
330.59	20,863,908		2,449,147		329,083								22,983,972
331.00	302,790,062		45,553,978		10,787,314		9,924,329						327,632,397
333.00	144,244,631		11,456,303		1,654,334		744,450						153,302,150
334.00	74,409,987		12,124,741		663,090		86,202		6,631				85,792,067
335.00	20,020,642		2,278,774		620,991		223,557						21,454,868
340.10	971,125		376,416										1,347,541
340.20	7,343,075		4,532,973		5,935,611								5,940,437
340.30	17,701,446		10,353,824		6,130,410								21,924,860
340.31	41,731,922		10,340,331										52,072,253
340.40	1,004		740										1,744
341.00	349		0										349
341.10	14,623,372		3,145,900		238,429		4,769		14,306				17,540,380
341.20	11,191,984		2,532,823		330,514		6,610		19,831				13,407,514
341.30	2,126,610		307,184		56,799		1,136		3,408				2,379,267
341.40	4,729,807		1,013,708		185,477		3,710		11,129				5,565,457
342.00	68,032		29,032										97,064
343.00	5,263,107		1,838,114										7,101,221
344.00	978,341		174,545										1,152,886
345.00	1,541,860		113,308										1,655,168
346.00	407,979		212,013		143,869								476,123
346.10	797,215		351,268										1,148,483
346.19	1,556,269		283,385		220,697								1,618,957
346.20	608,614		39,337		526,449								121,502
347.00	1,328,449		848,537		55,135								2,121,851
348.00	401,551		32,132										433,683
<b>TOTAL</b>	<b>1,054,514,266</b>		<b>145,901,271</b>		<b>39,278,399</b>		<b>13,401,143</b>		<b>117,804</b>			<b>0</b>	<b>1,147,853,799</b>

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

**TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

ACCOUNT (1)	NET ORIGINAL COST AS OF 12/31/2020 (2)	NET ORIGINAL COST AS OF 12/31/2021 (3)	ACCRUAL RATE (4)	AVERAGE ACCRUALS (5)*	AMORTIZATION OF NET SALVAGE (6)	PROJECTED DEPRECIATION ACCRUALS (7)=(5)+(6)
303.14	1,942,822.51	1,942,822.51	0.00	(487)	487	0
303.35	155,025.17	155,025.17	5.98	9,270		9,270
303.99	8,413,546.31	9,710,061.35	13.83	1,203,911	613	1,204,524
304.15	40,603,116.18	44,248,707.65	2.14	906,382	141,738	1,048,120
304.20	110,059,548.11	120,487,362.70	2.56	2,930,331	45,691	2,976,022
304.30	266,957,000.42	289,583,861.48	2.15	5,850,996	283,391	6,134,387
304.36	11,668,886.83	11,668,886.83	2.69	313,454	8,737	322,191
304.38	65,958.42	65,958.42	3.54	2,338		2,338
304.39	119,362.95	119,362.95	2.79	3,331		3,331
304.61	43,412,787.39	43,932,472.44	2.97	1,298,373	(81,465)	1,216,908
304.62	54,890,101.85	55,111,313.86	2.58	1,418,230	(15,508)	1,402,722
304.63	4,000,139.23	4,132,815.74	2.06	83,448	673	84,121
305.00	135,669,088.72	135,669,088.72	1.47	1,996,136	271,257	2,267,393
306.00	18,215,787.08	18,215,787.08	2.51	456,818	8,076	464,894
307.00	9,898,022.81	10,623,182.73	2.34	235,405	24,281	259,686
310.00	18,136,948.65	19,809,562.50	2.71	495,783	21,507	517,290
311.20	21,292,217.56	23,758,420.92	3.28	725,917	295,515	1,021,432
311.50	2,389,457.83	2,389,457.83	3.24	77,326		77,326
311.52	12,617,080.84	14,212,241.21	3.35	445,658		445,658
311.53	42,848,060.38	46,865,937.19	2.80	1,212,264		1,212,264
311.54	6,787,710.63	6,787,710.63	3.01	204,043		204,043
320.10	225,716,944.63	277,364,892.10	2.44	5,905,753	397,387	6,303,140
320.18	103,245.73	103,245.73	0.00	0		0
320.19	3,522,542.77	3,522,542.77	0.07	2,538		2,538
320.20	80,858,527.99	84,703,323.42	3.26	2,678,001		2,678,001
320.29	8,167.87	8,167.87	0.00	0		0
320.30	8,601,165.21	8,601,165.21	9.68	832,282	88,216	920,498
320.37	14,969,798.93	14,969,798.93	1.81	271,256	64,099	335,355
330.00	106,929,232.38	114,750,102.23	1.80	1,970,376	1,537,557	3,507,933
330.10	10,930,110.10	14,100,477.17	2.06	243,438		243,438
330.20	15,192,040.47	18,929,725.89	2.09	345,686		345,686
330.30	818,672.56	818,672.56	2.05	16,778		16,778

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

**TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

ACCOUNT (1)	NET ORIGINAL COST AS OF 12/31/2020 (2)	NET ORIGINAL COST AS OF 12/31/2021 (3)	ACCRUAL RATE (4)	AVERAGE ACCRUALS (5)*	AMORTIZATION OF NET SALVAGE (6)	PROJECTED DEPRECIATION ACCRUALS (7)=(5)+(6)
330.40	12,806,094.73	12,806,094.73	2.04	260,817		260,817
330.58	2,211,111.35	2,211,111.35	1.12	24,654		24,654
330.59	29,919,635.20	34,570,376.62	7.86	2,449,147		2,449,147
331.00	2,675,857,649.51	2,799,921,328.82	1.21	32,758,152	12,795,826	45,553,978
333.00	604,695,086.73	631,916,771.52	1.66	10,245,705	1,210,598	11,456,303
334.00	196,137,446.01	206,255,053.90	5.51	11,091,554	1,033,187	12,124,741
335.00	115,429,813.60	122,785,610.66	1.60	1,894,800	383,974	2,278,774
340.10	5,339,828.99	7,475,864.68	5.31	340,079	36,337	376,416
340.20	19,364,761.45	24,511,435.46	21.66	4,532,973		4,532,973
340.30	42,907,597.73	45,994,769.94	21.25	10,353,824		10,353,824
340.31	62,990,459.09	62,990,459.09	16.42	10,340,331		10,340,331
340.50	7,290.67	7,290.67	10.15	740		740
341.00	349.00	349.00	0.00	0		0
341.10	26,577,670.21	28,802,310.96	11.00	3,063,529	82,371	3,145,900
341.20	20,121,976.99	23,205,811.64	11.93	2,532,823		2,532,823
341.30	3,344,774.93	3,874,730.49	8.40	307,184		307,184
341.40	8,708,645.51	10,439,225.68	11.54	1,013,708		1,013,708
342.00	448,033.65	448,033.65	6.04	27,046	1,986	29,032
343.00	29,078,050.31	32,097,137.82	5.99	1,829,220	8,894	1,838,114
344.00	2,606,821.35	2,606,821.35	6.50	169,353	5,192	174,545
345.00	2,405,805.64	2,405,805.64	4.67	112,304	1,004	113,308
346.00	2,539,854.88	3,459,420.00	6.19	188,316	23,697	212,013
346.10	4,581,387.28	6,770,729.39	6.62	351,268		351,268
346.19	3,011,599.18	2,790,901.75	9.44	283,385		283,385
346.20	714,839.66	188,390.60	5.68	39,337		39,337
347.00	11,260,526.60	11,604,345.21	7.24	827,967	20,570	848,537
348.00	793,796.73	793,796.73	4.03	31,976	156	32,132
<b>TOTAL</b>	<b>5,161,654,025.49</b>	<b>5,478,296,131.14</b>		<b>127,205,227</b>	<b>18,696,044</b>	<b>145,901,271</b>

\* Annual Accrual developed based on monthly averages.



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## PART II. DETAILED DEPRECIATION CALCULATIONS

**CUMULATIVE DEPRECIATED ORIGINAL COST**

PENNSYLVANIA-AMERICAN WATER COMPANY  
WATER OPERATIONS EXCLUDING STEELTON

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST
			(2)	(3)		PCT OF COL 4 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	363,974	363,974				0.0
1890	920	920				0.0
1891	28,074	28,074				0.0
1892	172,079	138,622	33,457		33,457	0.0
1893	96,095	75,734	20,361		53,818	0.0
1894	13,445	8,605	4,840		58,658	0.0
1895	10,104	7,147	2,957		61,615	0.0
1896	158,539	102,170	56,369		117,984	0.0
1897	264,382	189,790	74,592		192,576	0.0
1898	45,473	28,611	16,862		209,438	0.0
1899	327,040	209,086	117,954		327,392	0.0
1900	1,165,540	786,289	379,251		706,643	0.0
1901	438,317	277,060	161,257		867,900	0.0
1902	171,956	110,022	61,934		929,834	0.0
1903	264,313	170,595	93,718		1,023,552	0.0
1904	209,637	130,539	79,098		1,102,650	0.0
1905	384,274	243,042	141,232		1,243,882	0.0
1906	238,607	149,266	89,341		1,333,223	0.0
1907	529,045	353,357	175,688		1,508,911	0.0
1908	430,816	270,054	160,762		1,669,673	0.0
1909	281,552	175,328	106,224		1,775,897	0.0
1910	489,795	295,293	194,502		1,970,399	0.0
1911	162,435	104,253	58,182		2,028,581	0.0
1912	276,937	172,390	104,547		2,133,128	0.0
1913	159,964	95,252	64,712		2,197,840	0.1
1914	399,383	236,474	162,909		2,360,749	0.1
1915	465,101	284,331	180,770		2,541,519	0.1
1916	116,752	70,538	46,214		2,587,733	0.1
1917	131,443	76,588	54,855		2,642,588	0.1
1918	178,105	104,650	73,455		2,716,043	0.1
1919	219,334	138,128	81,206		2,797,249	0.1
1920	282,530	167,151	115,379		2,912,628	0.1
1921	308,105	192,844	115,261		3,027,889	0.1
1922	276,956	172,424	104,532		3,132,421	0.1
1923	1,997,091	1,129,834	867,257		3,999,678	0.1
1924	920,038	534,607	385,431		4,385,109	0.1
1925	671,369	374,237	297,132		4,682,241	0.1
1926	403,343	228,996	174,347		4,856,588	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, 2021

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	234,624	131,909	102,715		4,959,303	0.1
1928	384,280	218,536	165,744		5,125,047	0.1
1929	351,139	213,667	137,472		5,262,519	0.1
1930	263,159	143,252	119,907		5,382,426	0.1
1931	274,827	164,619	110,208		5,492,634	0.1
1932	107,952	58,005	49,947		5,542,581	0.1
1933	53,732	29,000	24,732		5,567,313	0.1
1934	91,369	49,358	42,011		5,609,324	0.1
1935	177,300	94,824	82,476		5,691,800	0.1
1936	124,088	66,662	57,426		5,749,226	0.1
1937	303,485	185,834	117,651		5,866,877	0.1
1938	104,511	57,971	46,540		5,913,417	0.1
1939	216,949	124,066	92,883		6,006,300	0.1
1940	222,006	140,871	81,135		6,087,435	0.1
1941	198,790	118,676	80,114		6,167,549	0.1
1942	193,658	126,459	67,199		6,234,748	0.1
1943	124,685	68,959	55,726		6,290,474	0.1
1944	67,288	38,250	29,038		6,319,512	0.1
1945	483,581	269,769	213,812		6,533,324	0.2
1946	649,160	344,198	304,962		6,838,286	0.2
1947	620,388	366,475	253,913		7,092,199	0.2
1948	862,490	509,405	353,085		7,445,284	0.2
1949	562,734	369,025	193,709		7,638,993	0.2
1950	657,784	412,670	245,114		7,884,107	0.2
1951	1,323,841	811,745	512,096		8,396,203	0.2
1952	1,140,774	722,822	417,952		8,814,155	0.2
1953	3,557,352	2,074,713	1,482,639		10,296,794	0.2
1954	3,208,025	1,699,875	1,508,150		11,804,944	0.3
1955	5,062,750	2,458,071	2,604,679		14,409,623	0.3
1956	2,895,439	1,503,420	1,392,019		15,801,642	0.4
1957	3,717,071	1,855,010	1,862,061		17,663,703	0.4
1958	4,595,621	2,334,071	2,261,550		19,925,253	0.5
1959	4,363,349	2,271,510	2,091,839		22,017,092	0.5
1960	4,888,446	2,446,616	2,441,830		24,458,922	0.6
1961	6,118,840	3,077,519	3,041,321		27,500,243	0.6
1962	2,819,640	1,510,054	1,309,586		28,809,829	0.7
1963	3,381,512	1,660,813	1,720,699		30,530,528	0.7
1964	7,800,073	3,454,830	4,345,243		34,875,771	0.8
1965	7,404,706	3,766,283	3,638,423		38,514,194	0.9
1966	6,726,143	3,079,876	3,646,267		42,160,461	1.0
1967	8,529,909	3,908,402	4,621,507		46,781,968	1.1
1968	7,751,664	3,416,055	4,335,609		51,117,577	1.2
1969	8,082,124	3,963,639	4,118,485		55,236,062	1.3
1970	5,882,661	2,591,852	3,290,809		58,526,871	1.4
1971	8,149,584	3,556,921	4,592,663		63,119,534	1.5

PENNSYLVANIA-AMERICAN WATER COMPANY  
WATER OPERATIONS EXCLUDING STEELTON

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1972	15,642,038	8,209,450	7,432,588	70,552,122	1.6
1973	11,659,087	5,042,920	6,616,167	77,168,289	1.8
1974	7,719,825	3,320,555	4,399,270	81,567,559	1.9
1975	8,518,193	3,485,539	5,032,654	86,600,213	2.0
1976	12,356,489	6,977,874	5,378,615	91,978,828	2.1
1977	8,458,246	3,270,792	5,187,454	97,166,282	2.2
1978	14,132,065	5,427,958	8,704,107	105,870,389	2.4
1979	13,242,479	5,158,914	8,083,565	113,953,954	2.6
1980	16,481,666	5,868,842	10,612,824	124,566,778	2.9
1981	12,826,884	4,910,980	7,915,904	132,482,682	3.1
1982	15,189,462	7,129,396	8,060,066	140,542,748	3.2
1983	16,279,499	6,159,929	10,119,570	150,662,318	3.5
1984	20,515,800	7,145,289	13,370,511	164,032,829	3.8
1985	35,836,338	13,362,539	22,473,799	186,506,628	4.3
1986	36,801,684	13,452,996	23,348,688	209,855,316	4.8
1987	40,509,174	14,333,971	26,175,203	236,030,519	5.5
1988	61,352,177	23,305,795	38,046,382	274,076,901	6.3
1989	61,735,598	21,830,192	39,905,406	313,982,307	7.3
1990	98,688,924	43,272,795	55,416,129	369,398,436	8.5
1991	59,375,240	27,740,799	31,634,441	401,032,877	9.3
1992	66,195,539	26,070,564	40,124,975	441,157,852	10.2
1993	100,532,152	40,313,353	60,218,799	501,376,651	11.6
1994	59,308,608	17,131,470	42,177,138	543,553,789	12.6
1995	90,316,641	29,672,268	60,644,373	604,198,162	14.0
1996	64,930,781	18,482,758	46,448,023	650,646,185	15.0
1997	93,683,471	32,584,540	61,098,931	711,745,116	16.4
1998	158,420,468	45,805,313	112,615,155	824,360,271	19.0
1999	115,946,315	35,857,906	80,088,409	904,448,680	20.9
2000	91,483,288	23,266,749	68,216,539	972,665,219	22.5
2001	110,998,801	30,166,889	80,831,912	1,053,497,131	24.3
2002	109,703,948	25,636,327	84,067,621	1,137,564,752	26.3
2003	59,542,272	16,177,733	43,364,539	1,180,929,291	27.3
2004	76,283,458	14,947,570	61,335,888	1,242,265,179	28.7
2005	94,177,497	21,809,629	72,367,868	1,314,633,047	30.4
2006	56,743,536	16,537,960	40,205,576	1,354,838,623	31.3
2007	125,054,479	24,798,580	100,255,899	1,455,094,522	33.6
2008	162,533,661	28,843,496	133,690,165	1,588,784,687	36.7
2009	138,275,072	23,451,470	114,823,602	1,703,608,289	39.3
2010	151,051,453	25,043,937	126,007,516	1,829,615,805	42.3
2011	202,010,577	35,922,663	166,087,914	1,995,703,719	46.1
2012	342,130,849	82,774,290	259,356,559	2,255,060,278	52.1
2013	294,723,300	69,617,999	225,105,301	2,480,165,579	57.3
2014	230,427,735	30,457,360	199,970,375	2,680,135,954	61.9
2015	238,013,344	27,662,959	210,350,385	2,890,486,339	66.7
2016	277,901,892	33,530,344	244,371,548	3,134,857,887	72.4

PENNSYLVANIA-AMERICAN WATER COMPANY  
WATER OPERATIONS EXCLUDING STEELTON

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2017	259,460,264	31,680,050	227,780,214		3,362,638,101	77.7
2018	396,105,663	38,163,093	357,942,570		3,720,580,671	85.9
2019	276,944,610	24,493,061	252,451,549		3,973,032,220	91.7
2020	277,121,632	14,500,623	262,621,009		4,235,653,229	97.8
2021	358,163,477	6,714,929	351,448,548		4,587,101,777	105.9
9999	295,132,732-	38,473,287-	256,659,445-		4,330,442,332	100.0
SUBTOTAL	5,478,296,131	1,147,853,799	4,330,442,337			
NONDEPRECIABLE	26,776,892		26,776,892			
TOTAL	5,505,073,023	1,147,853,799	4,357,219,229			

**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, 2021

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, 2021

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	69,388	68,438	1,992	0.46	1,992
1992	84,595.17	83,106	81,969	2,626	0.53	2,626
	155,025.17	152,494	150,407	4,618		4,618
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0						2.98

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, 2021

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	149,236.75	149,237	149,237			
2014	668,293.04	668,293	668,293			
2015	145,773.72	145,774	145,774			
2016	5,166,674.32	5,166,674	5,166,674			
2017	363,034.97	326,731	301,483	61,552	0.50	61,552
2018	950,566.67	665,397	613,979	336,588	1.50	224,392
2019	391,481.88	195,741	180,615	210,867	2.50	84,347
2020	517,500.01	155,250	143,254	374,246	3.50	106,927
2021	1,357,499.99	135,750	125,260	1,232,240	4.50	273,831
	9,710,061.35	7,608,847	7,494,569	2,215,492		751,049
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.9 7.73

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, 2021

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						
1945	15.34	13	11	4	12.00	
1946	762.34	656	580	182	12.22	15
1948	211.57	180	159	53	12.71	4
1961	371.49	290	256	115	17.02	7
1962	4,467.06	3,455	3,053	1,414	17.42	81
1965	19,532.43	14,677	12,970	6,562	18.69	351
1966	18,839.99	14,011	12,382	6,458	19.13	338
1967	245.74	181	160	86	19.57	4
1968	12,397.00	9,020	7,971	4,426	20.03	221
1969	579.13	417	369	210	20.50	10
1970	1,483.95	1,055	932	552	20.96	26
1971	11,086.14	7,782	6,877	4,209	21.44	196
1972	18,491.18	12,814	11,324	7,167	21.93	327
1973	95.31	66	58	37	21.92	2
1974	18,886.07	12,827	11,335	7,551	22.43	337
1975	4,231.10	2,833	2,504	1,727	22.94	75
1977	2,080.28	1,352	1,195	885	23.99	37
1978	3,190.90	2,040	1,803	1,388	24.53	57
1979	75,799.54	47,678	42,133	33,667	25.07	1,343
1980	49,530.69	30,833	27,247	22,284	25.17	885
1981	219,520.65	134,259	118,645	100,876	25.72	3,922
1982	5,549.07	3,332	2,944	2,605	26.29	99
1983	22,438.81	13,216	11,679	10,760	26.86	401
1984	985.57	569	503	483	27.44	18
1985	90,227.35	51,375	45,400	44,827	27.60	1,624
1986	69,780.17	38,895	34,372	35,408	28.19	1,256
1987	4,869.27	2,654	2,345	2,524	28.79	88
1988	5,165.42	2,751	2,431	2,734	29.40	93
1989	158,850.84	83,111	73,445	85,406	29.61	2,884
1990	215,178.31	109,805	97,035	118,143	30.23	3,908
1991	510,652.82	253,897	224,369	286,284	30.85	9,280
1992	302,583.18	147,297	130,166	172,417	31.10	5,544
1993	140,717.09	66,573	58,831	81,886	31.74	2,580
1994	1,255,554.83	580,066	512,605	742,950	32.02	23,203
1995	211,783.76	94,837	83,808	127,976	32.67	3,917
1996	500,128.91	218,056	192,696	307,433	32.98	9,322
1997	35,705.29	15,046	13,296	22,409	33.64	666
1998	262,261.53	107,239	94,767	167,495	33.97	4,931
1999	202,471.02	79,733	70,460	132,011	34.64	3,811
2000	194,257.36	73,934	65,336	128,921	34.99	3,685
2001	20,283.15	7,444	6,578	13,705	35.36	388

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, 2021

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						
2002	837,993.24	295,812	261,409	576,584	35.75	16,128
2003	2,265,902.60	767,235	678,006	1,587,897	36.14	43,937
2004	260,501.55	84,350	74,540	185,962	36.55	5,088
2005	1,164,244.13	359,286	317,501	846,743	36.97	22,904
2006	730,351.26	213,993	189,106	541,245	37.41	14,468
2007	1,647,152.47	456,261	403,198	1,243,954	37.85	32,865
2008	1,352,610.82	354,249	313,050	1,039,561	38.05	27,321
2009	249,251.40	61,067	53,965	195,286	38.52	5,070
2010	11,207,445.96	2,564,264	2,266,043	8,941,403	38.75	230,746
2011	349,364.01	74,100	65,482	283,882	39.00	7,279
2012	375,154.15	73,080	64,581	310,573	39.28	7,907
2013	3,094,060.84	549,505	485,598	2,608,463	39.35	66,289
2014	1,637,551.90	261,681	231,248	1,406,304	39.45	35,648
2015	1,011,723.32	142,653	126,063	885,660	39.59	22,371
2016	1,998,667.89	245,037	216,539	1,782,129	39.35	45,289
2017	2,342,555.47	241,283	213,222	2,129,333	39.17	54,361
2018	1,161,071.59	96,369	85,162	1,075,910	38.69	27,808
2019	3,285,659.46	203,054	179,439	3,106,220	37.98	81,786
2020	578,854.49	22,807	20,155	558,699	36.52	15,298
2021	4,027,329.45	60,813	53,740	3,973,589	32.61	121,852
	44,248,707.65	9,373,168	8,283,077	35,965,631		970,351

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.1 2.19

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, 2021

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	12,189	7,074	8,804	18.02	489
1970	6,710.06	4,873	2,828	3,882	19.42	200
1995	1,715,454.62	945,559	548,798	1,166,657	21.58	54,062
2001	6,191.06	2,995	1,738	4,453	21.87	204
	1,744,234.47	965,616	560,439	1,183,795		54,955
BECKS RUN STATION - NEW						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2012	23,868,525.21	4,511,151	2,618,253	21,250,272	40.75	521,479
2015	17,442.33	2,393	1,389	16,053	40.89	393
	23,885,967.54	4,513,544	2,619,642	21,266,326		521,872
MILL STREET PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1990	1,277,952.17	825,302	479,002	798,950	17.28	46,236
1994	3,067.93	1,881	1,092	1,976	17.35	114
2001	15,048.48	8,114	4,709	10,339	17.52	590
2018	27,090.40	4,475	2,597	24,493	17.69	1,385
	1,323,158.98	839,772	487,400	835,759		48,325

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, 2021

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	661,600	383,990	737,365	19.81	37,222
1994	85,662.97	49,702	28,847	56,816	19.90	2,855
2001	13,088.07	6,600	3,831	9,257	20.15	459
2003	7,900.11	3,771	2,189	5,711	20.26	282
	1,228,006.31	721,673	418,856	809,150		40,818
NORRISTOWN BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,105,317.48	1,083,186	628,677	1,476,641	23.12	63,869
1998	46,381.02	23,325	13,538	32,843	23.23	1,414
2003	1,199.36	528	306	893	23.52	38
2007	10,606.98	4,030	2,339	8,268	23.67	349
2008	95,048.53	34,522	20,036	75,012	23.67	3,169
2012	1,041.50	297	172	869	23.83	36
2013	31,138.45	8,205	4,762	26,376	23.76	1,110
2020	746,110.64	45,065	26,156	719,955	23.32	30,873
2021	3,257,748.45	70,367	40,841	3,216,908	22.60	142,341
	6,294,592.41	1,269,525	736,827	5,557,765		243,199
MILL ROAD BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,093,461.42	1,077,086	625,136	1,468,325	23.12	63,509
1998	27,010.00	13,583	7,884	19,126	23.23	823
2015	97,145.43	20,838	12,094	85,051	23.80	3,574
	2,217,616.85	1,111,507	645,114	1,572,503		67,906

PENNSYLVANIA-AMERICAN WATER COMPANY  
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ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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	2,208,148	1,281,600	3,369,092	24.89	135,359
2014	95,817.24	21,846	12,679	83,138	25.39	3,274
	4,746,508.96	2,229,994	1,294,279	3,452,230		138,633
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	930,017	539,778	1,809,343	28.23	64,093
2004	146,294.31	56,060	32,537	113,757	28.16	4,040
2006	10,710.36	3,785	2,197	8,514	28.36	300
2007	2,583.58	873	507	2,077	28.42	73
	2,508,708.44	990,735	575,018	1,933,690		68,506
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	309,361	179,552	1,423,355	35.55	40,038
	1,602,906.52	309,361	179,552	1,423,355		40,038
SHIRE OAKS RELAY STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	2,585,737.11	499,047	289,645	2,296,093	35.55	64,588
2014	2,223,738.04	386,930	224,572	1,999,166	35.60	56,156
	4,809,475.15	885,977	514,217	4,295,258		120,744

PENNSYLVANIA-AMERICAN WATER COMPANY  
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ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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	4,591	2,665	13,091	35.25	371
2013	4,835,261.20	933,205	541,628	4,293,633	35.55	120,777
2014	1,472,142.36	256,153	148,670	1,323,472	35.60	37,176
2017	3,006.40	338	196	2,810	35.50	79
	6,326,165.74	1,194,287	693,159	5,633,007		158,403
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	12,749,643.83	951,123	552,027	12,197,616	43.45	280,728
2019	130,266.72	7,165	4,159	126,108	42.95	2,936
	12,879,910.55	958,288	556,186	12,323,725		283,664
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1919	450.27	450	450			
1920	1,420.83	1,421	1,421			
1921	229.76	230	230			
1922	5,179.63	5,180	5,180			
1923	4,102.72	4,103	4,103			
1924	19,937.64	19,938	19,938			
1925	93.25	93	93			
1926	333.27	333	333			
1927	618.71	619	619			
1928	2,611.77	2,612	2,612			
1929	9,697.45	9,688	5,614	4,083	0.09	4,083
1930	3,161.27	3,153	1,827	1,334	0.24	1,334
1931	6,042.03	6,015	3,486	2,556	0.41	2,556
1932	3,314.81	3,293	1,908	1,407	0.59	1,407
1933	25.54	25	14	11	0.79	11
1934	170.69	169	98	73	0.99	73
1935	1,836.92	1,811	1,049	787	1.22	645
1936	1,028.60	1,011	586	443	1.46	303

PENNSYLVANIA-AMERICAN WATER COMPANY  
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ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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						
1937	801.84	786	455	346	1.71	202
1938	2,672.07	2,611	1,513	1,159	1.97	588
1939	2,559.68	2,492	1,444	1,116	2.25	496
1940	224.91	218	126	99	2.54	39
1941	376.51	364	211	166	2.83	59
1942	3,518.67	3,385	1,962	1,557	3.14	496
1943	58.67	56	32	26	3.47	7
1944	568.13	542	314	254	3.80	67
1945	1,257.33	1,193	691	566	4.15	136
1946	416.80	397	230	187	3.87	48
1947	8,990.82	8,507	4,930	4,061	4.24	958
1948	64,175.51	60,376	34,988	29,188	4.62	6,318
1949	2,010.69	1,880	1,089	921	5.02	183
1950	465.40	433	251	214	5.42	39
1951	27,922.79	25,985	15,058	12,865	5.26	2,446
1952	11,102.72	10,263	5,947	5,155	5.68	908
1953	26,887.56	24,680	14,302	12,586	6.13	2,053
1954	141,504.07	129,901	75,277	66,227	6.03	10,983
1955	101,189.96	92,184	53,420	47,770	6.50	7,349
1956	25,464.36	23,183	13,434	12,030	6.45	1,865
1957	16,522.73	14,920	8,646	7,877	6.93	1,137
1958	13,693.65	12,261	7,105	6,588	7.42	888
1959	27,228.24	24,337	14,103	13,125	7.43	1,766
1960	20,140.28	17,836	10,336	9,804	7.94	1,235
1961	74,715.00	65,996	38,245	36,470	7.99	4,564
1962	737.96	645	374	364	8.53	43
1963	46,639.37	40,380	23,400	23,239	9.07	2,562
1964	374,097.92	322,659	186,980	187,118	9.17	20,405
1965	27,652.48	23,593	13,672	13,980	9.72	1,438
1966	47,163.66	39,787	23,056	24,107	10.29	2,343
1967	94,793.28	79,560	46,105	48,688	10.44	4,664
1968	21,135.71	17,526	10,156	10,979	11.02	996
1969	112,805.07	92,974	53,878	58,927	11.20	5,261
1970	46,127.18	37,534	21,751	24,376	11.79	2,068
1971	126,594.34	101,655	58,909	67,686	12.39	5,463
1972	96,314.50	76,763	44,484	51,831	12.61	4,110
1973	57,963.20	45,542	26,391	31,572	13.23	2,386
1974	119,701.86	92,673	53,704	65,998	13.85	4,765
1975	101,773.89	77,613	44,977	56,797	14.48	3,922
1976	47,655.61	35,994	20,858	26,797	14.74	1,818

PENNSYLVANIA-AMERICAN WATER COMPANY  
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ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

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 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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						
1977	27,355.43	20,331	11,782	15,574	15.38	1,013
1978	89,492.32	65,401	37,900	51,593	16.02	3,221
1979	71,932.79	51,662	29,938	41,995	16.67	2,519
1980	115,878.73	81,752	47,375	68,504	17.32	3,955
1981	252,078.45	175,598	101,759	150,320	17.64	8,522
1982	192,322.81	131,433	76,165	116,158	18.30	6,347
1983	159,555.96	106,887	61,941	97,615	18.97	5,146
1984	130,645.11	85,729	49,680	80,965	19.65	4,120
1985	944,515.78	606,757	351,614	592,902	20.32	29,178
1986	212,609.21	133,604	77,423	135,186	20.99	6,440
1987	1,107,471.25	680,098	394,115	713,356	21.68	32,904
1988	352,920.40	212,811	123,323	229,597	22.06	10,408
1989	796,353.24	468,415	271,445	524,908	22.75	23,073
1990	1,913,475.29	1,096,995	635,706	1,277,769	23.45	54,489
1991	233,800.05	130,507	75,629	158,172	24.14	6,552
1992	1,841,023.67	999,308	579,097	1,261,927	24.85	50,782
1993	1,479,833.36	780,168	452,106	1,027,728	25.56	40,208
1994	242,588.87	124,084	71,906	170,682	26.26	6,500
1995	637,071.42	315,733	182,967	454,105	26.97	16,837
1996	976,053.12	467,920	271,159	704,895	27.69	25,457
1997	721,754.45	334,172	193,652	528,103	28.41	18,589
1998	624,998.44	279,062	161,716	463,283	29.13	15,904
1999	662,790.83	284,867	165,080	497,711	29.85	16,674
2000	1,757,850.76	725,641	420,507	1,337,343	30.58	43,733
2001	793,054.52	313,732	181,807	611,248	31.32	19,516
2002	282,309.85	106,798	61,889	220,421	32.05	6,877
2003	4,244,243.04	1,531,323	887,398	3,356,845	32.78	102,405
2004	304,763.46	103,985	60,259	244,504	33.78	7,238
2005	323,892.00	104,747	60,701	263,191	34.52	7,624
2006	3,502,040.72	1,069,523	619,786	2,882,255	35.26	81,743
2007	4,171,857.45	1,197,740	694,088	3,477,770	36.01	96,578
2008	1,184,745.68	318,223	184,409	1,000,336	36.75	27,220
2009	18,895.94	4,724	2,738	16,158	37.50	431
2010	227,266.74	52,544	30,449	196,818	38.25	5,146
2011	531,977.41	112,247	65,047	466,931	39.25	11,896
2012	570,290.97	109,439	63,420	506,871	40.00	12,672
2013	1,556,414.83	268,637	155,675	1,400,740	40.76	34,366
2014	1,930,112.12	295,307	171,130	1,758,982	41.52	42,365
2015	856,728.12	114,116	66,130	790,598	42.28	18,699
2016	3,061,963.23	346,920	201,039	2,860,924	43.04	66,471

PENNSYLVANIA-AMERICAN WATER COMPANY  
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ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

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 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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						
2017	596,309.56	55,576	32,206	564,103	43.81	12,876
2018	1,667,142.43	121,368	70,332	1,596,810	44.58	35,819
2019	142,249.43	7,425	4,303	137,947	45.35	3,042
2020	907,643.14	28,682	16,621	891,022	45.90	19,412
2021	7,835,566.42	84,624	49,039	7,786,527	46.01	169,236
9999	1,289,607.60-	404,507-	234,774-	1,054,833-		32,893-
	50,920,110.78	15,971,936	9,270,044	41,650,067		1,298,796
	120,487,362.70	31,962,215	18,550,733	101,936,630		3,085,859
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.0 2.56

PENNSYLVANIA-AMERICAN WATER COMPANY  
 WATER OPERATIONS EXCLUDING STEELTON

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)
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	15,860	16,336	3,524	15.26	231
1962	558.77	442	455	103	15.68	7
1964	380.34	300	309	71	15.49	5
1967	21,853.81	16,913	17,421	4,433	15.92	278
1969	85,284.60	65,371	67,334	17,950	15.99	1,123
1970	8.67	7	7	1	16.07	
1972	2,534.86	1,907	1,964	571	16.29	35
1975	157.15	116	119	38	16.39	2
1976	1,215.38	896	923	292	16.23	18
1979	8,341.44	5,991	6,171	2,170	16.67	130
1980	0.43		0			
1981	5,016.97	3,556	3,663	1,354	16.64	81
1982	179.50	126	130	50	16.68	3
1983	33,355.66	23,242	23,940	9,416	16.75	562
1986	2,362.99	1,602	1,650	713	16.86	42
1987	37,230.74	24,919	25,667	11,563	17.05	678
1989	3,455.57	2,257	2,325	1,131	17.25	66
1995	4,519.51	2,731	2,813	1,706	17.36	98
1996	585,709.27	348,028	358,481	227,228	17.42	13,044
1997	1,159.05	676	696	463	17.52	26
1998	34,347.18	19,612	20,201	14,146	17.65	801
2000	65,706.82	36,020	37,102	28,605	17.72	1,614
2001	7,366.11	3,956	4,075	3,291	17.67	186
2002	365,933.30	191,237	196,981	168,952	17.81	9,486
2003	107,754.63	54,826	56,473	51,282	17.86	2,871
2005	39,781.66	19,036	19,608	20,174	17.98	1,122
2006	573,384.64	265,706	273,687	299,698	17.95	16,696
2007	36,158.49	16,148	16,633	19,525	17.97	1,087
2008	6,979.63	2,987	3,077	3,903	18.04	216
2009	58,881.21	24,071	24,794	34,087	18.08	1,885
2010	2,133.33	827	852	1,281	18.17	71
2011	86,788.67	31,713	32,666	54,123	18.24	2,967
2012	5,641,817.61	1,929,502	1,987,456	3,654,361	18.28	199,910
2013	126,331.79	40,047	41,250	85,082	18.31	4,647
2014	87,987.45	25,534	26,301	61,687	18.34	3,364

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)
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	255,860	263,545	1,040,534	18.44	56,428
2018	52,886.83	8,420	8,673	44,214	18.48	2,393
2020	1,163,859.09	87,057	89,672	1,074,187	18.54	57,939
	10,575,362.56	3,527,499	3,633,451	6,941,912		380,112

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

1924	718.79	631	650	69	13.61	5
1928	474.84	413	425	49	14.02	3
1938	987.06	824	849	138	16.50	8
1953	16,082.32	12,670	13,051	3,032	18.45	164
1954	59,727.59	46,767	48,172	11,556	18.71	618
1955	11,114.16	8,647	8,907	2,207	18.97	116
1958	1,796.47	1,380	1,421	375	19.14	20
1961	6,369.19	4,816	4,961	1,409	19.50	72
1962	292.25	219	226	67	19.87	3
1963	517.48	384	396	122	20.24	6
1965	308.34	226	233	76	20.42	4
1966	421.05	308	317	104	20.26	5
1969	908.34	653	673	236	20.50	12
1973	487.24	338	348	139	21.43	6
1975	26,614.19	18,193	18,739	7,875	21.52	366
1976	330.35	224	231	100	21.61	5
1977	1,293.78	869	895	399	21.72	18
1979	6,422.99	4,231	4,358	2,065	22.01	94
1980	1,139.05	742	764	375	22.19	17
1981	243.04	157	162	81	22.00	4
1982	175.98	113	116	60	22.23	3
1984	3,513.40	2,200	2,266	1,247	22.38	56
1985	121,297.61	74,816	77,063	44,234	22.67	1,951
1986	77,142.28	47,103	48,518	28,624	22.64	1,264
1987	819.23	495	510	309	22.64	14
1988	3,028.93	1,796	1,850	1,179	22.99	51
1989	110,673.50	64,744	66,689	43,985	23.06	1,907
1991	166,030.20	94,189	97,018	69,012	23.26	2,967

PENNSYLVANIA-AMERICAN WATER COMPANY  
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ACCOUNT 304.3 PURIFICATION 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)
HAYS MINE FILTER BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1995	365.04	193	199	166	23.50	7
1996	13,758.25	7,121	7,335	6,423	23.76	270
1997	40,527.70	20,556	21,173	19,354	23.81	813
2002	76,198.63	34,030	35,052	41,146	24.17	1,702
2003	35,755.72	15,411	15,874	19,882	24.42	814
2005	374,969.79	150,963	155,497	219,472	24.48	8,965
2006	387,127.50	149,431	153,919	233,208	24.66	9,457
2007	93,922.81	34,733	35,776	58,147	24.71	2,353
2008	104,449.39	36,808	37,914	66,536	24.81	2,682
2009	70,763.17	23,621	24,330	46,433	24.95	1,861
2010	5,943.60	1,873	1,929	4,014	25.00	161
2011	50,202.40	14,810	15,255	34,948	25.09	1,393
2012	12,814,364.62	3,518,825	3,624,517	9,189,848	25.10	366,129
2013	130,685.96	32,881	33,869	96,817	25.28	3,830
2014	1,576,390.87	360,678	371,511	1,204,879	25.29	47,643
2016	154,178.69	27,382	28,204	125,974	25.46	4,948
2017	998,603.70	149,591	154,084	844,520	25.53	33,080
2018	2,208.13	265	273	1,935	25.66	75
2019	96,345.26	8,555	8,812	87,533	25.67	3,410
2020	1,611,173.64	88,615	91,277	1,519,897	25.75	59,025
	19,256,864.52	5,064,490	5,216,608	14,040,257		558,377

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

1984	34,790.83	19,570	20,158	14,633	29.17	502
1992	4,711,740.21	2,307,339	2,376,643	2,335,097	30.74	75,963
1995	8,237.55	3,755	3,868	4,370	31.64	138
1996	2,018.91	901	928	1,091	31.65	34
1999	4,451.72	1,823	1,878	2,574	32.45	79
2001	208,595.65	80,393	82,808	125,788	32.69	3,848
2006	47,774.80	15,030	15,481	32,293	33.76	957
2010	7,036.26	1,764	1,817	5,219	34.37	152
2011	64,124.25	14,947	15,396	48,728	34.55	1,410
2012	3,697,188.23	793,786	817,628	2,879,560	34.75	82,865
2013	163,946.96	32,052	33,015	130,932	34.98	3,743

PENNSYLVANIA-AMERICAN WATER COMPANY  
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ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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						
2014	234,064.12	41,078	42,312	191,752	35.24	5,441
2015	33,677.04	5,233	5,390	28,287	35.34	800
2016	150,919.55	20,253	20,861	130,058	35.48	3,666
2017	163,185.33	18,277	18,826	144,359	35.66	4,048
2018	24,759.60	2,201	2,267	22,492	35.87	627
2021	5,635,699.84	76,646	78,948	5,556,752	36.13	153,799
	15,192,210.85	3,435,048	3,538,224	11,653,987		338,072

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

1893	690.28	674	690			
1910	955.96	885	912	44	8.99	5
1921	7,550.49	6,678	6,879	672	13.14	51
1953	44.66	35	36	9	18.45	
1990	3,174,965.67	1,830,050	1,885,022	1,289,944	23.15	55,721
1995	10,224.61	5,419	5,582	4,643	23.50	198
2006	66,480.93	25,662	26,433	40,048	24.66	1,624
2007	1,592.33	589	607	986	24.71	40
2009	1,945.08	649	668	1,277	24.95	51
2013	13,302.91	3,347	3,448	9,855	25.28	390
2017	44.24	7	7	37	25.53	1
	3,277,797.16	1,873,995	1,930,283	1,347,514		58,081

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	1,286,666	1,325,313	906,933	23.15	39,176
1991	14,802.97	8,398	8,650	6,153	23.26	265
1992	3,782.38	2,109	2,172	1,610	23.41	69
1994	5,692.25	3,068	3,160	2,532	23.52	108
1997	5,455.32	2,767	2,850	2,605	23.81	109
1998	18,465.92	9,155	9,430	9,036	23.90	378

PENNSYLVANIA-AMERICAN WATER COMPANY  
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ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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	1,102	1,135	1,142	24.01	48
2003	17,373.38	7,488	7,713	9,660	24.42	396
2006	53,490.76	20,647	21,267	32,224	24.66	1,307
2007	72,172.59	26,689	27,491	44,682	24.71	1,808
2008	47,309.49	16,672	17,173	30,137	24.81	1,215
2009	28,023.69	9,354	9,635	18,389	24.95	737
2010	4,824.82	1,520	1,566	3,259	25.00	130
2012	30,878.01	8,479	8,734	22,144	25.10	882
2014	46,182.39	10,567	10,884	35,298	25.29	1,396
2015	54,662.81	11,118	11,452	43,211	25.45	1,698
2016	58,953.74	10,470	10,784	48,169	25.46	1,892
2018	11,872.00	1,425	1,468	10,404	25.66	405
	2,708,465.05	1,437,694	1,480,877	1,227,588		52,019

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	5,024,415	5,175,329	3,541,559	23.15	152,983
1991	150,511.12	85,385	87,950	62,561	23.26	2,690
1992	466.64	260	268	199	23.41	9
1993	60.06	33	34	26	23.32	1
1994	6,187.92	3,335	3,435	2,753	23.52	117
1995	10,098.00	5,352	5,513	4,585	23.50	195
1996	225,291.34	116,611	120,114	105,178	23.76	4,427
1997	6,216.61	3,153	3,248	2,969	23.81	125
1999	25,313.12	12,246	12,614	12,699	24.01	529
2001	546.72	251	259	288	24.14	12
2002	58,250.92	26,015	26,796	31,455	24.17	1,301
2003	52,704.72	22,716	23,398	29,306	24.42	1,200
2004	3,862.28	1,609	1,657	2,205	24.52	90
2005	390,680.62	157,288	162,012	228,668	24.48	9,341
2006	6,859.58	2,648	2,728	4,132	24.66	168
2007	69,260.10	25,612	26,381	42,879	24.71	1,735
2008	21,809.99	7,686	7,917	13,893	24.81	560
2009	1,610.17	537	553	1,057	24.95	42
2010	8,990.99	2,833	2,918	6,073	25.00	243

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, 2021

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	32,201	33,168	75,988	25.09	3,029
2012	124,937.89	34,308	35,338	89,599	25.10	3,570
2013	21,316.66	5,363	5,524	15,793	25.28	625
2014	5,310.00	1,215	1,251	4,059	25.29	160
2017	3,575,716.70	535,642	551,731	3,023,986	25.53	118,448
2018	1,027,662.85	123,320	127,024	900,639	25.66	35,099
2019	17,498.43	1,554	1,601	15,898	25.67	619
	14,637,207.79	6,231,588	6,418,761	8,218,447		337,318

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	2,497,761	2,572,784	1,760,598	23.15	76,052
1991	88,970.52	50,473	51,989	36,982	23.26	1,590
1992	72.69	41	42	30	23.41	1
1998	3,431.58	1,701	1,752	1,679	23.90	70
1999	152.98	74	76	77	24.01	3
2003	7,790.06	3,358	3,459	4,331	24.42	177
2005	30,165.72	12,145	12,510	17,656	24.48	721
2007	12,234.92	4,524	4,660	7,575	24.71	307
2008	56,670.86	19,971	20,571	36,100	24.81	1,455
2009	66,342.17	22,145	22,810	43,532	24.95	1,745
2010	10,428.23	3,286	3,385	7,044	25.00	282
2011	5,098.68	1,504	1,549	3,550	25.09	141
2012	56,670.09	15,562	16,029	40,641	25.10	1,619
2013	1,247.32	314	323	924	25.28	37
2014	42,913.80	9,819	10,114	32,800	25.29	1,297
2015	10,206.09	2,076	2,138	8,068	25.45	317
2016	8,246.29	1,465	1,509	6,737	25.46	265
2017	7,772.90	1,164	1,199	6,574	25.53	258
2018	7,323.77	879	905	6,418	25.66	250
2019	648.49	58	60	589	25.67	23
	4,749,768.72	2,648,320	2,727,865	2,021,904		86,610

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)
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	3,694,095	3,805,051	2,286,794	21.75	105,140
1989	236,127.92	141,204	145,445	90,683	21.85	4,150
1991	9,200.90	5,360	5,521	3,680	21.85	168
1992	3,913.79	2,240	2,307	1,607	22.05	73
1994	2,637.07	1,458	1,502	1,135	22.25	51
1998	19,882.52	10,140	10,445	9,438	22.58	418
1999	5,954.90	2,961	3,050	2,905	22.75	128
2001	3,606.32	1,708	1,759	1,847	22.79	81
2002	777.36	358	369	409	22.87	18
2003	16,530.05	7,369	7,590	8,940	23.00	389
2006	33,459.15	13,380	13,782	19,677	23.26	846
2007	18,344.81	7,022	7,233	11,112	23.38	475
2008	64,101.93	23,448	24,152	39,950	23.40	1,707
2009	26,211.66	9,109	9,383	16,829	23.47	717
2010	1,810.10	593	611	1,199	23.59	51
2012	509,430.90	145,697	150,073	359,358	23.72	15,150
2014	96,480.80	23,078	23,771	72,710	23.85	3,049
2015	14,209.06	3,029	3,120	11,089	23.99	462
2016	100,151.34	18,668	19,229	80,923	24.00	3,372
	7,254,676.07	4,110,917	4,234,393	3,020,283		136,445

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	2,741,613	2,823,961	2,199,149	24.55	89,578
1993	73,596.13	39,639	40,830	32,767	24.41	1,342
1995	197.94	102	105	93	24.78	4
1999	13,626.50	6,439	6,632	6,994	25.12	278
2004	11,303.55	4,569	4,706	6,597	25.79	256
2006	99,797.96	37,285	38,405	61,393	25.99	2,362
2007	13,173.73	4,719	4,861	8,313	25.98	320
2008	28,589.12	9,726	10,018	18,571	26.18	709
2009	19,356.65	6,243	6,431	12,926	26.26	492
2010	2,858.04	868	894	1,964	26.38	74
2011	22,252.17	6,333	6,523	15,729	26.40	596
2014	3,545.66	776	799	2,746	26.75	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	559	576	2,293	26.83	85
2016	10,676.66	1,815	1,870	8,807	26.86	328
2018	14,229.77	1,628	1,677	12,553	27.08	464
	5,339,181.75	2,862,314	2,948,287	2,390,895		96,991

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	4,525,745	4,661,681	3,829,399	24.97	153,360
1994	18,958.58	9,906	10,204	8,755	25.13	348
1995	16,043.96	8,205	8,451	7,593	25.32	300
1997	45,655.10	22,371	23,043	22,612	25.50	887
1998	3,202.38	1,528	1,574	1,628	25.76	63
2001	5,100.00	2,248	2,316	2,784	26.01	107
2002	3,150.51	1,345	1,385	1,765	26.16	67
2004	17,119.10	6,831	7,036	10,083	26.36	383
2005	299,398.81	115,089	118,546	180,853	26.42	6,845
2006	93,193.36	34,379	35,412	57,782	26.52	2,179
2007	11,733.64	4,135	4,259	7,474	26.65	280
2008	28,894.84	9,674	9,965	18,930	26.82	706
2009	10,169.23	3,229	3,326	6,843	26.87	255
2010	16,080.19	4,808	4,952	11,128	26.96	413
2011	77,289.61	21,587	22,235	55,054	27.09	2,032
2012	123,725.49	32,094	33,058	90,668	27.13	3,342
2013	2,077.72	493	508	1,570	27.34	57
2014	40,488.30	8,713	8,975	31,514	27.34	1,153
	9,303,360.49	4,812,380	4,956,925	4,346,435		172,777

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	4,819,644	4,964,408	4,078,077	24.97	163,319
1994	557,586.68	291,339	300,090	257,497	25.13	10,247

PENNSYLVANIA-AMERICAN WATER COMPANY  
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ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1995	52,517.59	26,857	27,664	24,854	25.32	982
1998	1,099.27	524	540	560	25.76	22
2002	1,956.80	836	861	1,096	26.16	42
2003	5,173.10	2,144	2,208	2,965	26.14	113
2005	2,174.91	836	861	1,314	26.42	50
2006	52,855.60	19,498	20,084	32,772	26.52	1,236
2007	1,179.60	416	428	751	26.65	28
2008	34,000.57	11,383	11,725	22,276	26.82	831
2009	5,827.62	1,850	1,906	3,922	26.87	146
2010	15,084.17	4,510	4,645	10,439	26.96	387
2011	95,761.95	26,746	27,549	68,213	27.09	2,518
2013	64,674.64	15,341	15,802	48,873	27.34	1,788
2014	165,655.45	35,649	36,720	128,936	27.34	4,716
2015	9,260.45	1,770	1,823	7,437	27.51	270
2016	8,689.72	1,443	1,486	7,203	27.61	261
2018	716,621.95	80,262	82,673	633,949	27.75	22,845
2019	11,862.12	979	1,008	10,854	27.80	390
	10,844,466.35	5,342,027	5,502,481	5,341,985		210,191

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

1992	4,476.99	2,338	2,408	2,069	26.99	77
1994	3,778.23	1,901	1,958	1,820	27.15	67
1997	5,424,509.05	2,551,689	2,628,332	2,796,177	27.58	101,384
1998	7,937.78	3,637	3,746	4,192	27.78	151
2000	74,588.87	32,394	33,367	41,222	28.00	1,472
2001	2,023,509.89	850,279	875,818	1,147,692	28.28	40,583
2002	29,045.94	11,839	12,195	16,851	28.34	595
2003	86,104.25	33,925	34,944	51,160	28.45	1,798
2004	98,144.99	37,275	38,395	59,750	28.58	2,091
2005	140.00	51	53	87	28.75	3
2006	1,204,036.32	419,968	432,582	771,454	28.94	26,657
2007	45,348.29	15,124	15,578	29,770	28.98	1,027
2009	102,333.83	30,577	31,495	70,838	29.34	2,414
2010	13,901.29	3,901	4,018	9,883	29.48	335

PENNSYLVANIA-AMERICAN WATER COMPANY  
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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	7,377	7,599	20,506	29.50	695
2012	365,613.30	88,552	91,212	274,402	29.72	9,233
2013	21,001.51	4,658	4,798	16,204	29.82	543
2014	69.14	14	14	55	29.96	2
2015	67,794.34	12,074	12,437	55,358	30.00	1,845
2016	1,019,886.77	157,063	161,781	858,106	30.21	28,405
2017	61,609.01	7,985	8,225	53,384	30.22	1,767
2018	83,707.68	8,639	8,898	74,809	30.40	2,461
2019	1,119.07	85	88	1,032	30.50	34
	10,766,760.62	4,281,345	4,409,940	6,356,821		223,639

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	2,243,876	2,311,274	2,829,337	29.05	97,395
2001	8,125.96	3,348	3,449	4,677	29.25	160
2005	48,155.64	17,163	17,679	30,477	29.80	1,023
2006	30,782.70	10,497	10,812	19,970	29.95	667
2007	7,211.16	2,342	2,412	4,799	30.14	159
2008	64,791.73	19,943	20,542	44,250	30.36	1,458
2009	25,684.93	7,479	7,704	17,981	30.42	591
2010	2,533.46	693	714	1,820	30.52	60
2011	38,290.79	9,772	10,066	28,225	30.65	921
2012	15,722.39	3,704	3,815	11,907	30.82	386
2013	3,295.43	709	730	2,565	31.03	83
2015	11,172.48	1,924	1,982	9,191	31.24	294
2016	9,027.44	1,345	1,385	7,642	31.40	243
	5,405,404.22	2,322,795	2,392,563	3,012,841		103,440

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, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	900,860	927,918	1,209,860	29.52	40,984
2001	3,501,677.38	1,428,684	1,471,596	2,030,081	29.75	68,238
2003	1,504.36	573	590	914	30.04	30
2004	166,573.01	61,216	63,055	103,518	30.12	3,437
2005	19,156.16	6,731	6,933	12,223	30.45	401
2006	285,061.14	95,895	98,775	186,286	30.58	6,092
2007	45,674.49	14,634	15,074	30,601	30.75	995
2008	220,753.83	67,352	69,375	151,379	30.75	4,923
2014	30,652.75	5,861	6,037	24,616	31.72	776
2015	149,409.41	25,340	26,101	123,308	31.82	3,875
2018	28,869.57	2,829	2,914	25,956	32.21	806
2019	22,547.59	1,623	1,672	20,876	32.22	648
	6,609,657.65	2,611,598	2,690,040	3,919,618		131,205

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	2,057,197	2,118,987	935,953	22.07	42,408
1985	5,833.47	3,577	3,684	2,149	23.02	93
1991	23,116.00	12,973	13,363	9,753	23.85	409
1996	6,671.00	3,420	3,523	3,148	24.25	130
2000	142,779.16	66,307	68,299	74,481	24.80	3,003
2002	373,803.03	164,025	168,952	204,851	24.94	8,214
2006	428,360.75	162,691	167,578	260,783	25.31	10,304
2007	15,986.12	5,819	5,994	9,992	25.34	394
2011	13,009,059.10	3,770,025	3,883,262	9,125,797	25.73	354,675
2013	228,674.96	56,368	58,061	170,614	25.98	6,567
2014	32,558.55	7,277	7,496	25,063	26.06	962
2018	3,850.44	451	465	3,386	26.35	129
2019	4,599.51	398	410	4,190	26.40	159
	17,330,232.61	6,310,528	6,500,072	10,830,161		427,447

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, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAZARETH (BLUE MOUNTAIN) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
1951	429.84	336	346	84	19.59	4
1960	45.00	33	34	11	21.14	1
1970	349.00	241	248	101	23.13	4
1975	41,890.00	27,857	28,694	13,196	23.43	563
1976	12,586.04	8,246	8,494	4,092	23.94	171
1977	48,491.99	31,505	32,451	16,041	23.99	669
1978	89.00	57	59	30	24.07	1
1979	1,797.00	1,146	1,180	617	24.17	26
1980	9,400.42	5,930	6,108	3,292	24.29	136
1983	3,194.00	1,943	2,001	1,193	24.79	48
1985	30.00	18	19	11	25.23	
1988	9,287.67	5,289	5,448	3,840	25.32	152
1989	2,360.00	1,319	1,359	1,001	25.64	39
1991	4,553.00	2,458	2,532	2,021	26.00	78
1992	72,215.50	38,346	39,498	32,718	26.06	1,255
1995	4,258,824.56	2,132,819	2,196,881	2,061,944	26.41	78,074
1996	7,506.00	3,675	3,785	3,721	26.58	140
1997	7,826.00	3,758	3,871	3,955	26.52	149
1998	541.00	253	261	280	26.75	10
2007	2,222.54	761	784	1,439	27.87	52
2008	360,111.32	117,180	120,700	239,412	27.99	8,553
2009	6,280.49	1,931	1,989	4,291	28.15	152
2011	12,316.24	3,323	3,423	8,893	28.41	313
2013	17,236.87	3,956	4,075	13,162	28.54	461
	4,879,583.48	2,392,380	2,464,238	2,415,345		91,051

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

2003	10,342,319.64	3,826,658	3,941,596	6,400,724	31.50	203,198
2004	1,073,637.95	383,289	394,801	678,836	31.52	21,537
2005	51,929.31	17,739	18,272	33,658	31.81	1,058
2008	4,901.24	1,442	1,485	3,416	32.37	106
2009	3,997.32	1,109	1,142	2,855	32.55	88
2010	15,074.97	3,935	4,053	11,022	32.56	339
2012	25,964.22	5,821	5,996	19,968	32.87	607

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, 2021

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	4,497	4,632	17,413	33.17	525
2015	4,722.08	771	794	3,928	33.34	118
2017	63,675.57	7,507	7,732	55,943	33.67	1,662
2018	7,287.53	684	705	6,583	33.81	195
	11,615,555.04	4,253,452	4,381,209	7,234,346		229,433

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

1983	31,121.19	17,851	18,387	12,734	28.62	445
1987	5,275.55	2,839	2,924	2,351	29.60	79
1991	11,676.36	5,841	6,016	5,660	30.48	186
1997	3,660.88	1,597	1,645	2,016	31.68	64
2001	123,139.62	47,704	49,137	74,003	32.41	2,283
2006	12,971,570.42	4,122,365	4,246,185	8,725,385	33.28	262,181
2007	3,275,825.97	987,989	1,017,664	2,258,162	33.58	67,247
2008	19,498.23	5,580	5,748	13,751	33.67	408
2009	20,569.23	5,554	5,721	14,848	33.80	439
2011	66,788.37	15,709	16,181	50,608	34.14	1,482
2013	107,273.79	21,154	21,789	85,484	34.60	2,471
2014	153,700.51	27,328	28,149	125,552	34.69	3,619
2015	8,611.40	1,355	1,396	7,216	34.82	207
2016	66,715.24	9,060	9,332	57,383	34.99	1,640
2017	185,042.78	20,984	21,614	163,429	35.18	4,646
2018	199,713.98	17,974	18,514	181,200	35.41	5,117
2019	35,024.22	2,305	2,374	32,650	35.52	919
2021	6,583,589.65	90,854	93,583	6,490,007	35.60	182,304
	23,868,797.39	5,404,043	5,566,360	18,302,437		535,737

PENNSYLVANIA-AMERICAN WATER COMPANY  
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ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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	5,397,730	5,559,857	20,744,872	36.80	563,719
	26,304,729.23	5,397,730	5,559,857	20,744,872		563,719
ELLWOOD WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
1991	15,090.60	7,180	7,396	7,695	33.60	229
2018	23,563,140.28	1,889,764	1,946,525	21,616,615	40.17	538,128
2019	991,044.40	57,679	59,411	931,633	40.42	23,049
	24,569,275.28	1,954,623	2,013,332	22,555,943		561,406
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	185,651	191,227	2,123,627	40.17	52,866
2019	12,313.10	717	739	11,575	40.42	286
	2,327,167.91	186,368	191,966	2,135,202		53,152
KITTANNING WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2081						
NET SALVAGE PERCENT.. 0						
2021	2,846,056.11	33,868	34,885	2,811,171	41.52	67,706
	2,846,056.11	33,868	34,885	2,811,171		67,706

PENNSYLVANIA-AMERICAN WATER COMPANY  
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ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YARDLEY WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2081						
NET SALVAGE PERCENT.. 0						
2021	8,604,469.02	102,393	105,468	8,499,001	41.52	204,697
	8,604,469.02	102,393	105,468	8,499,001		204,697
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1943	84.17	79	81	3	5.53	1
1944	171.44	159	164	8	5.83	1
1946	0.74	1	1			
1947	0.21		0			
1948	3.11	3	3			
1949	1,355.38	1,238	1,275	80	6.87	12
1951	4,175.27	3,768	3,881	294	7.62	39
1952	365.51	328	338	28	8.02	3
1953	2,301.07	2,049	2,111	191	8.42	23
1954	1,036.45	923	951	86	8.26	10
1955	312.39	276	284	28	8.69	3
1956	40.58	36	37	3	9.13	
1957	225.01	196	202	23	9.57	2
1958	590.41	510	525	65	10.03	6
1959	59.31	51	53	7	9.96	1
1960	106.96	91	94	13	10.45	1
1961	32.50	28	29	4	10.93	
1962	8,389.68	7,039	7,250	1,139	11.42	100
1963	15,966.58	13,263	13,661	2,305	11.92	193
1964	168.05	138	142	26	12.43	2
1965	2,460.82	2,002	2,062	399	12.94	31
1966	3,844.02	3,094	3,187	657	13.46	49
1967	140.83	113	116	24	13.52	2
1968	4,865.98	3,853	3,969	897	14.07	64
1969	86,589.02	67,730	69,764	16,825	14.62	1,151
1970	144.04	111	114	30	15.17	2
1971	4,283.50	3,267	3,365	918	15.72	58
1972	1,162,339.37	874,544	900,812	261,527	16.29	16,054
1973	11,009.10	8,169	8,414	2,595	16.86	154
1974	7,665.96	5,608	5,776	1,890	17.44	108
1975	237,319.76	171,060	176,198	61,122	18.01	3,394

PENNSYLVANIA-AMERICAN WATER COMPANY  
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ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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						
1976	37,732.49	26,783	27,587	10,145	18.60	545
1977	1,257.06	878	904	353	19.20	18
1978	10,265.16	7,055	7,267	2,998	19.79	151
1979	4,116.30	2,782	2,866	1,251	20.39	61
1980	399.27	265	273	126	21.00	6
1981	33,325.44	21,728	22,381	10,945	21.61	506
1982	468,611.24	299,864	308,871	159,740	22.23	7,186
1983	112,009.93	70,297	72,408	39,601	22.85	1,733
1984	31,375.92	19,296	19,876	11,500	23.48	490
1985	710,209.61	427,688	440,534	269,676	24.11	11,185
1986	51,984.26	30,634	31,554	20,430	24.74	826
1987	167,339.65	95,835	98,714	68,626	25.74	2,666
1988	975,287.36	545,576	561,963	413,324	26.38	15,668
1989	2,675,782.76	1,460,977	1,504,859	1,170,924	27.02	43,335
1990	970,517.12	516,703	532,223	438,294	27.67	15,840
1991	1,132,871.45	587,394	605,037	527,834	28.32	18,638
1992	102,401.32	51,651	53,202	49,199	28.98	1,698
1993	40,879.55	20,039	20,641	20,239	29.64	683
1994	1,150,469.03	547,393	563,835	586,634	30.30	19,361
1995	1,655,256.35	758,770	781,561	873,696	31.31	27,905
1996	453,812.23	201,356	207,404	246,408	31.97	7,707
1997	1,756,944.10	753,378	776,007	980,938	32.64	30,053
1998	684,698.38	283,191	291,697	393,001	33.32	11,795
1999	2,129,422.05	847,936	873,405	1,256,017	34.00	36,942
2000	111,637.02	42,489	43,765	67,872	34.99	1,940
2001	1,589,385.45	579,967	597,387	991,998	35.68	27,803
2002	393,104.58	137,193	141,314	251,791	36.37	6,923
2003	439,994.89	146,518	150,919	289,076	37.06	7,800
2004	110.62	35	36	75	38.06	2
2005	108,656.10	32,445	33,420	75,237	38.75	1,942
2006	96,706.55	27,281	28,100	68,606	39.45	1,739
2007	544,310.76	144,460	148,799	395,512	40.14	9,853
2008	352,840.02	87,151	89,769	263,071	41.15	6,393
2009	760,794.71	174,983	180,239	580,556	41.85	13,872
2010	705,302.32	150,088	154,596	550,706	42.55	12,943
2011	2,131,148.13	413,869	426,300	1,704,848	43.56	39,138
2012	2,846,945.53	503,055	518,165	2,328,781	44.26	52,616
2013	1,638,409.63	260,507	268,332	1,370,078	44.97	30,466
2014	3,942,086.02	555,834	572,529	3,369,557	45.69	73,748
2015	582,599.68	71,194	73,332	509,267	46.69	10,907

PENNSYLVANIA-AMERICAN WATER COMPANY  
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ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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						
2016	1,523,158.02	158,408	163,166	1,359,992	47.41	28,686
2017	2,257,481.11	193,015	198,812	2,058,669	48.13	42,773
2018	2,163,909.09	144,549	148,891	2,015,018	48.86	41,241
2019	1,119,405.15	53,731	55,345	1,064,060	49.58	21,461
2020	810,485.61	23,585	24,293	786,192	50.05	15,708
2021	454,930.38	4,458	4,592	450,338	50.26	8,960
9999	169,605.01-	51,724-	53,278-	116,327-		2,998-
	41,316,811.61	12,600,287	12,978,751	28,338,061		730,378
	289,583,861.48	89,197,682	91,876,836	197,707,026		6,350,003
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.1 2.19

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, 2021

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	6,928,181	6,040,981	4,775,851	17.12	278,963
1998	68,969.00	38,899	33,918	35,051	18.17	1,929
2000	122,317.58	66,003	57,551	64,767	18.34	3,531
2001	25,833.98	13,609	11,866	13,968	18.41	759
2003	4,063.71	2,022	1,763	2,301	18.68	123
2007	41,023.43	17,788	15,510	25,513	18.94	1,347
2010	77,041.66	28,883	25,184	51,858	19.17	2,705
2012	197,523.29	65,301	56,939	140,584	19.24	7,307
2013	129,535.29	39,638	34,562	94,973	19.28	4,926
2014	18,080.06	5,059	4,411	13,669	19.31	708
2016	167,667.01	37,071	32,324	135,343	19.38	6,984
	11,668,886.83	7,242,454	6,315,009	5,353,878		309,282
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.3						2.65

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, 2021

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	17,958	19,444	8,183	3.50	2,338
	65,958.42	56,289	57,775	8,183		2,338
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 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, 2021

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	26,895	29,719	11,658	3.50	3,331
	119,362.95	104,881	107,705	11,658		3,331
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 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, 2021

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	957,332	872,427	320,807	8.75	36,664
1987	17,605.59	14,032	12,788	4,818	8.79	548
1988	64,279.96	50,820	46,313	17,967	8.87	2,026
1989	21,520.60	16,926	15,425	6,096	8.82	691
1990	47,919.69	37,435	34,115	13,805	8.82	1,565
1991	3,439.19	2,664	2,428	1,011	8.87	114
1992	3,258.04	2,499	2,277	981	8.96	109
1996	15,197.42	11,238	10,241	4,956	8.98	552
1998	1,013.00	731	666	347	9.07	38
2005	152,175.13	97,925	89,240	62,935	9.14	6,886
2006	239,811.48	150,913	137,529	102,283	9.13	11,203
2008	59,275.49	35,370	32,233	27,042	9.12	2,965
2009	4,369.19	2,523	2,299	2,070	9.15	226
2011	8,577.97	4,584	4,177	4,401	9.15	481
2012	18,670.27	9,507	8,664	10,006	9.16	1,092
2013	103,178.46	49,639	45,237	57,942	9.17	6,319
2014	68,172.08	30,677	27,956	40,216	9.17	4,386
2015	29,091.75	12,085	11,013	18,079	9.15	1,976
2016	107,280.37	40,295	36,721	70,559	9.14	7,720
2017	95,983.57	31,655	28,848	67,136	9.14	7,345
2018	19,655.38	5,448	4,965	14,691	9.13	1,609
2019	680.62	147	134	547	9.09	60
	2,274,389.65	1,564,445	1,425,696	848,694		94,575

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	1,030,560	939,161	376,672	9.55	39,442
1988	2,021.01	1,571	1,432	589	9.60	61
1989	304,487.32	234,516	213,717	90,770	9.70	9,358
1992	15,076.98	11,341	10,335	4,742	9.72	488
1994	2,429.06	1,790	1,631	798	9.81	81
1995	69,619.62	50,739	46,239	23,381	9.86	2,371
1996	8,235.02	5,942	5,415	2,820	9.84	287
1997	109,992.96	78,425	71,470	38,523	9.86	3,907
2001	50,080.02	33,674	30,687	19,393	9.99	1,941

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, 2021

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	3,160	2,880	1,901	10.00	190
2003	72,512.60	47,090	42,914	29,599	9.99	2,963
2010	19,835.46	10,584	9,645	10,190	10.05	1,014
2011	62,740.65	32,017	29,177	33,563	10.08	3,330
2013	82,727.62	37,906	34,544	48,183	10.05	4,794
2014	14,536.76	6,204	5,654	8,883	10.07	882
	2,134,908.70	1,585,519	1,444,901	690,008		71,109

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

1989	344,901.52	196,180	178,781	166,121	24.64	6,742
1990	5,060.55	2,822	2,572	2,489	24.99	100
1991	645.19	352	321	324	25.36	13
1996	1,786.88	866	789	998	27.13	37
2001	12,737.22	5,327	4,855	7,883	28.52	276
2002	5,447.10	2,198	2,003	3,444	28.81	120
2003	1,013.07	394	359	654	29.12	22
2006	28,295.35	9,694	8,834	19,461	29.75	654
2007	22,985.37	7,498	6,833	16,152	29.95	539
2008	47,690.13	14,746	13,438	34,252	30.17	1,135
2010	10,931.98	3,004	2,738	8,194	30.34	270
2011	43,329.93	11,101	10,116	33,213	30.48	1,090
2012	124,200.90	29,498	26,882	97,319	30.50	3,191
2013	173,479.04	37,749	34,401	139,078	30.56	4,551
2018	23,085,675.43	2,414,762	2,200,599	20,885,077	29.95	697,331
2019	1,655,613.51	129,966	118,439	1,537,174	29.35	52,374
2020	803,021.47	40,231	36,663	766,359	28.44	26,947
2021	248,634.90	4,724	4,305	244,330	25.82	9,463
	26,615,449.54	2,911,112	2,652,928	23,962,522		804,855

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, 2021

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	381.80	382	382			
1926	116.24	116	116			
1958	11.93	11	10	2	4.99	
1960	45.12	41	37	8	5.61	1
1961	19.72	18	16	3	5.72	1
1963	31,042.16	27,966	25,485	5,557	6.44	863
1964	1,018.25	913	832	186	6.60	28
1965	11,323.62	10,109	9,212	2,111	6.79	311
1966	1,069.68	944	860	209	7.40	28
1967	45,948.31	40,315	36,739	9,209	7.61	1,210
1968	54,969.06	47,933	43,681	11,288	7.85	1,438
1969	1,221.76	1,052	959	263	8.48	31
1970	10,701.69	9,149	8,337	2,364	8.74	270
1971	8,701.20	7,382	6,727	1,974	9.02	219
1972	59,435.23	49,724	45,313	14,122	9.67	1,460
1973	1,585.97	1,315	1,198	388	9.98	39
1975	6,350.76	5,138	4,682	1,669	10.97	152
1976	44,530.58	35,660	32,497	12,034	11.32	1,063
1977	12,928.11	10,182	9,279	3,649	12.00	304
1979	27,516.27	21,050	19,183	8,333	13.06	638
1980	1.08	1	1			
1981	44,977.31	33,337	30,380	14,597	14.14	1,032
1982	354,925.54	259,380	236,373	118,553	14.55	8,148
1983	31,854.90	22,811	20,788	11,067	15.26	725
1984	888.65	626	570	318	15.69	20
1985	71,974.08	49,648	45,244	26,730	16.41	1,629
1986	346,881.93	235,186	214,325	132,557	16.86	7,862
1987	588,842.22	390,049	355,451	233,391	17.58	13,276
1988	605,810.60	391,717	356,971	248,839	18.31	13,590
1989	445,128.86	282,123	257,098	188,030	18.78	10,012
1990	141,909.00	87,615	79,843	62,066	19.52	3,180
1991	33,419.72	20,079	18,298	15,122	20.26	746
1992	147,008.55	86,294	78,640	68,369	20.75	3,295
1993	12,800.77	7,296	6,649	6,152	21.50	286
1994	323,044.04	178,579	162,739	160,305	22.25	7,205
1995	58,529.03	31,489	28,696	29,833	22.76	1,311
1996	47,074.96	24,488	22,316	24,759	23.52	1,053
1997	34,992.10	17,573	16,014	18,978	24.28	782
1998	15,879.67	7,687	7,005	8,875	25.04	354
1999	60,713.98	28,414	25,894	34,820	25.58	1,361

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, 2021

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	750,992.55	337,496	307,560	443,433	26.34	16,835
2001	49,099.19	21,137	19,262	29,837	27.12	1,100
2002	6,102.13	2,510	2,287	3,815	27.90	137
2003	84,597.40	33,179	30,236	54,361	28.67	1,896
2004	37,611.44	14,022	12,778	24,833	29.45	843
2005	345,458.66	121,981	111,161	234,297	30.23	7,750
2006	226,235.87	75,382	68,696	157,540	31.01	5,080
2007	130,377.34	40,834	37,212	93,165	31.80	2,930
2008	246,494.79	72,543	66,108	180,386	32.37	5,573
2009	101,736.60	27,855	25,384	76,352	33.16	2,303
2010	61,019.77	15,438	14,069	46,951	33.95	1,383
2011	121,326.67	28,148	25,651	95,675	34.75	2,753
2012	183,592.11	38,720	35,286	148,307	35.55	4,172
2013	88,209.49	16,725	15,241	72,968	36.34	2,008
2014	402,095.77	67,552	61,560	340,536	37.14	9,169
2015	12,603.70	1,843	1,680	10,924	37.95	288
2016	1,287,459.64	160,031	145,836	1,141,624	38.75	29,461
2017	539,034.93	55,089	50,203	488,832	39.55	12,360
2018	1,902,666.48	151,833	138,365	1,764,301	40.36	43,714
2019	2,039,234.53	117,256	106,855	1,932,379	40.98	47,154
2020	339,603.25	11,818	10,770	328,834	41.60	7,905
2021	326,597.79	3,854	3,512	323,086	41.87	7,716
9999	60,000.00-	17,763-	16,188-	43,812-		1,372-
	12,907,724.55	3,821,275	3,482,369	9,425,356		295,081
	43,932,472.44	9,882,351	9,005,894	34,926,580		1,265,620
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.6 2.88

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, 2021

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	585,714	747,848			
1988	14,460.80	11,288	14,461			
1990	21,055.84	16,184	21,056			
1991	515.82	393	516			
2000	8,240.40	5,651	7,554	686	9.85	70
2001	106,652.86	72,151	96,447	10,206	9.80	1,041
2011	2,125.81	1,085	1,450	675	10.08	67
2014	364,619.49	155,036	207,242	157,377	10.14	15,520
2015	19,376.64	7,569	10,118	9,259	10.14	913
2018	224.06	57	76	148	10.20	15
	1,285,119.64	855,128	1,106,768	178,352		17,626

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

1958	1,325.56	1,077	1,326			
1965	643,914.66	498,390	643,915			
1967	44,860.45	33,986	43,998	862	17.44	49
1969	4,243.71	3,164	4,096	148	17.92	8
1970	2,864.99	2,125	2,751	114	17.94	6
1972	1,303.96	949	1,229	75	18.53	4
1973	9,045.24	6,536	8,462	584	18.62	31
1975	40.07	28	36	4	19.29	
1977	1,672.45	1,161	1,503	169	19.60	9
1979	3,770.24	2,548	3,299	472	20.39	23
1981	0.16		0			
1985	8,835.61	5,547	7,181	1,654	21.64	76
1986	55,819.41	34,480	44,638	11,182	21.97	509
1987	51,477.61	31,432	40,692	10,786	22.00	490
1988	1,663.34	997	1,291	373	22.37	17
1989	362,897.15	214,654	277,891	85,006	22.45	3,786
1991	4,579.94	2,612	3,381	1,198	22.97	52
1992	10,233.76	5,736	7,426	2,808	23.13	121
1993	2,866.42	1,577	2,042	825	23.32	35
1995	1,250.41	659	853	397	23.75	17
1996	53,376.94	27,494	35,594	17,783	24.00	741

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, 2021

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	23,621	30,580	16,456	24.28	678
1998	40,989.99	20,134	26,065	14,924	24.34	613
2000	47,320.31	21,976	28,450	18,870	24.80	761
2002	3,216.97	1,399	1,811	1,406	25.35	55
2006	123,246.92	45,848	59,355	63,892	26.17	2,441
2007	61,020.15	21,674	28,059	32,961	26.32	1,252
2008	529,024.16	178,546	231,146	297,878	26.50	11,241
2009	414,772.15	132,229	171,184	243,588	26.71	9,120
2010	105,557.84	31,562	40,860	64,698	26.96	2,400
2011	61,528.67	17,185	22,248	39,281	27.09	1,450
2012	392,778.94	101,494	131,394	261,385	27.26	9,589
2013	32,129.22	7,592	9,829	22,301	27.47	812
2014	27,177.86	5,789	7,494	19,683	27.71	710
2018	19,954,126.06	2,192,958	2,839,005	17,115,121	28.35	603,708
2019	5,911,312.35	475,861	616,050	5,295,262	28.56	185,408
2020	344,790.59	17,171	22,230	322,561	28.62	11,270
	29,362,069.79	4,170,191	5,397,363	23,964,707		847,482

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

1997	6,386.52	3,145	4,070	2,316	25.25	92
2012	1,538,069.70	381,441	493,689	1,044,381	28.81	36,251
2014	16,746,243.22	3,416,234	4,421,537	12,324,706	29.26	421,213
2015	12,394.22	2,240	2,899	9,495	29.47	322
2019	22,825.61	1,746	2,260	20,566	30.18	681
	18,325,919.27	3,804,806	4,924,455	13,401,464		458,559

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

1906	1,612.48	1,612	1,612			
1908	8,258.28	8,258	8,258			
1909	10,333.69	10,334	10,334			

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, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1912	3,458.47	3,458	3,458			
1922	33.03	33	33			
1924	0.55	1	1			
1926	13,165.94	13,166	13,166			
1927	252.44	252	252			
1928	1,950.30	1,950	1,950			
1929	11,786.61	11,787	11,787			
1935	1,365.38	1,365	1,365			
1937	274.13	274	274			
1940	178.34	178	178			
1942	28,085.24	28,085	28,085			
1943	0.07		0			
1945	683.61	684	684			
1947	0.20		0			
1948	1,033.76	1,026	1,034			
1949	249.90	248	250			
1950	2,543.26	2,509	2,543			
1951	840.47	824	840			
1954	10,370.42	10,080	10,370			
1955	137.54	133	138			
1956	10,793.77	10,392	10,794			
1957	2,289.53	2,200	2,290			
1958	1,168.17	1,113	1,168			
1959	1,398.25	1,328	1,398			
1960	2,038.66	1,931	2,039			
1961	2,289.28	2,161	2,289			
1962	810.85	762	811			
1963	2,357.24	2,206	2,357			
1964	3,119.59	2,888	3,120			
1965	565.39	521	565			
1966	1,591.20	1,457	1,591			
1967	416.70	379	417			
1968	2,462.48	2,240	2,462			
1969	2,598.58	2,347	2,599			
1970	7,381.91	6,615	7,382			
1971	4,167.11	3,704	4,167			
1972	7,095.46	6,252	7,095			
1973	4,030.87	3,519	4,031			
1974	1,859.11	1,607	1,859			
1976	24,531.93	20,761	24,532			

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, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1977	1,336.61	1,118	1,337			
1978	229.49	190	229			
1980	2,814.96	2,266	2,815			
1981	1,523.31	1,209	1,523			
1982	6,253.60	4,891	6,254			
1983	6,820.22	5,252	6,820			
1984	52,996.83	40,145	52,541	456	12.00	38
1985	142,716.20	106,266	139,079	3,637	12.52	290
1986	56,231.57	41,122	53,820	2,412	13.04	185
1987	8,982.62	6,415	8,396	587	13.81	43
1988	704,060.10	492,983	645,206	58,854	14.34	4,104
1989	69,095.93	47,386	62,018	7,078	14.89	475
1990	984,499.93	660,599	864,579	119,921	15.45	7,762
1991	702,086.02	458,252	599,751	102,335	16.23	6,305
1992	325,167.14	207,197	271,175	53,992	16.80	3,214
1993	10,877.17	6,758	8,845	2,032	17.37	117
1994	69,052.22	41,583	54,423	14,629	18.16	806
1995	6,901.85	4,042	5,290	1,612	18.75	86
1996	89,566.55	50,704	66,360	23,206	19.55	1,187
1997	120,679.26	66,229	86,679	34,000	20.14	1,688
1998	33,296.00	17,684	23,144	10,152	20.75	489
1999	147,177.00	75,178	98,391	48,786	21.55	2,264
2000	73,514.37	36,198	47,375	26,139	22.17	1,179
2001	284,690.51	134,232	175,680	109,010	22.98	4,744
2002	10,583.30	4,788	6,266	4,317	23.60	183
2004	1,407.41	579	758	650	25.06	26
2005	49,418.82	19,244	25,186	24,233	25.87	937
2006	46,147.16	16,954	22,189	23,958	26.69	898
2007	80,439.81	27,880	36,489	43,951	27.34	1,608
2008	104,813.13	33,959	44,445	60,368	28.17	2,143
2009	24,427.48	7,358	9,630	14,797	29.00	510
2010	3,288.96	919	1,203	2,086	29.65	70
2011	217,483.51	55,719	72,924	144,560	30.48	4,743
2012	213,130.09	49,617	64,938	148,192	31.31	4,733
2013	46,115.34	9,643	12,621	33,495	32.15	1,042
2014	91,040.29	16,933	22,162	68,879	32.82	2,099
2015	638,736.87	103,348	135,260	503,477	33.66	14,958
2016	97,077.34	13,348	17,470	79,608	34.50	2,307
2017	32,839.19	3,724	4,874	27,965	35.18	795
2018	29,352.28	2,601	3,404	25,948	36.02	720

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, 2021

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						
2019	32,410.14	2,068	2,707	29,704	36.71	809
2020	95,025.04	3,668	4,801	90,224	37.41	2,412
2021	244,895.35	3,208	4,199	240,697	37.67	6,390
9999	576.00-	287-	371-	205-		8-
	6,138,205.16	3,053,810	3,952,462	2,185,743		82,351
	55,111,313.86	11,883,935	15,381,048	39,730,266		1,406,018
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.3 2.55

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, 2021

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	972.53	973	973			
1941	542.62	543	543			
1942	457.25	457	457			
1943	36.42	36	36			
1951	0.86	1	1			
1952	438.92	439	439			
1954	1,736.09	1,711	1,736			
1958	1,308.76	1,263	1,309			
1959	126.33	122	126			
1960	1,208.61	1,152	1,209			
1962	170.51	161	171			
1963	974.33	918	974			
1964	399.87	372	400			
1967	401.71	368	402			
1969	74.94	68	75			
1970	242.88	218	243			
1971	450.31	400	450			
1972	544.67	480	545			
1973	23.45	20	23			
1975	2,825.33	2,430	2,825			
1981	137.20	111	137			
1983	1,001.55	794	1,002			
1986	1,922.82	1,467	1,923			
1987	6,532.24	4,913	6,532			
1988	3,116.53	2,307	3,117			
1989	933.17	682	933			
1991	2,444.09	1,729	2,444			
1992	1,453.24	1,007	1,453			
1996	34,036.17	21,783	34,036			
1997	9,494.04	5,932	9,494			
1998	4,942.95	3,008	4,943			
2003	65,324.75	34,204	65,325			
2004	203,026.06	102,325	203,026			
2005	177,404.33	85,757	177,404			
2006	63,428.56	29,393	60,997	2,432	17.95	135
2007	269,048.84	118,597	246,115	22,934	18.39	1,247
2008	325,971.55	136,419	283,099	42,873	18.76	2,285
2009	26,366.36	10,415	21,613	4,753	19.15	248
2010	147,744.83	54,710	113,535	34,210	19.56	1,749
2011	1,704.02	587	1,218	486	19.99	24
2012	59,269.09	18,859	39,137	20,132	20.35	989

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, 2021

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	54,704.26	15,903	33,002	21,702	20.74	1,046
2014	11,746.11	3,075	6,381	5,365	21.15	254
2015	593,545.38	137,346	285,023	308,522	21.59	14,290
2016	484,969.92	97,091	201,486	283,484	21.97	12,903
2017	369,797.72	61,904	128,465	241,333	22.38	10,783
2018	769,401.96	102,330	212,357	557,045	22.82	24,410
2020	283,529.95	16,955	35,185	248,345	23.56	10,541
2021	146,881.66	3,026	6,280	140,602	23.83	5,900
	4,132,815.74	1,084,761	2,198,599	1,934,217		86,804
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.3 2.10

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, 2021

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	36,002	29,234	12,992	17.55	740
1937	48.00	39	32	16	18.60	1
1949	331.00	262	213	118	19.25	6
1961	2,483.15	1,878	1,525	958	19.50	49
1973	1,843.00	1,314	1,067	776	19.52	40
1974	259.00	183	149	110	19.61	6
1978	82,513.54	56,712	46,051	36,462	19.79	1,842
1992	1,385,786.88	825,790	670,557	715,229	20.00	35,761
	1,515,490.93	922,180	748,828	766,663		38,445

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

1957	3,545.00	2,081	1,690	1,855	45.38	41
1958	937,679.88	547,793	444,818	492,862	45.20	10,904
1962	1,170.00	661	537	633	45.77	14
1964	15,475.00	8,542	6,936	8,539	46.67	183
1965	5,506.28	3,017	2,450	3,056	46.60	66
1967	0.83			1	46.51	
1985	2,905.50	1,241	1,008	1,898	48.97	39
1990	18,419.48	7,136	5,795	12,625	49.80	254
1995	1,423,197.85	494,134	401,246	1,021,952	49.83	20,509
	2,407,899.82	1,064,605	864,479	1,543,421		32,010

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

1918	97,835.35	70,882	57,558	40,278	39.36	1,023
1925	408.75	288	234	175	40.49	4
1930	2,267.00	1,556	1,264	1,003	41.84	24
1934	1,013.55	674	547	466	44.08	11
1956	775.09	437	355	420	50.78	8
1978	134.64	59	48	87	55.50	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, 2021

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	102	83	163	55.73	3
1985	16,193.21	6,383	5,183	11,010	56.09	196
1989	294,046.08	107,033	86,913	207,133	56.79	3,647
2013	8,655,614.25	1,103,591	896,137	7,759,477	58.17	133,393
	9,068,533.43	1,291,005	1,048,321	8,020,212		138,311

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

1904	361.68	285	231	130	31.76	4
1925	882.00	630	512	370	38.64	10
1928	103.00	72	58	45	39.84	1
1930	285.00	196	159	126	41.84	3
1933	93.00	63	51	42	41.38	1
1936	86.00	57	46	40	42.71	1
1956	941.01	542	440	501	48.14	10
1958	951.00	543	441	510	47.61	11
1983	14,744.19	6,244	5,070	9,674	52.41	185
1984	76,177.36	31,705	25,745	50,432	52.59	959
1987	14,359.75	5,698	4,627	9,733	52.45	186
1989	210,306.30	79,958	64,927	145,379	52.97	2,745
1994	5,117.89	1,731	1,406	3,712	53.80	69
2011	7,667,320.88	1,248,240	1,013,595	6,653,726	54.01	123,194
	7,991,729.06	1,375,964	1,117,309	6,874,420		127,379

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

1893	59,431.80	48,116	39,071	20,361	30.22	674
1942	171.57	108	88	84	47.09	2
1943	2,456.07	1,542	1,252	1,204	46.50	26
1983	12,768.00	5,211	4,231	8,537	55.84	153
1984	21,564.86	8,652	7,026	14,539	55.96	260

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, 2021

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	1,647	1,337	2,842	56.09	51
1989	1,031,668.95	375,527	304,935	726,734	56.79	12,797
1990	13,974.55	4,975	4,040	9,935	56.99	174
1995	2,925.08	923	749	2,176	57.53	38
2001	15,236.40	3,968	3,222	12,014	58.24	206
	1,164,376.59	450,669	365,952	798,425		14,381

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

1901	281,262.27	220,285	178,876	102,387	33.35	3,070
1916	2,609.36	1,927	1,565	1,045	37.36	28
1935	239.93	158	128	112	45.08	2
1968	1,279.11	643	522	757	52.88	14
1970	3,211.00	1,571	1,276	1,935	53.77	36
1976	2,210.73	1,006	817	1,394	54.50	26
1977	57.10	26	21	36	54.51	1
1978	36,565.70	16,067	13,047	23,519	55.50	424
1982	276.75	115	93	183	55.73	3
1983	15,120.00	6,170	5,010	10,110	55.84	181
1984	35,225.92	14,133	11,476	23,750	55.96	424
1985	30,307.31	11,947	9,701	20,606	56.09	367
1986	30,933.62	11,971	9,721	21,213	56.24	377
1987	17,143.97	6,506	5,283	11,861	56.41	210
1989	1,665,697.07	606,314	492,339	1,173,358	56.79	20,661
1990	99,790.35	35,525	28,847	70,943	56.99	1,245
1991	7,810.44	2,716	2,205	5,605	57.22	98
1993	173,539.95	57,858	46,982	126,558	56.97	2,221
1994	518.27	168	136	382	57.25	7
1995	0.88			1	57.53	
2001	5,375.23	1,400	1,137	4,238	58.24	73
2018	9,166,181.55	529,805	430,212	8,735,970	57.10	152,994
2019	278,446.50	11,750	9,541	268,905	56.67	4,745
	11,853,803.01	1,538,061	1,248,935	10,604,868		187,207

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, 2021

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	80,858	65,658	33,456	29.24	1,144
1902	20,137.13	15,882	12,896	7,241	32.02	226
1915	1,350.92	1,007	818	533	36.36	15
1916	3,362.29	2,483	2,016	1,346	37.36	36
1930	111.28	76	62	50	41.84	1
1942	202.61	129	105	98	45.50	2
1962	40,618.95	21,991	17,857	22,762	50.40	452
1974	16,787.48	7,974	6,475	10,312	52.50	196
1975	78.02	37	30	48	52.51	1
1985	1,916,629.50	776,618	630,629	1,286,001	53.59	23,997
1986	64,940.48	25,820	20,966	43,974	53.79	818
1988	23,272.56	8,888	7,217	16,055	54.22	296
1989	83,219.77	31,108	25,260	57,959	54.45	1,064
1990	5.17	2	2	4	54.71	
1993	1,867.84	639	519	1,349	54.83	25
2001	10,426.96	2,822	2,292	8,135	55.26	147
	2,282,125.41	976,334	792,802	1,489,323		28,420

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	179,174	139,481	96,834	35.56	2,723
1916	3,174.05	2,344	1,825	1,349	37.36	36

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, 2021

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	50,965	39,675	34,781	42.64	816
1930	93,721.44	63,459	49,401	44,321	43.64	1,016
1933	4,694.45	3,116	2,426	2,269	44.83	51
1935	258.54	170	132	126	45.08	3
1964	36,327.26	18,799	14,634	21,693	53.61	405
1983	2,366.25	956	744	1,622	56.74	29
1984	40,978.64	16,289	12,680	28,298	56.84	498
1986	40,605.19	15,568	12,119	28,486	57.09	499
1987	158.58	60	47	112	57.25	2
1988	5,675.53	2,091	1,628	4,048	57.41	71
1989	619.11	223	174	446	57.59	8
1991	1,085,419.97	374,036	291,175	794,245	58.00	13,694
1993	284,909.12	93,393	72,703	212,206	58.45	3,631
2001	8,126.08	2,082	1,621	6,505	59.50	109
	1,917,805.58	822,725	640,465	1,277,341		23,591

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

1904	5,092.51	4,069	3,168	1,925	29.56	65
1933	61.83	45	35	27	33.45	1
1951	79,182.32	52,474	40,849	38,333	35.88	1,068
1953	26,444.91	17,210	13,397	13,047	36.76	355
1954	114.24	74	58	57	36.67	2
1964	1,215,428.80	733,876	571,299	644,130	37.73	17,072
1965	1,783.96	1,068	831	953	37.84	25
1966	264.25	157	122	142	37.96	4
1967	3,530.07	2,078	1,618	1,912	38.09	50
1981	7,623.81	3,890	3,028	4,596	38.87	118
1982	45.13	23	18	27	38.62	1
1987	10,559.42	4,954	3,857	6,703	39.03	172
1989	1,797.68	818	637	1,161	38.93	30

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, 2021

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	77	60	124	39.52	3
1994	392.40	162	126	266	39.17	7
	1,352,505.46	820,975	639,103	713,402		18,973
GARDNER'S CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1900	52,917.29	41,794	32,535	20,382	32.34	630
1929	10,139.00	7,034	5,476	4,663	40.83	114
1985	1,998,924.41	809,964	630,531	1,368,393	53.59	25,534
1986	9,145.11	3,636	2,831	6,315	53.79	117
2001	6,281.95	1,700	1,323	4,959	55.26	90
	2,077,407.76	864,128	672,696	1,404,712		26,485
NESBITT						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2092						
NET SALVAGE PERCENT.. 0						
1900	186,178.90	147,044	114,469	71,710	32.34	2,217
1932	37,406.03	25,107	19,545	17,861	43.84	407
1934	97.08	65	51	46	44.08	1
1946	172,052.80	105,227	81,916	90,137	47.95	1,880
1980	413.30	175	136	277	56.54	5
1981	18,286.47	7,554	5,881	12,406	57.54	216
1984	111,517.46	43,916	34,187	77,330	57.73	1,340
2001	8,137.93	2,069	1,611	6,527	60.15	109
2012	26,922,112.06	3,682,945	2,867,054	24,055,058	59.94	401,319
2018	379,350.16	21,244	16,538	362,812	59.00	6,149
2019	4,641.05	190	148	4,493	58.48	77
	27,840,193.24	4,035,536	3,141,535	24,698,658		413,720

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, 2021

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	309,353	240,821	195,379	40.39	4,837
1941	3,067.89	1,951	1,519	1,549	46.08	34
1943	445.19	280	218	227	46.50	5
1947	12,218.40	7,464	5,810	6,408	47.45	135
1963	203.31	108	84	119	51.38	2
1976	3,892.59	1,771	1,379	2,514	54.50	46
1992	1,033.37	354	276	758	56.71	13
2000	36,085.19	9,851	7,669	28,417	57.24	496
2008	10,206,443.00	1,943,307	1,512,802	8,693,641	57.42	151,404
2013	10,331.83	1,327	1,033	9,299	57.72	161
	10,709,920.74	2,275,766	1,771,611	8,938,310		157,133

ROCK RUN DAM

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

1915	181,300.00	140,943	109,720	71,580	30.49	2,348
1985	470,440.45	224,965	175,128	295,312	39.83	7,414
1993	46,068.00	19,169	14,922	31,146	39.99	779
1996	722,840.00	280,173	218,106	504,734	40.29	12,528
2000	383,237.34	133,482	103,911	279,326	40.23	6,943
2008	13,218.88	3,302	2,571	10,648	40.55	263
2013	376,416.70	65,271	50,811	325,605	40.52	8,036
2014	1.01			1	40.34	
	2,193,522.38	867,305	675,169	1,518,353		38,311

CEASETOWN DAM

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

2017	19,328,678.91	1,130,728	880,235	18,448,444	72.42	254,742
	19,328,678.91	1,130,728	880,235	18,448,444		254,742

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, 2021

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	1,377,008	1,071,957	22,466,640	72.42	310,227
	23,538,596.83	1,377,008	1,071,957	22,466,640		310,227
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	7,233	5,299	1,938	0.08	1,938
1896	4,817.00	4,776	3,499	1,318	1.09	1,209
1897	231,580.89	230,655	168,984	62,597	0.50	62,597
1899	4,300.50	4,267	3,126	1,174	0.96	1,174
1900	0.01		0			
1902	19,788.54	19,626	14,378	5,410	0.99	5,410
1903	1,483.70	1,459	1,069	415	1.98	210
1904	6,208.51	6,128	4,490	1,719	1.55	1,109
1905	1,513.19	1,481	1,085	428	2.55	168
1906	2,848.52	2,797	2,049	799	2.14	373
1907	144,839.78	140,958	103,269	41,570	3.15	13,197
1908	10,658.94	10,404	7,622	3,037	2.78	1,092
1909	682.66	660	484	199	3.78	53
1911	3,773.26	3,628	2,658	1,115	4.44	251
1912	31,195.56	30,060	22,023	9,173	4.14	2,216
1914	12,863.21	12,308	9,017	3,846	4.85	793
1915	50,177.33	48,095	35,236	14,942	4.61	3,241
1916	14,900.42	14,148	10,365	4,535	5.61	808
1919	72,456.55	68,327	50,058	22,399	6.20	3,613
1920	740.31	699	512	228	6.02	38
1921	7,313.54	6,909	5,062	2,252	5.88	383
1922	804.62	753	552	253	6.88	37
1924	45,444.52	42,536	31,163	14,282	6.67	2,141

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, 2021

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	626	297	7.67	39
1927	5,568.36	5,157	3,778	1,790	7.54	237
1928	37,821.79	35,008	25,648	12,174	7.52	1,619
1930	1,030.30	943	691	339	8.50	40
1931	4,532.14	4,142	3,035	1,498	8.51	176
1935	94.29	85	62	32	9.65	3
1936	60.81	54	40	21	10.65	2
1937	179.62	159	116	63	10.74	6
1938	1,869.64	1,655	1,212	657	10.84	61
1939	499.89	441	323	177	10.95	16
1940	48.00	42	31	17	11.96	1
1941	417.00	363	266	151	12.09	12
1942	1,528.31	1,324	970	558	12.24	46
1943	189.24	163	119	70	12.41	6
1944	0.05		0			
1945	185,387.19	157,431	115,338	70,049	13.59	5,154
1946	18,237.81	15,422	11,299	6,939	13.79	503
1947	42,259.80	35,574	26,062	16,197	14.00	1,157
1948	105,879.92	87,944	64,430	41,450	14.99	2,765
1949	227.00	188	138	89	15.22	6
1951	2,586.50	2,115	1,550	1,037	15.71	66
1953	244.63	196	144	101	16.97	6
1954	556.00	443	325	231	17.25	13
1956	29.00	23	17	12	18.54	1
1957	50,615.23	39,176	28,701	21,914	18.83	1,164
1958	14,936.39	11,382	8,339	6,598	19.83	333
1959	347,652.27	262,895	192,603	155,049	20.15	7,695
1960	322,173.80	241,727	177,095	145,079	20.47	7,087
1961	925.38	683	500	425	21.47	20
1962	7,307.15	5,347	3,917	3,390	21.80	156
1963	2,783.94	2,019	1,479	1,305	22.15	59
1964	109,470.10	78,052	57,183	52,287	23.15	2,259
1965	9,425.31	6,656	4,876	4,549	23.50	194
1966	0.72	1	1			
1967	44,616.61	30,638	22,446	22,170	24.87	891
1968	12,087.29	8,212	6,016	6,071	25.24	241
1971	440.77	287	210	231	27.02	9
1972	134.20	86	63	71	28.02	3
1973	1,903.66	1,200	879	1,025	28.42	36
1974	85.00	53	39	46	28.84	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, 2021

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	14,912	10,925	13,553	29.83	454
1976	4,239.62	2,546	1,865	2,374	30.26	78
1977	50.00	29	21	29	31.26	1
1978	2,561.00	1,482	1,086	1,475	31.68	47
1979	3,329.73	1,896	1,389	1,941	32.13	60
1980	7,781.00	4,327	3,170	4,611	33.13	139
1981	59,662.39	32,623	23,900	35,762	33.57	1,065
1982	9,268.57	4,942	3,621	5,648	34.58	163
1983	32,323.28	16,924	12,399	19,924	35.03	569
1984	12,551.13	6,401	4,690	7,862	36.03	218
1985	12,570.43	6,285	4,605	7,966	36.50	218
1986	79,804.85	38,817	28,438	51,367	37.49	1,370
1987	293,417.83	139,696	102,345	191,073	37.96	5,034
1988	6,093.28	2,817	2,064	4,029	38.96	103
1989	12,607.93	5,696	4,173	8,435	39.44	214
1990	7,641.23	3,370	2,469	5,172	39.93	130
1991	73,420.51	31,351	22,969	50,452	40.93	1,233
1992	549,943.90	228,777	167,608	382,336	41.42	9,231
1993	12,022.99	4,831	3,539	8,484	42.43	200
1994	647.79	253	185	462	42.92	11
1995	436,231.22	164,154	120,263	315,968	43.92	7,194
1996	26,395.17	9,624	7,051	19,344	44.43	435
1997	621,953.13	217,932	159,662	462,291	45.43	10,176
1998	9,060.00	3,066	2,246	6,814	45.94	148
2000	37,724.43	11,679	8,556	29,168	47.94	608
2001	111,242.44	33,061	24,221	87,021	48.47	1,795
2002	125,676.02	35,541	26,038	99,638	49.46	2,015
2003	6,180.00	1,669	1,223	4,957	49.99	99
2006	13,786.00	3,140	2,300	11,486	52.53	219
2007	23,343.75	5,010	3,670	19,673	53.07	371
2014	1,226,437.95	138,833	101,712	1,124,725	58.73	19,151
2016	7,768.42	649	475	7,293	60.29	121
2017	107,398.37	7,389	5,413	101,985	60.86	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, 2021

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	14,561	10,668	367,551	62.44	5,886
2020	680,282.52	15,919	11,663	668,620	62.60	10,681
9999	3,575.00-	1,644-	1,280-	2,295-		101-
	7,624,311.12	3,506,024	2,729,327	4,894,984		215,147
	135,669,088.72	26,121,201	21,210,912	114,458,176		2,024,482
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						56.5 1.49

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, 2021

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	5,240	3,885	2,811	15.42	182
1997	4,076,795.17	1,937,701	1,436,548	2,640,247	27.05	97,606
1998	86,320.84	39,759	29,476	56,845	27.52	2,066
2004	37,517.86	13,788	10,222	27,296	30.12	906
2005	48,578.25	17,070	12,655	35,923	30.45	1,180
	4,255,908.26	2,013,558	1,492,786	2,763,122		101,940
MILL ROAD INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1997	5,185,337.03	2,464,591	1,827,167	3,358,170	27.05	124,147
1998	67,078.68	30,896	22,905	44,173	27.52	1,605
2004	51,910.47	19,077	14,143	37,767	30.12	1,254
	5,304,326.18	2,514,564	1,864,215	3,440,111		127,006
SWATARA CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
1992	743,957.01	406,052	301,033	442,924	24.55	18,042
2007	52,227.42	16,734	12,406	39,821	30.75	1,295
2008	24,096.05	7,287	5,402	18,694	31.14	600
2018	210,583.17	18,573	13,769	196,814	36.18	5,440
	1,030,863.65	448,646	332,611	698,253		25,377
ELLWOOD TREATMENT PLANT INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2098						
NET SALVAGE PERCENT.. 0						
2018	1,699,952.54	137,356	101,831	1,598,122	39.79	40,164
	1,699,952.54	137,356	101,831	1,598,122		40,164

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, 2021

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						
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	183	134	50	0.54	50
1934	275.60	263	193	83	4.24	20
1937	1,649.48	1,561	1,145	505	4.79	105
1938	223.95	209	153	71	5.79	12
1948	4,170.00	3,739	2,741	1,429	8.47	169
1954	515.16	445	326	189	10.62	18
1955	1,225.24	1,051	771	455	11.02	41
1959	0.02	0	0			
1961	196,179.27	162,593	119,213	76,966	12.50	6,157
1962	6,324.74	5,193	3,808	2,517	12.96	194
1963	0.35	0	0			
1964	13,102.67	10,624	7,790	5,313	13.42	396
1966	21,261.52	16,873	12,371	8,890	14.43	616
1967	129,302.67	102,175	74,915	54,388	14.47	3,759
1968	8,200.03	6,405	4,696	3,504	14.99	234
1969	341,877.49	265,639	194,766	147,111	15.07	9,762
1970	242.30	186	136	106	15.61	7
1972	2,528.96	1,903	1,395	1,134	16.29	70
1973	79,450.31	59,341	43,509	35,942	16.44	2,186
1974	695.59	515	378	318	16.60	19
1976	4,944.00	3,576	2,622	2,322	17.40	133

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, 2021

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						
1979	4,591.44	3,200	2,346	2,245	18.48	121
1980	219.84	151	111	109	18.74	6
1982	0.25		0			
1983	590.00	391	287	303	19.64	15
1984	9,295.71	6,031	4,422	4,874	20.30	240
1985	708.02	452	331	377	20.64	18
1986	5,152.00	3,256	2,387	2,765	20.68	134
1987	373.00	232	170	203	21.06	10
1988	329.26	201	147	182	21.45	8
1989	29,733.17	17,780	13,036	16,697	21.85	764
1991	314,444.17	180,302	132,197	182,247	22.69	8,032
1992	13,345.24	7,519	5,513	7,832	22.86	343
1994	7,175.69	3,848	2,821	4,354	23.78	183
1996	994,262.16	507,074	371,786	622,476	24.50	25,407
1997	105,445.07	52,448	38,455	66,990	24.76	2,706
1998	4,168.18	2,008	1,472	2,696	25.28	107
1999	476,312.30	222,914	163,440	312,872	25.58	12,231
2000	3,236.92	1,468	1,076	2,161	25.90	83
2001	11,542.58	5,039	3,695	7,848	26.45	297
2002	111,458.00	46,946	34,421	77,037	26.80	2,875
2006	200,520.03	70,864	51,957	148,563	28.36	5,238
2007	433,877.13	145,349	106,570	327,307	28.79	11,369
2008	71,901.04	22,807	16,722	55,179	29.06	1,899
2011	35,533.38	9,139	6,701	28,833	30.32	951
2013	63,869.08	13,681	10,031	53,838	31.18	1,727
2014	6,733.23	1,293	948	5,785	31.56	183
2017	304,291.25	36,698	26,907	277,384	32.81	8,454
2019	143,218.70	9,954	7,298	135,920	33.47	4,061
9999	41,551.00-	20,412-	15,133-	26,418-		1,095-
	4,186,722.38	2,056,700	1,524,770	2,661,952		110,315
	16,477,773.01	7,170,824	5,316,213	11,161,560		404,802
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.6 2.46

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, 2021

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	1,507.37	1,507	1,507			
1901	686.15	686	686			
1904	1,698.15	1,698	1,698			
1905	11,537.78	11,538	11,538			
1907	59.90	60	60			
1908	10.98	11	11			
1910	6,347.76	6,348	6,348			
1912	849.45	846	691	158	0.40	158
1913	1,493.64	1,491	1,218	276	0.20	276
1914	684.84	677	553	132	1.20	110
1915	2,511.09	2,487	2,031	480	1.03	466
1916	1,758.27	1,725	1,409	349	2.02	173
1918	1,182.20	1,150	939	243	2.88	84
1920	61.91	60	49	13	2.67	5
1922	2,814.82	2,717	2,219	596	3.59	166
1923	9,853.60	9,414	7,689	2,165	4.60	471
1924	8,352.87	7,981	6,519	1,834	4.54	404
1926	459.34	434	354	105	5.52	19
1927	1,462.17	1,382	1,129	333	5.50	61
1930	8.99	8	7	2	6.54	
1934	198.73	183	149	50	7.73	6
1935	1,248.33	1,134	926	322	8.74	37
1937	3,050.89	2,759	2,254	797	8.95	89
1938	240.69	217	177	64	9.09	7
1939	3,576.72	3,187	2,603	974	10.09	97
1940	74.66	66	54	21	10.24	2
1941	829.14	734	600	229	10.41	22
1945	4,315.77	3,731	3,047	1,269	12.00	106
1946	1,455.26	1,253	1,023	432	12.22	35
1948	864.55	737	602	263	12.71	21
1950	107.88	90	74	34	13.97	2
1951	607.30	505	412	195	14.25	14
1953	12,986.46	10,675	8,719	4,267	14.83	288
1954	14,804.77	12,093	9,878	4,927	15.14	325
1955	12,154.85	9,861	8,054	4,101	15.47	265
1956	2,134.69	1,720	1,405	730	15.80	46
1957	864.37	691	564	300	16.15	19
1958	2,591.29	2,057	1,680	911	16.50	55
1959	1,927.10	1,518	1,240	687	16.87	41
1960	46,139.95	36,035	29,433	16,707	17.24	969
1961	4,476.92	3,467	2,832	1,645	17.62	93

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, 2021

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	2,884.37	2,214	1,808	1,076	18.02	60
1963	8,661.06	6,587	5,380	3,281	18.42	178
1964	2,120.86	1,597	1,304	817	18.84	43
1965	13,685.98	10,284	8,400	5,286	18.69	283
1966	53,869.44	40,063	32,723	21,146	19.13	1,105
1967	4,213.41	3,100	2,532	1,681	19.57	86
1968	9,148.27	6,656	5,437	3,711	20.03	185
1969	68,458.71	49,236	40,216	28,243	20.50	1,378
1970	5,070.10	3,629	2,964	2,106	20.45	103
1971	31,861.03	22,526	18,399	13,462	20.93	643
1972	110,536.90	77,155	63,020	47,517	21.42	2,218
1973	94,249.12	65,371	53,395	40,854	21.43	1,906
1974	37,584.22	25,708	20,998	16,586	21.94	756
1975	9,100.14	6,178	5,046	4,054	21.99	184
1976	110,828.56	74,122	60,543	50,286	22.53	2,232
1977	21,204.02	13,965	11,407	9,797	23.07	425
1978	169,034.82	110,295	90,089	78,946	23.17	3,407
1979	42,924.30	27,549	22,502	20,422	23.72	861
1980	133,797.29	84,961	69,396	64,401	23.86	2,699
1981	119,340.91	74,922	61,196	58,145	24.01	2,422
1982	294,755.01	181,628	148,354	146,401	24.60	5,951
1983	168,611.81	102,567	83,777	84,835	24.79	3,422
1984	48,680.93	29,209	23,858	24,823	25.00	993
1985	60,825.87	35,741	29,193	31,633	25.61	1,235
1986	74,996.05	43,393	35,443	39,553	25.85	1,530
1987	270,486.22	153,961	125,756	144,730	26.11	5,543
1988	142,715.10	79,835	65,209	77,506	26.38	2,938
1989	66,345.27	36,437	29,762	36,583	26.67	1,372
1990	962,230.03	518,257	423,313	538,917	26.98	19,975
1991	104,495.22	55,132	45,032	59,463	27.31	2,177
1992	222,812.90	115,016	93,945	128,868	27.65	4,661
1993	80,724.13	40,717	33,258	47,466	28.00	1,695
1994	11,473.39	5,679	4,639	6,834	28.06	244
1995	27,721.10	13,370	10,921	16,800	28.45	591
1996	30,305.58	14,219	11,614	18,692	28.85	648
1997	77,273.15	35,407	28,920	48,353	28.97	1,669
1998	28,139.62	12,500	10,210	17,930	29.41	610
1999	40,185.56	17,360	14,180	26,006	29.58	879
2000	939,666.30	393,908	321,744	617,922	29.78	20,750
2001	240,228.42	97,004	79,233	160,995	30.26	5,320
2002	321,302.04	125,308	102,352	218,950	30.50	7,179

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, 2021

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	144,495.95	54,273	44,330	100,166	30.76	3,256	
2004	1,043,290.57	376,106	307,203	736,088	31.04	23,714	
2005	2,660.25	917	749	1,911	31.35	61	
2006	149,558.61	49,384	40,337	109,222	31.45	3,473	
2007	499,389.09	156,409	127,755	371,634	31.80	11,687	
2008	318,861.08	94,702	77,353	241,508	31.95	7,559	
2009	11,477.65	3,214	2,625	8,853	32.14	275	
2010	46,157.80	12,103	9,886	36,272	32.36	1,121	
2011	340,152.78	82,861	67,681	272,472	32.60	8,358	
2012	32,799.05	7,354	6,007	26,792	32.87	815	
2013	283,056.76	57,970	47,350	235,707	33.00	7,143	
2014	172,310.58	31,791	25,967	146,344	33.15	4,415	
2015	1,126,223.70	183,800	150,127	976,097	33.34	29,277	
2016	98,253.86	13,834	11,300	86,954	33.56	2,591	
2017	31,833.21	3,753	3,065	28,768	33.67	854	
2018	101,323.95	9,545	7,796	93,528	33.67	2,778	
2019	132,433.36	9,138	7,464	124,969	33.73	3,705	
2021	729,975.94	10,804	8,825	721,151	33.40	21,591	
9999	71,610.27-	27,558-	22,536-	49,074-		1,662-	
	10,623,182.73	4,088,099	3,343,133	7,280,050		246,499	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.5	2.32

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, 2021

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						
1954	3,856.63	3,592	3,636	221	4.96	45
1957	778.76	713	722	57	5.92	10
1958	3,726.07	3,407	3,449	277	5.94	47
1959	77.94	71	72	6	6.47	1
1963	759.14	671	679	80	7.72	10
1965	5,015.70	4,393	4,447	569	8.01	71
1966	119.85	104	105	15	8.60	2
1967	6,246.45	5,379	5,446	800	8.79	91
1968	19,882.61	17,020	17,231	2,652	9.00	295
1969	39,329.79	33,450	33,864	5,466	9.23	592
1970	180.73	153	155	26	9.48	3
1972	7,007.01	5,792	5,864	1,143	10.38	110
1973	121.81	100	101	21	10.67	2
1974	47,131.63	38,280	38,753	8,379	10.98	763
1975	34,705.45	27,917	28,262	6,443	11.31	570
1980	23,228.55	17,737	17,956	5,273	12.85	410
1981	544.53	410	415	130	13.26	10
1982	10,392.15	7,759	7,855	2,537	13.41	189
1983	2,348.98	1,727	1,748	601	13.85	43
1991	37,881.47	24,494	24,797	13,084	16.67	785
1992	46,780.91	29,533	29,898	16,883	17.23	980
1993	22,354.04	13,824	13,995	8,359	17.59	475
1994	103,572.37	62,661	63,436	40,136	17.95	2,236
1995	1,039.73	614	622	418	18.34	23
1996	7,677.99	4,425	4,480	3,198	18.75	171
1997	1,008,763.66	565,916	572,916	435,848	19.17	22,736
1998	19,771.74	10,780	10,913	8,859	19.60	452
1999	243,674.45	128,855	130,449	113,225	20.05	5,647
2000	94,223.57	48,412	49,011	45,213	20.34	2,223
2001	3,490.66	1,732	1,753	1,738	20.82	83
2002	238,604.28	114,005	115,415	123,189	21.31	5,781
2003	237,061.27	108,764	110,109	126,952	21.82	5,818
2004	85,197.84	37,572	38,037	47,161	22.18	2,126
2005	257,432.22	108,327	109,667	147,765	22.71	6,507
2006	365,200.66	146,044	147,850	217,351	23.26	9,344
2007	104,724.12	39,628	40,118	64,606	23.82	2,712
2008	132,215.82	47,307	47,892	84,324	24.23	3,480
2009	128,480.19	43,041	43,573	84,907	24.81	3,422
2010	101,636.69	31,670	32,062	69,575	25.40	2,739
2011	397,952.02	114,491	115,907	282,045	26.00	10,848
2012	6,189,657.77	1,629,118	1,649,270	4,540,388	26.60	170,691

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, 2021

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						
2013	5,257,407.97	1,251,263	1,266,741	3,990,667	27.21	146,662
2014	616,697.47	130,863	132,482	484,215	27.84	17,393
2015	210,174.84	39,072	39,555	170,620	28.47	5,993
2016	160,331.15	25,396	25,710	134,621	29.22	4,607
2017	291,145.66	37,995	38,465	252,681	29.98	8,428
2018	974,392.26	99,583	100,815	873,577	30.75	28,409
2019	339,062.63	24,921	25,229	313,834	31.51	9,960
2020	193,913.97	8,571	8,677	185,237	32.40	5,717
2021	1,851,862.30	27,408	27,747	1,824,115	33.28	54,811
9999	118,273.00-	30,417-	30,793-	87,480-		3,232-
	19,809,562.50	5,094,543	5,157,558	14,652,004		541,291
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.1 2.73

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, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1973	1,867.59	1,485	1,427	441	12.48	35
1981	5,223.87	3,787	3,640	1,584	15.36	103
1989	911.11	586	563	348	18.01	19
1990	2,571.22	1,628	1,565	1,006	18.25	55
1991	6,048.79	3,764	3,617	2,432	18.52	131
1992	57,803.72	35,295	33,920	23,884	18.81	1,270
1993	17,690.57	10,588	10,176	7,515	19.12	393
1994	1,316.36	771	741	575	19.45	30
1995	10,188.18	5,832	5,605	4,583	19.80	231
1996	77,814.42	43,452	41,760	36,054	20.16	1,788
1999	5,245.26	2,702	2,597	2,648	21.17	125
2001	121,017.35	58,790	56,500	64,517	21.70	2,973
2002	59,435.23	27,935	26,847	32,588	21.99	1,482
2003	988,654.91	448,058	430,608	558,047	22.32	25,002
2004	156,948.45	68,665	65,991	90,957	22.50	4,043
2005	382,391.29	160,260	154,019	228,372	22.87	9,986
2006	2,913,890.19	1,169,636	1,124,085	1,789,805	23.11	77,447
2007	585.48	224	215	370	23.38	16
2008	262,071.50	95,184	91,477	170,594	23.67	7,207
2009	9,050.16	3,111	2,990	6,060	23.86	254
2010	69,360.37	22,417	21,544	47,816	24.09	1,985
2011	99,650.16	30,035	28,865	70,785	24.34	2,908
2012	958,878.89	266,952	256,556	702,323	24.63	28,515
2013	300,146.67	76,537	73,556	226,591	24.83	9,126
2014	4,315,761.37	993,488	954,797	3,360,964	25.07	134,063
2015	436,535.83	89,403	85,921	350,615	25.24	13,891
2016	539,343.55	96,111	92,368	446,976	25.36	17,625
2017	158,582.43	23,756	22,831	135,751	25.53	5,317
2018	9,546,839.21	1,145,621	1,101,004	8,445,835	25.66	329,144
2019	888,511.76	78,633	75,571	812,941	25.75	31,571
2020	589,496.67	32,422	31,159	558,338	25.75	21,683
2021	2,729,157.41	52,400	50,359	2,678,798	25.54	104,886
9999	1,954,569.05-	383,839-	368,890-	1,585,679-		63,343-
	23,758,420.92	4,665,689	4,483,984	19,274,437		769,961
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.0						3.24

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, 2021

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	733	656	483	18.01	27
1995	5,977.82	3,422	3,062	2,916	19.80	147
1999	4,366.65	2,250	2,013	2,354	21.17	111
2000	285,610.07	143,091	128,050	157,560	21.42	7,356
2002	4,918.39	2,312	2,069	2,849	21.99	130
2003	4,180.16	1,894	1,695	2,485	22.32	111
2004	57,743.03	25,263	22,608	35,135	22.50	1,562
2005	177,276.59	74,297	66,488	110,789	22.87	4,844
2006	93,475.28	37,521	33,577	59,898	23.11	2,592
2007	19,714.29	7,547	6,754	12,960	23.38	554
2010	72,931.73	23,572	21,094	51,838	24.09	2,152
2011	158,187.23	47,678	42,666	115,521	24.34	4,746
2012	7,155.29	1,992	1,783	5,372	24.63	218
2013	676,691.86	172,556	154,418	522,274	24.83	21,034
2014	43,515.19	10,017	8,964	34,551	25.07	1,378
2016	19,625.74	3,497	3,129	16,497	25.36	651
2017	2,678.25	401	359	2,319	25.53	91
2018	6,611.16	793	710	5,901	25.66	230
2019	747,660.48	66,168	59,213	688,447	25.75	26,736
	2,389,457.83	625,004	559,308	1,830,150		74,670
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.5 3.12

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, 2021

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	448.41	257	214	234	19.80	12
1997	1,397.38	760	633	764	20.55	37
2007	348,491.83	133,403	111,119	237,373	23.38	10,153
2008	142,353.67	51,703	43,066	99,288	23.67	4,195
2009	104,418.27	35,899	29,902	74,516	23.86	3,123
2010	669,027.55	216,230	180,111	488,917	24.09	20,295
2011	840,264.55	253,256	210,952	629,313	24.34	25,855
2012	269,818.02	75,117	62,569	207,249	24.63	8,414
2013	1,412,696.01	360,237	300,063	1,112,633	24.83	44,810
2014	1,641,596.93	377,896	314,772	1,326,825	25.07	52,925
2015	1,454,755.11	297,934	248,167	1,206,588	25.24	47,805
2016	1,727,894.31	307,911	256,477	1,471,417	25.36	58,021
2017	2,136,464.67	320,042	266,582	1,869,883	25.53	73,243
2018	937,726.52	112,527	93,730	843,997	25.66	32,892
2019	347,816.31	30,782	25,640	322,176	25.75	12,512
2020	412,051.41	22,663	18,877	393,174	25.75	15,269
2021	1,765,020.26	33,888	28,228	1,736,792	25.54	68,003
	14,212,241.21	2,630,505	2,191,102	12,021,139		477,564
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.2 3.36

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, 2021

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	219.08	219	219			
1910	101.59	102	102			
1917	115.65	116	116			
1918	382.30	382	382			
1919	7,731.80	7,732	7,732			
1928	124.64	125	125			
1929	289.79	290	290			
1930	9.66	10	10			
1931	3,375.24	3,375	3,375			
1937	1,026.75	1,027	1,027			
1939	185.87	186	186			
1941	222.53	219	184	39	1.47	27
1942	860.20	841	708	152	1.80	84
1944	21.43	21	21			
1945	706.51	681	574	133	2.87	46
1946	35.00	34	29	6	3.24	2
1947	175.96	168	141	35	3.62	10
1948	1,654.22	1,569	1,321	333	4.02	83
1950	247.52	234	197	51	4.26	12
1951	14,876.67	13,948	11,747	3,130	4.69	667
1952	32,038.16	29,837	25,129	6,909	5.13	1,347
1953	14,489.73	13,400	11,285	3,205	5.57	575
1954	9,499.73	8,721	7,345	2,155	6.03	357
1955	2,230.36	2,032	1,711	519	6.50	80
1956	952.23	867	730	222	6.45	34
1957	14,895.40	13,451	11,328	3,567	6.93	515
1958	3,262.83	2,922	2,461	802	7.42	108
1959	30,014.15	26,638	22,434	7,580	7.92	957
1960	72,860.56	64,525	54,343	18,518	7.94	2,332
1961	167,758.75	147,158	123,936	43,823	8.47	5,174
1962	3,736.69	3,246	2,734	1,003	8.99	112
1963	21,558.99	18,666	15,720	5,839	9.07	644
1964	36,592.51	31,352	26,404	10,189	9.61	1,060
1965	194,316.62	165,791	139,628	54,689	9.72	5,626
1966	11,396.42	9,614	8,097	3,299	10.29	321
1967	42,196.85	35,416	29,827	12,370	10.44	1,185
1968	93,139.78	77,232	65,044	28,096	11.02	2,550
1969	327,890.49	270,247	227,600	100,290	11.20	8,954
1970	5,434.26	4,450	3,748	1,686	11.40	148
1971	52,562.70	42,471	35,769	16,794	12.00	1,400
1972	416,445.64	333,948	281,249	135,197	12.23	11,055

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, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1973	32,621.86	25,947	21,852	10,770	12.48	863
1974	22,352.38	17,520	14,755	7,597	13.10	580
1975	110,986.58	86,192	72,590	38,397	13.38	2,870
1976	71,441.49	54,939	46,269	25,172	13.67	1,841
1977	28,532.81	21,713	18,287	10,246	13.98	733
1978	9,591.73	7,219	6,080	3,512	14.30	246
1979	178,936.32	133,093	112,090	66,846	14.64	4,566
1980	149,023.88	109,473	92,197	56,827	14.99	3,791
1981	499,822.08	362,371	305,187	194,635	15.36	12,672
1982	687,596.07	491,631	414,048	273,548	15.75	17,368
1983	238,530.22	168,975	142,310	96,220	15.85	6,071
1984	316,589.63	220,821	185,974	130,616	16.26	8,033
1985	639,721.20	438,977	369,704	270,017	16.69	16,178
1986	421,118.65	285,518	240,461	180,658	16.86	10,715
1987	744,500.45	495,688	417,465	327,035	17.32	18,882
1988	318,126.25	208,882	175,919	142,207	17.52	8,117
1989	627,536.53	403,820	340,095	287,442	18.01	15,960
1990	4,342,506.74	2,749,675	2,315,758	2,026,749	18.25	111,055
1991	1,032,733.91	642,567	541,166	491,568	18.52	26,543
1992	1,180,778.58	720,983	607,207	573,572	18.81	30,493
1993	1,209,078.49	723,633	609,439	599,639	19.12	31,362
1994	338,878.96	198,515	167,188	171,691	19.45	8,827
1995	3,178,305.59	1,819,262	1,532,171	1,646,135	19.80	83,138
1996	1,088,102.41	607,596	511,713	576,389	20.16	28,591
1997	3,408,140.77	1,853,688	1,561,164	1,846,977	20.55	89,877
1998	1,094,018.22	581,033	489,342	604,676	20.75	29,141
1999	3,342,398.79	1,722,004	1,450,261	1,892,138	21.17	89,378
2000	2,434,817.45	1,219,844	1,027,345	1,407,472	21.42	65,708
2001	2,394,928.32	1,163,456	979,855	1,415,073	21.70	65,211
2002	1,308,398.91	614,947	517,904	790,495	21.99	35,948
2003	2,230,580.66	1,010,899	851,373	1,379,208	22.32	61,792
2004	380,318.03	166,389	140,132	240,186	22.50	10,675
2005	101,476.67	42,529	35,818	65,659	22.87	2,871
2006	249,388.41	100,105	84,308	165,080	23.11	7,143
2007	1,511,554.57	578,623	487,312	1,024,243	23.38	43,809
2008	365,562.41	132,772	111,820	253,742	23.67	10,720
2009	205,654.40	70,704	59,546	146,108	23.86	6,124
2010	242,381.13	78,338	65,976	176,405	24.09	7,323
2011	422,389.06	127,308	107,218	315,171	24.34	12,949
2012	482,631.99	134,365	113,161	369,471	24.63	15,001
2013	231,430.26	59,015	49,702	181,728	24.83	7,319

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, 2021

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	149,141.35	34,332	28,914	120,227	25.07	4,796
2015	387,882.38	79,438	66,902	320,980	25.24	12,717
2016	303,334.40	54,054	45,524	257,810	25.36	10,166
2017	66,445.06	9,953	8,382	58,063	25.53	2,274
2018	882,596.18	105,912	89,199	793,397	25.66	30,920
2019	118,885.83	10,521	8,861	110,025	25.75	4,273
2020	1,050,831.50	57,796	48,675	1,002,156	25.75	38,919
2021	4,447,702.37	85,396	71,920	4,375,782	25.54	171,331
	46,865,937.19	22,421,694	18,885,547	27,980,390		1,331,345
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.0 2.84

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, 2021

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	53,511	46,969	56,896	21.17	2,688
2000	493,121.02	247,054	216,849	276,272	21.42	12,898
2001	36,531.40	17,747	15,577	20,954	21.70	966
2002	538,352.70	253,026	222,090	316,263	21.99	14,382
2003	142,152.00	64,423	56,547	85,605	22.32	3,835
2004	336,638.69	147,279	129,272	207,367	22.50	9,216
2005	16,038.24	6,722	5,900	10,138	22.87	443
2006	191,979.59	77,061	67,639	124,341	23.11	5,380
2007	1,132,616.98	433,566	380,557	752,060	23.38	32,167
2008	733,773.96	266,507	233,923	499,851	23.67	21,117
2009	1,343,572.13	461,920	405,445	938,127	23.86	39,318
2010	314,658.87	101,698	89,264	225,395	24.09	9,356
2011	167,544.93	50,498	44,324	123,221	24.34	5,062
2012	152,261.31	42,390	37,207	115,054	24.63	4,671
2013	276,598.58	70,533	61,910	214,689	24.83	8,646
2015	107,975.32	22,113	19,409	88,566	25.24	3,509
2016	310,061.51	55,253	48,498	261,564	25.36	10,314
2017	157,968.28	23,664	20,771	137,197	25.53	5,374
2018	204,088.16	24,491	21,497	182,591	25.66	7,116
2019	27,912.06	2,470	2,168	25,744	25.75	1,000
	6,787,710.63	2,421,926	2,125,816	4,661,895		197,458

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.6 2.91

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, 2021

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	4,109,806.22	2,133,811	2,007,721	2,102,086	27.32	76,943
1993	212.43	108	102	111	27.36	4
1994	4,718.44	2,349	2,210	2,508	27.75	90
1995	757.89	370	348	410	27.85	15
1996	1,087.58	516	486	602	28.26	21
1998	5,387.84	2,431	2,287	3,100	28.58	108
2001	16,706.93	6,850	6,445	10,262	29.50	348
2008	29,615.27	8,956	8,427	21,188	31.14	680
2009	151,503.28	43,178	40,627	110,877	31.36	3,536
2012	3,121,738.37	714,878	672,635	2,449,104	31.99	76,558
2013	141,183.57	29,394	27,657	113,527	32.32	3,513
2014	141,932.33	26,612	25,039	116,893	32.50	3,597
2021	5,990,384.49	87,460	82,292	5,908,093	33.75	175,055
	13,715,034.64	3,056,913	2,876,275	10,838,760		340,468

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

1989	2,860,588.15	1,589,915	1,495,965	1,364,623	25.98	52,526
1990	10,623.39	5,823	5,479	5,144	25.97	198
1994	8,028.91	4,063	3,823	4,206	26.85	157
2000	691.60	299	281	410	28.25	15
2007	6,598.67	2,152	2,025	4,574	29.95	153
2008	51,019.15	15,775	14,843	36,176	30.17	1,199
2009	13,787.45	4,015	3,778	10,010	30.42	329
2010	29,160.31	7,981	7,509	21,651	30.52	709
2012	25,731.93	6,037	5,680	20,052	30.99	647
2013	10,033.12	2,149	2,022	8,011	31.18	257
2014	10,972.92	2,116	1,991	8,982	31.41	286
	3,027,235.60	1,640,325	1,543,396	1,483,840		56,476

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, 2021

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	1,561,881	1,469,587	909,154	17.52	51,892
1990	6,544.83	4,206	3,957	2,587	17.52	148
1993	8,633.92	5,315	5,001	3,633	17.80	204
1994	35,338.97	21,380	20,117	15,222	17.95	848
1995	21,272.50	12,627	11,881	9,392	18.14	518
2011	15,381.16	5,426	5,105	10,276	19.26	534
	2,465,911.67	1,610,835	1,515,648	950,264		54,144
NORRISTOWN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1997	2,656,680.44	1,301,773	1,224,849	1,431,831	25.50	56,150
1998	57,606.60	27,617	25,985	31,622	25.52	1,239
1999	280,115.85	130,478	122,768	157,348	25.81	6,096
2000	115,958.43	52,599	49,491	66,468	25.90	2,566
2001	369,704.82	162,966	153,336	216,369	26.01	8,319
	3,480,066.14	1,675,433	1,576,429	1,903,637		74,370
NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1982	316.42	211	199	118	19.67	6
1990	71,421.39	42,967	40,428	30,993	20.86	1,486
1995	1,320,282.91	727,740	684,737	635,546	21.58	29,451
1999	3,573,772.17	1,809,043	1,702,144	1,871,629	21.95	85,268
2004	9,652.67	4,207	3,958	5,694	22.66	251
2006	18,839.86	7,623	7,173	11,667	22.81	511
2010	35,600.00	11,791	11,094	24,506	23.22	1,055
2011	9,238.54	2,862	2,693	6,546	23.40	280
2012	111,639.37	32,130	30,231	81,408	23.50	3,464
2013	126,470.76	33,540	31,558	94,913	23.55	4,030
2014	92,686.99	22,245	20,931	71,756	23.75	3,021
2018	33,127.07	4,207	3,958	29,169	24.05	1,213

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, 2021

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						
2019	110.86	10	9	101	24.17	4
2020	1,084,000.66	63,306	59,565	1,024,436	24.21	42,315
2021	4,698,791.15	94,916	89,307	4,609,484	24.25	190,082
	11,185,950.82	2,856,798	2,687,985	8,497,966		362,437

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

1984	282.22	192	181	102	17.75	6
1985	3,132.17	2,104	1,980	1,152	17.85	65
1986	173.34	115	108	65	17.98	4
1989	1,068.01	687	646	422	18.01	23
1990	533,025.32	337,512	317,568	215,457	18.25	11,806
1991	1,085,529.72	678,673	638,569	446,960	18.28	24,451
1992	117.73	73	69	49	18.34	3
1994	2,947.72	1,759	1,655	1,293	18.58	70
1995	36,465.00	21,354	20,092	16,373	18.75	873
2000	19,425.21	10,274	9,667	9,758	19.15	510
2001	11,778.13	6,085	5,725	6,053	19.18	316
2004	25,764.47	12,218	11,496	14,268	19.40	735
2007	0.06		0			
2008	36,295.75	14,751	13,879	22,416	19.72	1,137
2009	41,427.27	15,999	15,054	26,374	19.86	1,328
2011	1,787,142.25	615,492	579,122	1,208,021	19.99	60,431
2012	3,903.94	1,254	1,180	2,724	20.09	136
2013	240,005.94	71,186	66,980	173,026	20.15	8,587
2014	12,375.12	3,351	3,153	9,222	20.20	457
2020	437,249.38	29,733	27,976	409,273	20.57	19,897
2021	11,208,139.46	265,633	249,936	10,958,203	20.60	531,952
	15,486,248.21	2,088,445	1,965,036	13,521,212		662,787

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, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ONEIDA VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1972	812,950.65	599,632	564,199	248,752	17.61	14,126
1973	4,215.87	3,088	2,906	1,310	17.72	74
1974	84.31	61	57	27	17.86	2
1982	1,397,906.11	944,146	888,355	509,551	18.98	26,847
1983	985.80	660	621	365	18.97	19
1984	1,092.20	721	678	414	19.32	21
1985	1,762.52	1,152	1,084	679	19.36	35
1986	158,342.13	102,305	96,260	62,082	19.45	3,192
1987	5,291.21	3,377	3,177	2,114	19.56	108
1990	9,016.06	5,538	5,211	3,805	19.78	192
1994	11,504.67	6,613	6,222	5,282	20.34	260
1996	206,838.17	114,464	107,700	99,138	20.58	4,817
1997	211,238.37	114,364	107,606	103,632	20.75	4,994
1998	143,526.80	76,227	71,723	71,804	20.75	3,460
2006	3,287.36	1,376	1,295	1,993	21.54	93
2007	4,241.17	1,697	1,597	2,644	21.73	122
2008	44,084.18	16,840	15,845	28,239	21.84	1,293
2009	3,924.36	1,428	1,344	2,581	21.86	118
2012	12.52	4	4	9	22.15	
2013	55,551.77	15,343	14,436	41,115	22.27	1,846
2014	2,179.04	547	515	1,664	22.35	74
	3,078,035.27	2,009,583	1,890,834	1,187,201		61,693

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

1963	1,275.09	1,059	996	279	11.92	23
1965	210,873.56	172,748	162,540	48,334	12.47	3,876
1966	64.98	53	50	15	12.53	1
1967	1.96	2	2			
1969	283,803.75	229,455	215,896	67,908	12.44	5,459
1972	0.34		0			
1973	0.52			1	12.85	
1977	0.26		0			
1982	1,162,231.85	872,255	820,712	341,520	13.13	26,011
1983	65,456.25	48,634	45,760	19,696	13.32	1,479

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, 2021

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						
1987	17,122.11	12,287	11,561	5,561	13.58	409
1988	19,526.85	13,934	13,111	6,416	13.45	477
1989	73,814.95	52,054	48,978	24,837	13.59	1,828
1990	6,821.87	4,771	4,489	2,333	13.55	172
1992	10,875.64	7,411	6,973	3,903	13.79	283
1994	1,153,055.81	767,359	722,014	431,042	13.82	31,190
1996	4,954.13	3,209	3,019	1,935	13.87	140
1997	1,319.11	840	790	529	13.96	38
2000	1,629.37	984	926	704	14.09	50
2008	8,270.39	3,997	3,761	4,510	14.43	313
2009	44,135.22	20,470	19,260	24,875	14.45	1,721
2013	394,067.18	145,017	136,448	257,620	14.60	17,645
2014	57.15	19	18	39	14.62	3
2021	1,364,759.98	44,491	41,862	1,322,898	14.81	89,325
	4,824,118.32	2,401,049	2,259,167	2,564,951		180,443

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

1903	17,503.17	17,423	16,393	1,110	0.55	1,110
1929	43,868.22	40,175	37,801	6,067	8.51	713
1949	16,496.58	13,634	12,828	3,668	15.22	241
1952	53.74	44	41	12	15.97	1
1957	163.91	129	121	43	17.47	2
1959	27,442.45	21,268	20,011	7,431	18.15	409
1961	6.17	5	5	1	18.24	
1968	32.03	23	22	10	20.03	
1970	549.55	393	370	180	20.45	9
1982	1,666.07	1,046	984	682	23.40	29
1985	1,926,185.88	1,159,949	1,091,406	834,780	24.11	34,624
1986	4,228.30	2,522	2,373	1,855	24.02	77
1987	2,974.55	1,745	1,642	1,333	24.32	55
1989	47,324.37	26,762	25,181	22,144	24.97	887
1992	913,356.37	490,381	461,404	451,953	25.45	17,758
1994	1,096.11	564	531	565	25.98	22
1995	3,900.84	1,964	1,848	2,053	26.13	79

PENNSYLVANIA-AMERICAN WATER COMPANY  
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1996	23,488.35	11,561	10,878	12,611	26.31	479
1997	21,148.18	10,155	9,555	11,593	26.52	437
1998	43,209.17	20,205	19,011	24,198	26.75	905
1999	151,695.78	69,295	65,200	86,496	26.76	3,232
2000	81,605.90	36,143	34,007	47,599	27.04	1,760
2006	2,809.20	997	938	1,871	28.17	66
2007	11,560.82	3,905	3,674	7,887	28.42	278
2008	3,214.95	1,029	968	2,247	28.69	78
2009	5,543.68	1,677	1,578	3,966	28.82	138
2012	233,587.43	57,042	53,671	179,916	29.41	6,118
2013	57,995.33	12,968	12,202	45,794	29.52	1,551
2014	711,008.00	143,481	135,002	576,006	29.67	19,414
	4,353,715.10	2,146,485	2,019,646	2,334,069		90,472

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

1961	77,141.95	62,539	58,843	18,298	14.13	1,295
1962	5,113.59	4,138	3,893	1,220	14.03	87
1963	459.30	371	349	110	13.96	8
1964	937.15	749	705	232	14.45	16
1966	230.66	183	172	58	14.43	4
1969	460,636.45	360,310	339,019	121,618	14.62	8,319
1970	3,877.84	3,015	2,837	1,041	14.73	71
1972	6,645.89	5,099	4,798	1,848	15.02	123
1975	15,202.19	11,452	10,775	4,427	15.23	291
1976	5,185.51	3,869	3,640	1,545	15.48	100
1979	5,685.02	4,156	3,910	1,775	15.64	113
1980	1,816.43	1,319	1,241	575	15.65	37
1981	9,745.28	7,025	6,610	3,135	15.68	200
1982	290,144.29	207,453	195,194	94,950	15.75	6,029
1983	47,491.70	33,643	31,655	15,837	15.85	999
1984	1,294.62	908	854	440	15.98	28
1986	1,792.99	1,235	1,162	631	16.05	39
1987	755.70	514	484	272	16.26	17
1988	1,880.51	1,266	1,191	689	16.25	42

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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)
E.H. ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1989	977.90	651	613	365	16.28	22
1990	12,021.62	7,915	7,447	4,574	16.34	280
1991	42,178.12	27,399	25,780	16,398	16.45	997
1992	990.32	634	597	394	16.58	24
1993	7,071,615.98	4,474,211	4,209,823	2,861,793	16.55	172,918
1994	16,711.21	10,386	9,772	6,939	16.75	414
1995	1,147,370.43	702,420	660,913	486,457	16.79	28,973
1996	134,938.16	81,206	76,407	58,531	16.87	3,470
1997	2,226,791.17	1,320,264	1,242,248	984,544	16.82	58,534
2000	61,632.60	34,317	32,289	29,343	17.11	1,715
2001	335,552.75	182,977	172,165	163,388	17.09	9,560
2006	13,976.11	6,563	6,175	7,801	17.50	446
2007	28,637.78	12,956	12,190	16,447	17.55	937
2012	4,135,491.35	1,437,910	1,352,942	2,782,550	17.82	156,148
2013	2,065,685.14	665,564	626,235	1,439,450	17.88	80,506
2014	190,759.81	56,236	52,913	137,847	17.94	7,684
2017	143,745.94	28,663	26,969	116,777	18.07	6,462
2018	139,341.96	22,532	21,201	118,141	18.15	6,509
2019	272,250.31	32,942	30,995	241,255	18.16	13,285
2020	4,725,593.27	359,145	337,923	4,387,671	18.22	240,816
2021	8,650,358.21	230,965	217,317	8,433,041	18.23	462,591
	32,352,657.21	10,405,100	9,790,247	22,562,410		1,270,109

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

1923	14,816.68	13,865	13,046	1,771	6.76	262
1928	1,375.54	1,260	1,186	190	8.54	22
1929	1,302.85	1,193	1,123	180	8.51	21
1930	1,663.89	1,507	1,418	246	9.52	26
1931	31,086.03	28,133	26,471	4,615	9.50	486
1935	436.91	389	366	71	10.58	7
1937	44,741.56	39,319	36,996	7,746	11.65	665
1951	26,482.84	21,843	20,552	5,931	14.97	396
1952	62,550.80	51,298	48,267	14,284	15.25	937
1953	150,994.99	123,091	115,817	35,178	15.53	2,265

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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						
1954	37,425.43	30,569	28,763	8,663	15.14	572
1955	2,287.97	1,856	1,746	542	15.47	35
1957	537.91	430	405	133	16.15	8
1958	2,019.25	1,603	1,508	511	16.50	31
1959	200.12	159	150	51	16.24	3
1962	224.22	175	165	60	16.84	4
1963	1,637.20	1,264	1,189	448	17.26	26
1967	202.63	152	143	60	17.96	3
1968	3,394.55	2,543	2,393	1,002	17.93	56
1969	899.99	666	627	273	18.43	15
1971	344.63	252	237	108	18.47	6
1972	2,754.47	2,004	1,886	869	18.53	47
1975	171,710.59	121,365	114,193	57,517	19.29	2,982
1976	21,526.92	15,084	14,193	7,334	19.44	377
1978	0.03		0			
1979	0.08		0			
1980	939.71	636	598	341	19.85	17
1981	400.81	268	252	149	20.11	7
1982	56.16	37	35	21	20.38	1
1983	25,435.26	16,647	15,663	9,772	20.32	481
1985	74,707.95	47,723	44,903	29,805	20.64	1,444
1986	216.84	137	129	88	20.68	4
1987	1,168.87	726	683	486	21.06	23
1989	632,079.63	382,092	359,514	272,566	21.26	12,821
1990	8,824,825.99	5,254,301	4,943,816	3,881,010	21.41	181,271
1991	4,002,825.23	2,344,054	2,205,540	1,797,285	21.58	83,285
1993	8,712.62	4,942	4,650	4,063	21.75	187
1994	5,741.34	3,189	3,001	2,741	22.00	125
1995	6,582.58	3,593	3,381	3,202	22.04	145
1996	4,420.61	2,367	2,227	2,193	22.12	99
1997	130,834.22	68,596	64,543	66,292	22.23	2,982
1998	7,663.40	3,926	3,694	3,969	22.37	177
2001	248,037.80	117,471	110,529	137,508	22.79	6,034
2006	39,443.50	15,714	14,785	24,658	23.41	1,053
2008	67,134.39	24,383	22,942	44,192	23.67	1,867
2009	781.45	270	254	527	23.73	22
2010	29,840.71	9,710	9,136	20,704	23.84	868
2012	11,465,815.62	3,235,653	3,044,453	8,421,362	24.17	348,422
2013	25,860.10	6,726	6,329	19,532	24.18	808

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HAYS MINE STATION TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2014	92,298.72	21,736	20,452	71,847	24.35	2,951
2017	198,588.20	30,662	28,850	169,738	24.65	6,886
2018	194,893.27	24,147	22,720	172,173	24.75	6,956
2020	4,851,995.84	275,593	259,308	4,592,688	24.89	184,519
2021	5,897,635.69	115,594	108,763	5,788,872	24.95	232,019
	37,419,554.59	12,470,913	11,733,988	25,685,567		1,084,726

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	103	16	8.60	2
1929	5,945.58	5,445	5,123	822	8.51	97
1931	5,319.00	4,814	4,530	789	9.50	83
1947	278.00	232	218	60	14.79	4
1954	493.00	396	373	120	16.54	7
1956	179.54	142	134	46	17.14	3
1957	631.36	497	468	164	17.47	9
1963	842.00	630	593	249	19.62	13
1973	26,394.70	18,049	16,982	9,412	22.43	420
1979	391.74	250	235	157	24.17	6
1982	7,848.56	4,805	4,521	3,327	25.02	133
1984	1,071.66	639	601	470	25.40	19
1985	34,553.31	20,179	18,987	15,567	26.00	599
1986	19,163.69	11,021	10,370	8,794	26.23	335
1990	8,393.40	4,495	4,229	4,164	27.32	152
1995	1,937,167.63	934,296	879,087	1,058,081	28.45	37,191
1998	37.76	17	16	22	29.41	1
2008	12,798.62	3,801	3,576	9,222	31.95	289
2009	27,067.43	7,579	7,131	19,936	32.14	620
2010	27,009.76	7,050	6,633	20,376	32.56	626
2011	5,393.93	1,309	1,232	4,162	32.79	127
2012	68,345.06	15,255	14,354	53,992	33.06	1,633
2014	10,788.07	1,974	1,857	8,931	33.48	267
	2,200,234.80	1,042,986	981,354	1,218,881		42,636

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YARDLEY - MILLRUN ROAD TREATMENT PLANT - NEW						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1997	3,153,451.60	1,653,355	1,555,656	1,597,796	22.23	71,876
1998	505,088.29	258,757	243,467	261,622	22.37	11,695
1999	18,648.81	9,315	8,765	9,884	22.55	438
2001	2,954.75	1,399	1,316	1,638	22.79	72
2007	37,233.82	14,201	13,362	23,872	23.52	1,015
2008	17,951.86	6,520	6,135	11,817	23.67	499
2010	36,362.55	11,832	11,133	25,230	23.84	1,058
2012	11,592.02	3,271	3,078	8,514	24.17	352
2013	101,709.77	26,455	24,892	76,818	24.18	3,177
2014	21,598.39	5,086	4,785	16,813	24.35	690
2021	11,558,310.13	226,543	213,156	11,345,154	24.95	454,716
	15,464,901.99	2,216,734	2,085,744	13,379,158		545,588

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

1990	6,399,452.24	3,810,234	3,585,081	2,814,371	21.41	131,451
1991	11,373.53	6,660	6,266	5,107	21.58	237
1992	62.47	36	34	29	21.52	1
1993	1,833.76	1,040	979	855	21.75	39
1994	2,101.66	1,167	1,098	1,004	22.00	46
1995	41,661.15	22,743	21,399	20,262	22.04	919
1998	70.94	36	34	37	22.37	2
1999	25,264.31	12,620	11,874	13,390	22.55	594
2000	118,781.61	57,716	54,305	64,476	22.75	2,834
2001	1,222.57	579	545	678	22.79	30
2003	773.43	345	325	449	23.00	20
2004	4,339.17	1,868	1,758	2,582	23.15	112
2007	36,709.54	14,001	13,174	23,536	23.52	1,001
2008	183,368.81	66,600	62,665	120,704	23.67	5,099
2009	132,384.16	45,673	42,974	89,410	23.73	3,768
2010	32,460.91	10,563	9,939	22,522	23.84	945
2012	31,776.02	8,967	8,437	23,339	24.17	966
2013	526.44	137	129	398	24.18	16

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SCRANTON WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2014	77,421.03	18,233	17,156	60,265	24.35	2,475
2017	19,172.40	2,960	2,785	16,387	24.65	665
2021	1,372,593.73	26,903	25,313	1,347,280	24.95	53,999
	8,493,349.88	4,109,081	3,866,269	4,627,081		205,219

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	1,368,114	1,287,270	1,010,535	21.41	47,199
1991	133,597.04	78,234	73,611	59,986	21.58	2,780
1992	1,960.79	1,134	1,067	894	21.52	42
1993	35.91	20	19	17	21.75	1
1995	601.31	328	309	293	22.04	13
1999	5.76	3	3	3	22.55	
2000	2,758.46	1,340	1,261	1,498	22.75	66
2001	375.44	178	167	208	22.79	9
2006	8,629.98	3,438	3,235	5,395	23.41	230
2007	58.48	22	21	38	23.52	2
2009	16,915.26	5,836	5,491	11,424	23.73	481
2010	7,308.81	2,378	2,237	5,071	23.84	213
2012	119,943.23	33,848	31,848	88,095	24.17	3,645
2013	41,899.64	10,898	10,254	31,646	24.18	1,309
2014	19,329.32	4,552	4,283	15,046	24.35	618
2019	1,090.61	100	94	997	24.82	40
	2,652,315.75	1,510,423	1,421,170	1,231,146		56,648

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	184	173	14	1.78	8
1910	1,427.96	1,385	1,302	126	3.45	37
1921	42,429.29	39,654	37,277	5,152	7.03	733

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CHINCHILLA WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	1,459,927.15	869,241	817,145	642,782	21.41	30,023
1991	125,225.99	73,332	68,937	56,289	21.58	2,608
1992	1,469.28	850	799	670	21.52	31
1993	650.89	369	347	304	21.75	14
1994	2,419.58	1,344	1,263	1,156	22.00	53
1995	10,944.29	5,974	5,616	5,328	22.04	242
1997	674.81	354	333	342	22.23	15
1998	244.82	125	118	127	22.37	6
1999	163.20	82	77	86	22.55	4
2001	18,845.86	8,925	8,390	10,456	22.79	459
2005	80,991.72	33,547	31,536	49,455	23.34	2,119
2008	16,964.75	6,162	5,793	11,172	23.67	472
	1,777,403.30	1,056,365	993,943	783,460		36,824

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	1,913,600	1,800,522	1,270,573	20.26	62,713
1989	20,213.19	12,482	11,744	8,469	20.13	421
1990	4,961.45	3,017	2,839	2,123	20.31	105
1991	16,130.80	9,643	9,073	7,058	20.52	344
1992	1,148.36	674	634	514	20.75	25
1993	6,916.77	4,002	3,766	3,151	20.76	152
1994	1,753.58	998	939	815	20.81	39
1995	17,326.81	9,689	9,116	8,210	20.89	393
1997	1,057.68	568	534	523	21.16	25
1998	3,562.34	1,867	1,757	1,806	21.35	85
1999	53,325.49	27,356	25,739	27,586	21.36	1,291
2000	16,022.97	7,992	7,520	8,503	21.60	394
2001	577.08	280	263	314	21.70	14
2007	20,878.82	8,235	7,748	13,130	22.26	590
2008	8,002.36	3,003	2,826	5,177	22.47	230
2009	39,060.79	13,913	13,091	25,970	22.59	1,150
2010	14,986.30	5,050	4,752	10,235	22.63	452
2012	81,800.26	24,017	22,598	59,202	22.86	2,590
2013	32,118.74	8,682	8,169	23,950	22.95	1,044

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, 2021

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						
2014	28,769.10	7,054	6,637	22,132	23.08	959
2016	562,914.51	107,742	101,375	461,539	23.24	19,860
2018	85,920.60	11,187	10,526	75,395	23.38	3,225
	4,088,543.55	2,181,051	2,052,169	2,036,375		96,101

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	2,691,028	2,532,011	2,219,098	22.58	98,277
1993	54,356.78	30,211	28,426	25,931	22.78	1,138
1995	32,030.36	17,146	16,133	15,898	23.00	691
1997	3,078.16	1,576	1,483	1,595	23.35	68
1998	3,543.58	1,774	1,669	1,874	23.45	80
2000	3,463.67	1,646	1,549	1,915	23.75	81
2001	1,211.20	561	528	683	23.75	29
2007	8,958.35	3,313	3,117	5,841	24.71	236
2008	8,813.12	3,106	2,922	5,891	24.81	237
2009	33,412.18	11,153	10,494	22,918	24.95	919
2010	3,395.99	1,070	1,007	2,389	25.00	96
2012	39,565.46	10,786	10,149	29,417	25.34	1,161
2013	53,719.47	13,473	12,677	41,043	25.40	1,616
2014	49,390.50	11,187	10,526	38,865	25.61	1,518
2019	2,864.92	250	235	2,630	26.15	101
	5,048,912.00	2,798,280	2,632,925	2,415,987		106,248

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	4,416,817	4,155,821	3,832,635	23.05	166,275
1994	44,194.91	23,945	22,530	21,665	23.26	931
1995	118,178.04	62,634	58,933	59,245	23.50	2,521
1997	117,324.81	59,507	55,991	61,334	23.81	2,576
1998	3,366.88	1,669	1,570	1,797	23.90	75

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, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CEASETOWN WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1999	532.85	258	243	290	24.01	12
2000	9,264.78	4,362	4,104	5,161	24.16	214
2001	43,265.97	19,781	18,612	24,654	24.34	1,013
2006	0.33		0			
2007	9,549.60	3,489	3,283	6,267	25.18	249
2008	2,264.03	789	742	1,522	25.26	60
2009	26,199.97	8,615	8,106	18,094	25.52	709
2010	165,181.88	51,107	48,087	117,095	25.67	4,562
2012	34,593.21	9,299	8,749	25,844	25.84	1,000
2013	128,885.26	31,770	29,893	98,993	25.98	3,810
2014	37,093.23	8,264	7,776	29,318	26.17	1,120
2019	8,081.58	691	650	7,431	26.74	278
	8,736,433.48	4,702,997	4,425,090	4,311,343		185,405

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	4,848,899	4,562,371	4,207,568	23.05	182,541
1994	463,999.38	251,395	236,540	227,460	23.26	9,779
1995	152,290.96	80,714	75,944	76,346	23.50	3,249
1996	1,500.56	781	735	766	23.52	33
1998	91.08	45	42	49	23.90	2
2000	6,029.72	2,839	2,671	3,358	24.16	139
2001	3,188.33	1,458	1,372	1,816	24.34	75
2003	1,537.06	660	621	916	24.60	37
2008	38,154.92	13,289	12,504	25,651	25.26	1,015
2009	16,416.46	5,398	5,079	11,337	25.52	444
2010	6,304.52	1,951	1,836	4,469	25.67	174
2012	36,404.23	9,785	9,207	27,197	25.84	1,053
2013	70,933.95	17,485	16,452	54,482	25.98	2,097
2014	19,921.37	4,438	4,176	15,746	26.17	602
	9,586,710.97	5,239,137	4,929,549	4,657,162		201,240

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, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTSVILLE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2075						
NET SALVAGE PERCENT.. 0						
1999	5,824,071.00	2,476,395	2,330,061	3,494,010	30.41	114,897
2001	40,700.36	16,187	15,230	25,470	31.05	820
2007	10,162.55	3,110	2,926	7,236	32.89	220
2008	6,430.94	1,858	1,748	4,683	33.23	141
2009	20,153.37	5,492	5,167	14,986	33.37	449
2010	6,227.91	1,583	1,489	4,738	33.75	140
2012	14,664.07	3,191	3,002	11,662	34.17	341
2013	49,081.55	9,679	9,107	39,974	34.60	1,155
2014	41,390.35	7,326	6,893	34,497	34.87	989
	6,012,882.10	2,524,821	2,375,625	3,637,257		119,152

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	19,107	17,978	22,762	30.00	759
2006	6,467,598.83	2,045,055	1,924,209	4,543,389	33.52	135,543
2008	14,881.08	4,219	3,970	10,911	34.12	320
2009	10,105.34	2,690	2,531	7,574	34.45	220
2011	20,843.84	4,794	4,511	16,333	35.16	465
2012	159,124.19	33,703	31,711	127,413	35.35	3,604
2013	12,202.19	2,344	2,205	9,997	35.75	280
2014	523,557.86	90,314	84,977	438,581	35.98	12,190
	7,249,053.60	2,202,226	2,072,093	5,176,961		153,381

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

1992	45,446.78	24,269	22,835	22,612	25.75	878
2011	3,266,953.16	853,982	803,519	2,463,434	29.66	83,056
2012	3,336.82	805	757	2,579	29.87	86
2018	2,859,613.70	291,109	273,907	2,585,707	30.87	83,761
	6,175,350.46	1,170,165	1,101,018	5,074,332		167,781

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, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROCK RUN FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1992	110,697.56	59,112	55,619	55,079	25.75	2,139
2011	4,695,552.85	1,227,418	1,154,888	3,540,665	29.66	119,375
2012	14,769.41	3,564	3,353	11,416	29.87	382
2013	31,104.01	6,874	6,468	24,636	29.96	822
2014	33,548.23	6,669	6,275	27,273	30.23	902
2017	8,769.56	1,121	1,055	7,715	30.71	251
2019	145,941.79	10,873	10,230	135,711	31.06	4,369
	5,040,383.41	1,315,631	1,237,888	3,802,495		128,240
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	38,365,682.82	3,356,997	3,158,627	35,207,055	36.50	964,577
2019	840,408.61	53,618	50,450	789,959	36.71	21,519
	39,206,091.43	3,410,615	3,209,077	35,997,014		986,096
MONTROSE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	2,540,954.05	222,333	209,195	2,331,759	36.50	63,884
2019	13,515.72	862	811	12,705	36.71	346
	2,554,469.77	223,195	210,006	2,344,464		64,230
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1978	29.74	22	21	9	16.02	1
1979	1,162.89	835	786	377	16.67	23
1980	1,251.65	883	831	421	17.32	24

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, 2021

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						
1981	2,139.46	1,490	1,402	738	17.64	42
1982	8,343.79	5,702	5,365	2,979	18.30	163
1983	52,128.94	34,921	32,857	19,271	18.97	1,016
1984	27,843.38	18,271	17,191	10,652	19.65	542
1985	238,141.01	152,982	143,942	94,199	20.32	4,636
1986	269,366.30	169,270	159,268	110,099	20.99	5,245
1987	27,250.64	16,735	15,746	11,505	21.68	531
1988	96,833.61	58,391	54,941	41,893	22.06	1,899
1989	480,211.34	282,460	265,769	214,442	22.75	9,426
1990	604,813.82	346,740	326,251	278,563	23.45	11,879
1991	104,306.26	58,224	54,783	49,523	24.14	2,051
1992	72.71	39	37	36	24.85	1
1993	8,014.59	4,225	3,975	4,039	25.56	158
1994	754,697.61	386,028	363,217	391,481	26.26	14,908
1995	321,037.75	159,106	149,704	171,334	26.97	6,353
1996	519,511.52	249,054	234,337	285,174	27.69	10,299
1997	170,048.21	78,732	74,080	95,969	28.41	3,378
1998	3,031.05	1,353	1,273	1,758	29.13	60
1999	22.40	10	9	13	29.85	
2000	4,968.04	2,051	1,930	3,038	30.58	99
2001	688.43	272	256	433	31.32	14
2002	786,436.02	297,509	279,929	506,507	32.05	15,804
2003	1,823.30	658	619	1,204	32.78	37
2005	31,176.63	10,083	9,487	21,689	34.52	628
2006	6,830.50	2,086	1,963	4,868	35.26	138
2007	342,792.44	98,416	92,600	250,192	36.01	6,948
2008	269,012.82	72,257	67,987	201,026	36.75	5,470
2009	336,627.45	84,157	79,184	257,443	37.50	6,865
2010	1,780.39	412	388	1,393	38.25	36
2011	104,152.72	21,976	20,677	83,475	39.25	2,127
2012	1,251,952.97	240,250	226,053	1,025,900	40.00	25,648
2013	852,673.57	147,171	138,474	714,199	40.76	17,522
2014	272,916.41	41,756	39,289	233,628	41.52	5,627
2016	162,485.90	18,410	17,322	145,164	43.04	3,373
2017	232,975.80	21,713	20,430	212,546	43.81	4,852
2018	1,118,416.05	81,421	76,610	1,041,806	44.58	23,369
2019	1,858,589.36	97,018	91,285	1,767,304	45.35	38,970

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, 2021

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						
2020	4,505,170.41	142,363	133,951	4,371,220	45.90	95,234
2021	5,884,762.43	63,555	59,799	5,824,963	46.01	126,602
9999	27,162.27-	4,339-	4,083-	23,080-		565-
	21,689,328.04	3,464,668	3,259,936	18,429,392		451,433
	277,364,892.10	81,530,254	76,712,507	200,652,385		7,784,347
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.8 2.81

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, 2021

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, 2021

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	18,052	18,892	8,881	3.50	2,537
	3,522,542.77	3,512,821	3,513,661	8,882		2,537
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 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, 2021

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	915.60	916	916			
1928	446.08	446	446			
1929	44.49	44	44			
1935	32.87	33	33			
1940	7.98	8	8			
1945	28.66	29	29			
1947	7,179.20	7,179	7,179			
1949	79.64	80	80			
1950	201.49	201	201			
1951	101.03	100	100	1	0.43	1
1953	61.39	60	60	1	1.43	1
1955	10,042.73	9,683	9,642	401	2.47	162
1957	716.01	679	676	40	3.52	11
1958	39,445.31	37,071	36,914	2,531	4.07	622
1962	6,069.87	5,562	5,538	532	5.44	98
1963	812.43	741	738	74	5.60	13
1964	7,534.88	6,802	6,773	762	6.19	123
1965	36,850.04	33,106	32,966	3,884	6.39	608
1966	1,667.00	1,480	1,474	193	7.00	28
1967	679.38	600	597	82	7.23	11
1968	789.06	692	689	100	7.48	13
1969	2,230.41	1,944	1,936	294	7.74	38
1970	8,431.27	7,251	7,220	1,211	8.38	145
1971	15,441.51	13,178	13,122	2,320	8.67	268
1972	32,209.53	27,262	27,147	5,063	8.98	564
1973	14,718.04	12,348	12,296	2,422	9.31	260
1974	31,563.77	26,236	26,125	5,439	9.65	564
1975	42,270.36	34,789	34,642	7,628	10.00	763
1976	1,061,461.37	864,454	860,794	200,667	10.37	19,351
1977	28,510.66	22,962	22,865	5,646	10.75	525
1978	50,634.43	40,305	40,134	10,500	11.15	942
1979	19,160.34	15,146	15,082	4,078	11.26	362
1980	59,595.62	46,497	46,300	13,296	11.69	1,137
1981	190,150.20	146,321	145,701	44,449	12.13	3,664
1982	7,445.68	5,647	5,623	1,823	12.58	145
1983	71,913.45	53,993	53,764	18,149	12.78	1,420
1984	289,586.13	213,946	213,040	76,546	13.26	5,773
1985	965,094.10	704,519	701,536	263,558	13.50	19,523
1986	1,994,420.92	1,430,199	1,424,144	570,277	14.00	40,734
1987	711,594.66	503,240	501,109	210,486	14.28	14,740
1988	55,878.23	38,936	38,771	17,107	14.58	1,173

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, 2021

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	773,973.38	528,237	526,001	247,972	15.12	16,400
1990	431,608.05	289,609	288,383	143,225	15.45	9,270
1991	696,904.33	459,121	457,177	239,727	15.80	15,173
1992	4,259,572.45	2,751,684	2,740,034	1,519,538	16.16	94,031
1993	107,266.80	67,868	67,581	39,686	16.55	2,398
1994	731,901.53	454,877	452,951	278,951	16.75	16,654
1995	4,596,503.21	2,789,158	2,777,349	1,819,154	17.17	105,950
1996	2,045,285.53	1,209,991	1,204,868	840,418	17.60	47,751
1997	3,299,030.86	1,907,500	1,899,424	1,399,607	17.87	78,322
1998	2,052,715.62	1,152,805	1,147,924	904,792	18.34	49,334
1999	7,127,852.33	3,897,510	3,881,008	3,246,844	18.65	174,094
2000	1,246.29	662	659	587	18.99	31
2001	2,435,640.39	1,253,381	1,248,074	1,187,566	19.34	61,405
2002	77,015.26	38,446	38,283	38,732	19.56	1,980
2003	1,949,092.25	937,513	933,544	1,015,548	19.96	50,879
2004	1,974,328.89	915,694	911,817	1,062,512	20.23	52,522
2005	2,366,168.66	1,058,151	1,053,671	1,312,498	20.40	64,338
2006	764,207.32	326,928	325,544	438,663	20.73	21,161
2007	2,621,851.23	1,072,075	1,067,536	1,554,315	20.96	74,156
2008	1,937,430.20	753,273	750,084	1,187,346	21.22	55,954
2009	218,202.91	80,473	80,132	138,071	21.40	6,452
2010	672,368.90	234,253	233,261	439,108	21.50	20,424
2011	1,499,777.06	489,827	487,753	1,012,024	21.65	46,745
2012	3,034,162.87	922,386	918,481	2,115,682	21.75	97,273
2013	496,061.96	139,592	139,001	357,061	21.71	16,447
2014	643,824.15	165,141	164,442	479,382	21.74	22,051
2015	4,101,422.34	949,069	945,051	3,156,371	21.59	146,196
2016	5,676,512.78	1,161,415	1,156,498	4,520,015	21.38	211,413
2017	5,854,349.90	1,030,366	1,026,004	4,828,346	21.07	229,157
2018	5,212,898.22	758,998	755,784	4,457,114	20.54	216,997
2019	3,853,589.64	433,529	431,693	3,421,897	19.72	173,524
2020	3,219,103.44	242,720	241,693	2,977,410	18.38	161,992
2021	4,247,805.85	135,930	135,354	4,112,452	15.12	271,988
9999	42,367.00-	16,459-	16,389-	25,978-		1,363-
	84,703,323.42	32,906,408	32,767,124	51,936,199		2,724,881

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.1 3.22

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, 2021

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, 2021

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	259,574	259,574			
2003	38,501.51	38,321	38,502			
2007	204,208.74	193,059	204,209			
2008	22,525.60	20,922	22,526			
2009	307,450.57	279,780	307,451			
2010	252,059.62	224,081	250,906	1,154	1.44	801
2011	821,252.43	709,726	794,688	26,564	1.65	16,099
2012	400,634.51	335,331	375,474	25,161	1.85	13,601
2013	1,334,285.01	1,077,435	1,206,417	127,868	2.03	62,989
2014	648,647.47	502,053	562,155	86,492	2.19	39,494
2015	70,760.97	52,023	58,251	12,510	2.34	5,346
2016	110,250.14	75,797	84,871	25,379	2.50	10,152
2017	448,612.29	278,992	312,390	136,222	2.74	49,716
2018	1,178,863.54	625,033	699,856	479,008	3.10	154,519
2019	1,501,251.96	611,310	684,491	816,761	3.64	224,385
	8,601,165.21	6,285,725	6,864,049	1,737,116		577,102
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 6.71

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, 2021

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	5,297,723	6,204,407	20,884	5.34	3,911
1997	592,975.99	443,072	518,902	74,074	8.29	8,935
1999	1,626,361.65	1,145,284	1,341,295	285,067	9.45	30,166
2000	844,801.85	575,817	674,366	170,436	10.04	16,976
2002	3,162.77	2,005	2,348	815	11.27	72
2003	256,272.33	155,506	182,120	74,152	11.99	6,184
2004	54,091.81	31,427	36,806	17,286	12.62	1,370
2005	13,991.19	7,757	9,085	4,906	13.26	370
2013	15,021.77	4,609	5,398	9,624	19.20	501
2014	585,687.37	159,893	187,258	398,429	19.97	19,951
2015	1,027,405.88	245,139	287,093	740,313	20.75	35,678
2016	3,708,242.13	754,627	883,777	2,824,465	21.53	131,187
2017	16,493.28	2,768	3,242	13,251	22.31	594
	14,969,798.93	8,825,627	10,336,097	4,633,702		255,895
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.1 1.71

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, 2021

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	137,430.65	133,583	135,707	1,724	3.50	493
1906	4,756.88	4,560	4,632	125	4.99	25
1907	43,374.49	41,718	42,381	993	4.55	218
1911	19,603.48	18,412	18,705	898	7.15	126
1912	4,521.67	4,258	4,326	196	6.78	29
1922	35,480.49	32,124	32,635	2,845	10.40	274
1923	13,520.00	12,252	12,447	1,073	10.20	105
1924	1,101.81	999	1,015	87	10.02	9
1929	2,311.81	2,053	2,086	226	11.67	19
1931	5,167.45	4,536	4,608	559	12.60	44
1933	62.33	54	55	7	13.54	1
1935	278.32	241	245	33	13.50	2
1938	6,550.17	5,579	5,668	882	14.54	61
1940	15,146.31	12,714	12,916	2,230	15.59	143
1941	8,035.90	6,728	6,835	1,201	15.65	77
1943	62.86	52	53	10	16.74	1
1949	20,273.01	16,168	16,425	3,848	18.41	209
1950	10,905.83	8,655	8,793	2,113	18.59	114
1951	82,271.37	64,961	65,994	16,277	18.79	866
1952	1,026.81	806	819	208	18.99	11
1953	746,882.72	578,087	587,278	159,605	20.00	7,980
1954	168,763.77	129,864	131,929	36,835	20.22	1,822
1955	57,614.50	44,064	44,765	12,850	20.45	628
1956	47,528.46	36,112	36,686	10,842	20.71	524
1957	82,558.74	62,299	63,289	19,270	20.97	919
1958	74,569.97	55,875	56,763	17,807	21.25	838
1959	163,223.13	121,405	123,335	39,888	21.53	1,853
1960	24,501.50	18,082	18,369	6,132	21.83	281
1961	392,986.25	287,666	292,239	100,747	22.15	4,548
1962	183,227.61	133,005	135,120	48,108	22.47	2,141
1963	14,862.12	10,695	10,865	3,997	22.80	175
1964	44,720.14	31,885	32,392	12,328	23.15	533
1965	55,453.42	39,161	39,784	15,669	23.50	667
1966	474,433.33	331,771	337,046	137,387	23.87	5,756
1967	782,901.67	541,925	550,541	232,361	24.24	9,586
1968	277,834.82	190,261	193,286	84,549	24.62	3,434
1969	82,917.93	56,152	57,045	25,873	25.02	1,034
1970	68,724.06	46,011	46,742	21,982	25.42	865
1971	370,521.93	245,137	249,034	121,488	25.83	4,703
1972	170,585.58	112,314	114,100	56,486	25.68	2,200
1973	961,326.78	624,766	634,699	326,628	26.13	12,500

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, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1974	684,506.85	438,906	445,884	238,623	26.58	8,978
1975	384,422.00	243,108	246,973	137,449	27.03	5,085
1976	345,696.93	215,507	218,933	126,764	27.49	4,611
1977	203,460.41	125,861	127,862	75,598	27.44	2,755
1978	533,636.51	324,985	330,152	203,485	27.93	7,286
1979	293,501.65	175,866	178,662	114,840	28.43	4,039
1980	1,062.64	626	636	427	28.92	15
1981	53,147.16	30,995	31,488	21,659	28.94	748
1982	879,287.51	503,656	511,663	367,625	29.46	12,479
1983	1,375,022.34	772,900	785,188	589,834	29.99	19,668
1984	31,997.79	17,759	18,041	13,957	30.07	464
1985	1,720,865.94	935,807	950,685	770,181	30.62	25,153
1986	1,621,836.14	869,304	883,124	738,712	30.73	24,039
1987	227,368.91	119,232	121,128	106,241	31.29	3,395
1988	2,323,643.79	1,198,768	1,217,826	1,105,818	31.44	35,172
1989	5,059,989.49	2,549,223	2,589,751	2,470,238	32.01	77,171
1990	6,079,075.81	3,006,711	3,054,513	3,024,563	32.19	93,960
1991	666,695.92	321,281	326,389	340,307	32.79	10,378
1992	1,304,450.18	615,700	625,489	678,961	33.00	20,575
1993	7,613,422.21	3,493,038	3,548,571	4,064,851	33.61	120,942
1994	2,012,284.02	901,906	916,245	1,096,039	33.85	32,379
1995	1,575,227.29	684,594	695,478	879,749	34.48	25,515
1996	3,301,019.62	1,397,322	1,419,537	1,881,483	34.74	54,159
1997	2,267,321.14	933,229	948,066	1,319,255	35.02	37,671
1998	1,208,593.11	482,833	490,509	718,084	35.32	20,331
1999	5,069,180.30	1,950,621	1,981,633	3,087,547	35.98	85,813
2000	3,479,335.82	1,294,313	1,314,890	2,164,446	36.30	59,627
2001	5,070,986.57	1,819,470	1,848,396	3,222,591	36.64	87,953
2002	2,263,113.53	781,227	793,647	1,469,467	36.99	39,726
2003	2,398,673.94	794,441	807,071	1,591,603	37.36	42,602
2004	1,513,599.33	479,508	487,131	1,026,468	37.75	27,191
2005	3,719,746.76	1,123,364	1,141,224	2,578,523	38.14	67,607
2006	2,869,778.29	823,052	836,137	2,033,641	38.55	52,753
2007	1,529,047.59	414,678	421,271	1,107,777	38.97	28,426
2008	235,342.86	60,059	61,014	174,329	39.41	4,423
2009	24,756.97	5,912	6,006	18,751	39.85	471
2010	795,104.13	176,513	179,319	615,785	40.31	15,276
2011	258,633.17	52,968	53,810	204,823	40.78	5,023
2012	223,645.50	41,866	42,532	181,114	41.26	4,390
2013	4,260,017.43	724,203	735,717	3,524,300	41.50	84,923
2014	6,057,308.24	917,682	932,271	5,125,037	42.00	122,025

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, 2021

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	376,174.68	50,106	50,903	325,272	42.28	7,693
2016	8,388,674.93	954,631	969,808	7,418,867	42.81	173,298
2017	5,255,473.99	496,642	504,538	4,750,936	43.12	110,179
2018	3,401,399.51	253,744	257,778	3,143,622	43.45	72,350
2019	3,182,422.65	171,851	174,583	3,007,840	43.80	68,672
2020	1,394,784.02	45,749	46,476	1,348,308	44.16	30,532
2021	8,462,461.10	94,780	96,287	8,366,174	44.34	188,682
9999	2,905,114.51-	937,138-	952,037-	1,953,078-		51,665-
	114,750,102.23	37,016,349	37,604,850	77,145,252		2,040,752
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.8 1.78

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, 2021

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	165,429.19	78,083	55,725	109,704	33.00	3,324
2007	119,983.93	32,540	23,222	96,762	38.97	2,483
2008	433,813.97	110,709	79,008	354,806	39.41	9,003
2009	587,703.79	140,344	100,158	487,546	39.85	12,235
2010	1,075,969.90	238,865	170,468	905,502	40.31	22,463
2011	1.17			1	40.78	
2012	68,532.98	12,829	9,156	59,377	41.26	1,439
2013	7,130,242.28	1,212,141	865,055	6,265,187	41.50	150,968
2014	394,073.18	59,702	42,607	351,466	42.00	8,368
2015	75,020.23	9,993	7,132	67,888	42.28	1,606
2017	23,053.51	2,179	1,555	21,499	43.12	499
2018	37,668.67	2,810	2,005	35,664	43.45	821
2019	3,867.36	209	149	3,718	43.80	85
2020	574,156.32	18,832	13,440	560,716	44.16	12,697
2021	3,410,960.69	38,203	27,264	3,383,697	44.34	76,313
	14,100,477.17	1,957,439	1,396,944	12,703,533		302,304
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.0 2.14

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, 2021

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	682,273.30	185,033	116,402	565,871	38.97	14,521
2008	35,320.75	9,014	5,671	29,650	39.41	752
2009	20,546.21	4,906	3,086	17,460	39.85	438
2010	12,474.34	2,769	1,742	10,732	40.31	266
2011	249,762.23	51,151	32,178	217,584	40.78	5,336
2012	1,866,198.28	349,352	219,773	1,646,425	41.26	39,904
2013	4,946,329.06	840,876	528,985	4,417,344	41.50	106,442
2014	3,994,286.30	605,134	380,683	3,613,603	42.00	86,038
2015	137,463.73	18,310	11,519	125,945	42.28	2,979
2016	1,604,374.91	182,578	114,857	1,489,518	42.81	34,794
2017	148,014.36	13,987	8,799	139,215	43.12	3,229
2018	113,876.66	8,495	5,344	108,533	43.45	2,498
2019	32,593.85	1,760	1,107	31,487	43.80	719
2020	942,266.06	30,906	19,443	922,823	44.16	20,897
2021	4,143,945.85	46,412	29,197	4,114,749	44.34	92,800
	18,929,725.89	2,350,683	1,478,786	17,450,940		411,613
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.4 2.17

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, 2021

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	47,178	44,229	129,730	38.97	3,329
2010	31,397.64	6,970	6,534	24,864	40.31	617
2011	100,934.51	20,671	19,379	81,556	40.78	2,000
2014	280,555.88	42,504	39,847	240,709	42.00	5,731
2016	231,825.44	26,382	24,733	207,092	42.81	4,837
	818,672.56	143,705	134,722	683,951		16,514
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.4 2.02

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, 2021

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	2,390,353	2,238,609	10,530,373	41.26	255,220
2018	31,858.33	2,377	2,226	29,632	43.45	682
2019	5,254.37	284	266	4,988	43.80	114
	12,806,094.73	2,393,014	2,241,101	10,564,994		256,016
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.3 2.00

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, 2021

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	176,869	185,818	86,288	3.50	24,654
	2,211,111.35	2,115,873	2,124,822	86,289		24,654
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 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, 2021

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						
1996	88,527.05	88,527	88,527			
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	1,231,538	1,231,538			
2012	3,394,803.79	3,225,064	2,897,966	496,838	0.50	496,838
2013	1,350,299.88	1,147,755	1,031,345	318,955	1.50	212,637
2014	772,333.61	579,250	520,500	251,834	2.50	100,734
2015	3,817,936.25	2,481,659	2,229,960	1,587,976	3.50	453,707
2016	800,361.02	440,199	395,553	404,808	4.50	89,957
2017	602,080.95	270,936	243,457	358,624	5.50	65,204
2018	2,782,730.33	973,956	875,174	1,907,556	6.50	293,470
2019	1,117,283.51	279,321	250,991	866,293	7.50	115,506
2020	736,735.88	110,510	99,302	637,434	8.50	74,992
2021	4,979,824.63	248,991	223,737	4,756,088	9.50	500,641
	34,570,376.62	23,973,628	22,983,972	11,586,405		2,403,686
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.8 6.95

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, 2021

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 110-R2						
NET SALVAGE PERCENT.. 0						
1894	13,445.12	11,485	8,605	4,840	21.76	222
1895	2,867.42	2,467	1,848	1,019	20.56	50
1896	152,657.30	130,278	97,607	55,050	21.56	2,553
1897	32,801.58	27,770	20,806	11,996	22.56	532
1898	45,472.93	38,188	28,611	16,862	23.56	716
1899	318,406.02	269,117	201,627	116,779	22.43	5,206
1900	767,596.50	643,553	482,162	285,434	23.42	12,188
1901	156,113.69	129,793	97,243	58,871	24.43	2,410
1902	132,030.78	110,444	82,747	49,284	23.36	2,110
1903	243,561.63	202,034	151,368	92,194	24.36	3,785
1904	196,276.15	161,437	120,952	75,324	25.36	2,970
1905	370,297.13	306,310	229,493	140,804	24.34	5,785
1906	229,272.80	188,004	140,856	88,417	25.35	3,488
1907	340,533.55	276,854	207,424	133,110	26.34	5,054
1908	406,781.87	332,422	249,057	157,725	25.39	6,212
1909	269,691.15	218,450	163,667	106,024	26.39	4,018
1910	244,646.73	196,402	147,148	97,499	27.39	3,560
1911	139,058.74	110,635	82,890	56,169	28.39	1,978
1912	236,911.69	189,387	141,892	95,020	27.48	3,458
1913	158,470.38	125,509	94,034	64,436	28.49	2,262
1914	385,743.74	302,732	226,812	158,932	29.48	5,391
1915	227,658.14	179,417	134,423	93,235	28.64	3,255
1916	90,559.35	70,700	52,970	37,589	29.64	1,268
1917	130,411.70	100,847	75,556	54,856	30.64	1,790
1918	78,704.83	61,091	45,771	32,934	29.84	1,104
1919	138,695.52	106,629	79,888	58,808	30.83	1,907
1920	237,716.62	180,950	135,571	102,146	31.84	3,208
1921	250,582.27	191,395	143,397	107,185	31.08	3,449
1922	232,643.60	175,925	131,806	100,838	32.08	3,143
1923	1,518,598.01	1,136,822	851,728	666,870	33.08	20,159
1924	843,568.49	633,351	474,518	369,050	32.36	11,405
1925	667,868.63	496,226	371,782	296,087	33.38	8,870
1926	387,299.70	284,820	213,392	173,908	34.36	5,061
1927	223,317.56	164,607	123,327	99,991	33.71	2,966
1928	337,007.90	245,780	184,143	152,865	34.71	4,404
1929	186,878.06	134,833	101,019	85,859	35.71	2,404
1930	156,175.80	112,884	84,575	71,601	35.09	2,040
1931	213,376.75	152,564	114,304	99,073	36.08	2,746
1932	63,888.60	45,169	33,841	30,048	37.09	810
1933	46,876.82	33,189	24,866	22,011	36.50	603
1934	84,831.32	59,382	44,490	40,341	37.50	1,076

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, 2021

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						
1935	165,832.19	114,756	85,977	79,855	38.50	2,074
1936	115,710.16	80,141	60,043	55,667	37.95	1,467
1937	206,243.75	141,153	105,754	100,490	38.96	2,579
1938	85,920.58	58,117	43,542	42,379	39.95	1,061
1939	169,596.00	114,732	85,959	83,637	39.45	2,120
1940	132,705.04	88,687	66,446	66,259	40.45	1,638
1941	133,094.29	87,856	65,823	67,271	41.45	1,623
1942	110,729.20	73,059	54,737	55,992	40.99	1,366
1943	96,833.64	63,097	47,273	49,561	41.98	1,181
1944	48,836.75	31,412	23,534	25,303	42.99	589
1945	262,575.62	168,731	126,416	136,160	42.55	3,200
1946	358,115.93	227,117	170,160	187,956	43.55	4,316
1947	354,991.99	222,154	166,442	188,550	44.55	4,232
1948	425,934.66	266,124	199,385	226,550	44.14	5,133
1949	226,104.27	139,325	104,385	121,719	45.15	2,696
1950	316,372.15	192,291	144,068	172,304	46.14	3,734
1951	597,812.19	362,454	271,557	326,255	45.78	7,127
1952	484,790.83	289,759	217,093	267,698	46.78	5,722
1953	2,005,027.08	1,181,161	884,948	1,120,079	47.78	23,442
1954	2,229,913.71	1,309,405	981,030	1,248,884	47.45	26,320
1955	4,175,469.33	2,415,927	1,810,057	2,365,412	48.44	48,832
1956	2,049,547.94	1,167,832	874,961	1,174,587	49.45	23,753
1957	2,814,817.21	1,597,690	1,197,019	1,617,798	49.14	32,922
1958	2,549,511.57	1,424,667	1,067,387	1,482,125	50.14	29,560
1959	2,661,591.37	1,463,875	1,096,762	1,564,829	51.14	30,599
1960	3,264,500.83	1,786,988	1,338,844	1,925,657	50.85	37,869
1961	4,112,019.43	2,213,911	1,658,703	2,453,316	51.87	47,297
1962	1,528,651.56	809,574	606,548	922,104	52.85	17,448
1963	2,302,910.31	1,212,482	908,414	1,394,496	52.61	26,506
1964	5,151,232.97	2,665,763	1,997,239	3,153,994	53.61	58,832
1965	5,036,341.87	2,560,980	1,918,734	3,117,608	54.61	57,089
1966	4,929,100.25	2,489,196	1,864,952	3,064,148	54.40	56,326
1967	6,087,327.09	3,019,314	2,262,126	3,825,201	55.38	69,072
1968	5,876,787.39	2,892,555	2,167,156	3,709,631	55.20	67,203
1969	4,718,785.59	2,279,173	1,707,598	3,011,188	56.20	53,580
1970	4,120,724.69	1,952,399	1,462,773	2,657,952	57.20	46,468
1971	5,687,740.31	2,670,963	2,001,135	3,686,605	57.03	64,643
1972	8,944,889.89	4,118,227	3,085,452	5,859,438	58.02	100,990
1973	7,783,095.26	3,510,176	2,629,889	5,153,206	59.03	87,298
1974	5,053,454.90	2,256,368	1,690,513	3,362,942	58.88	57,115
1975	6,175,996.93	2,699,528	2,022,536	4,153,461	59.88	69,363

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, 2021

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						
1976	4,798,413.80	2,073,874	1,553,785	3,244,629	59.77	54,285
1977	6,263,238.94	2,648,097	1,984,003	4,279,236	60.76	70,429
1978	10,033,665.78	4,145,911	3,106,193	6,927,473	61.77	112,149
1979	8,882,758.71	3,624,166	2,715,292	6,167,467	61.67	100,008
1980	12,679,570.05	5,051,541	3,784,708	8,894,862	62.67	141,932
1981	8,294,833.99	3,258,211	2,441,112	5,853,722	62.60	93,510
1982	6,135,744.36	2,351,217	1,761,575	4,374,169	63.59	68,787
1983	10,124,891.37	3,780,634	2,832,521	7,292,370	64.60	112,885
1984	14,869,295.12	5,464,466	4,094,079	10,775,216	64.54	166,954
1985	18,999,251.16	6,796,032	5,091,713	13,907,538	65.54	212,199
1986	24,394,230.51	8,572,133	6,422,400	17,971,831	65.52	274,295
1987	26,626,686.99	9,095,676	6,814,648	19,812,039	66.51	297,881
1988	35,578,044.38	11,918,645	8,929,669	26,648,375	66.50	400,727
1989	33,448,384.75	10,870,725	8,144,548	25,303,837	67.50	374,872
1990	32,753,138.29	10,422,049	7,808,392	24,944,746	67.50	369,552
1991	21,657,588.79	6,670,537	4,997,689	16,659,900	68.51	243,175
1992	25,449,876.02	7,657,868	5,737,416	19,712,460	68.54	287,605
1993	35,602,204.05	10,349,561	7,754,082	27,848,122	69.54	400,462
1994	39,960,195.88	11,208,835	8,397,866	31,562,330	70.54	447,439
1995	48,500,446.27	13,240,622	9,920,118	38,580,328	70.58	546,618
1996	39,413,530.59	10,452,468	7,831,182	31,582,349	70.65	447,025
1997	36,009,280.57	9,175,165	6,874,203	29,135,078	71.65	406,631
1998	90,524,596.42	22,341,470	16,738,642	73,785,954	71.73	1,028,662
1999	55,657,343.78	13,146,265	9,849,425	45,807,919	72.74	629,749
2000	57,993,853.55	13,216,799	9,902,270	48,091,584	72.84	660,236
2001	64,249,200.86	13,961,351	10,460,102	53,789,099	73.84	728,455
2002	65,719,636.89	13,709,116	10,271,123	55,448,514	73.96	749,709
2003	23,414,310.16	4,678,179	3,504,978	19,909,332	74.09	268,718
2004	61,309,599.63	11,587,514	8,681,579	52,628,021	75.09	700,866
2005	58,241,403.36	10,471,804	7,845,669	50,395,734	75.25	669,711
2006	13,060,272.77	2,226,777	1,668,342	11,391,931	75.41	151,067
2007	79,732,447.23	12,717,325	9,528,055	70,204,392	76.41	918,785
2008	101,631,384.85	15,224,381	11,406,387	90,224,998	76.59	1,178,026
2009	93,252,398.13	13,055,336	9,781,299	83,471,099	76.79	1,087,005
2010	97,062,233.20	12,618,090	9,453,706	87,608,527	76.99	1,137,921
2011	118,961,975.38	14,239,748	10,668,682	108,293,293	77.22	1,402,400
2012	109,926,427.49	12,003,966	8,993,593	100,932,834	77.46	1,303,032
2013	146,236,684.47	14,418,937	10,802,934	135,433,750	77.71	1,742,810
2014	136,228,352.21	11,960,849	8,961,289	127,267,063	77.97	1,632,257
2015	170,566,523.34	13,201,849	9,891,069	160,675,454	77.53	2,072,429
2016	175,020,415.98	11,551,347	8,654,483	166,365,933	77.83	2,137,555

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, 2021

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						
2017	118,546,817.68	6,508,220	4,876,079	113,670,739	77.47	1,467,287
2018	153,592,400.23	6,665,910	4,994,223	148,598,177	77.15	1,926,094
2019	162,142,774.30	5,156,140	3,863,075	158,279,699	76.24	2,076,072
2020	158,027,622.24	3,128,947	2,344,264	155,683,358	74.26	2,096,463
2021	138,098,681.10	994,311	744,957	137,353,724	68.94	1,992,366
9999	264,262,230.09-	41,273,152-	30,922,608-	233,339,622-		3,167,429-
	2,799,921,328.82	437,298,883	327,632,397	2,472,288,932		33,559,667
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						73.7 1.20

PENNSYLVANIA-AMERICAN WATER COMPANY  
 WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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	35,268.38	31,290	29,654	5,614	10.74	523
1938	1,855.05	1,642	1,556	299	10.84	28
1939	33,496.44	29,571	28,025	5,471	10.95	500
1940	67,698.96	59,589	56,473	11,226	11.09	1,012
1941	45,868.35	39,878	37,793	8,075	12.09	668
1942	44,891.70	38,903	36,869	8,023	12.24	655
1943	21,074.78	18,198	17,246	3,829	12.41	309
1944	13,502.62	11,615	11,008	2,495	12.59	198
1945	24,048.54	20,605	19,528	4,521	12.79	353
1946	91,769.23	78,298	74,204	17,565	12.99	1,352
1947	181,646.64	154,272	146,205	35,442	13.22	2,681
1948	246,294.01	206,370	195,579	50,715	14.22	3,566
1949	272,286.25	227,032	215,161	57,125	14.45	3,953
1950	318,595.58	264,243	250,426	68,170	14.71	4,634
1951	458,420.10	378,105	358,334	100,086	14.97	6,686
1952	522,944.40	428,867	406,442	116,502	15.25	7,639
1953	525,386.76	424,670	402,464	122,923	16.25	7,564
1954	488,507.20	392,369	371,852	116,655	16.54	7,053
1955	644,906.82	514,636	487,726	157,181	16.83	9,339
1956	680,853.94	539,645	511,427	169,427	17.14	9,885
1957	656,016.69	516,220	489,227	166,790	17.47	9,547
1958	882,285.64	689,065	653,034	229,252	17.80	12,879
1959	1,025,137.34	788,126	746,916	278,221	18.80	14,799
1960	1,034,705.05	789,066	747,806	286,899	19.15	14,982
1961	985,529.20	745,257	706,288	279,241	19.50	14,320
1962	934,440.66	700,550	663,919	270,522	19.87	13,615
1963	837,468.93	622,239	589,703	247,766	20.24	12,241
1964	689,922.80	503,782	477,440	212,483	21.24	10,004
1965	1,032,628.44	746,797	707,748	324,880	21.62	15,027
1966	1,048,901.87	751,014	711,744	337,158	22.02	15,311
1967	1,086,006.95	769,436	729,203	356,804	22.42	15,915
1968	1,217,076.23	846,477	802,215	414,861	23.42	17,714
1969	1,317,738.64	906,341	858,949	458,790	23.83	19,253
1970	1,428,466.88	971,072	920,295	508,172	24.26	20,947
1971	1,656,233.70	1,112,327	1,054,164	602,070	24.69	24,385
1972	1,790,297.80	1,187,505	1,125,411	664,887	25.13	26,458
1973	2,335,465.11	1,517,819	1,438,454	897,011	26.13	34,329
1974	1,375,067.38	881,693	835,590	539,477	26.58	20,296
1975	821,487.48	519,509	492,344	329,143	27.03	12,177
1976	1,540,215.36	960,170	909,964	630,251	27.49	22,927
1977	1,498,294.05	913,360	865,601	632,693	28.50	22,200

PENNSYLVANIA-AMERICAN WATER COMPANY  
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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	2,627,088.97	1,577,042	1,494,580	1,132,509	28.96	39,106
1979	3,093,027.57	1,827,361	1,731,810	1,361,218	29.44	46,237
1980	2,775,401.48	1,612,508	1,528,191	1,247,210	29.93	41,671
1981	2,682,998.50	1,521,260	1,441,715	1,241,284	30.93	40,132
1982	2,755,993.41	1,535,088	1,454,820	1,301,173	31.42	41,412
1983	2,957,494.90	1,616,862	1,532,318	1,425,177	31.92	44,648
1984	3,509,735.25	1,881,920	1,783,516	1,726,219	32.43	53,229
1985	3,833,779.47	2,001,233	1,896,590	1,937,189	33.43	57,948
1986	4,632,844.40	2,368,310	2,244,473	2,388,371	33.94	70,370
1987	6,541,854.01	3,272,235	3,101,133	3,440,721	34.47	99,818
1988	7,128,938.78	3,486,764	3,304,444	3,824,495	34.99	109,303
1989	7,605,761.64	3,608,934	3,420,226	4,185,536	35.99	116,297
1990	8,406,716.56	3,892,310	3,688,785	4,717,932	36.53	129,152
1991	6,239,016.25	2,816,292	2,669,031	3,569,985	37.07	96,304
1992	6,680,037.71	2,936,545	2,782,996	3,897,042	37.61	103,617
1993	9,562,077.53	4,087,788	3,874,041	5,688,037	38.17	149,019
1994	7,887,604.85	3,253,637	3,083,507	4,804,098	39.17	122,647
1995	10,853,016.86	4,343,377	4,116,266	6,736,751	39.72	169,606
1996	11,442,764.49	4,435,216	4,203,302	7,239,462	40.29	179,684
1997	10,876,990.54	4,076,696	3,863,529	7,013,462	40.86	171,646
1998	47,756,427.60	17,283,051	16,379,335	31,377,093	41.44	757,169
1999	14,044,382.34	4,866,378	4,611,919	9,432,463	42.44	222,254
2000	14,198,648.37	4,730,990	4,483,611	9,715,037	43.02	225,826
2001	17,049,132.57	5,452,313	5,167,216	11,881,917	43.60	272,521
2002	30,040,630.73	9,198,441	8,717,463	21,323,168	44.19	482,534
2003	3,631,427.77	1,061,466	1,005,963	2,625,465	44.79	58,617
2004	2,174,495.86	604,945	573,313	1,601,183	45.40	35,268
2005	18,483,369.72	4,850,036	4,596,432	13,886,938	46.39	299,352
2006	75,912.98	18,826	17,842	58,071	47.00	1,236
2007	13,852,264.98	3,233,119	3,064,062	10,788,203	47.61	226,595
2008	26,459,308.86	5,786,651	5,484,072	20,975,237	48.23	434,900
2009	23,622,381.14	4,814,241	4,562,508	19,059,873	48.85	390,171
2010	18,669,265.34	3,521,023	3,336,912	15,332,353	49.48	309,870
2011	18,956,983.33	3,283,350	3,111,666	15,845,317	50.11	316,211
2012	21,665,195.49	3,436,100	3,256,429	18,408,766	50.38	365,398
2013	22,662,989.81	3,236,275	3,067,053	19,595,937	51.02	384,083
2014	20,510,245.17	2,600,699	2,464,711	18,045,534	51.67	349,246
2015	21,483,120.75	2,388,923	2,264,008	19,219,113	51.98	369,741
2016	27,917,125.06	2,640,960	2,502,867	25,414,258	52.64	482,794
2017	25,761,952.66	2,017,161	1,911,685	23,850,268	52.97	450,260
2018	25,401,942.45	1,574,920	1,492,569	23,909,373	52.99	451,205

PENNSYLVANIA-AMERICAN WATER COMPANY  
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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	25,579,542.08	1,151,079	1,090,890	24,488,652	53.06	461,528
2020	28,683,097.35	791,653	750,258	27,932,839	52.85	528,531
2021	28,865,069.32	282,878	268,087	28,596,982	50.78	563,154
9999	17,633,985.33-	4,514,015-	4,277,981-	13,356,004-		292,064-
	631,916,771.52	161,760,464	153,302,150	478,614,622		10,466,170
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.7 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, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-L1						
NET SALVAGE PERCENT.. 0						
1991	664,244.25	549,064	572,303	91,941	6.40	14,366
1992	138,568.79	113,238	118,031	20,538	6.60	3,112
1993	223,965.69	181,278	188,951	35,015	6.71	5,218
1994	188,810.74	150,577	156,950	31,861	6.98	4,565
1995	250,808.09	197,386	205,740	45,068	7.17	6,286
1996	48,804.23	37,833	39,434	9,370	7.39	1,268
1997	1,255,221.27	959,491	1,000,102	255,119	7.55	33,791
1998	10,520,624.39	7,911,510	8,246,366	2,274,258	7.75	293,453
1999	1,716,846.39	1,267,033	1,320,660	396,186	7.99	49,585
2000	2,601,752.94	1,885,230	1,965,023	636,730	8.17	77,935
2001	4,224,188.47	3,005,088	3,132,279	1,091,909	8.32	131,239
2002	2,403,849.75	1,673,560	1,744,394	659,456	8.51	77,492
2003	348,902.90	236,905	246,932	101,971	8.75	11,654
2004	1,940.83	1,284	1,338	603	8.96	67
2005	2,450,629.39	1,576,980	1,643,726	806,903	9.14	88,283
2006	3,838.65	2,398	2,499	1,340	9.32	144
2007	3,644,057.57	2,203,197	2,296,448	1,347,610	9.48	142,153
2008	6,030,237.95	3,516,835	3,665,686	2,364,552	9.65	245,031
2009	10,126,684.52	5,670,943	5,910,967	4,215,718	9.82	429,299
2010	12,632,505.39	6,755,864	7,041,807	5,590,698	10.00	559,070
2011	17,578,759.85	8,933,526	9,311,640	8,267,120	10.16	813,693
2012	13,682,192.38	6,537,352	6,814,047	6,868,145	10.38	661,671
2013	9,864,755.06	4,393,762	4,579,729	5,285,026	10.58	499,530
2014	6,656,306.15	2,725,757	2,841,125	3,815,181	10.82	352,605
2015	13,792,665.21	5,092,252	5,307,783	8,484,882	11.11	763,716
2016	15,912,174.00	5,171,457	5,390,340	10,521,834	11.42	921,351
2017	16,431,516.49	4,540,028	4,732,186	11,699,330	11.79	992,310
2018	13,279,875.99	2,965,396	3,090,907	10,188,969	12.17	837,220
2019	18,734,878.88	3,109,990	3,241,621	15,493,258	12.56	1,233,540
2020	11,777,412.90	1,224,851	1,276,693	10,500,720	12.93	812,121
2021	10,775,788.98	399,782	416,703	10,359,086	12.98	798,081
9999	1,707,754.19-	681,498-	710,343-	997,411-		89,179-
	206,255,053.90	82,308,349	85,792,067	120,462,987		10,770,670
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.2 5.22

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, 2021

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						
1924	347.02	315	288	59	10.02	6
1925	1,193.26	1,082	990	203	9.88	21
1926	1,968.22	1,786	1,635	333	9.77	34
1927	3,285.28	2,950	2,701	584	10.76	54
1928	2,363.84	2,122	1,943	421	10.67	39
1929	4,419.39	3,965	3,630	789	10.60	74
1930	4,724.76	4,194	3,839	886	11.59	76
1931	5,927.90	5,257	4,812	1,116	11.54	97
1932	3,342.51	2,961	2,711	632	11.52	55
1933	1,917.87	1,697	1,553	365	11.50	32
1934	4,782.02	4,184	3,830	952	12.50	76
1935	5,675.91	4,958	4,539	1,137	12.51	91
1936	6,229.63	5,433	4,974	1,256	12.54	100
1937	10,200.39	8,878	8,127	2,073	12.58	165
1938	4,191.95	3,605	3,300	892	13.59	66
1939	7,034.53	6,036	5,526	1,509	13.65	111
1940	5,921.91	5,068	4,639	1,283	13.73	93
1941	6,336.20	5,355	4,902	1,434	14.74	97
1942	3,213.62	2,708	2,479	735	14.84	50
1943	3,444.24	2,893	2,648	796	14.95	53
1944	4,187.93	3,505	3,209	979	15.09	65
1945	4,562.92	3,770	3,451	1,112	16.09	69
1946	6,313.71	5,196	4,757	1,557	16.24	96
1947	12,646.99	10,364	9,487	3,160	16.41	193
1948	12,268.50	10,009	9,163	3,106	16.59	187
1949	23,320.42	18,768	17,181	6,139	17.59	349
1950	8,344.67	6,682	6,117	2,228	17.79	125
1951	28,101.41	22,386	20,493	7,608	18.00	423
1952	25,461.95	19,998	18,307	7,155	18.99	377
1953	29,517.31	23,050	21,101	8,416	19.22	438
1954	39,200.73	30,428	27,855	11,346	19.46	583
1955	44,063.79	33,700	30,850	13,214	20.45	646
1956	76,198.82	57,896	53,000	23,199	20.71	1,120
1957	71,893.29	54,251	49,663	22,230	20.97	1,060
1958	64,747.21	48,515	44,412	20,335	21.25	957
1959	76,844.19	56,673	51,880	24,964	22.25	1,122
1960	99,979.37	73,165	66,977	33,002	22.54	1,464
1961	72,671.27	52,759	48,297	24,374	22.83	1,068
1962	63,750.87	45,518	41,668	22,083	23.83	927
1963	89,279.53	63,192	57,848	31,432	24.15	1,302
1964	98,023.68	68,764	62,948	35,076	24.47	1,433

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, 2021

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1965	97,066.80	66,908	61,249	35,818	25.47	1,406
1966	105,206.88	71,814	65,740	39,467	25.80	1,530
1967	132,090.70	89,267	81,717	50,374	26.15	1,926
1968	135,150.69	89,659	82,076	53,075	27.15	1,955
1969	142,431.34	93,463	85,558	56,873	27.50	2,068
1970	153,216.85	99,422	91,014	62,203	27.87	2,232
1971	179,154.92	113,996	104,355	74,800	28.87	2,591
1972	176,396.98	110,883	101,505	74,892	29.24	2,561
1973	234,035.99	145,290	133,002	101,034	29.62	3,411
1974	302,139.01	183,701	168,165	133,974	30.62	4,375
1975	306,271.45	183,702	168,166	138,105	31.02	4,452
1976	204,891.69	121,193	110,943	93,949	31.42	2,990
1977	289,629.98	167,551	153,381	136,249	32.42	4,203
1978	480,377.47	273,719	250,570	229,807	32.84	6,998
1979	517,242.98	290,173	265,632	251,611	33.26	7,565
1980	460,083.86	252,034	230,719	229,365	34.26	6,695
1981	326,141.54	175,660	160,804	165,338	34.69	4,766
1982	458,535.42	242,703	222,177	236,358	35.13	6,728
1983	595,745.02	307,345	281,352	314,393	36.13	8,702
1984	546,779.69	276,780	253,372	293,408	36.58	8,021
1985	605,467.12	300,554	275,135	330,332	37.03	8,921
1986	759,229.67	366,556	335,555	423,675	38.03	11,141
1987	822,874.52	388,890	356,000	466,875	38.50	12,127
1988	1,209,569.56	559,184	511,892	697,678	38.96	17,908
1989	1,101,039.78	493,816	452,052	648,988	39.96	16,241
1990	1,113,436.42	487,462	446,235	667,201	40.45	16,494
1991	972,183.03	415,122	380,014	592,169	40.93	14,468
1992	1,340,445.61	553,604	506,784	833,662	41.93	19,882
1993	1,159,829.12	466,019	426,606	733,223	42.43	17,281
1994	1,548,841.53	604,823	553,671	995,171	42.92	23,187
1995	1,695,808.70	638,133	584,164	1,111,645	43.92	25,311
1996	1,421,924.85	518,434	474,588	947,337	44.43	21,322
1997	1,752,544.52	618,298	566,006	1,186,539	44.94	26,403
1998	1,594,608.99	539,616	493,979	1,100,630	45.94	23,958
1999	2,105,702.49	686,880	628,788	1,476,914	46.47	31,782
2000	1,266,428.12	397,532	363,911	902,517	46.99	19,207
2001	1,782,434.07	537,226	491,791	1,290,643	47.52	27,160
2002	1,594,716.59	457,046	418,392	1,176,325	48.53	24,239
2003	2,142,169.25	586,526	536,921	1,605,248	49.07	32,713
2004	2,113,642.32	551,238	504,618	1,609,024	49.61	32,433
2005	97,120.51	24,037	22,004	75,117	50.17	1,497

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, 2021

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						
2006	5,294,717.90	1,238,964	1,134,180	4,160,538	50.73	82,013
2007	3,358,977.60	735,616	673,402	2,685,576	51.72	51,925
2008	4,477,021.87	918,685	840,988	3,636,034	52.29	69,536
2009	4,695,161.28	897,715	821,792	3,873,369	52.86	73,276
2010	4,337,086.29	768,098	703,137	3,633,949	53.44	68,001
2011	3,554,535.46	578,678	529,737	3,024,798	54.01	56,004
2012	4,704,586.59	697,220	638,253	4,066,334	54.60	74,475
2013	5,276,835.07	703,930	644,396	4,632,439	55.20	83,921
2014	4,676,744.17	557,468	510,321	4,166,423	55.40	75,206
2015	7,805,721.93	811,795	743,138	7,062,584	56.00	126,118
2016	7,686,844.62	681,054	623,454	7,063,391	56.61	124,773
2017	5,824,218.16	427,498	391,343	5,432,875	56.85	95,565
2018	6,886,975.35	398,067	364,401	6,522,574	57.10	114,231
2019	8,065,252.09	338,741	310,092	7,755,160	57.02	136,008
2020	7,928,043.06	204,544	187,245	7,740,798	56.64	136,667
2021	7,972,635.42	72,551	66,415	7,906,220	54.45	145,201
9999	4,840,251.24-	923,896-	845,759-	3,994,492-		77,260-
	122,785,610.66	23,437,023	21,454,868	101,330,743		1,959,904
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, 2021

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	5,990	5,437	1,039	1.50	693
2006	51,409.99	39,843	36,166	15,244	4.50	3,388
2007	97,424.76	70,633	64,114	33,311	5.50	6,057
2008	82,942.32	55,986	50,819	32,123	6.50	4,942
2010	11,672.57	6,712	6,093	5,580	8.50	656
2011	35,173.71	18,466	16,762	18,412	9.50	1,938
2012	104,725.37	49,745	45,154	59,571	10.50	5,673
2013	549,988.15	233,745	212,173	337,815	11.50	29,375
2014	1,427,408.53	535,278	485,878	941,531	12.50	75,322
2015	156,319.38	50,804	46,115	110,204	13.50	8,163
2016	273,946.18	75,335	68,383	205,563	14.50	14,177
2017	104,623.22	23,540	21,368	83,255	15.50	5,371
2018	492,223.82	86,139	78,189	414,035	16.50	25,093
2019	660,362.16	82,545	74,927	585,435	17.50	33,453
2020	1,285,133.01	96,385	87,490	1,197,643	18.50	64,737
2021	2,136,035.69	53,401	48,473	2,087,563	19.50	107,055
	7,475,864.68	1,484,547	1,347,541	6,128,324		386,093
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.9 5.16

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, 2021

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						
2017	1,968,811.19	1,771,930	1,515,990	452,821	0.50	452,821
2018	1,083,140.21	758,198	648,683	434,457	1.50	289,638
2019	959,144.11	479,572	410,302	548,842	2.50	219,537
2020	9,418,054.54	2,825,416	2,417,308	7,000,747	3.50	2,000,213
2021	11,082,285.41	1,108,229	948,154	10,134,131	4.50	2,252,029
	24,511,435.46	6,943,345	5,940,437	18,570,998		5,214,238
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.6 21.27

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, 2021

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						
2017	9,882,892.72	8,894,603	8,750,912	1,131,981	0.50	1,131,981
2018	3,721,151.48	2,604,806	2,562,726	1,158,425	1.50	772,283
2019	14,558,793.02	7,279,397	7,161,799	7,396,994	2.50	2,958,798
2020	8,614,350.17	2,584,305	2,542,556	6,071,794	3.50	1,734,798
2021	9,217,582.55	921,758	906,867	8,310,716	4.50	1,846,826
	45,994,769.94	22,284,869	21,924,860	24,069,910		8,444,686
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.9						18.36

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, 2021

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	24,214,787	22,562,265	2,926,985	0.50	2,926,985
2013	36,141,214.50	30,720,032	28,623,564	7,517,650	1.50	5,011,767
2014	1,144,664.47	858,498	799,910	344,754	2.50	137,902
2015	58,280.82	37,883	35,298	22,983	3.50	6,567
2018	157,049.62	54,967	51,216	105,834	6.50	16,282
	62,990,459.09	55,886,167	52,072,253	10,918,206		8,099,503
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.3 12.86

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, 2021

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	1,911	1,828	5,817	7.50	776
9999	354.00-	88-	84-	270-		36-
	7,290.67	1,823	1,744	5,547		740
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.5 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, 2021

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, 2021

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	10,935.65	9,852	10,936			
2012	3,068,192.62	2,678,532	3,010,460	57,733	1.38	41,836
2013	4,535,495.03	3,827,958	4,302,326	233,169	1.57	148,515
2014	48,231.71	39,318	44,190	4,042	1.70	2,378
2015	2,959,848.62	2,312,530	2,599,103	360,746	1.82	198,212
2016	1,392,723.98	1,015,017	1,140,800	251,924	2.05	122,890
2017	26,109.42	16,872	18,963	7,146	2.46	2,905
2018	2,039,733.18	1,084,322	1,218,693	821,040	3.08	266,571
2019	9,590,718.86	3,778,743	4,247,011	5,343,708	3.85	1,387,976
2020	2,667,252.30	643,875	723,665	1,943,587	4.71	412,651
2021	2,463,069.59	199,509	224,233	2,238,837	5.67	394,857
	28,802,310.96	15,606,528	17,540,380	11,261,931		2,978,791
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.8						10.34

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, 2021

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	170,160.81	148,550	164,616	5,545	1.38	4,018
2013	3,085,267.43	2,603,966	2,885,584	199,683	1.57	127,187
2014	995,456.36	811,496	899,259	96,197	1.70	56,586
2015	773,009.35	603,952	669,269	103,740	1.82	57,000
2016	2,813,825.42	2,050,716	2,272,500	541,325	2.05	264,061
2017	2,375,373.93	1,534,967	1,700,973	674,401	2.46	274,147
2018	6,048,635.77	3,215,455	3,563,206	2,485,430	3.08	806,958
2019	8,308.48	3,274	3,628	4,680	3.85	1,216
2020	3,521,425.34	850,072	942,007	2,579,418	4.71	547,647
2021	3,414,348.75	276,562	306,472	3,107,877	5.67	548,126
	23,205,811.64	12,099,010	13,407,514	9,798,298		2,686,946
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.6 11.58

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, 2021

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	4,874.34	4,507	4,874			
2011	8,382.91	7,552	8,276	107	1.16	92
2012	2,056,554.88	1,795,372	1,967,503	89,052	1.38	64,530
2019	145,139.47	57,185	62,668	82,471	3.85	21,421
2020	1,073,024.64	259,028	283,862	789,163	4.71	167,551
2021	586,754.25	47,527	52,084	534,670	5.67	94,298
	3,874,730.49	2,171,171	2,379,267	1,495,463		347,892
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.3 8.98

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, 2021

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	732.50	732	732			
1999	683.14	683	683			
2006	2,938.96	2,929	2,939			
2007	11,654.01	11,457	11,654			
2008	60,754.75	58,640	60,755			
2009	17,512.35	16,570	17,512			
2010	50,431.79	46,629	50,432			
2011	64,216.63	57,853	62,856	1,361	1.16	1,173
2012	282,758.80	246,848	268,195	14,564	1.38	10,554
2013	1,283,077.37	1,082,917	1,176,568	106,509	1.57	67,840
2014	679,064.03	553,573	601,446	77,618	1.70	45,658
2015	172,793.48	135,004	146,679	26,114	1.82	14,348
2016	936,308.42	682,382	741,395	194,913	2.05	95,080
2017	119,304.09	77,094	83,761	35,543	2.46	14,448
2018	2,497,331.15	1,327,581	1,442,391	1,054,940	3.08	342,513
2019	688,570.87	271,297	294,759	393,812	3.85	102,289
2020	1,655,035.93	399,526	434,077	1,220,959	4.71	259,227
2021	1,916,057.41	155,201	168,623	1,747,434	5.67	308,189
	10,439,225.68	5,126,916	5,565,457	4,873,769		1,261,319
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.9 12.08

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, 2021

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	1,361	945	812	4.50	180
2007	34,088.10	24,714	17,165	16,923	5.50	3,077
2008	23,325.31	15,745	10,936	12,389	6.50	1,906
2013	41,334.12	17,567	12,201	29,133	11.50	2,533
2014	61,104.50	22,914	15,915	45,190	12.50	3,615
2016	92,745.16	25,505	17,715	75,030	14.50	5,174
2017	48,514.27	10,916	7,582	40,932	15.50	2,641
2018	57,628.55	10,085	7,005	50,624	16.50	3,068
2019	87,536.90	10,942	7,600	79,937	17.50	4,568
	448,033.65	139,749	97,064	350,970		26,762
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.1 5.97

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, 2021

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	171,550	130,783	45,166	0.50	45,166
2003	260,113.69	240,605	183,428	76,686	1.50	51,124
2004	218,967.57	191,597	146,066	72,902	2.50	29,161
2005	234,510.04	193,471	147,495	87,015	3.50	24,861
2006	294,119.13	227,942	173,774	120,345	4.50	26,743
2007	550,459.99	399,083	304,246	246,214	5.50	44,766
2008	249,637.72	168,505	128,462	121,176	6.50	18,642
2009	93,688.77	58,555	44,640	49,049	7.50	6,540
2010	684,967.98	393,857	300,262	384,706	8.50	45,260
2011	1,147,774.28	602,581	459,385	688,389	9.50	72,462
2012	2,342,009.84	1,112,455	848,094	1,493,916	10.50	142,278
2013	2,951,594.28	1,254,428	956,329	1,995,265	11.50	173,501
2014	1,038,682.01	389,506	296,945	741,737	12.50	59,339
2015	1,785,330.12	580,232	442,347	1,342,983	13.50	99,480
2016	4,227,277.95	1,162,501	886,248	3,341,030	14.50	230,416
2017	5,250,609.62	1,181,387	900,645	4,349,965	15.50	280,643
2018	2,782,349.43	486,911	371,203	2,411,146	16.50	146,130
2019	1,297,500.48	162,188	123,646	1,173,854	17.50	67,077
2020	3,492,569.27	261,943	199,696	3,292,873	18.50	177,993
2021	3,019,087.51	75,477	57,541	2,961,547	19.50	151,874
9999	61.00-	18-	14-	47-		4-
	32,097,137.82	9,314,756	7,101,221	24,995,917		1,893,452
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.2 5.90

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, 2021

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	2,828	2,276	855	4.76	180
1978	1,140.78	1,027	827	314	4.81	65
1979	70.01	62	50	20	5.12	4
1980	870.31	773	622	248	5.23	47
1982	329.99	291	234	96	5.35	18
1983	1,658.40	1,449	1,166	492	5.55	89
1984	3,210.92	2,794	2,249	962	5.60	172
1985	22,644.26	19,506	15,701	6,943	5.87	1,183
1986	33,529.80	28,688	23,091	10,439	5.99	1,743
1987	3,359.60	2,851	2,295	1,065	6.15	173
1988	48,849.47	41,073	33,060	15,789	6.34	2,490
1989	52,339.45	43,714	35,186	17,153	6.41	2,676
1990	39,801.40	32,971	26,539	13,262	6.52	2,034
1991	21,861.88	17,870	14,384	7,478	6.81	1,098
1992	36,435.27	29,556	23,790	12,645	6.87	1,841
1994	118,802.62	94,092	75,735	43,068	7.22	5,965
1995	21,836.56	17,072	13,741	8,096	7.40	1,094
1996	15,308.07	11,789	9,489	5,819	7.61	765
1997	78,153.49	59,358	47,778	30,375	7.76	3,914
1998	25,328.80	18,928	15,235	10,094	7.95	1,270
1999	10,273.24	7,535	6,065	4,208	8.17	515
2000	2,169.95	1,568	1,262	908	8.26	110
2001	33,994.21	24,041	19,351	14,643	8.49	1,725
2002	43,196.22	29,900	24,067	19,129	8.67	2,206
2003	215,983.61	146,243	117,712	98,272	8.82	11,142
2004	106,501.18	70,269	56,560	49,941	9.02	5,537
2005	17,344.50	11,161	8,984	8,360	9.14	915
2006	132,949.38	83,040	66,839	66,110	9.32	7,093
2007	116,395.74	70,373	56,643	59,753	9.48	6,303
2008	53,452.75	31,174	25,092	28,361	9.65	2,939
2009	201,146.74	112,642	90,666	110,481	9.82	11,251
2010	113,033.73	60,575	48,757	64,277	9.96	6,454
2011	214,311.99	109,363	88,027	126,285	10.08	12,528
2012	86,552.44	41,684	33,552	53,000	10.22	5,186
2013	78,322.57	35,355	28,457	49,866	10.33	4,827
2014	73,376.04	30,598	24,628	48,748	10.49	4,647
2015	15,763.96	5,975	4,809	10,955	10.65	1,029
2016	44,332.75	14,971	12,050	32,283	10.79	2,992

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, 2021

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	21,608	17,392	56,811	10.96	5,183
2018	282,805.71	67,902	54,655	228,151	11.08	20,591
2019	162,049.84	29,655	23,870	138,180	11.16	12,382
	2,606,821.35	1,432,324	1,152,886	1,453,935		152,376
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.5 5.85

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, 2021

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	1,722	1,722			
1985	16,792.81	16,611	16,793			
1986	14,013.50	13,680	13,893	120	0.87	120
1987	4,748.59	4,603	4,675	74	1.09	68
1988	10,221.10	9,793	9,945	276	1.47	188
1989	13,115.87	12,405	12,598	518	1.86	278
1990	9,498.15	8,886	9,024	474	2.17	218
1991	12,096.57	11,216	11,390	707	2.39	296
1992	18,034.45	16,493	16,749	1,285	2.76	466
1993	77,817.09	70,300	71,393	6,424	3.05	2,106
1994	152,889.96	136,225	138,344	14,546	3.36	4,329
1995	148,235.10	130,032	132,054	16,181	3.71	4,361
1996	79,553.28	68,766	69,835	9,718	4.00	2,430
1997	41,777.10	35,519	36,071	5,706	4.32	1,321
1998	55,083.04	46,082	46,799	8,284	4.59	1,805
1999	255,047.45	209,445	212,702	42,345	4.90	8,642
2001	45,944.17	36,167	36,730	9,214	5.54	1,663
2002	107,988.70	82,968	84,258	23,731	5.88	4,036
2003	503,163.39	376,970	382,833	120,330	6.19	19,439
2004	19,131.90	13,928	14,145	4,987	6.54	763
2005	33,181.89	23,433	23,797	9,385	6.86	1,368
2006	13,570.69	9,255	9,399	4,172	7.23	577
2007	5,629.80	3,698	3,756	1,874	7.58	247
2008	47,316.03	29,828	30,292	17,024	7.91	2,152
2009	61,841.82	37,260	37,839	24,003	8.25	2,909
2010	16,615.93	9,498	9,646	6,970	8.62	809
2012	21,347.57	10,749	10,916	10,432	9.37	1,113
2013	21,465.79	9,999	10,155	11,311	9.75	1,160
2014	100,707.30	42,901	43,568	57,139	10.11	5,652
2015	5,982.85	2,287	2,323	3,660	10.51	348

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, 2021

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	42,501	43,162	83,707	10.92	7,665
2017	26,612.95	7,569	7,687	18,926	11.32	1,672
2018	295,353.30	67,931	68,986	226,367	11.72	19,315
2019	13,003.54	2,221	2,256	10,748	12.14	885
	2,405,805.64	1,630,374	1,655,168	750,638		98,401
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 4.09

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, 2021

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						
2012	23,821.81	15,087	16,457	7,365	5.50	1,339
2013	230,281.76	130,494	142,347	87,935	6.50	13,528
2015	17,452.26	7,563	8,250	9,202	8.50	1,083
2016	22,087.75	8,099	8,835	13,253	9.50	1,395
2018	11,496.50	2,682	2,926	8,570	11.50	745
2019	420,332.88	70,057	76,420	343,913	12.50	27,513
2020	1,670,512.50	167,051	182,225	1,488,288	13.50	110,244
2021	1,063,434.54	35,444	38,663	1,024,772	14.50	70,674
	3,459,420.00	436,477	476,123	2,983,297		226,521
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.2						6.55

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, 2021

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	10,547	10,445	466	0.50	466
2008	3,768.85	3,392	3,359	410	1.50	273
2009	94.16	78	77	17	2.50	7
2010	7,504.01	5,753	5,697	1,807	3.50	516
2011	18,194.10	12,736	12,613	5,581	4.50	1,240
2012	39,624.20	25,095	24,853	14,771	5.50	2,686
2013	765,328.01	433,688	429,497	335,831	6.50	51,666
2014	138,898.47	69,449	68,778	70,120	7.50	9,349
2015	3,007.59	1,303	1,290	1,718	8.50	202
2017	75,197.83	22,559	22,341	52,857	10.50	5,034
2018	729,626.88	170,244	168,599	561,028	11.50	48,785
2019	794,232.07	132,375	131,096	663,136	12.50	53,051
2020	1,995,000.02	199,500	197,572	1,797,428	13.50	133,143
2021	2,189,342.11	72,971	72,266	2,117,076	14.50	146,005
	6,770,729.39	1,159,690	1,148,483	5,622,246		452,423
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.4						6.68

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, 2021

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	386,393.96	367,074	368,666	17,728	0.50	17,728
2013	318,725.64	270,917	272,092	46,634	1.50	31,089
2014	102,010.70	76,508	76,840	25,171	2.50	10,068
2015	113,844.36	73,999	74,320	39,524	3.50	11,293
2016	717,219.37	394,471	396,181	321,038	4.50	71,342
2017	318,372.46	143,268	143,889	174,483	5.50	31,724
2018	771,458.72	270,011	271,182	500,277	6.50	76,966
2019	62,876.54	15,719	15,787	47,090	7.50	6,279
	2,790,901.75	1,611,967	1,618,957	1,171,945		256,489

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.6 9.19

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, 2021

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	25,584.29	24,305	24,176	1,408	0.50	1,408
2014	73,917.41	55,438	55,143	18,774	2.50	7,510
2015	11,214.16	7,289	7,250	3,964	3.50	1,133
2016	21,782.06	11,980	11,917	9,865	4.50	2,192
2017	35,766.67	16,095	16,009	19,758	5.50	3,592
2018	20,126.01	7,044	7,007	13,119	6.50	2,018
	188,390.60	122,151	121,502	66,889		17,853
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.7 9.48

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, 2021

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						
1997	54,553.56	53,462	27,296	27,258	0.50	27,258
1998	200,230.52	188,217	96,099	104,132	1.50	69,421
1999	88,578.52	79,721	40,704	47,875	2.50	19,150
2000	11,327.73	9,742	4,974	6,354	3.50	1,815
2001	1,242,200.95	1,018,605	520,076	722,125	4.50	160,472
2002	274,861.96	214,392	109,464	165,398	5.50	30,072
2003	269,249.53	199,245	101,730	167,520	6.50	25,772
2004	593,646.06	415,552	212,171	381,475	7.50	50,863
2005	421,659.31	278,295	142,091	279,568	8.50	32,890
2006	51,374.86	31,852	16,263	35,112	9.50	3,696
2008	157,721.62	85,170	43,486	114,236	11.50	9,934
2009	15,603.42	7,802	3,984	11,619	12.50	930
2010	30,646.09	14,097	7,198	23,448	13.50	1,737
2011	67,243.18	28,242	14,420	52,823	14.50	3,643
2012	217,174.92	82,526	42,136	175,039	15.50	11,293
2013	1,985,360.11	675,022	344,650	1,640,710	16.50	99,437
2014	304,208.62	91,263	46,597	257,612	17.50	14,721
2015	208,735.96	54,271	27,709	181,027	18.50	9,785
2016	801,596.73	176,351	90,041	711,556	19.50	36,490
2017	554,181.95	99,753	50,931	503,251	20.50	24,549
2018	1,207,954.47	169,114	86,346	1,121,608	21.50	52,168
2019	737,496.50	73,750	37,655	699,842	22.50	31,104
2020	1,713,870.00	102,832	52,503	1,661,367	23.50	70,696
2021	398,953.64	7,979	4,074	394,880	24.50	16,118
9999	4,085.00-	1,463-	747-	3,338-		283-
	11,604,345.21	4,155,792	2,121,851	9,482,494		803,731
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.8 6.93

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, 2021

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	4,324	4,303	1,540	6.50	237
2004	20,479.05	14,335	14,264	6,215	7.50	829
2006	12,840.00	7,961	7,921	4,919	9.50	518
2007	694,887.82	403,035	401,033	293,855	10.50	27,986
2015	1,360.35	354	352	1,008	18.50	54
2019	58,386.44	5,839	5,810	52,576	22.50	2,337
	793,796.73	435,848	433,683	360,114		31,961
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.3 4.03

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**PART III. 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
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-

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
2021 TRANSACTION YEAR				
303.99	60,984.95			
304.15	390,721.12	285,226.00	11,722.00	273,504.00-
304.20	674,004.26	121,321.00	20,220.00	101,101.00-
304.30	2,425,064.02	315,258.00	24,251.00	291,007.00-
304.61	55,697.95	5,013.00		5,013.00-
304.62	23,708.70	3,319.00	5,453.00	2,134.00
304.63	14,219.78	2,844.00	853.00	1,991.00-
307.00	4,840.08			
310.00	179,264.62	46,609.00		46,609.00-
311.00	865,903.37	147,204.00		147,204.00-
320.00	5,412,525.86	703,628.00		703,628.00-
330.00	1,622,345.68	775,958.00		775,958.00-
331.00	10,787,314.31	9,924,329.00		9,924,329.00-
333.00	1,654,334.03	744,450.00		744,450.00-
334.00	663,090.30	86,202.00	6,631.00	79,571.00-
335.00	620,990.92	223,557.00		223,557.00-
340.00	12,066,021.74			
341.00	811,218.87	16,225.00	48,674.00	32,449.00
346.00	891,015.91			
347.00	55,135.03			
	39,278,401.50	13,401,143.00	117,804.00	13,283,339.00-
TOTAL	317,318,626.41	94,229,988.85	3,477,251.90	90,752,736.95-

**EXHIBIT NO. 11-D - DEPRECIATION STUDY**  
**WATER OPERATIONS EXCLUDING STEELTON**  
**AS OF DECEMBER 31, 2022**

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

PENNSYLVANIA-AMERICAN WATER COMPANY  
MECHANICSBURG, PENNSYLVANIA

WATER OPERATIONS EXCLUDING STEELTON

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO WATER PLANT  
AS OF DECEMBER 31, 2022

*Prepared by:*



*Excellence Delivered **As Promised***

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

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WATER OPERATIONS EXCLUDING STEELTON

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO WATER PLANT  
AS OF DECEMBER 31, 2022

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 as of December 31, 2022. The results of our study at December 31, 2020 are presented in our report titled "2020 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of December 31, 2020". The same methods, procedures and estimates are used in both studies.

Summaries of the original cost, annual accruals, book depreciation reserve and amortization of net salvage are presented in Tables 1 through 5, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

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

JOHN J. SPANOS  
President

JJS:mle

066548.100

Gannett Fleming Valuation and Rate Consultants, LLC

207 Senate Avenue • Camp Hill, PA 17011-2316

t: 717.763.7211 • f: 717.763.4590

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**PART I. RESULTS OF STUDY**

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

**RESULTS OF STUDY**

**DESCRIPTION OF SUMMARY TABULATIONS**

Tables 1 through 5 presented on pages 3 through 13 summarize the results of the depreciation study as of December 31, 2022. Table 1 sets forth the development of the net original cost by account as of December 31, 2022. Table 2 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2022, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 3 presents the bringforward of the book reserve to December 31, 2022. Table 4 sets forth the calculation of the depreciation accruals for the twelve months ended December 31, 2022. Table 5 presents the annual amortization of experienced and estimated net salvage based on the period 2018 through 2022.

**DESCRIPTION OF DETAILED TABULATIONS**

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-8. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2018 through 2022, beginning on pages III-2 through III-5.

PENNSYLVANIA-AMERICAN WATER COMPANY  
 WATER OPERATIONS EXCLUDING STEELTON

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF DECEMBER 31, 2022

	DEPRECIABLE GROUP (1)	ORIGINAL COST	CUSTOMER	CONTRIBUTIONS	EXCLUDED	NET ORIGINAL COST
		AS OF DECEMBER 31, 2022 (2)	ADVANCES (3)	IN AID OF CONSTRUCTION (4)	PROPERTY (5)	AS OF DECEMBER 31, 2022 (6)
<b>INTANGIBLE PLANT</b>						
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	2,048,611.27				2,048,611.27
	<b>TOTAL INTANGIBLE PLANT</b>	<b>5,219,615.59</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,219,615.59</b>
<b>NONDEPRECIABLE PLANT</b>						
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
	<b>TOTAL NONDEPRECIABLE PLANT</b>	<b>22,368,793.65</b>	<b>0.00</b>	<b>215,927.20</b>	<b>0.00</b>	<b>22,152,866.45</b>
<b>DEPRECIABLE PLANT</b>						
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	10,182,561.35				10,182,561.35
304.15	OTHER WATER SOURCE STRUCTURES	46,058,788.69				46,058,788.69
304.20	POWER AND PUMPING STRUCTURES	127,198,559.78		1,289,607.60	41,310.00	125,867,642.18
304.30	PURIFICATION BUILDINGS	300,757,386.05		169,605.01	230,375.00	300,357,406.04
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	44,729,143.07		60,000.00	12,834.00	44,656,309.07
304.62	STORES, SHOP AND GARAGE BUILDINGS	55,415,664.38		576.00		55,415,088.38
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	4,313,786.05				4,313,786.05
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	13,103,763.45		41,551.00		13,032,153.18
310.00	POWER GENERATION EQUIPMENT	20,709,983.55		118,273.00		20,565,149.55
311.20	PUMPING EQUIPMENT - ELECTRIC PUMPING EQUIPMENT	26,872,154.35		1,954,569.05	116,716.00	24,800,869.30
311.50	PUMPING EQUIPMENT - OTHER	2,389,457.83				2,389,457.83
311.52	PUMPING EQUIPMENT - SOURCE OF SUPPLY	14,888,096.58				14,888,096.58
311.53	PUMPING EQUIPMENT - WATER TREATMENT	48,569,929.12				48,569,929.12
311.54	PUMPING EQUIPMENT - TRANSMISSION AND DISTRIBUTION	6,787,710.63				6,787,710.63
320.10	PURIFICATION SYSTEM - LARGE STRUCTURES	309,721,504.77		27,162.27	627,852.00	309,066,490.50
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	87,904,179.82		42,367.00		87,861,812.82
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	121,214,457.82		2,905,114.51		118,309,343.31

PENNSYLVANIA-AMERICAN WATER COMPANY  
WATER OPERATIONS EXCLUDING STEELTON

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF DECEMBER 31, 2022

	(1) DEPRECIABLE GROUP	(2)		(3) CUSTOMER ADVANCES	(4) CONTRIBUTIONS IN AID OF CONSTRUCTION	(5) EXCLUDED PROPERTY	(6)	
		ORIGINAL COST AS OF DECEMBER 31, 2022	NET ORIGINAL COST AS OF DECEMBER 31, 2022					
330.10	ELEVATED TANKS AND STANDPIPES	15,454,270.99	15,454,270.99					
330.20	GROUND LEVEL FACILITIES	21,167,505.22	21,167,505.22					
330.30	BELOW GRADE FACILITIES	818,672.56	818,672.56					
330.40	CLEARWELL	12,806,094.73	12,806,094.73					
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,211,111.35	2,211,111.35					
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	36,487,776.77	36,487,776.77					
331.00	MAINS AND ACCESSORIES	3,204,884,771.36	3,204,884,771.36	65,943,042.49	201,659,188.60	502,366.00	2,936,780,174.27	36,487,776.77
333.00	SERVICES	676,819,043.80	676,819,043.80	5,782,801.70	11,851,183.63		659,185,058.47	
334.00	METERS AND METER INSTALLATIONS	216,642,655.86	216,642,655.86		1,707,754.19		214,934,901.67	
335.00	FIRE HYDRANTS	134,845,967.05	134,845,967.05	71,848.81	4,768,402.44		130,005,715.80	
340.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	9,717,625.68	9,717,625.68				9,717,625.68	
340.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL EQUIPMENT	33,462,463.75	33,462,463.75				33,462,463.75	
340.30	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE	45,812,364.12	45,812,364.12				45,812,364.12	
340.31	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - BUSINESS TRANSFORMATION	37,501,209.41	37,501,209.41		354.00		37,501,209.41	
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	31,056,945.01	31,056,945.01				31,056,945.01	
341.20	TRANSPORTATION EQUIPMENT - EQUIPMENT	26,252,080.53	26,252,080.53				26,252,080.53	
341.30	TRANSPORTATION EQUIPMENT - AUTOS	4,797,842.25	4,797,842.25				4,797,842.25	
341.40	TRANSPORTATION EQUIPMENT - OTHER	11,886,269.88	11,886,269.88				11,886,269.88	
342.00	STORES EQUIPMENT	448,033.65	448,033.65				448,033.65	
343.00	TOOLS AND WORK EQUIPMENT	34,940,337.19	34,940,337.19		61.00		34,940,276.19	
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	4,522,854.54	4,522,854.54				4,522,854.54	
346.10	COMMUNICATOIN EQUIPMENT - NON-TELEPHONE	8,958,370.93	8,958,370.93				8,958,370.93	
346.19	COMMUNICATOIN EQUIPMENT - REMOTE CONTROL AND INSTRUMENTATION	2,404,507.79	2,404,507.79				2,404,507.79	
346.20	COMMUNICATOIN EQUIPMENT - TELEPHONE	162,806.31	162,806.31				162,806.31	
347.00	MISCELLANEOUS EQUIPMENT	11,553,876.65	11,553,876.65		4,085.00		11,549,791.65	
348.00	OTHER TANGIBLE EQUIPMENT	793,796.73	793,796.73				793,796.73	
	<b>TOTAL DEPRECIABLE PLANT</b>	<b>6,027,333,980.25</b>	<b>6,027,333,980.25</b>	<b>71,797,693.00</b>	<b>226,675,039.57</b>	<b>1,558,014.00</b>	<b>5,727,303,233.68</b>	
	<b>TOTAL WATER PLANT IN SERVICE</b>	<b>6,054,922,389.49</b>	<b>6,054,922,389.49</b>	<b>71,797,693.00</b>	<b>226,890,966.77</b>	<b>1,558,014.00</b>	<b>5,754,675,715.72</b>	

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, 2022**

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2022 (3.00)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
<b>INTANGIBLE PLANT</b>							
301.00 ORGANIZATION	NONDEPR.	766,405.12					
302.00 FRANCHISES AND CONSENTS	NONDEPR.	2,404,599.20					
303.00 MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.	2,048,611.27					
<b>TOTAL INTANGIBLE PLANT</b>		<b>5,219,615.59</b>					
<b>NONDEPRECIABLE PLANT</b>							
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					
<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>22,152,866.45</b>					
<b>DEPRECIABLE PLANT</b>							
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	155,025	0	0	-	-
303.99 COMPREHENSIVE PLANNING STUDIES	5-SQ	10,182,561.35	8,259,481	1,923,080	695,398	6.83	2.8
304.15 OTHER WATER SOURCE STRUCTURES	60-R1.5	46,058,788.69	9,320,062	36,738,727	986,605	2.14	37.2
304.20 POWER AND PUMPING STRUCTURES	70-R2.5	69,567,251.92	10,811,099	58,756,153	1,769,879	2.54	33.2
LARGE STRUCTURES	55-R3	56,300,390.26	10,288,470	46,011,920	1,375,963	2.44	33.4
OTHER STRUCTURES							
<b>TOTAL ACCOUNT 304.2</b>		<b>125,867,642.18</b>	<b>21,099,569</b>	<b>104,768,073</b>	<b>3,145,842</b>	<b>2.50</b>	<b>33.3</b>
304.30 PURIFICATION BUILDINGS	60-R2.5	255,780,794.88	83,952,045	171,828,750	5,832,863	2.28	29.5
LARGE STRUCTURES	60-R3	44,576,611.16	13,679,512	30,897,099	789,858	1.77	39.1
OTHER STRUCTURES							
<b>TOTAL ACCOUNT 304.3</b>		<b>300,357,406.04</b>	<b>97,631,557</b>	<b>202,725,849</b>	<b>6,622,721</b>	<b>2.20</b>	<b>30.6</b>
304.36 WASTE HANDLING AND TREATMENT STRUCTURES	60-S2.5	11,668,886.83	6,633,028	5,035,859	308,714	2.65	16.3
304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ	65,958.42	60,113	5,845	2,338	3.54	2.5
304.39 PURIFICATION BUILDINGS - TANK PAINTING	10-SQ	119,362.95	111,036	8,327	3,331	2.79	2.5
304.61 OFFICE BUILDINGS	50-R1.5	31,024,747.89	6,371,684	24,653,065	945,949	3.05	26.1
LARGE STRUCTURES	50-R3	13,631,561.18	3,733,072	9,898,489	308,741	2.26	32.1
OTHER STRUCTURES							
<b>TOTAL ACCOUNT 304.61</b>		<b>44,656,309.07</b>	<b>10,104,756</b>	<b>34,551,554</b>	<b>1,254,690</b>	<b>2.81</b>	<b>27.5</b>

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, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2022 (3.00)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCURUAL RATE, PERCENT (7)	COMPOSITE REMAINING LIFE (8)
304.62	STORES, SHOP AND GARAGE BUILDINGS LARGE STRUCTURES OTHER STRUCTURES	48,973,108.70 6,441,979.68	12,780,020 3,958,187	36,193,089 2,483,793	1,303,358 93,366	2.66 1.45	27.8 26.6
	TOTAL ACCOUNT 304.62	55,415,088.38	16,738,207	38,676,882	1,396,724	2.52	27.7
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	4,313,786.05	2,263,835	2,049,951	93,339	2.16	22.0
	TOTAL ACCOUNT 304	588,523,228.61	163,962,163	424,561,067	13,814,304	2.35	30.7
305.00	COLLECTING AND IMPOUNDING RESERVOIRS LARGE RESERVOIRS OTHER RESERVOIRS	128,044,777.60 7,624,311.12	20,550,805 2,939,023	107,493,972 4,685,288	1,782,940 190,529	1.39 2.50	60.3 24.6
	TOTAL ACCOUNT 305	135,669,088.72	23,489,828	112,179,260	1,973,469	1.45	56.8
306.00	LAKE, RIVER AND OTHER INTAKES LARGE INTAKES OTHER INTAKES	14,029,064.70 4,186,722.38	4,795,375 1,632,219	9,233,690 2,554,503	330,188 107,075	2.35 2.56	28.0 23.9
	TOTAL ACCOUNT 306	18,215,787.08	6,427,594	11,788,193	437,263	2.40	27.0
307.00	WELLS AND SPRINGS	13,032,153.18	3,471,000	9,561,153	314,002	2.41	30.4
310.00	POWER GENERATION EQUIPMENT	20,565,149.55	5,630,545	14,934,605	558,058	2.71	26.8
311.20	PUMPING EQUIPMENT	24,800,869.30	5,478,159	19,322,710	774,502	3.12	24.9
311.50	ELECTRIC	2,389,457.83	633,978	1,755,480	72,146	3.02	24.3
311.52	OTHER	14,888,096.58	2,619,196	12,268,901	489,246	3.29	25.1
311.53	SOURCE OF SUPPLY	48,569,929.12	20,093,259	28,476,670	1,352,578	2.78	21.1
311.54	WATER TREATMENT	6,787,710.63	2,323,274	4,464,437	190,941	2.81	23.4
	TRANSMISSION AND DISTRIBUTION						
	TOTAL ACCOUNT 311	97,436,063.46	31,147,866	66,288,198	2,879,413	2.96	23.0
320.10	PURIFICATION SYSTEM LARGE STRUCTURES LARGE STRUCTURES OTHER STRUCTURES	282,914,513.38 26,151,977.12	78,887,207 3,439,326	204,027,307 22,712,651	8,250,750 544,924	2.92 2.08	24.7 41.7
	TOTAL ACCOUNT 320.1	309,066,490.50	82,326,533	226,739,958	8,795,674	2.85	25.8
320.18	LARGE STRUCTURES PAINT	103,245.73	103,246	0	0	-	-
320.19	LARGE STRUCTURES PAINT	3,522,542.77	3,516,198	6,345	2,538	0.07	2.5
320.20	CHEMICAL TREATMENT	87,861,812.82	35,274,276	52,587,537	2,746,326	3.13	19.1
320.29	CHEMICAL TREATMENT PAINT	8,167.87	8,168	0	0	-	-
320.30	GRANULAR ACTIVATED CARBON	8,601,165.21	7,526,076	1,075,089	383,027	4.45	2.8
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	14,969,798.93	10,617,571	4,352,228	247,010	1.65	17.6
	TOTAL ACCOUNT 320	424,133,223.83	139,372,068	284,761,157	12,174,575	2.87	23.4

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, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2022 (3.00)	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	118,309,343.31	40,626,500	77,682,843	2,054,300	1.74	37.8
330.10	ELEVATED TANKS AND STANDPIPES	15,454,270.99	1,541,153	13,913,118	331,191	2.14	42.0
330.20	GROUND LEVEL FACILITIES	21,167,505.22	1,614,426	19,553,079	462,039	2.18	42.3
330.30	BELOW GRADE FACILITIES	818,672.56	151,236	667,437	16,307	1.99	40.9
330.40	CLEARWELL	12,806,094.73	2,497,117	10,308,978	252,748	1.97	40.8
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,211,111.35	2,149,476	61,635	24,654	1.12	2.5
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	36,487,776.77	25,268,027	11,219,750	2,056,876	5.64	5.5
	TOTAL ACCOUNT 330	207,254,774.93	73,847,935	133,406,840	5,198,115	2.51	25.7
331.00	MAINS AND ACCESSORIES	2,936,780,174.27	348,771,651	2,588,008,523	35,133,866	1.20	73.7
333.00	SERVICES	659,185,058.47	162,797,808	496,387,250	10,877,586	1.65	45.6
334.00	METERS AND METER INSTALLATIONS	214,934,901.67	97,003,489	117,931,413	10,639,550	4.95	11.1
335.00	FIRE HYDRANTS	130,005,715.80	23,042,648	106,963,068	2,070,419	1.59	51.7
340.00	OFFICE FURNITURE AND EQUIPMENT	9,717,625.68	1,815,881	7,901,745	495,036	5.09	16.0
	FURNITURE	33,462,463.75	9,828,593	23,633,871	6,978,136	20.85	3.4
	COMPUTERS AND PERIPHERAL EQUIPMENT	45,812,364.12	21,347,086	24,465,278	8,930,868	19.49	2.7
	COMPUTER SOFTWARE	37,501,209.41	34,545,944	2,955,265	2,808,524	7.49	1.1
	COMPUTER SOFTWARE - BUSINESS TRANSFORMATION	7,290.67	2,484	4,807	739	10.14	6.5
	OTHER OFFICE EQUIPMENT						
	TOTAL ACCOUNT 340	126,500,953.63	67,539,988	58,960,966	19,213,303	15.19	3.1
341.00	TRANSPORTATION EQUIPMENT	349.00	349	0	0	-	-
	NOT CLASSIFIED						
	LIGHT DUTY TRUCKS	31,056,945.01	20,510,899	10,546,046	2,986,194	9.62	3.5
	EQUIPMENT	26,252,080.53	15,856,244	10,395,837	2,899,406	11.04	3.6
	AUTOS	4,797,842.25	2,683,482	2,114,360	495,389	10.33	4.3
	OTHER	11,886,269.88	6,724,234	5,162,036	1,387,258	11.67	3.7
	TOTAL ACCOUNT 341	73,993,486.67	45,775,208	28,218,279	7,768,247	10.50	3.6
342.00	STORES EQUIPMENT	448,033.65	125,812	322,222	26,527	5.92	12.1
343.00	TOOLS AND WORK EQUIPMENT	34,940,276.19	8,910,705	26,029,571	1,998,203	5.72	13.0
344.00	LABORATORY EQUIPMENT	2,606,821.35	1,309,451	1,297,370	137,214	5.26	9.5
345.00	POWER OPERATED EQUIPMENT	2,405,805.64	1,754,478	651,328	86,097	3.58	7.6
346.00	COMMUNICATION EQUIPMENT	4,522,854.54	759,383	3,763,472	295,540	6.53	12.7
	EQUIPMENT	8,958,370.93	1,638,350	7,320,021	601,348	6.71	12.2
	NON-TELEPHONE	2,404,507.79	1,487,572	916,936	223,565	9.30	4.1
	REMOTE CONTROL AND INSTRUMENTATION	162,806.31	113,670	49,136	16,502	10.14	3.0
	TELEPHONE						
	TOTAL ACCOUNT 346	16,048,539.57	3,998,975	12,049,565	1,136,955	7.08	10.6

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, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF DECEMBER 31, 2022 (3.00)	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	11,549,791.65	2,890,531	8,659,261	780,429	6.76	11.1
348.00 OTHER TANGIBLE EQUIPMENT	25-SQ	793,796.73	465,800	327,997	31,945	4.02	10.3
<b>TOTAL DEPRECIABLE PLANT</b>		<b>5,727,303,233.68</b>	<b>1,222,092,872</b>	<b>4,505,210,366</b>	<b>127,944,938</b>	<b>2.23</b>	
<b>AMORTIZATION OF NET SALVAGE</b>					<b>18,884,076</b>		
<b>TOTAL WATER PLANT IN SERVICE</b>		<b>5,754,675,715.72</b>	<b>1,222,092,872</b>	<b>4,505,210,366</b>	<b>146,829,014</b>		

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

**PENNSYLVANIA-AMERICAN WATER COMPANY  
 WATER OPERATIONS EXCLUDING STEELTON**
**TABLE 3. BRINGFORWARD TO DECEMBER 31, 2022, OF BOOK RESERVE AS OF DECEMBER 31, 2021**

Account (1)	BOOK RESERVE	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
	BALANCE AS OF 12/31/2021 (2)	DEPRECIATION ACCRUALS (3)	RETIREMENTS (4)	COST OF REMOVAL (5)	SALVAGE (6)	ACQUISITIONS (7)	BALANCE AS OF 12/31/2022 (8)					
303.14	1,942,823						1,942,823					
303.35	150,407	4,618					155,025					
303.99	7,494,569	764,912					8,259,481					
304.15	8,283,077	1,163,327	74,319	54,253	2,230		9,320,062					
304.20	18,550,733	3,191,350	558,708	100,567	16,761		21,099,569					
304.30	91,876,836	6,713,950	856,455	111,339	8,565		97,631,557					
304.36	6,315,009	318,019					6,633,028					
304.38	57,775	2,338					60,113					
304.39	107,705	3,331					111,036					
304.61	9,005,894	1,180,793	75,166	6,765			10,104,756					
304.62	15,381,048	1,385,865	31,545	4,416	7,255		16,738,207					
304.63	2,198,599	86,660	18,793	3,759	1,128		2,263,835					
305.00	21,210,912	2,278,916					23,489,828					
306.00	5,973,693	453,901	161,630				6,427,594					
307.00	3,343,133	289,497	78,463				3,471,000					
310.00	5,157,558	571,850	73,378	20,400			5,630,545					
311.20	4,483,984	1,080,027		12,474			5,478,159					
311.50	559,308	74,670					633,978					
311.52	2,191,102	479,276	43,745	7,437			2,619,196					
311.53	18,885,547	1,337,591	111,008	18,871			20,093,259					
311.54	2,125,816	197,458					2,323,274					
320.10	76,712,507	8,624,231	2,663,898	346,307			82,326,533					
320.18	103,246						103,246					
320.19	3,513,661	2,537					3,516,198					
320.20	32,767,124	2,760,863	224,523	29,188			35,274,276					
320.29	8,168						8,168					
320.30	6,864,049	662,027					7,526,076					
320.37	10,336,097	281,474					10,617,571					
330.00	37,604,850	3,477,228	284,736	170,842			40,626,500					
330.10	1,396,944	316,428	107,637	64,582			1,541,153					
330.20	1,478,786	427,976	182,710	109,626			1,614,426					
330.30	134,722	16,514					151,236					

**PENNSYLVANIA-AMERICAN WATER COMPANY  
 WATER OPERATIONS EXCLUDING STEELTON**
**TABLE 3. BRINGFORWARD TO DECEMBER 31, 2022, OF BOOK RESERVE AS OF DECEMBER 31, 2021**

Account (1)	BOOK RESERVE BALANCE AS OF		+	PROJECTED DEPRECIATION ACCRUALS		-	PROJECTED RETIREMENTS		-	PROJECTED COST OF REMOVAL		+	PROJECTED SALVAGE		+	ACQUISITIONS		=	PROJECTED BOOK RESERVE BALANCE AS OF	
	12/31/2021 (2)			(3)			(4)			(5)	(6)		(7)	(8)						
330.40	2,241,101		256,016																	2,497,117
330.58	2,124,822		24,654																	2,149,476
330.59	22,983,972		2,429,583		145,528															25,268,027
331.00	327,632,397		46,655,640		13,289,784					12,226,602										348,771,651
333.00	153,302,150		11,826,869		1,607,732					723,479										162,797,808
334.00	85,792,067		11,933,162		644,411					83,773			6,444							97,003,489
335.00	21,454,868		2,382,949		584,683					210,486										23,042,648
340.10	1,347,541		468,340																	1,815,881
340.20	5,940,437		5,856,967		1,968,811															9,828,593
340.30	21,924,860		9,305,119		9,882,893															21,347,086
340.31	52,072,253		7,962,941		25,489,250															34,545,944
340.40	1,744		740																	2,484
341.00	349																			349
341.10	17,540,380		3,195,284		234,130					4,683			14,048							20,510,899
341.20	13,407,514		2,752,413		316,336					6,327			18,980							15,856,244
341.30	2,379,267		396,239		95,859					1,917			5,752							2,683,482
341.40	5,565,457		1,303,032		150,266					3,005			9,016							6,724,234
342.00	97,064		28,748																	125,812
343.00	7,101,221		1,985,433		175,949															8,910,705
344.00	1,152,886		156,565																	1,309,451
345.00	1,655,168		99,310																	1,754,478
346.00	476,123		283,260																	759,383
346.10	1,148,483		500,778		10,911															1,638,350
346.19	1,618,957		255,009		386,394															1,487,572
346.20	121,502		17,752		25,584															113,670
347.00	2,121,851		823,234		54,554															2,890,531
348.00	433,683		32,117																	465,800
<b>TOTAL</b>	<b>1,147,853,799</b>		<b>149,079,781</b>		<b>60,609,789</b>					<b>14,321,098</b>			<b>90,179</b>						<b>0</b>	<b>1,222,092,872</b>

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

**TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022**

ACCOUNT (1)	NET ORIGINAL COST AS OF 12/31/2021 (2)	NET ORIGINAL COST AS OF 12/31/2022 (3)	ACCRUAL RATE (4)	AVERAGE ACCRUALS (5)*	AMORTIZATION OF NET SALVAGE (6)	PROJECTED DEPRECIATION ACCRUALS (7)=(5)+(6)
303.14	1,942,822.51	1,942,822.51	0.00	(492)	492	0
303.35	155,025.17	155,025.17	2.98	4,618		4,618
303.99	9,710,061.35	10,182,561.35	7.73	764,299	613	764,912
304.15	44,248,707.65	46,058,788.69	2.19	980,906	182,421	1,163,327
304.20	120,487,362.70	125,867,642.18	2.56	3,130,686	60,664	3,191,350
304.30	289,583,861.48	300,357,406.04	2.19	6,410,564	303,386	6,713,950
304.36	11,668,886.83	11,668,886.83	2.65	309,282	8,737	318,019
304.38	65,958.42	65,958.42	3.54	2,338		2,338
304.39	119,362.95	119,362.95	2.79	3,331		3,331
304.61	43,932,472.44	44,656,309.07	2.88	1,275,443	(94,650)	1,180,793
304.62	55,111,313.86	55,415,088.38	2.55	1,411,404	(25,539)	1,385,865
304.63	4,132,815.74	4,313,786.05	2.10	87,924	(1,264)	86,660
305.00	135,669,088.72	135,669,088.72	1.49	2,024,482	254,434	2,278,916
306.00	18,215,787.08	18,215,787.08	2.45	447,133	6,768	453,901
307.00	10,623,182.73	13,032,153.18	2.32	265,427	24,070	289,497
310.00	19,809,562.50	20,565,149.55	2.73	550,176	21,674	571,850
311.20	23,758,420.92	24,800,869.30	3.24	775,696	304,331	1,080,027
311.50	2,389,457.83	2,389,457.83	3.12	74,670		74,670
311.52	14,212,241.21	14,888,096.58	3.36	479,276	479,276	479,276
311.53	46,865,937.19	48,569,929.12	2.84	1,337,591		1,337,591
311.54	6,787,710.63	6,787,710.63	2.91	197,458		197,458
320.10	277,364,892.10	309,066,490.50	2.81	8,106,509	517,722	8,624,231
320.18	103,245.73	103,245.73	0.00	0		0
320.19	3,522,542.77	3,522,542.77	0.07	2,537		2,537
320.20	84,703,323.42	87,861,812.82	3.22	2,760,863		2,760,863
320.29	8,167.87	8,167.87	0.00	0		0
320.30	8,601,165.21	8,601,165.21	6.71	577,102	84,925	662,027
320.37	14,969,798.93	14,969,798.93	1.71	255,895	25,579	281,474
330.00	114,750,102.23	118,309,343.31	1.78	2,058,515	1,418,713	3,477,228
330.10	14,100,477.17	15,454,270.99	2.14	316,428		316,428
330.20	18,929,725.89	21,167,505.22	2.17	427,976		427,976
330.30	818,672.56	818,672.56	2.02	16,514		16,514

**PENNSYLVANIA-AMERICAN WATER COMPANY  
 WATER OPERATIONS EXCLUDING STEELTON**
**TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022**

ACCOUNT (1)	NET ORIGINALCOST AS OF 12/31/2021 (2)	NET ORIGINALCOST AS OF 12/31/2022 (3)	ACCURAL RATE (4)	AVERAGE ACCRUALS (5)*	AMORTIZATION OF NET SALVAGE (6)	PROJECTED DEPRECIATION ACCRUALS (7)=(5)+(6)
330.40	12,806,094.73	12,806,094.73	2.00	256,016		256,016
330.58	2,211,111.35	2,211,111.35	1.12	24,654		24,654
330.59	34,570,376.62	36,487,776.77	6.95	2,429,583		2,429,583
331.00	2,799,921,328.82	2,936,780,174.27	1.20	34,187,813	12,467,827	46,655,640
333.00	631,916,771.52	659,185,058.47	1.66	10,664,904	1,161,965	11,826,869
334.00	206,255,053.90	214,934,901.67	5.22	11,038,078	895,084	11,933,162
335.00	122,785,610.66	130,005,715.80	1.60	2,009,587	373,362	2,382,949
340.10	7,475,864.68	9,717,625.68	5.16	440,304	28,036	468,340
340.20	24,511,435.46	33,462,463.75	21.27	5,856,967		5,856,967
340.30	45,994,769.94	45,812,364.12	18.36	9,305,119		9,305,119
340.31	62,990,459.09	37,501,209.41	12.86	7,962,941		7,962,941
340.50	7,290.67	7,290.67	10.15	740		740
341.00	349.00	349.00	0.00	0		0
341.10	28,802,310.96	31,056,945.01	10.34	3,119,634	75,650	3,195,284
341.20	23,205,811.64	26,252,080.53	11.58	2,752,413		2,752,413
341.30	3,874,730.49	4,797,842.25	8.98	396,239		396,239
341.40	10,439,225.68	11,886,269.88	12.08	1,303,032		1,303,032
342.00	448,033.65	448,033.65	5.97	26,762	1,986	28,748
343.00	32,097,137.82	34,940,276.19	5.90	1,980,328	5,105	1,985,433
344.00	2,606,821.35	2,606,821.35	5.85	152,376	4,189	156,565
345.00	2,405,805.64	2,405,805.64	4.09	98,401	909	99,310
346.00	3,459,420.00	4,522,854.54	6.55	259,718	23,542	283,260
346.10	6,770,729.39	8,958,370.93	6.68	500,778		500,778
346.19	2,790,901.75	2,404,507.79	9.19	255,009		255,009
346.20	188,390.60	162,806.31	9.48	17,752		17,752
347.00	11,604,345.21	11,549,791.65	6.93	803,574	19,660	823,234
348.00	793,796.73	793,796.73	4.03	31,961	156	32,117
<b>TOTAL</b>	<b>5,478,296,131.14</b>	<b>5,727,303,233.68</b>		<b>130,929,234</b>	<b>18,150,547</b>	<b>149,079,781</b>

\* Annual Accrual developed based on monthly averages.

PENNSYLVANIA-AMERICAN WATER COMPANY  
WATER OPERATIONS EXCLUDING STEELTON

TABLE 5. CALCULATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2018			2019			PROJECTED 2020			PROJECTED 2021			PROJECTED 2022			NET SALVAGE (12)*	SALVAGE ACCURAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	+ (4)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	+ (6)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	+ (8)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	+ (10)	GROSS SALVAGE (10)	COST OF REMOVAL (11)	+ (11)		
303.14		2,459.00													(2,459.00)	(492)	
303.20		(2,459.00)													2,459.00	492	
303.99					3,062.78										(3,062.78)	(613)	
304.15	1,582.30	180,812.86		27,560.73	387,837.75		1,329.00	32,333.00	11,722.00	285,226.00		2,230.00	54,253.00		(896,038.58)	(179,208)	
304.20	13,853.00	39,684.28		31,830.10	147,277.43		4,421.00	26,528.00	20,220.00	121,321.00		16,761.00	100,567.00		(348,292.61)	(69,659)	
304.30	14,493.83	1,091,908.37		66,260.61	148,391.82		2,461.00	31,989.00	24,251.00	315,258.00		8,565.00	111,339.00		(1,582,854.75)	(316,571)	
304.36		43,138.55			546.00										(43,684.55)	(8,737)	
304.61				1,864,549.94	1,304,656.48			9,724.00	5,013.00				6,765.00		538,391.46	107,678	
304.62	729.22	6,567.28		192,159.79	54,481.40		9,550.00	5,813.00	3,319.00	3,190.00		7,255.00	4,416.00		140,550.33	28,110	
304.63		3,068.49		25,209.50	8,030.27		1,607.00	5,357.00	853.00	2,844.00		1,128.00	3,759.00		5,738.74	1,148	
305.00				1,266,548.34	17,003.99										(1,266,548.34)	(253,310)	
306.00					118,341.25										(17,003.99)	(3,401)	
307.00		1,391.04			42,462.99			4,760.00	46,609.00				20,400.00		(119,732.29)	(23,946)	
310.00		11,634.03			1,092,490.18			33,004.00	147,204.00				38,782.00		(1,489,139.95)	(297,828)	
311.00		191,399.40		13,739.63	924,729.91			225,992.00	703,628.00				375,495.00		(2,848,529.06)	(569,706)	
320.00	512.50	619,426.48		229.83	423,003.27										(423,003.27)	(84,601)	
320.30					90,807.00										(120,747.00)	(24,149)	
320.37		29,963.00		23.00	90,807.00										(120,747.00)	(24,149)	
330.00	162.78	2,820,506.21			2,686,207.69			165,227.00	775,958.00				345,050.00		(6,792,786.12)	(1,358,557)	
331.00	25,598.82	11,746,655.36		13,124.96	21,381,790.52			12,141,393.00	9,924,329.00				12,226,602.00		(67,382,046.10)	(13,476,409)	
333.00	(214.01)	1,300,493.65		9,792.38	1,897,743.49			714,893.00	744,450.00				723,479.00		(5,371,480.77)	(1,074,296)	
334.00	115,629.32	913,142.15		93,029.52	2,727,391.38		8,480.00	110,240.00	6,631.00	86,202.00		6,444.00	83,773.00		(3,690,534.69)	(738,107)	
335.00	2,311.49	309,652.61		4,063.03	908,970.88			204,109.00	223,557.00				210,486.00		(1,850,400.97)	(370,080)	
340.00	8,779.58	30,861.14		10,745.87	122,477.36										(133,813.05)	(26,763)	
341.00	205,163.90	148,702.02		261,902.01	761,298.60		50,503.00	16,835.00	48,674.00	16,225.00		47,796.00	15,932.00		(344,953.71)	(68,991)	
342.00		245.80			9,682.12										(9,927.92)	(1,986)	
343.00		7,924.48		48,579.17	57,836.24										(17,181.55)	(3,436)	
344.00		4,823.99		14,919.23	14,919.23										(19,743.22)	(3,949)	
345.00		860.13		12,288.18	15,876.66										(4,448.61)	(890)	
346.00	132.58	30,002.27		87,193.50	87,193.50										(117,063.19)	(23,413)	
347.00		20,027.66		8,306.50	73,665.55										(85,386.71)	(17,077)	
348.00		(29.21)			808.08										(778.87)	(156)	
<b>TOTAL</b>	<b>388,735.31</b>	<b>19,552,862.04</b>		<b>2,683,394.75</b>	<b>36,775,532.16</b>		<b>78,351.00</b>	<b>13,728,197.00</b>	<b>117,804.00</b>	<b>13,401,143.00</b>		<b>90,179.00</b>	<b>14,321,098.00</b>		<b>(94,420,368.14)</b>	<b>(18,884,076)</b>	

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

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## PART II. DETAILED DEPRECIATION CALCULATIONS

**CUMULATIVE DEPRECIATED ORIGINAL COST**

PENNSYLVANIA-AMERICAN WATER COMPANY  
WATER OPERATIONS EXCLUDING STEELTON

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
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	363,974	363,974				0.0
1890	920	920				0.0
1891	28,074	28,074				0.0
1892	172,079	141,880	30,199		30,199	0.0
1893	96,095	77,665	18,430		48,629	0.0
1895	7,237	7,237			48,629	0.0
1896	5,881	4,835	1,046		49,675	0.0
1897	231,581	179,824	51,757		101,432	0.0
1899	92,375	61,522	30,853		132,285	0.0
1900	722,237	519,491	202,746		335,031	0.0
1901	360,202	237,727	122,475		457,506	0.0
1902	117,479	77,342	40,137		497,643	0.0
1903	157,405	99,894	57,511		555,154	0.0
1904	145,387	91,805	53,582		608,736	0.0
1905	265,902	165,061	100,841		709,577	0.0
1906	178,426	113,427	64,999		774,576	0.0
1907	447,802	314,552	133,250		907,826	0.0
1908	339,568	212,907	126,661		1,034,487	0.0
1909	223,627	140,177	83,450		1,117,937	0.0
1910	438,560	272,254	166,306		1,284,243	0.0
1911	138,299	91,652	46,647		1,330,890	0.0
1912	237,125	149,394	87,731		1,418,621	0.0
1913	134,708	80,983	53,725		1,472,346	0.0
1914	344,193	207,106	137,087		1,609,433	0.0
1915	432,228	272,068	160,160		1,769,593	0.0
1916	103,526	64,123	39,403		1,808,996	0.0
1917	115,763	68,385	47,378		1,856,374	0.0
1918	167,890	101,422	66,468		1,922,842	0.0
1919	203,674	133,802	69,872		1,992,714	0.0
1920	256,125	154,322	101,803		2,094,517	0.0
1921	282,795	179,055	103,740		2,198,257	0.0
1922	247,626	156,291	91,335		2,289,592	0.1
1923	1,834,619	1,058,168	776,451		3,066,043	0.1
1924	821,831	472,522	349,309		3,415,352	0.1
1925	613,554	346,782	266,772		3,682,124	0.1
1926	368,280	211,269	157,011		3,839,135	0.1
1927	214,743	120,711	94,032		3,933,167	0.1
1928	353,380	203,966	149,414		4,082,581	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, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1929	279,863	163,674	116,189		4,198,770	0.1
1930	245,918	136,455	109,463		4,308,233	0.1
1931	221,505	127,520	93,985		4,402,218	0.1
1932	99,645	55,010	44,635		4,446,853	0.1
1933	50,305	27,296	23,009		4,469,862	0.1
1934	84,987	46,463	38,524		4,508,386	0.1
1935	163,841	88,541	75,300		4,583,686	0.1
1936	115,134	61,770	53,364		4,637,050	0.1
1937	264,522	159,612	104,910		4,741,960	0.1
1938	96,389	54,463	41,926		4,783,886	0.1
1939	202,890	116,619	86,271		4,870,157	0.1
1940	211,425	136,381	75,044		4,945,201	0.1
1941	189,191	115,165	74,026		5,019,227	0.1
1942	181,196	119,208	61,988		5,081,215	0.1
1943	119,124	66,875	52,249		5,133,464	0.1
1944	63,707	36,697	27,010		5,160,474	0.1
1945	470,543	272,267	198,276		5,358,750	0.1
1946	631,275	343,428	287,847		5,646,597	0.1
1947	596,510	359,734	236,776		5,883,373	0.1
1948	815,393	495,128	320,265		6,203,638	0.1
1949	527,759	349,668	178,091		6,381,729	0.1
1950	637,912	406,378	231,534		6,613,263	0.1
1951	1,279,501	798,205	481,296		7,094,559	0.2
1952	1,101,879	708,845	393,034		7,487,593	0.2
1953	3,455,716	2,075,070	1,380,646		8,868,239	0.2
1954	3,095,387	1,663,463	1,431,924		10,300,163	0.2
1955	4,912,138	2,431,004	2,481,134		12,781,297	0.3
1956	2,817,683	1,489,707	1,327,976		14,109,273	0.3
1957	3,625,682	1,832,312	1,793,370		15,902,643	0.4
1958	4,511,144	2,347,204	2,163,940		18,066,583	0.4
1959	4,256,093	2,274,381	1,981,712		20,048,295	0.4
1960	4,788,807	2,438,354	2,350,453		22,398,748	0.5
1961	5,996,174	3,090,631	2,905,543		25,304,291	0.6
1962	2,769,772	1,516,200	1,253,572		26,557,863	0.6
1963	3,311,206	1,648,113	1,663,093		28,220,956	0.6
1964	7,647,676	3,503,496	4,144,180		32,365,136	0.7
1965	7,291,713	3,767,646	3,524,067		35,889,203	0.8
1966	6,615,310	3,082,848	3,532,462		39,421,665	0.9
1967	8,394,858	3,946,391	4,448,467		43,870,132	1.0
1968	7,632,143	3,425,072	4,207,071		48,077,203	1.1
1969	7,963,846	3,995,248	3,968,598		52,045,801	1.2
1970	5,799,320	2,612,577	3,186,743		55,232,544	1.2
1971	8,037,368	3,576,069	4,461,299		59,693,843	1.3
1972	15,476,153	8,275,498	7,200,655		66,894,498	1.5
1973	11,522,510	5,129,760	6,392,750		73,287,248	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, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1974	7,626,217	3,355,076	4,271,141	77,558,389	1.7
1975	8,413,795	3,532,505	4,881,290	82,439,679	1.8
1976	12,042,024	6,900,795	5,141,229	87,580,908	1.9
1977	8,371,290	3,328,072	5,043,218	92,624,126	2.1
1978	13,992,294	5,524,731	8,467,563	101,091,689	2.2
1979	13,117,893	5,221,673	7,896,220	108,987,909	2.4
1980	16,329,269	5,975,851	10,353,418	119,341,327	2.6
1981	12,715,900	5,003,119	7,712,781	127,054,108	2.8
1982	15,077,950	7,278,463	7,799,487	134,853,595	3.0
1983	16,139,759	6,303,915	9,835,844	144,689,439	3.2
1984	20,359,981	7,256,311	13,103,670	157,793,109	3.5
1985	35,454,694	13,685,623	21,769,071	179,562,180	4.0
1986	36,513,516	13,730,061	22,783,455	202,345,635	4.5
1987	40,242,278	14,718,073	25,524,205	227,869,840	5.1
1988	61,023,907	23,803,359	37,220,548	265,090,388	5.9
1989	61,338,946	22,525,989	38,812,957	303,903,345	6.7
1990	97,869,641	44,221,482	53,648,159	357,551,504	7.9
1991	59,086,659	28,468,958	30,617,701	388,169,205	8.6
1992	65,692,799	26,748,860	38,943,939	427,113,144	9.5
1993	100,161,004	41,551,798	58,609,206	485,722,350	10.8
1994	58,982,741	17,741,466	41,241,275	526,963,625	11.7
1995	89,930,502	30,664,545	59,265,957	586,229,582	13.0
1996	64,550,639	19,067,156	45,483,483	631,713,065	14.0
1997	93,275,118	33,863,498	59,411,620	691,124,685	15.3
1998	157,788,879	47,544,159	110,244,720	801,369,405	17.8
1999	115,550,137	37,474,295	78,075,842	879,445,247	19.5
2000	91,009,564	24,188,820	66,820,744	946,265,991	21.0
2001	110,429,880	31,587,540	78,842,340	1,025,108,331	22.8
2002	109,158,930	26,689,281	82,469,649	1,107,577,980	24.6
2003	59,396,104	17,183,548	42,212,556	1,149,790,536	25.5
2004	76,036,565	15,773,041	60,263,524	1,210,054,060	26.9
2005	93,922,659	22,935,613	70,987,046	1,281,041,106	28.4
2006	56,300,071	17,413,176	38,886,895	1,319,928,001	29.3
2007	124,703,321	26,378,064	98,325,257	1,418,253,258	31.5
2008	162,124,016	30,742,529	131,381,487	1,549,634,745	34.4
2009	137,923,097	25,125,648	112,797,449	1,662,432,194	36.9
2010	150,677,426	27,103,887	123,573,539	1,786,005,733	39.6
2011	201,227,700	38,890,610	162,337,090	1,948,342,823	43.2
2012	315,476,615	65,611,878	249,864,737	2,198,207,560	48.8
2013	293,846,109	78,305,125	215,540,984	2,413,748,544	53.6
2014	229,934,891	34,079,982	195,854,909	2,609,603,453	57.9
2015	237,533,224	31,304,008	206,229,216	2,815,832,669	62.5
2016	277,396,010	38,132,862	239,263,148	3,055,095,817	67.8
2017	247,283,727	25,962,492	221,321,235	3,276,417,052	72.7
2018	395,707,234	48,384,487	347,322,747	3,623,739,799	80.4

PENNSYLVANIA-AMERICAN WATER COMPANY  
WATER OPERATIONS EXCLUDING STEELTON

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
2019	276,596,265	33,884,954	242,711,311		3,866,451,110	85.8
2020	276,799,236	24,172,114	252,627,122		4,119,078,232	91.4
2021	357,857,948	19,955,687	337,902,261		4,456,980,493	98.9
2022	312,810,415	5,696,492	307,113,923		4,764,094,416	105.7
9999	298,472,732-	39,588,682-	258,884,050-		4,505,210,366	100.0
SUBTOTAL	5,727,303,234	1,222,092,872	4,505,210,366			
NONDEPRECIABLE	27,372,482		27,372,482			
TOTAL	5,754,675,716	1,222,092,872	4,532,582,848			

**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, 2022

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, 2022

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	70,430	70,430			
1992	84,595.17	84,595	84,595			
	155,025.17	155,025	155,025			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

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, 2022

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	149,236.75	149,237	149,237			
2014	668,293.04	668,293	668,293			
2015	145,773.72	145,774	145,774			
2016	5,166,674.32	5,166,674	5,166,674			
2017	363,034.97	363,035	363,035			
2018	950,566.67	855,510	820,075	130,492	0.50	130,492
2019	391,481.88	274,037	262,686	128,796	1.50	85,864
2020	517,500.01	258,750	248,033	269,467	2.50	107,787
2021	1,357,499.99	407,250	390,381	967,119	3.50	276,320
2022	472,500.00	47,250	45,293	427,207	4.50	94,935
	10,182,561.35	8,335,810	8,259,481	1,923,080		695,398
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.8 6.83

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, 2022

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 60-R1.5						
NET SALVAGE PERCENT.. 0						
1945	11.76	10	9	3	11.79	
1946	758.78	656	602	157	12.00	13
1948	210.62	180	165	46	12.45	4
1961	370.16	291	267	103	16.62	6
1962	4,451.36	3,474	3,190	1,261	17.02	74
1965	19,467.05	14,775	13,569	5,898	18.26	323
1966	18,778.02	14,110	12,958	5,820	18.69	311
1967	244.95	182	167	78	19.13	4
1968	12,357.60	9,093	8,351	4,007	19.57	205
1969	577.32	420	386	191	20.03	10
1970	1,479.38	1,064	977	502	20.50	24
1971	11,052.63	7,855	7,214	3,839	20.96	183
1972	18,436.16	12,942	11,885	6,551	21.44	306
1973	95.03	66	61	34	21.93	2
1974	18,831.54	12,969	11,910	6,922	21.92	316
1975	4,219.09	2,866	2,632	1,587	22.43	71
1977	2,074.56	1,369	1,257	818	23.46	35
1978	3,182.26	2,068	1,899	1,283	23.99	53
1979	75,597.23	48,337	44,391	31,206	24.53	1,272
1980	49,400.98	31,073	28,536	20,865	25.07	832
1981	218,954.20	136,299	125,171	93,783	25.17	3,726
1982	5,534.96	3,385	3,109	2,426	25.72	94
1983	22,382.55	13,438	12,341	10,042	26.29	382
1984	983.14	579	532	451	26.86	17
1985	90,008.56	51,980	47,736	42,273	27.44	1,541
1986	69,613.35	39,638	36,402	33,211	27.60	1,203
1987	4,857.79	2,708	2,487	2,371	28.19	84
1988	5,153.42	2,809	2,580	2,573	28.79	89
1989	158,488.76	84,411	77,520	80,969	29.40	2,754
1990	214,694.78	112,328	103,157	111,538	29.61	3,767
1991	509,521.60	260,009	238,781	270,741	30.23	8,956
1992	301,922.41	150,116	137,860	164,062	30.85	5,318
1993	140,414.98	68,354	62,773	77,642	31.10	2,497
1994	1,252,903.48	592,749	544,356	708,547	31.74	22,323
1995	211,342.90	97,640	89,669	121,674	32.02	3,800
1996	499,102.66	223,498	205,251	293,852	32.67	8,995
1997	35,633.10	15,536	14,268	21,365	32.98	648
1998	261,741.29	110,298	101,293	160,448	33.64	4,770
1999	202,075.11	82,629	75,883	126,192	33.97	3,715
2000	193,882.95	76,351	70,118	123,765	34.64	3,573
2001	20,244.62	7,705	7,076	13,169	34.99	376

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, 2022

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						
2002	836,428.97	306,969	281,908	554,521	35.36	15,682
2003	2,261,742.40	798,395	733,213	1,528,529	35.75	42,756
2004	260,030.17	88,046	80,858	179,172	36.14	4,958
2005	1,162,167.82	376,310	345,587	816,581	36.55	22,341
2006	729,068.52	224,991	206,622	522,447	36.97	14,132
2007	1,644,314.38	481,784	442,450	1,201,864	37.41	32,127
2008	1,350,314.10	374,037	343,500	1,006,814	37.85	26,600
2009	248,834.33	65,170	59,849	188,985	38.05	4,967
2010	11,188,966.59	2,741,297	2,517,493	8,671,474	38.52	225,116
2011	348,798.44	79,805	73,290	275,508	38.75	7,110
2012	374,556.77	79,443	72,957	301,600	39.00	7,733
2013	3,089,206.50	601,777	552,647	2,536,560	39.28	64,576
2014	1,635,020.62	290,380	266,673	1,368,348	39.35	34,774
2015	1,010,184.26	161,427	148,248	861,936	39.45	21,849
2016	1,995,685.46	281,392	258,419	1,737,266	39.59	43,881
2017	2,339,111.82	286,775	263,362	2,075,750	39.35	52,751
2018	1,159,390.24	119,417	109,668	1,049,722	39.17	26,799
2019	3,280,972.83	272,321	250,088	3,030,885	38.69	78,338
2020	578,044.51	35,723	32,806	545,239	37.98	14,356
2021	4,021,787.23	158,458	145,521	3,876,266	36.52	106,141
2022	1,883,109.64	28,435	26,114	1,856,996	32.61	56,946
	46,058,788.69	10,148,612	9,320,062	36,738,727		986,605

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.2 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, 2022

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	12,296	7,634	8,244	17.62	468
1970	6,710.06	4,967	3,084	3,626	18.43	197
1995	1,715,454.62	981,240	609,240	1,106,214	20.58	53,752
2001	6,191.06	3,141	1,950	4,241	20.87	203
	1,744,234.47	1,001,644	621,909	1,122,325		54,620
BECKS RUN STATION - NEW						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2012	23,868,525.21	4,936,011	3,064,712	20,803,813	40.26	516,737
2015	17,442.33	2,735	1,698	15,744	40.34	390
	23,885,967.54	4,938,746	3,066,410	20,819,558		517,127
MILL STREET PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1990	1,277,952.17	851,372	528,607	749,346	16.28	46,029
1994	3,067.93	1,941	1,205	1,863	16.55	113
2001	15,048.48	8,477	5,263	9,785	16.67	587
2018	27,090.40	5,716	3,549	23,541	16.82	1,400
	1,323,158.98	867,506	538,624	784,535		48,129

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, 2022

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	681,448	423,103	698,252	19.04	36,673
1994	85,662.97	51,518	31,987	53,676	18.89	2,842
2001	13,088.07	6,895	4,281	8,807	19.31	456
2003	7,900.11	3,975	2,468	5,432	19.26	282
	1,228,006.31	743,836	461,839	766,167		40,253
NORRISTOWN BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,105,317.48	1,122,134	696,720	1,408,597	22.34	63,053
1998	46,381.02	24,202	15,027	31,354	22.45	1,397
2003	1,199.36	554	344	855	22.69	38
2007	10,606.98	4,292	2,665	7,942	22.81	348
2008	95,048.53	36,936	22,933	72,115	22.81	3,162
2012	1,041.50	327	203	838	22.94	37
2013	31,138.45	9,111	5,657	25,482	22.97	1,109
2020	746,110.64	74,014	45,954	700,156	22.69	30,857
2021	3,257,748.45	203,935	126,621	3,131,128	22.48	139,285
	6,294,592.41	1,475,505	916,124	5,378,468		239,286
MILL ROAD BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,093,461.42	1,115,815	692,796	1,400,665	22.34	62,698
1998	27,010.00	14,094	8,751	18,259	22.45	813
2015	97,145.43	23,898	14,838	82,307	22.99	3,580
	2,217,616.85	1,153,807	716,385	1,501,232		67,091

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, 2022

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	2,295,116	1,425,012	3,225,680	24.12	133,735
2014	95,817.24	24,596	15,271	80,546	24.61	3,273
	4,746,508.96	2,319,712	1,440,283	3,306,226		137,008
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	975,825	605,879	1,743,241	27.45	63,506
2004	146,294.31	59,000	36,632	109,662	27.37	4,007
2006	10,710.36	4,012	2,491	8,219	27.55	298
2007	2,583.58	929	577	2,007	27.60	73
	2,508,708.44	1,039,766	645,579	1,863,129		67,884
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	342,701	212,779	1,390,128	34.94	39,786
	1,602,906.52	342,701	212,779	1,390,128		39,786
SHIRE OAKS RELAY STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	2,585,737.11	552,831	343,246	2,242,491	34.94	64,181
2014	2,223,738.04	434,741	269,926	1,953,812	34.98	55,855
	4,809,475.15	987,572	613,172	4,196,303		120,036

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, 2022

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	4,884	3,032	12,723	34.50	369
2013	4,835,261.20	1,033,779	641,861	4,193,400	34.94	120,017
2014	1,472,142.36	287,804	178,694	1,293,448	34.98	36,977
2017	3,006.40	408	253	2,753	34.99	79
	6,326,165.74	1,326,875	823,841	5,502,325		157,442
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	12,749,643.83	1,204,841	748,072	12,001,572	43.12	278,330
2019	130,266.72	9,796	6,082	124,184	43.01	2,887
	12,879,910.55	1,214,637	754,154	12,125,757		281,217
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1944	55.90	54	34	22	3.47	6
1945	557.87	532	330	228	3.80	60
1946	218.52	207	129	90	4.15	22
1947	5,274.92	5,018	3,116	2,159	3.87	558
1948	40,821.50	38,625	23,982	16,840	4.24	3,972
1949	1,358.94	1,278	793	565	4.62	122
1950	329.66	308	191	138	5.02	27
1951	20,527.94	19,081	11,847	8,681	5.42	1,602
1952	8,410.91	7,827	4,860	3,551	5.26	675
1953	20,866.23	19,289	11,976	8,890	5.68	1,565
1954	112,076.62	102,875	63,874	48,203	6.13	7,863
1955	81,563.03	74,875	46,489	35,074	6.03	5,817
1956	20,837.20	18,983	11,786	9,051	6.50	1,392
1957	13,700.57	12,473	7,744	5,956	6.45	923
1958	11,490.09	10,376	6,442	5,048	6.93	728
1959	23,095.01	20,679	12,839	10,256	7.42	1,382
1960	17,255.05	15,423	9,576	7,679	7.43	1,034
1961	64,617.14	57,225	35,530	29,087	7.94	3,663

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, 2022

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						
1962	643.95	569	353	291	7.99	36
1963	41,047.11	35,900	22,290	18,757	8.53	2,199
1964	331,946.58	287,399	178,443	153,504	9.07	16,924
1965	24,728.91	21,329	13,243	11,486	9.17	1,253
1966	42,499.25	36,260	22,513	19,986	9.72	2,056
1967	86,042.89	72,586	45,068	40,975	10.29	3,982
1968	19,318.65	16,214	10,067	9,252	10.44	886
1969	103,792.76	86,065	53,437	50,356	11.02	4,570
1970	42,709.81	35,201	21,856	20,854	11.20	1,862
1971	117,914.91	95,947	59,572	58,343	11.79	4,949
1972	90,215.23	72,443	44,979	45,236	12.39	3,651
1973	54,578.84	43,499	27,008	27,571	12.61	2,186
1974	113,268.15	88,995	55,256	58,012	13.23	4,385
1975	96,745.65	74,900	46,505	50,241	13.85	3,628
1976	45,495.02	34,695	21,542	23,953	14.48	1,654
1977	26,218.44	19,803	12,295	13,923	14.74	945
1978	86,083.77	63,977	39,723	46,361	15.38	3,014
1979	69,423.51	50,735	31,501	37,923	16.02	2,367
1980	112,177.75	80,566	50,023	62,155	16.67	3,729
1981	244,708.24	172,642	107,191	137,517	17.32	7,940
1982	187,174.98	130,386	80,955	106,220	17.64	6,022
1983	155,645.45	106,368	66,043	89,603	18.30	4,896
1984	127,712.36	85,555	53,120	74,592	18.97	3,932
1985	925,088.33	607,043	376,906	548,182	19.65	27,897
1986	208,600.60	134,005	83,202	125,398	20.32	6,171
1987	1,088,324.45	683,903	424,628	663,697	20.99	31,620
1988	347,330.06	213,295	132,432	214,898	21.68	9,912
1989	784,777.01	473,221	293,817	490,960	22.06	22,256
1990	1,887,945.27	1,110,489	689,490	1,198,455	22.75	52,679
1991	230,936.89	132,396	82,203	148,734	23.45	6,343
1992	1,820,333.74	1,016,110	630,891	1,189,443	24.14	49,273
1993	1,464,577.11	794,972	493,589	970,988	24.85	39,074
1994	240,295.91	126,684	78,657	161,639	25.56	6,324
1995	631,555.09	323,040	200,572	430,983	26.26	16,412
1996	968,318.41	479,899	297,964	670,355	26.97	24,856
1997	716,526.40	343,503	213,277	503,249	27.69	18,174
1998	620,866.24	287,461	178,481	442,385	28.41	15,571
1999	658,801.22	294,155	182,637	476,164	29.13	16,346
2000	1,748,233.38	751,391	466,530	1,281,703	29.85	42,938
2001	789,115.43	325,747	202,253	586,863	30.58	19,191

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, 2022

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						
2002	281,039.63	111,179	69,030	212,010	31.32	6,769
2003	4,226,984.45	1,599,068	992,843	3,234,141	32.05	100,909
2004	303,646.25	109,556	68,022	235,624	32.78	7,188
2005	322,824.46	110,148	68,390	254,435	33.78	7,532
2006	3,491,691.63	1,129,213	701,115	2,790,576	34.52	80,839
2007	4,160,836.56	1,270,719	788,975	3,371,862	35.26	95,629
2008	1,181,956.43	339,340	210,692	971,264	36.01	26,972
2009	18,856.42	5,065	3,145	15,712	36.75	428
2010	226,845.98	56,711	35,211	191,635	37.50	5,110
2011	531,110.63	122,793	76,241	454,870	38.25	11,892
2012	569,474.12	120,159	74,605	494,869	39.25	12,608
2013	1,554,462.51	298,301	185,212	1,369,251	40.00	34,231
2014	1,928,000.41	332,773	206,615	1,721,385	40.76	42,232
2015	855,913.96	130,955	81,308	774,606	41.52	18,656
2016	3,059,446.66	407,518	253,023	2,806,423	42.28	66,377
2017	595,887.58	67,514	41,919	553,969	43.04	12,871
2018	1,666,131.57	155,283	96,413	1,569,718	43.81	35,830
2019	142,175.90	10,350	6,426	135,750	44.58	3,045
2020	907,245.04	47,358	29,404	877,841	45.35	19,357
2021	7,832,668.04	247,512	153,677	7,678,991	45.90	167,298
2022	5,938,024.78	64,131	39,818	5,898,207	46.01	128,194
9999	1,289,607.60-	379,563-	235,666-	1,053,941-		31,518-
	56,300,390.26	16,570,559	10,288,470	46,011,920		1,375,963
	125,867,642.18	33,982,866	21,099,569	104,768,073		3,145,842
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.3 2.50

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, 2022

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	15,999	16,490	3,370	14.84	227
1962	558.77	450	464	95	14.69	6
1964	380.34	303	312	68	15.03	5
1967	21,853.81	17,103	17,627	4,226	15.42	274
1969	85,284.60	66,164	68,193	17,092	15.46	1,106
1970	8.67	7	7	1	15.52	
1972	2,534.86	1,946	2,006	529	15.29	35
1975	157.15	118	122	36	15.79	2
1976	1,215.38	910	938	277	15.61	18
1979	8,341.44	6,096	6,283	2,059	16.02	129
1980	0.43		0			
1981	5,016.97	3,623	3,734	1,283	15.97	80
1982	179.50	129	133	47	16.00	3
1983	33,355.66	23,716	24,443	8,913	16.06	555
1986	2,362.99	1,639	1,689	674	16.13	42
1987	37,230.74	25,511	26,293	10,938	16.31	671
1989	3,455.57	2,327	2,398	1,057	16.25	65
1995	4,519.51	2,821	2,907	1,612	16.56	97
1996	585,709.27	360,094	371,134	214,575	16.60	12,926
1997	1,159.05	701	722	437	16.69	26
1998	34,347.18	20,364	20,988	13,359	16.82	794
2000	65,706.82	37,551	38,702	27,005	16.87	1,601
2001	7,366.11	4,118	4,244	3,122	16.96	184
2002	365,933.30	200,312	206,454	159,480	16.95	9,409
2003	107,754.63	57,573	59,338	48,416	17.00	2,848
2005	39,781.66	20,122	20,739	19,043	17.10	1,114
2006	573,384.64	280,958	289,572	283,813	17.17	16,530
2007	36,158.49	17,150	17,676	18,483	17.18	1,076
2008	6,979.63	3,188	3,286	3,694	17.24	214
2009	58,881.21	25,837	26,629	32,252	17.27	1,868
2010	2,133.33	896	923	1,210	17.26	70
2011	86,788.67	34,629	35,691	51,098	17.32	2,950
2012	5,641,817.61	2,126,965	2,192,177	3,449,640	17.35	198,827
2013	126,331.79	44,646	46,015	80,317	17.38	4,621
2014	87,987.45	28,869	29,754	58,233	17.41	3,345

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, 2022

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	311,284	320,828	983,251	17.54	56,058
2018	52,886.83	10,778	11,108	41,778	17.58	2,376
2020	1,163,859.09	144,551	148,983	1,014,876	17.62	57,598
	10,575,362.56	3,899,448	4,019,005	6,556,358		377,750

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

1924	718.79	637	657	62	12.61	5
1928	474.84	413	426	49	14.20	3
1938	987.06	834	860	127	15.50	8
1953	16,082.32	12,742	13,133	2,950	18.22	162
1954	59,727.59	47,053	48,496	11,232	18.45	609
1955	11,114.16	8,702	8,969	2,145	18.71	115
1958	1,796.47	1,390	1,433	364	18.83	19
1961	6,369.19	4,857	5,006	1,363	19.15	71
1962	292.25	221	228	64	19.50	3
1963	517.48	391	403	114	19.24	6
1965	308.34	229	236	72	20.02	4
1966	421.05	312	322	99	19.83	5
1969	908.34	661	681	227	20.03	11
1973	487.24	345	356	132	20.43	6
1975	26,614.19	18,457	19,023	7,591	20.99	362
1976	330.35	227	234	96	21.07	5
1977	1,293.78	883	910	384	21.17	18
1979	6,422.99	4,303	4,435	1,988	21.44	93
1980	1,139.05	760	783	356	21.20	17
1981	243.04	160	165	78	21.40	4
1982	175.98	115	119	57	21.61	3
1984	3,513.40	2,245	2,314	1,200	21.74	55
1985	121,297.61	76,417	78,760	42,538	22.02	1,932
1986	77,142.28	48,152	49,628	27,514	21.98	1,252
1987	819.23	506	522	298	21.97	14
1988	3,028.93	1,839	1,895	1,134	22.32	51
1989	110,673.50	66,360	68,395	42,279	22.37	1,890
1991	166,030.20	96,762	99,729	66,301	22.55	2,940

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, 2022

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	200	206	159	22.75	7
1996	13,758.25	7,365	7,591	6,167	23.00	268
1997	40,527.70	21,289	21,942	18,586	23.04	807
2002	76,198.63	35,463	36,550	39,648	23.55	1,684
2003	35,755.72	16,176	16,672	19,084	23.60	809
2005	374,969.79	158,800	163,669	211,301	23.82	8,871
2006	387,127.50	158,413	163,270	223,858	23.82	9,398
2007	93,922.81	36,837	37,966	55,956	24.02	2,330
2008	104,449.39	39,231	40,434	64,016	24.11	2,655
2009	70,763.17	25,411	26,190	44,573	24.09	1,850
2010	5,943.60	2,021	2,083	3,861	24.26	159
2011	50,202.40	16,105	16,599	33,604	24.34	1,381
2012	12,814,364.62	3,862,249	3,980,665	8,833,700	24.34	362,929
2013	130,685.96	36,618	37,741	92,945	24.40	3,809
2014	1,576,390.87	406,078	418,528	1,157,863	24.50	47,260
2016	154,178.69	32,162	33,148	121,031	24.65	4,910
2017	998,603.70	181,746	187,318	811,285	24.71	32,832
2018	2,208.13	339	349	1,859	24.83	75
2019	96,345.26	11,870	12,234	84,111	24.91	3,377
2020	1,611,173.64	146,617	151,112	1,460,061	24.97	58,473
	19,256,864.52	5,590,963	5,762,381	13,494,484		553,547

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

1984	34,790.83	19,956	20,568	14,223	28.62	497
1992	4,711,740.21	2,356,812	2,429,071	2,282,669	30.48	74,891
1995	8,237.55	3,873	3,992	4,246	30.98	137
1996	2,018.91	925	953	1,066	31.31	34
1999	4,451.72	1,894	1,952	2,500	31.75	79
2001	208,595.65	83,417	85,975	122,621	32.26	3,801
2006	47,774.80	15,923	16,411	31,364	33.00	950
2010	7,036.26	1,900	1,958	5,078	33.80	150
2011	64,124.25	16,223	16,720	47,404	33.95	1,396
2012	3,697,188.23	869,579	896,240	2,800,948	34.14	82,043
2013	163,946.96	35,511	36,600	127,347	34.36	3,706

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, 2022

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						
2014	234,064.12	46,157	47,572	186,492	34.60	5,390
2015	33,677.04	5,988	6,172	27,505	34.69	793
2016	150,919.55	23,740	24,468	126,452	34.82	3,632
2017	163,185.33	22,161	22,840	140,345	34.99	4,011
2018	24,759.60	2,808	2,894	21,866	35.18	622
2021	5,635,699.84	228,246	235,244	5,400,456	35.54	151,954
	15,192,210.85	3,735,113	3,849,631	11,342,580		334,086

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

1893	690.28	670	690			
1910	955.96	882	909	47	9.45	5
1921	7,550.49	6,744	6,951	600	12.14	49
1953	44.66	35	36	9	18.22	
1990	3,174,965.67	1,877,992	1,935,571	1,239,395	22.45	55,207
1995	10,224.61	5,595	5,767	4,458	22.75	196
2006	66,480.93	27,204	28,038	38,443	23.82	1,614
2007	1,592.33	625	644	948	24.02	39
2009	1,945.08	698	719	1,226	24.09	51
2013	13,302.91	3,727	3,841	9,462	24.40	388
2017	44.24	8	8	36	24.71	1
	3,277,797.16	1,924,180	1,983,175	1,294,622		57,550

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	1,320,373	1,360,855	871,390	22.45	38,815
1991	14,802.97	8,627	8,892	5,911	22.55	262
1992	3,782.38	2,169	2,236	1,547	22.69	68
1994	5,692.25	3,164	3,261	2,431	22.78	107
1997	5,455.32	2,866	2,954	2,501	23.04	109
1998	18,465.92	9,501	9,792	8,674	23.12	375

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, 2022

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	1,145	1,180	1,097	23.23	47
2003	17,373.38	7,860	8,101	9,272	23.60	393
2006	53,490.76	21,888	22,559	30,932	23.82	1,299
2007	72,172.59	28,306	29,174	42,999	24.02	1,790
2008	47,309.49	17,769	18,314	28,996	24.11	1,203
2009	28,023.69	10,063	10,372	17,652	24.09	733
2010	4,824.82	1,640	1,690	3,135	24.26	129
2012	30,878.01	9,307	9,592	21,286	24.34	875
2014	46,182.39	11,897	12,262	33,921	24.50	1,385
2015	54,662.81	12,747	13,138	41,525	24.66	1,684
2016	58,953.74	12,298	12,675	46,279	24.65	1,877
2018	11,872.00	1,821	1,877	9,995	24.83	403
	2,708,465.05	1,483,441	1,528,923	1,179,542		51,554

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	5,156,040	5,314,124	3,402,765	22.45	151,571
1991	150,511.12	87,718	90,407	60,104	22.55	2,665
1992	466.64	268	276	190	22.69	8
1993	60.06	34	35	25	22.58	1
1994	6,187.92	3,439	3,544	2,643	22.78	116
1995	10,098.00	5,526	5,695	4,403	22.75	194
1996	225,291.34	120,598	124,296	100,996	23.00	4,391
1997	6,216.61	3,266	3,366	2,850	23.04	124
1999	25,313.12	12,730	13,120	12,193	23.23	525
2001	546.72	262	270	277	23.35	12
2002	58,250.92	27,110	27,941	30,310	23.55	1,287
2003	52,704.72	23,844	24,575	28,130	23.60	1,192
2004	3,862.28	1,693	1,745	2,117	23.70	89
2005	390,680.62	165,453	170,526	220,155	23.82	9,242
2006	6,859.58	2,807	2,893	3,967	23.82	167
2007	69,260.10	27,164	27,997	41,263	24.02	1,718
2008	21,809.99	8,192	8,443	13,367	24.11	554
2009	1,610.17	578	596	1,014	24.09	42
2010	8,990.99	3,057	3,151	5,840	24.26	241

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, 2022

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	35,017	36,091	73,065	24.34	3,002
2012	124,937.89	37,656	38,811	86,127	24.34	3,538
2013	21,316.66	5,973	6,156	15,161	24.40	621
2014	5,310.00	1,368	1,410	3,900	24.50	159
2017	3,575,716.70	650,780	670,733	2,904,984	24.71	117,563
2018	1,027,662.85	157,643	162,476	865,187	24.83	34,844
2019	17,498.43	2,156	2,222	15,276	24.91	613
	14,637,207.79	6,540,372	6,740,899	7,896,309		334,479

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	2,563,195	2,641,782	1,691,599	22.45	75,350
1991	88,970.52	51,852	53,442	35,529	22.55	1,576
1992	72.69	42	43	29	22.69	1
1998	3,431.58	1,766	1,820	1,611	23.12	70
1999	152.98	77	79	74	23.23	3
2003	7,790.06	3,524	3,632	4,158	23.60	176
2005	30,165.72	12,775	13,167	16,999	23.82	714
2007	12,234.92	4,799	4,946	7,289	24.02	303
2008	56,670.86	21,286	21,939	34,732	24.11	1,441
2009	66,342.17	23,823	24,553	41,789	24.09	1,735
2010	10,428.23	3,546	3,655	6,774	24.26	279
2011	5,098.68	1,636	1,686	3,413	24.34	140
2012	56,670.09	17,080	17,604	39,066	24.34	1,605
2013	1,247.32	349	360	888	24.40	36
2014	42,913.80	11,055	11,394	31,520	24.50	1,287
2015	10,206.09	2,380	2,453	7,753	24.66	314
2016	8,246.29	1,720	1,773	6,474	24.65	263
2017	7,772.90	1,415	1,458	6,315	24.71	256
2018	7,323.77	1,123	1,157	6,166	24.83	248
2019	648.49	80	82	566	24.91	23
	4,749,768.72	2,723,523	2,807,026	1,942,743		85,820

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, 2022

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	3,783,036	3,899,023	2,192,822	21.06	104,123
1989	236,127.92	144,746	149,184	86,944	21.15	4,111
1991	9,200.90	5,478	5,646	3,555	21.41	166
1992	3,913.79	2,304	2,375	1,539	21.32	72
1994	2,637.07	1,503	1,549	1,088	21.50	51
1998	19,882.52	10,522	10,845	9,038	21.80	415
1999	5,954.90	3,079	3,173	2,781	21.95	127
2001	3,606.32	1,776	1,830	1,776	22.17	80
2002	777.36	373	384	393	22.24	18
2003	16,530.05	7,736	7,973	8,557	22.17	386
2006	33,459.15	14,187	14,622	18,837	22.41	841
2007	18,344.81	7,477	7,706	10,639	22.52	472
2008	64,101.93	25,000	25,766	38,335	22.68	1,690
2009	26,211.66	9,766	10,065	16,146	22.73	710
2010	1,810.10	640	660	1,150	22.83	50
2012	509,430.90	159,961	164,865	344,566	22.94	15,020
2014	96,480.80	25,992	26,789	69,692	23.05	3,024
2015	14,209.06	3,484	3,591	10,618	23.08	460
2016	100,151.34	21,933	22,605	77,546	23.18	3,345
	7,254,676.07	4,228,993	4,358,653	2,896,023		135,161

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	2,818,969	2,905,398	2,117,712	23.85	88,793
1993	73,596.13	40,596	41,841	31,755	23.98	1,324
1995	197.94	106	109	89	24.05	4
1999	13,626.50	6,661	6,865	6,761	24.58	275
2004	11,303.55	4,810	4,957	6,346	24.98	254
2006	99,797.96	39,520	40,732	59,066	25.17	2,347
2007	13,173.73	5,003	5,156	8,017	25.31	317
2008	28,589.12	10,406	10,725	17,864	25.34	705
2009	19,356.65	6,717	6,923	12,434	25.41	489
2010	2,858.04	940	969	1,889	25.52	74
2011	22,252.17	6,885	7,096	15,156	25.67	590
2014	3,545.66	874	901	2,645	25.98	102

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, 2022

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	641	661	2,208	26.06	85
2016	10,676.66	2,131	2,196	8,480	26.07	325
2018	14,229.77	2,080	2,144	12,086	26.27	460
	5,339,181.75	2,946,339	3,036,673	2,302,509		96,144

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	4,634,431	4,776,522	3,714,557	24.55	151,306
1994	18,958.58	10,211	10,524	8,435	24.41	346
1995	16,043.96	8,471	8,731	7,313	24.58	298
1997	45,655.10	23,165	23,875	21,780	24.75	880
1998	3,202.38	1,585	1,634	1,569	25.00	63
2001	5,100.00	2,347	2,419	2,681	25.23	106
2002	3,150.51	1,408	1,451	1,699	25.37	67
2004	17,119.10	7,190	7,410	9,709	25.55	380
2005	299,398.81	121,017	124,727	174,671	25.79	6,773
2006	93,193.36	36,289	37,402	55,792	25.87	2,157
2007	11,733.64	4,384	4,518	7,215	25.99	278
2008	28,894.84	10,350	10,667	18,228	25.98	702
2009	10,169.23	3,460	3,566	6,603	26.18	252
2010	16,080.19	5,186	5,345	10,735	26.26	409
2011	77,289.61	23,465	24,184	53,105	26.38	2,013
2012	123,725.49	35,212	36,292	87,434	26.40	3,312
2013	2,077.72	549	566	1,512	26.47	57
2014	40,488.30	9,806	10,107	30,382	26.59	1,143
	9,303,360.49	4,938,526	5,089,941	4,213,419		170,542

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	4,935,388	5,086,706	3,955,778	24.55	161,131
1994	557,586.68	300,316	309,524	248,063	24.41	10,162

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1995	52,517.59	27,729	28,579	23,938	24.58	974
1998	1,099.27	544	561	539	25.00	22
2002	1,956.80	874	901	1,056	25.37	42
2003	5,173.10	2,239	2,308	2,865	25.55	112
2005	2,174.91	879	906	1,269	25.79	49
2006	52,855.60	20,582	21,213	31,643	25.87	1,223
2007	1,179.60	441	455	725	25.99	28
2008	34,000.57	12,179	12,552	21,448	25.98	826
2009	5,827.62	1,983	2,044	3,784	26.18	145
2010	15,084.17	4,865	5,014	10,070	26.26	383
2011	95,761.95	29,073	29,964	65,798	26.38	2,494
2013	64,674.64	17,081	17,605	47,070	26.47	1,778
2014	165,655.45	40,122	41,352	124,303	26.59	4,675
2015	9,260.45	2,028	2,090	7,170	26.75	268
2016	8,689.72	1,694	1,746	6,944	26.83	259
2018	716,621.95	102,549	105,693	610,929	26.95	22,669
2019	11,862.12	1,357	1,399	10,464	27.08	386
	10,844,466.35	5,501,923	5,670,611	5,173,855		207,626

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

1992	4,476.99	2,403	2,477	2,000	26.32	76
1994	3,778.23	1,949	2,009	1,769	26.75	66
1997	5,424,509.05	2,628,175	2,708,755	2,715,754	27.13	100,102
1998	7,937.78	3,773	3,889	4,049	27.05	150
2000	74,588.87	33,565	34,594	39,995	27.50	1,454
2001	2,023,509.89	887,511	914,722	1,108,788	27.52	40,290
2002	29,045.94	12,327	12,705	16,341	27.81	588
2003	86,104.25	35,423	36,509	49,595	27.90	1,778
2004	98,144.99	39,042	40,239	57,906	28.01	2,067
2005	140.00	54	56	84	28.16	3
2006	1,204,036.32	445,012	458,656	745,380	28.14	26,488
2007	45,348.29	16,026	16,517	28,831	28.36	1,017
2009	102,333.83	32,880	33,888	68,446	28.52	2,400
2010	13,901.29	4,223	4,352	9,549	28.65	333

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, 2022

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	8,015	8,261	19,843	28.82	689
2012	365,613.30	97,107	100,084	265,529	29.03	9,147
2013	21,001.51	5,166	5,324	15,677	29.11	539
2014	69.14	16	16	53	29.24	2
2015	67,794.34	13,830	14,254	53,540	29.26	1,830
2016	1,019,886.77	184,294	189,944	829,942	29.47	28,162
2017	61,609.01	9,660	9,956	51,653	29.59	1,746
2018	83,707.68	11,033	11,371	72,336	29.63	2,441
2019	1,119.07	118	122	997	29.72	34
	10,766,760.62	4,471,602	4,608,701	6,158,060		221,402

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	2,331,781	2,403,273	2,737,337	28.31	96,692
2001	8,125.96	3,494	3,601	4,525	28.50	159
2005	48,155.64	18,034	18,587	29,569	29.23	1,012
2006	30,782.70	11,073	11,412	19,370	29.37	660
2007	7,211.16	2,481	2,557	4,654	29.55	157
2008	64,791.73	21,329	21,983	42,809	29.55	1,449
2009	25,684.93	8,009	8,255	17,430	29.79	585
2010	2,533.46	747	770	1,764	29.87	59
2011	38,290.79	10,614	10,939	27,351	29.99	912
2012	15,722.39	4,061	4,186	11,537	30.15	383
2013	3,295.43	786	810	2,485	30.34	82
2015	11,172.48	2,203	2,271	8,902	30.52	292
2016	9,027.44	1,578	1,626	7,401	30.68	241
	5,405,404.22	2,416,190	2,490,270	2,915,134		102,683

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE WATER TREATMENT PLANT - NEW INTERIM SURVIVOR CURVE.. IOWA 70-S0.5 PROBABLE RETIREMENT YEAR.. 6-2060 NET SALVAGE PERCENT.. 0						
2000	2,000,641.52	873,280	900,055	1,100,587	29.05	37,886
2001	3,292,331.04	1,401,545	1,444,516	1,847,815	29.01	63,696
2003	1,426.22	570	587	839	29.28	29
2004	158,530.42	61,003	62,873	95,657	29.58	3,234
2005	18,297.88	6,789	6,997	11,301	29.67	381
2006	273,242.07	97,383	100,369	172,873	29.80	5,801
2007	43,927.97	14,979	15,438	28,490	29.95	951
2008	212,993.40	69,180	71,301	141,692	30.14	4,701
2014	30,083.87	6,468	6,666	23,418	31.03	755
2015	147,008.45	28,549	29,424	117,584	31.11	3,780
2018	28,607.37	3,579	3,689	24,919	31.47	792
2019	22,391.88	2,235	2,304	20,088	31.59	636
2022	4,058,232.56	62,903	64,832	3,993,401	31.76	125,737
	10,287,714.65	2,628,463	2,709,051	7,578,664		248,379

ROCK RUN FILTRATION PLANT  
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5  
PROBABLE RETIREMENT YEAR.. 6-2051  
NET SALVAGE PERCENT.. 0

1976	2,823,005.06	1,929,806	1,988,974	834,031	21.52	38,756
1985	5,541.75	3,470	3,576	1,965	22.38	88
1991	22,235.68	12,817	13,210	9,026	23.15	390
1996	6,471.29	3,430	3,535	2,936	23.50	125
2000	139,319.67	67,403	69,470	69,850	24.01	2,909
2002	365,739.06	167,947	173,096	192,643	24.14	7,980
2006	421,238.94	169,591	174,791	246,448	24.48	10,067
2007	15,739.08	6,075	6,261	9,478	24.66	384
2011	12,866,191.39	4,054,137	4,178,436	8,687,755	25.00	347,510
2013	226,642.64	62,236	64,144	162,498	25.10	6,474
2014	32,302.22	8,127	8,376	23,926	25.28	946
2018	3,834.97	574	592	3,243	25.53	127
2019	4,585.27	550	567	4,018	25.66	157
2022	4,233,073.60	80,428	82,894	4,150,180	25.75	161,172
	21,165,920.62	6,566,591	6,767,922	14,397,999		577,085

PENNSYLVANIA-AMERICAN WATER COMPANY  
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ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAZARETH (BLUE MOUNTAIN) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
1951	429.84	338	348	81	19.41	4
1960	45.00	34	35	10	20.83	
1970	349.00	246	254	95	22.13	4
1975	41,890.00	28,255	29,121	12,769	22.92	557
1976	12,586.04	8,370	8,627	3,959	23.43	169
1977	48,491.99	31,995	32,976	15,516	23.46	661
1978	89.00	58	60	29	23.52	1
1979	1,797.00	1,165	1,201	596	23.61	25
1980	9,400.42	6,033	6,218	3,182	23.72	134
1983	3,194.00	1,981	2,042	1,152	24.19	48
1985	30.00	18	19	11	24.61	
1988	9,287.67	5,383	5,548	3,740	25.02	149
1989	2,360.00	1,352	1,393	967	24.98	39
1991	4,553.00	2,524	2,601	1,952	25.32	77
1992	72,215.50	39,430	40,639	31,577	25.36	1,245
1995	4,258,824.56	2,201,812	2,269,320	1,989,505	25.69	77,443
1996	7,506.00	3,800	3,917	3,589	25.85	139
1997	7,826.00	3,872	3,991	3,835	26.05	147
1998	541.00	262	270	271	26.01	10
2007	2,222.54	806	831	1,392	27.24	51
2008	360,111.32	124,815	128,642	231,469	27.34	8,466
2009	6,280.49	2,069	2,132	4,148	27.48	151
2011	12,316.24	3,626	3,737	8,579	27.56	311
2013	17,236.87	4,389	4,524	12,713	27.81	457
	4,879,583.48	2,472,633	2,548,444	2,331,139		90,288

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

2003	10,342,319.64	4,012,820	4,135,853	6,206,467	30.75	201,836
2004	1,073,637.95	401,219	413,520	660,118	31.00	21,294
2005	51,929.31	18,721	19,295	32,634	31.04	1,051
2008	4,901.24	1,542	1,589	3,312	31.59	105
2009	3,997.32	1,193	1,230	2,768	31.75	87
2010	15,074.97	4,239	4,369	10,706	31.95	335
2012	25,964.22	6,379	6,575	19,390	32.24	601

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, 2022

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	4,984	5,137	16,908	32.52	520
2015	4,722.08	878	905	3,817	32.82	116
2017	63,675.57	9,106	9,385	54,290	32.96	1,647
2018	7,287.53	872	899	6,389	33.09	193
	11,615,555.04	4,461,953	4,598,756	7,016,799		227,785

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

1983	31,121.19	18,193	18,751	12,370	28.07	441
1987	5,275.55	2,903	2,992	2,284	29.02	79
1991	11,676.36	5,995	6,179	5,498	29.85	184
1997	3,660.88	1,653	1,704	1,957	30.99	63
2001	123,139.62	49,773	51,299	71,841	31.69	2,267
2006	12,971,570.42	4,345,476	4,478,708	8,492,862	32.76	259,245
2007	3,275,825.97	1,050,885	1,083,105	2,192,721	32.81	66,831
2008	19,498.23	5,937	6,119	13,379	33.12	404
2009	20,569.23	5,942	6,124	14,445	33.23	435
2011	66,788.37	17,051	17,574	49,215	33.55	1,467
2013	107,273.79	23,439	24,158	83,116	33.98	2,446
2014	153,700.51	30,709	31,651	122,050	34.05	3,584
2015	8,611.40	1,550	1,598	7,014	34.17	205
2016	66,715.24	10,581	10,905	55,810	34.48	1,619
2017	185,042.78	25,443	26,223	158,820	34.50	4,603
2018	199,713.98	22,927	23,630	176,084	34.71	5,073
2019	35,024.22	3,201	3,299	31,725	34.81	911
2021	6,583,589.65	269,927	278,203	6,305,387	35.13	179,487
	23,868,797.39	5,891,585	6,072,221	17,796,576		529,344

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, 2022

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	5,910,673	6,091,894	20,212,835	36.23	557,903
	26,304,729.23	5,910,673	6,091,894	20,212,835		557,903
ELLWOOD WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
1991	15,090.60	7,367	7,593	7,498	33.02	227
2018	23,563,140.28	2,396,371	2,469,843	21,093,297	39.75	530,649
2019	991,044.40	80,076	82,531	908,513	39.79	22,833
	24,569,275.28	2,483,814	2,559,967	22,009,308		553,709
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	235,421	242,638	2,072,216	39.75	52,131
2019	12,313.10	995	1,026	11,288	39.79	284
	2,327,167.91	236,416	243,664	2,083,504		52,415
KITTANNING WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2081						
NET SALVAGE PERCENT.. 0						
2021	2,846,056.11	99,897	102,960	2,743,096	41.24	66,515
	2,846,056.11	99,897	102,960	2,743,096		66,515

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YARDLEY WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2081						
NET SALVAGE PERCENT.. 0						
2021	8,604,469.02	302,017	311,277	8,293,192	41.24	201,096
	8,604,469.02	302,017	311,277	8,293,192		201,096
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1943	56.89	53	55	2	5.25	
1944	163.10	152	157	6	5.53	1
1946	0.71	1	1			
1947	0.20		0			
1948	2.99	3	3			
1949	1,304.99	1,199	1,236	69	6.50	11
1951	4,036.71	3,665	3,777	259	7.24	36
1952	354.03	319	329	25	7.62	3
1953	2,232.92	2,002	2,063	170	8.02	21
1954	1,007.49	897	925	83	8.42	10
1955	304.13	271	279	25	8.26	3
1956	39.57	35	36	3	8.69	
1957	219.73	193	199	21	9.13	2
1958	577.34	503	518	59	9.57	6
1959	58.07	50	52	7	10.03	1
1960	104.85	90	93	12	9.96	1
1961	31.90	27	28	4	10.45	
1962	8,243.08	6,982	7,196	1,047	10.93	96
1963	15,703.02	13,175	13,579	2,124	11.42	186
1964	165.44	137	141	24	11.92	2
1965	2,424.70	1,994	2,055	370	12.43	30
1966	3,790.88	3,084	3,179	612	12.94	47
1967	138.99	112	115	24	13.46	2
1968	4,805.89	3,850	3,968	838	13.52	62
1969	85,584.94	67,766	69,844	15,741	14.07	1,119
1970	142.46	111	114	28	14.62	2
1971	4,239.06	3,275	3,375	864	15.17	57
1972	1,150,979.61	877,737	904,648	246,331	15.72	15,670
1973	10,907.10	8,207	8,459	2,448	16.29	150
1974	7,599.10	5,639	5,812	1,787	16.86	106
1975	235,362.50	172,168	177,447	57,916	17.44	3,321

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, 2022

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						
1976	37,437.84	26,985	27,812	9,625	18.01	534
1977	1,247.83	886	913	335	18.60	18
1978	10,193.75	7,121	7,339	2,854	19.20	149
1979	4,089.30	2,811	2,897	1,192	19.79	60
1980	396.80	268	276	121	20.39	6
1981	33,130.27	21,998	22,672	10,458	21.00	498
1982	466,037.80	303,857	313,173	152,865	21.61	7,074
1983	111,428.27	71,303	73,489	37,939	22.23	1,707
1984	31,222.30	19,595	20,196	11,027	22.85	483
1985	706,947.19	434,773	448,103	258,844	23.48	11,024
1986	51,758.61	31,169	32,125	19,634	24.11	814
1987	166,659.21	98,212	101,223	65,436	24.74	2,645
1988	971,558.31	556,411	573,471	398,088	25.74	15,466
1989	2,666,146.20	1,491,442	1,537,170	1,128,977	26.38	42,797
1990	967,260.07	528,124	544,316	422,944	27.02	15,653
1991	1,129,292.28	601,235	619,669	509,623	27.67	18,418
1992	102,098.89	52,938	54,561	47,538	28.32	1,679
1993	40,766.85	20,563	21,193	19,573	28.98	675
1994	1,147,491.64	562,500	579,746	567,745	29.64	19,155
1995	1,651,286.21	785,682	809,771	841,515	30.30	27,773
1996	452,794.27	207,561	213,925	238,869	31.31	7,629
1997	1,753,269.99	777,926	801,777	951,493	31.97	29,762
1998	683,373.99	293,031	302,015	381,359	32.64	11,684
1999	2,125,576.78	879,139	906,093	1,219,483	33.32	36,599
2000	111,450.89	44,380	45,741	65,710	34.00	1,933
2001	1,586,930.28	603,986	622,504	964,426	34.99	27,563
2002	392,540.34	143,238	147,630	244,911	35.68	6,864
2003	439,416.96	153,357	158,059	281,358	36.37	7,736
2004	110.49	37	38	72	37.06	2
2005	108,534.40	34,188	35,236	73,298	38.06	1,926
2006	96,607.30	28,847	29,731	66,876	38.75	1,726
2007	543,794.96	153,405	158,108	385,687	39.45	9,777
2008	352,536.19	93,563	96,432	256,105	40.14	6,380
2009	760,193.43	187,768	193,525	566,668	41.15	13,771
2010	704,792.15	162,102	167,072	537,720	41.85	12,849
2011	2,129,753.99	453,212	467,107	1,662,647	42.55	39,075
2012	2,845,239.83	552,546	569,487	2,275,753	43.56	52,244
2013	1,637,522.86	289,350	298,221	1,339,301	44.26	30,260
2014	3,940,153.13	626,484	645,692	3,294,461	44.97	73,259
2015	582,339.61	82,110	84,627	497,712	45.69	10,893

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, 2022

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						
2016	1,522,552.31	186,056	191,760	1,330,792	46.69	28,503
2017	2,256,666.66	234,693	241,889	2,014,778	47.41	42,497
2018	2,163,208.34	184,954	190,625	1,972,584	48.13	40,985
2019	1,119,081.80	74,755	77,047	1,042,035	48.86	21,327
2020	810,274.65	38,893	40,085	770,189	49.58	15,534
2021	454,825.78	13,235	13,641	441,185	50.05	8,815
2022	3,335,642.78	32,689	33,691	3,301,952	50.26	65,697
9999	169,605.01-	50,499-	52,047-	117,558-		3,005-
	44,576,611.16	13,272,576	13,679,512	30,897,099		789,858
	300,357,406.04	94,727,231	97,631,557	202,725,849		6,622,721
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.6 2.20

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, 2022

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	7,155,334	6,330,158	4,486,674	16.12	278,330
1998	68,969.00	40,554	35,877	33,092	17.17	1,927
2000	122,317.58	69,085	61,118	61,200	17.34	3,529
2001	25,833.98	14,219	12,579	13,255	17.56	755
2003	4,063.71	2,132	1,886	2,178	17.67	123
2007	41,023.43	18,949	16,764	24,259	18.06	1,343
2010	77,041.66	31,394	27,774	49,268	18.17	2,712
2012	197,523.29	72,175	63,851	133,672	18.24	7,329
2013	129,535.29	44,301	39,192	90,343	18.28	4,942
2014	18,080.06	5,731	5,070	13,010	18.31	711
2016	167,667.01	43,811	38,759	128,908	18.38	7,013
	11,668,886.83	7,497,685	6,633,028	5,035,859		308,714
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.3						2.65

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, 2022

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	20,720	21,782	5,845	2.50	2,338
	65,958.42	59,051	60,113	5,845		2,338
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 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, 2022

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	31,033	33,050	8,327	2.50	3,331
	119,362.95	109,019	111,036	8,327		3,331
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 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, 2022

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	979,884	907,215	286,019	7.95	35,977
1987	17,605.59	14,375	13,309	4,297	7.98	538
1988	64,279.96	52,337	48,456	15,824	7.87	2,011
1989	21,520.60	17,376	16,087	5,433	7.99	680
1990	47,919.69	38,470	35,617	12,303	7.98	1,542
1991	3,439.19	2,741	2,538	901	8.02	112
1992	3,258.04	2,574	2,383	875	8.11	108
1996	15,197.42	11,638	10,775	4,422	8.10	546
1998	1,013.00	762	705	308	8.07	38
2005	152,175.13	103,601	95,918	56,257	8.21	6,852
2006	239,811.48	160,242	148,358	91,453	8.19	11,166
2008	59,275.49	37,818	35,013	24,262	8.23	2,948
2009	4,369.19	2,713	2,512	1,857	8.24	225
2011	8,577.97	5,001	4,630	3,948	8.22	480
2012	18,670.27	10,468	9,692	8,979	8.23	1,091
2013	103,178.46	55,283	51,183	51,995	8.23	6,318
2014	68,172.08	34,591	32,026	36,146	8.25	4,381
2015	29,091.75	13,853	12,826	16,266	8.25	1,972
2016	107,280.37	47,354	43,842	63,438	8.23	7,708
2017	95,983.57	38,432	35,582	60,402	8.24	7,330
2018	19,655.38	6,952	6,436	13,219	8.22	1,608
2019	680.62	203	188	493	8.21	60
	2,274,389.65	1,636,668	1,515,292	759,098		93,691

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	1,055,693	977,403	338,430	8.75	38,678
1988	2,021.01	1,611	1,492	529	8.79	60
1989	304,487.32	240,728	222,876	81,612	8.87	9,201
1992	15,076.98	11,680	10,814	4,263	8.87	481
1994	2,429.06	1,849	1,712	717	8.95	80
1995	69,619.62	52,458	48,568	21,052	9.00	2,339
1996	8,235.02	6,154	5,698	2,537	8.96	283
1997	109,992.96	81,340	75,308	34,685	8.98	3,862
2001	50,080.02	35,206	32,595	17,485	9.08	1,926

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, 2022

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	3,313	3,067	1,713	9.09	188
2003	72,512.60	49,490	45,820	26,693	9.07	2,943
2010	19,835.46	11,455	10,605	9,230	9.15	1,009
2011	62,740.65	34,921	32,331	30,409	9.16	3,320
2013	82,727.62	42,125	39,001	43,727	9.16	4,774
2014	14,536.76	6,994	6,475	8,061	9.17	879
	2,134,908.70	1,635,017	1,513,764	621,145		70,023

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

1989	344,901.52	199,905	185,080	159,822	24.30	6,577
1990	5,060.55	2,878	2,665	2,396	24.64	97
1991	645.19	360	333	312	24.99	12
1996	1,786.88	890	824	963	26.69	36
2001	12,737.22	5,532	5,122	7,615	28.00	272
2002	5,447.10	2,289	2,119	3,328	28.28	118
2003	1,013.07	411	381	633	28.58	22
2006	28,295.35	10,226	9,468	18,828	29.16	646
2007	22,985.37	7,909	7,322	15,663	29.55	530
2008	47,690.13	15,700	14,536	33,154	29.55	1,122
2010	10,931.98	3,225	2,986	7,946	29.87	266
2011	43,329.93	12,011	11,120	32,210	29.99	1,074
2012	124,200.90	32,081	29,702	94,499	30.15	3,134
2013	173,479.04	41,531	38,451	135,028	30.18	4,474
2018	23,085,675.43	3,024,223	2,799,946	20,285,729	29.86	679,361
2019	1,655,613.51	174,998	162,020	1,493,593	29.61	50,442
2020	803,021.47	63,599	58,882	744,139	29.05	25,616
2021	248,634.90	12,606	11,671	236,964	28.09	8,436
	26,615,449.54	3,610,374	3,342,628	23,272,822		782,235

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, 2022

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						
1960	38.00	35	32	6	5.07	1
1961	17.59	16	15	3	5.61	1
1963	28,088.82	25,404	23,520	4,569	6.29	726
1964	927.50	836	774	153	6.44	24
1965	10,380.09	9,311	8,620	1,760	6.60	267
1966	986.52	881	816	171	6.79	25
1967	42,622.16	37,610	34,821	7,801	7.40	1,054
1968	51,270.90	44,985	41,649	9,622	7.61	1,264
1969	1,145.51	999	925	221	7.85	28
1970	10,083.08	8,682	8,038	2,045	8.48	241
1971	8,236.09	7,041	6,519	1,717	8.74	196
1972	56,501.38	47,936	44,381	12,120	9.02	1,344
1973	1,513.76	1,266	1,172	342	9.67	35
1975	6,105.50	5,017	4,645	1,461	10.30	142
1976	42,948.43	34,750	32,173	10,775	10.97	982
1977	12,505.71	10,015	9,272	3,233	11.32	286
1979	26,756.51	20,833	19,288	7,468	12.37	604
1980	1.05	1	1			
1981	43,927.64	33,179	30,718	13,209	13.45	982
1982	347,307.41	257,424	238,333	108,974	14.14	7,707
1983	31,225.85	22,820	21,128	10,098	14.55	694
1984	872.50	625	579	294	15.26	19
1985	70,769.63	49,893	46,193	24,577	15.69	1,566
1986	341,535.21	235,591	218,120	123,416	16.41	7,521
1987	580,480.05	393,565	364,378	216,102	16.86	12,817
1988	597,882.88	396,038	366,668	231,215	17.58	13,152
1989	439,760.81	284,349	263,262	176,499	18.31	9,639
1990	140,332.02	88,942	82,346	57,986	18.78	3,088
1991	33,077.59	20,422	18,908	14,170	19.52	726
1992	145,622.66	87,490	81,002	64,621	20.26	3,190
1993	12,689.71	7,449	6,897	5,793	20.75	279
1994	320,466.78	182,666	169,119	151,347	21.50	7,039
1995	58,100.05	32,118	29,736	28,364	22.25	1,275
1996	46,758.36	25,156	23,290	23,468	22.76	1,031
1997	34,776.44	18,091	16,749	18,027	23.52	766
1998	15,790.12	7,930	7,342	8,448	24.28	348
1999	60,401.23	29,240	27,072	33,330	25.04	1,331
2000	747,465.27	349,814	323,872	423,593	25.58	16,560
2001	48,889.34	21,971	20,342	28,548	26.34	1,084
2002	6,078.45	2,617	2,423	3,656	27.12	135

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, 2022

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						
2003	84,299.93	34,681	32,109	52,191	27.90	1,871
2004	37,491.91	14,704	13,614	23,878	28.67	833
2005	344,468.81	128,418	118,895	225,574	29.45	7,660
2006	225,652.99	79,678	73,769	151,884	30.23	5,024
2007	130,076.14	43,341	40,127	89,949	31.01	2,901
2008	245,985.62	77,043	71,329	174,656	31.80	5,492
2009	101,549.26	29,886	27,670	73,880	32.37	2,282
2010	60,919.92	16,680	15,443	45,477	33.16	1,371
2011	121,150.83	30,651	28,378	92,773	33.95	2,733
2012	183,357.22	42,539	39,384	143,973	34.75	4,143
2013	88,110.23	18,582	17,204	70,906	35.55	1,995
2014	401,699.21	76,162	70,514	331,185	36.34	9,114
2015	12,592.85	2,116	1,959	10,634	37.14	286
2016	1,286,495.62	188,086	174,138	1,112,358	37.95	29,311
2017	538,685.42	66,959	61,993	476,692	38.75	12,302
2018	1,901,602.80	194,344	179,931	1,721,671	39.55	43,532
2019	2,038,256.11	162,653	150,591	1,887,665	40.36	46,771
2020	339,464.00	19,519	18,071	321,393	40.98	7,843
2021	326,483.98	11,362	10,519	315,965	41.60	7,595
2022	798,879.73	9,427	8,728	790,152	41.87	18,872
9999	60,000.00-	17,747-	16,431-	43,569-		1,359-
	13,631,561.18	4,032,092	3,733,072	9,898,489		308,741
	44,656,309.07	10,914,151	10,104,756	34,551,554		1,254,690
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.5 2.81

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, 2022

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	602,616	747,848			
1988	14,460.80	11,574	14,461			
1990	21,055.84	16,630	21,056			
1991	515.82	405	516			
2000	8,240.40	5,896	7,656	584	8.95	65
2001	106,652.86	75,212	97,664	8,989	8.99	1,000
2011	2,125.81	1,186	1,540	586	9.12	64
2014	364,619.49	175,090	227,357	137,262	9.20	14,920
2015	19,376.64	8,704	11,302	8,074	9.20	878
2018	224.06	73	95	129	9.25	14
	1,285,119.64	897,386	1,129,495	155,625		16,941

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

1958	1,325.56	1,086	1,326			
1965	643,914.66	499,807	629,086	14,828	16.58	894
1967	44,860.45	34,359	43,246	1,614	16.96	95
1969	4,243.71	3,201	4,029	215	17.42	12
1970	2,864.99	2,151	2,707	158	17.43	9
1972	1,303.96	961	1,210	94	17.99	5
1973	9,045.24	6,581	8,283	762	18.53	41
1975	40.07	29	37	4	18.73	
1977	1,672.45	1,172	1,475	197	19.44	10
1979	3,770.24	2,591	3,261	509	19.79	26
1981	0.16		0			
1985	8,835.61	5,633	7,090	1,746	21.32	82
1986	55,819.41	35,244	44,360	11,459	21.31	538
1987	51,477.61	31,978	40,249	11,228	21.65	519
1988	1,663.34	1,021	1,285	378	21.68	17
1989	362,897.15	218,827	275,428	87,469	22.06	3,965
1991	4,579.94	2,669	3,359	1,221	22.55	54
1992	10,233.76	5,868	7,386	2,848	22.69	126
1993	2,866.42	1,615	2,033	834	22.86	36
1995	1,250.41	677	852	398	23.26	17
1996	53,376.94	28,290	35,607	17,770	23.50	756

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, 2022

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	24,346	30,643	16,392	23.76	690
1998	40,989.99	20,790	26,168	14,822	23.81	623
2000	47,320.31	22,785	28,679	18,642	24.23	769
2002	3,216.97	1,457	1,834	1,383	24.75	56
2006	123,246.92	48,399	60,918	62,329	25.52	2,442
2007	61,020.15	22,980	28,924	32,096	25.65	1,251
2008	529,024.16	189,496	238,511	290,513	25.98	11,182
2009	414,772.15	141,105	177,603	237,169	26.18	9,059
2010	105,557.84	34,042	42,847	62,711	26.26	2,388
2011	61,528.67	18,606	23,419	38,110	26.52	1,437
2012	392,778.94	110,921	139,612	253,167	26.68	9,489
2013	32,129.22	8,392	10,563	21,567	26.87	803
2014	27,177.86	6,490	8,169	19,009	27.09	702
2018	19,954,126.06	2,783,601	3,503,602	16,450,524	27.76	592,598
2019	5,911,312.35	657,929	828,108	5,083,205	27.95	181,868
2020	344,790.59	28,204	35,499	309,291	28.08	11,015
	29,362,069.79	5,003,303	6,297,407	23,064,663		833,574

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

1997	6,386.52	3,241	4,079	2,307	24.75	93
2012	1,538,069.70	416,663	524,433	1,013,637	28.26	35,868
2014	16,746,243.22	3,828,191	4,818,352	11,927,892	28.68	415,896
2015	12,394.22	2,556	3,217	9,177	28.87	318
2019	22,825.61	2,413	3,037	19,788	29.61	668
	18,325,919.27	4,253,064	5,353,118	12,972,801		452,843

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

1906	562.74	563	563
1908	4,387.68	4,388	4,388
1909	6,025.18	6,025	6,025

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1912	2,422.20	2,422	2,422			
1922	28.18	28	28			
1924	0.48		0			
1926	11,552.32	11,552	11,552			
1927	222.97	223	223			
1928	1,731.28	1,731	1,731			
1929	10,515.99	10,516	10,516			
1935	1,250.35	1,250	1,250			
1937	252.98	253	253			
1940	166.31	166	166			
1942	26,366.55	26,367	26,367			
1943	0.07		0			
1945	647.66	648	648			
1947	0.19		0			
1948	987.48	986	987			
1949	239.31	237	239			
1950	2,441.46	2,425	2,441			
1951	808.64	798	809			
1954	10,040.54	9,766	10,041			
1955	133.42	130	133			
1956	10,488.35	10,113	10,488			
1957	2,228.75	2,146	2,229			
1958	1,138.88	1,094	1,139			
1959	1,365.29	1,300	1,365			
1960	1,993.41	1,894	1,993			
1961	2,241.37	2,123	2,241			
1962	794.92	750	795			
1963	2,313.50	2,175	2,314			
1964	3,065.30	2,869	3,065			
1965	556.10	515	556			
1966	1,566.60	1,443	1,567			
1967	410.64	376	411			
1968	2,428.62	2,211	2,429			
1969	2,565.07	2,333	2,565			
1970	7,291.82	6,585	7,292			
1971	4,119.31	3,691	4,119			
1972	7,018.62	6,238	7,019			
1973	3,989.67	3,515	3,990			
1974	1,841.23	1,607	1,841			
1976	24,322.35	20,810	24,322			

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1977	1,325.80	1,122	1,326			
1978	227.74	191	228			
1980	2,795.86	2,281	2,796			
1981	1,513.61	1,219	1,514			
1982	6,215.93	4,934	6,216			
1983	6,781.70	5,304	6,733	49	11.01	4
1984	52,714.42	40,590	51,522	1,192	11.50	104
1985	142,000.85	107,566	136,536	5,464	12.00	455
1986	55,967.16	41,673	52,897	3,071	12.52	245
1987	8,942.76	6,540	8,301	641	13.04	49
1988	701,147.51	500,760	635,628	65,520	13.81	4,744
1989	68,826.46	48,192	61,171	7,655	14.34	534
1990	980,913.08	672,710	853,889	127,025	14.89	8,531
1991	699,689.32	469,492	595,939	103,751	15.45	6,715
1992	324,127.05	211,558	268,536	55,591	16.23	3,425
1993	10,844.81	6,910	8,771	2,074	16.80	123
1994	68,859.38	42,782	54,304	14,555	17.37	838
1995	6,884.00	4,146	5,263	1,621	18.16	89
1996	89,349.99	52,323	66,415	22,935	18.75	1,223
1997	120,408.30	68,163	86,521	33,887	19.55	1,733
1998	33,226.66	18,235	23,146	10,080	20.14	500
1999	146,891.48	78,014	99,025	47,866	20.75	2,307
2000	73,383.24	37,484	47,579	25,804	21.55	1,197
2001	284,217.76	139,949	177,641	106,577	22.17	4,807
2002	10,567.16	4,982	6,324	4,243	22.98	185
2004	1,405.58	606	769	636	24.42	26
2005	49,360.03	20,297	25,764	23,597	25.06	942
2006	46,096.42	17,950	22,784	23,312	25.87	901
2007	80,359.62	29,524	37,476	42,884	26.69	1,607
2008	104,716.87	36,295	46,070	58,647	27.34	2,145
2009	24,407.07	7,908	10,038	14,369	28.17	510
2010	3,286.46	990	1,257	2,030	29.00	70
2011	217,332.37	60,723	77,077	140,255	29.65	4,730
2012	212,996.66	54,570	69,267	143,730	30.48	4,716
2013	46,088.97	10,730	13,620	32,469	31.31	1,037
2014	90,993.64	19,027	24,151	66,842	32.15	2,079
2015	638,440.09	118,750	150,733	487,708	32.82	14,860
2016	97,036.78	15,701	19,930	77,107	33.66	2,291
2017	32,826.91	4,514	5,730	27,097	34.50	785
2018	29,342.37	3,327	4,223	25,119	35.18	714

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, 2022

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						
2019	32,400.47	2,871	3,644	28,756	36.02	798
2020	94,999.54	6,061	7,693	87,306	36.71	2,378
2021	244,837.29	9,451	11,996	232,841	37.41	6,224
2022	335,282.73	4,392	5,575	329,708	37.67	8,753
9999	576.00-	281-	354-	222-		8-
	6,441,979.68	3,144,788	3,958,187	2,483,793		93,366
	55,415,088.38	13,298,541	16,738,207	38,676,882		1,396,724
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.7 2.52

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, 2022

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	820.00	820	820			
1941	483.71	484	484			
1942	410.23	410	410			
1943	32.86	33	33			
1951	0.80	1	1			
1952	410.03	410	410			
1954	1,630.16	1,619	1,630			
1958	1,239.60	1,207	1,240			
1959	119.88	116	120			
1960	1,148.99	1,106	1,149			
1962	162.65	154	163			
1963	930.87	881	931			
1964	382.61	360	383			
1967	385.98	356	386			
1969	72.19	66	72			
1970	234.25	212	234			
1971	434.81	390	435			
1972	526.52	468	527			
1973	22.69	20	23			
1975	2,739.85	2,381	2,740			
1981	133.80	110	134			
1983	978.35	784	978			
1986	1,882.77	1,457	1,883			
1987	6,401.06	4,885	6,401			
1988	3,056.23	2,299	3,056			
1989	915.78	678	916			
1991	2,401.97	1,725	2,402			
1992	1,429.19	1,011	1,429			
1996	33,561.67	21,969	33,562			
1997	9,367.63	5,995	9,368			
1998	4,880.19	3,049	4,880			
2003	64,688.47	35,068	64,688			
2004	201,163.17	105,329	201,163			
2005	175,875.27	88,641	169,305	6,570	17.22	382
2006	62,916.65	30,414	58,091	4,826	17.63	274
2007	267,022.79	123,738	236,341	30,682	17.95	1,709
2008	323,690.38	142,683	272,526	51,164	18.39	2,782
2009	26,195.67	10,963	20,939	5,257	18.76	280
2010	146,864.64	58,012	110,803	36,062	19.15	1,883
2011	1,694.73	628	1,199	496	19.56	25
2012	58,975.79	20,311	38,794	20,182	19.99	1,010

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, 2022

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	54,460.50	17,329	33,099	21,362	20.35	1,050
2014	11,699.47	3,401	6,496	5,203	20.74	251
2015	591,471.94	154,847	295,759	295,713	21.15	13,982
2016	483,504.15	111,883	213,697	269,807	21.59	12,497
2017	368,852.06	73,844	141,043	227,809	21.97	10,369
2018	767,789.34	128,528	245,489	522,300	22.38	23,338
2020	283,199.44	27,527	52,577	230,622	23.21	9,936
2021	146,783.56	8,778	16,766	130,018	23.56	5,519
2022	199,740.71	4,115	7,860	191,881	23.83	8,052
	4,313,786.05	1,201,495	2,263,835	2,049,951		93,339
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.0 2.16

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, 2022

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	35,926	30,382	11,845	17.98	659
1937	48.00	40	34	14	17.59	1
1949	331.00	265	224	107	18.24	6
1961	2,483.15	1,909	1,614	869	18.50	47
1973	1,843.00	1,332	1,126	717	18.99	38
1974	259.00	187	158	101	18.62	5
1978	82,513.54	58,015	49,062	33,452	18.79	1,780
1992	1,385,786.88	853,783	722,025	663,762	19.00	34,935
	1,515,490.93	951,457	804,626	710,865		37,471

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

1957	3,545.00	2,113	1,787	1,758	44.40	40
1958	937,679.88	550,418	465,476	472,204	45.38	10,406
1962	1,170.00	665	562	608	45.88	13
1964	15,475.00	8,691	7,350	8,125	45.67	178
1965	5,506.28	3,071	2,597	2,909	45.59	64
1967	0.83			1	46.54	
1985	2,905.50	1,264	1,069	1,837	48.71	38
1990	18,419.48	7,364	6,228	12,192	48.80	250
1995	1,423,197.85	508,793	430,275	992,923	49.42	20,092
	2,407,899.82	1,082,379	915,344	1,492,556		31,081

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

1918	97,835.35	71,567	60,523	37,313	38.36	973
1925	408.75	291	246	163	39.48	4
1930	2,267.00	1,552	1,312	955	42.64	22
1934	1,013.55	682	577	437	43.08	10
1956	775.09	443	375	400	49.78	8
1978	134.64	61	52	83	54.51	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, 2022

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	104	88	158	54.74	3
1985	16,193.21	6,558	5,546	10,647	55.09	193
1989	294,046.08	110,326	93,300	200,746	55.79	3,598
2013	8,655,614.25	1,225,635	1,036,492	7,619,122	57.61	132,253
	9,068,533.43	1,417,219	1,198,510	7,870,023		137,066

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

1904	361.68	283	239	122	33.02	4
1925	882.00	628	531	351	39.48	9
1928	103.00	72	61	42	40.64	1
1930	285.00	198	167	118	40.83	3
1933	93.00	63	53	40	42.08	1
1936	86.00	58	49	37	41.71	1
1956	941.01	551	466	475	47.14	10
1958	951.00	546	462	489	47.87	10
1983	14,744.19	6,406	5,417	9,327	51.41	181
1984	76,177.36	32,558	27,534	48,644	51.59	943
1987	14,359.75	5,811	4,914	9,446	52.22	181
1989	210,306.30	82,440	69,718	140,589	51.97	2,705
1994	5,117.89	1,794	1,517	3,601	52.80	68
2011	7,667,320.88	1,357,883	1,148,331	6,518,990	53.44	121,987
	7,991,729.06	1,489,291	1,259,460	6,732,269		126,104

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

1893	59,431.80	48,484	41,002	18,430	29.24	630
1942	171.57	109	92	79	46.08	2
1943	2,456.07	1,562	1,321	1,135	45.50	25
1983	12,768.00	5,346	4,521	8,247	54.84	150
1984	21,564.86	8,885	7,514	14,051	54.95	256

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, 2022

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	1,693	1,432	2,748	55.09	50
1989	1,031,668.95	387,082	327,347	704,322	55.79	12,625
1990	13,974.55	5,131	4,339	9,635	56.00	172
1995	2,925.08	957	809	2,116	56.54	37
2001	15,236.40	4,160	3,518	11,718	57.24	205
	1,164,376.59	463,409	391,895	772,482		14,152

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

1901	281,262.27	222,141	187,860	93,403	32.34	2,888
1916	2,609.36	1,945	1,645	965	36.36	27
1935	239.93	160	135	105	44.08	2
1968	1,279.11	655	554	725	51.88	14
1970	3,211.00	1,602	1,355	1,856	52.76	35
1976	2,210.73	1,028	869	1,341	53.50	25
1977	57.10	26	22	35	54.50	1
1978	36,565.70	16,433	13,897	22,669	54.51	416
1982	276.75	118	100	177	54.74	3
1983	15,120.00	6,331	5,354	9,766	54.84	178
1984	35,225.92	14,513	12,273	22,953	54.95	418
1985	30,307.31	12,274	10,380	19,927	55.09	362
1986	30,933.62	12,305	10,406	20,528	55.25	372
1987	17,143.97	6,695	5,662	11,482	55.41	207
1989	1,665,697.07	624,970	528,523	1,137,174	55.79	20,383
1990	99,790.35	36,643	30,988	68,802	56.00	1,229
1991	7,810.44	2,805	2,372	5,438	56.22	97
1993	173,539.95	59,385	50,221	123,319	56.71	2,175
1994	518.27	174	147	371	56.25	7
1995	0.88			1	56.54	
2001	5,375.23	1,467	1,241	4,135	57.24	72
2018	9,166,181.55	672,798	568,970	8,597,211	56.85	151,226
2019	278,446.50	16,261	13,752	264,695	56.38	4,695
	11,853,803.01	1,710,729	1,446,725	10,407,078		184,832

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, 2022

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	81,492	68,916	30,199	28.22	1,070
1902	20,137.13	16,015	13,544	6,594	31.02	213
1915	1,350.92	1,017	860	491	35.36	14
1916	3,362.29	2,507	2,120	1,242	36.36	34
1930	111.28	77	65	46	40.83	1
1942	202.61	130	110	93	44.50	2
1962	40,618.95	22,365	18,914	21,705	49.38	440
1974	16,787.48	8,142	6,886	9,902	51.50	192
1975	78.02	37	31	47	51.50	1
1985	1,916,629.50	790,610	668,601	1,248,029	53.41	23,367
1986	64,940.48	26,548	22,451	42,489	52.79	805
1988	23,272.56	9,153	7,740	15,532	53.22	292
1989	83,219.77	32,056	27,109	56,111	53.46	1,050
1990	5.17	2	2	3	53.71	
1993	1,867.84	661	559	1,309	53.83	24
2001	10,426.96	2,936	2,483	7,944	54.84	145
	2,282,125.41	993,748	840,390	1,441,735		27,650

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	180,781	148,247	88,068	34.56	2,548
1916	3,174.05	2,332	1,912	1,262	38.43	33

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, 2022

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	51,516	42,245	32,211	41.64	774
1930	93,721.44	64,152	52,607	41,114	42.64	964
1933	4,694.45	3,151	2,584	2,111	43.84	48
1935	258.54	172	141	117	44.08	3
1964	36,327.26	19,126	15,684	20,643	52.61	392
1983	2,366.25	972	797	1,569	56.65	28
1984	40,978.64	16,564	13,583	27,396	56.74	483
1986	40,605.19	15,860	13,006	27,599	56.95	485
1987	158.58	61	50	109	57.09	2
1988	5,675.53	2,134	1,750	3,926	57.25	69
1989	619.11	228	187	432	57.41	8
1991	1,085,419.97	382,936	314,022	771,398	57.79	13,348
1993	284,909.12	96,641	79,249	205,660	57.46	3,579
2001	8,126.08	2,184	1,791	6,335	58.50	108
	1,917,805.58	838,810	687,856	1,229,950		22,872

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

1904	5,092.51	4,104	3,365	1,727	28.56	60
1933	61.83	45	37	25	32.45	1
1951	79,182.32	53,218	43,641	35,542	34.88	1,019
1953	26,444.91	17,459	14,317	12,128	35.77	339
1954	114.24	75	62	53	35.67	1
1964	1,215,428.80	746,516	612,172	603,257	36.74	16,420
1965	1,783.96	1,087	891	893	36.84	24
1966	264.25	160	131	133	36.95	4
1967	3,530.07	2,116	1,735	1,795	37.09	48
1981	7,623.81	3,986	3,269	4,355	37.87	115
1982	45.13	23	19	26	37.62	1
1987	10,559.42	5,098	4,181	6,379	38.03	168
1989	1,797.68	837	686	1,111	38.45	29

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, 2022

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	80	66	118	38.53	3
1994	392.40	167	137	255	38.62	7
	1,352,505.46	834,971	684,708	667,797		18,239
GARDNER'S CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1900	52,917.29	42,133	34,551	18,367	31.35	586
1929	10,139.00	7,109	5,830	4,309	39.84	108
1985	1,998,924.41	824,556	676,167	1,322,757	53.41	24,766
1986	9,145.11	3,739	3,066	6,079	52.79	115
2001	6,281.95	1,769	1,451	4,831	54.84	88
	2,077,407.76	879,306	721,064	1,356,344		25,663
NESBITT						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2092						
NET SALVAGE PERCENT.. 0						
1900	186,178.90	148,236	121,559	64,620	31.35	2,061
1932	37,406.03	25,391	20,822	16,584	42.83	387
1934	97.08	64	52	45	44.83	1
1946	172,052.80	105,296	86,347	85,706	48.50	1,767
1980	413.30	177	145	268	56.51	5
1981	18,286.47	7,741	6,348	11,939	56.54	211
1984	111,517.46	45,075	36,963	74,554	56.74	1,314
2001	8,137.93	2,170	1,779	6,358	59.15	107
2012	26,922,112.06	4,043,701	3,315,987	23,606,125	59.43	397,209
2018	379,350.16	26,972	22,118	357,232	58.79	6,076
2019	4,641.05	263	216	4,425	58.23	76
	27,840,193.24	4,405,086	3,612,336	24,227,857		409,214

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, 2022

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	312,494	256,257	179,943	39.39	4,568
1941	3,067.89	1,975	1,620	1,448	45.09	32
1943	445.19	283	232	213	45.50	5
1947	12,218.40	7,564	6,203	6,016	46.45	130
1963	203.31	110	90	113	50.40	2
1976	3,892.59	1,810	1,484	2,408	53.50	45
1992	1,033.37	366	300	733	55.71	13
2000	36,085.19	10,313	8,457	27,628	56.24	491
2008	10,206,443.00	2,071,908	1,699,042	8,507,401	56.93	149,436
2013	10,331.83	1,482	1,215	9,117	56.73	161
	10,709,920.74	2,408,305	1,974,900	8,735,021		154,883

ROCK RUN DAM

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

1915	181,300.00	140,326	115,073	66,227	31.39	2,110
1985	470,440.45	231,080	189,494	280,946	38.84	7,233
1993	46,068.00	19,708	16,161	29,907	39.46	758
1996	722,840.00	291,160	238,762	484,078	39.29	12,321
2000	383,237.34	138,809	113,829	269,409	39.61	6,802
2008	13,218.88	3,545	2,907	10,312	39.56	261
2013	376,416.70	72,950	59,822	316,595	39.52	8,011
2014	1.01			1	39.58	
	2,193,522.38	897,578	736,048	1,457,474		37,496

CEASETOWN DAM

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

2017	19,328,678.91	1,360,739	1,115,857	18,212,822	72.62	250,796
	19,328,678.91	1,360,739	1,115,857	18,212,822		250,796

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, 2022

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	1,657,117	1,358,898	22,179,699	72.62	305,421
	23,538,596.83	1,657,117	1,358,898	22,179,699		305,421
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	7,237	7,237			
1896	4,817.00	4,814	3,771	1,046	0.08	1,046
1897	231,580.89	229,589	179,824	51,757	1.09	47,483
1899	4,300.50	4,300	4,301			
1900	0.01		0			
1902	19,788.54	19,553	15,308	4,480	1.45	3,090
1903	1,483.70	1,472	1,152	331	0.99	331
1904	6,208.51	6,107	4,781	1,427	1.98	721
1905	1,513.19	1,494	1,170	344	1.55	222
1906	2,848.52	2,788	2,183	666	2.55	261
1907	144,839.78	142,204	111,332	33,508	2.14	15,658
1908	10,658.94	10,373	8,121	2,538	3.15	806
1909	682.66	666	521	161	2.78	58
1911	3,773.26	3,660	2,865	908	3.45	263
1912	31,195.56	29,991	23,480	7,715	4.44	1,738
1914	12,863.21	12,421	9,724	3,139	3.87	811
1915	50,177.33	48,010	37,587	12,590	4.85	2,596
1916	14,900.42	14,282	11,181	3,719	4.61	807
1919	72,456.55	68,993	54,015	18,442	5.20	3,547
1920	740.31	698	546	194	6.20	31
1921	7,313.54	6,904	5,405	1,908	6.02	317
1922	804.62	760	595	210	5.88	36
1924	45,444.52	42,527	33,295	12,150	6.76	1,797

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, 2022

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	864	676	247	6.67	37
1927	5,568.36	5,159	4,039	1,529	7.59	201
1928	37,821.79	35,027	27,423	10,399	7.54	1,379
1930	1,030.30	944	739	291	8.51	34
1931	4,532.14	4,147	3,247	1,285	8.50	151
1935	94.29	85	67	28	9.59	3
1936	60.81	55	43	18	9.65	2
1937	179.62	160	125	54	10.65	5
1938	1,869.64	1,659	1,299	571	10.74	53
1939	499.89	442	346	154	10.84	14
1940	48.00	42	33	15	10.95	1
1941	417.00	364	285	132	11.96	11
1942	1,528.31	1,329	1,040	488	12.09	40
1943	189.24	164	128	61	12.24	5
1944	0.05		0			
1945	185,387.19	158,043	123,733	61,655	13.41	4,598
1946	18,237.81	15,488	12,126	6,112	13.59	450
1947	42,259.80	35,735	27,977	14,283	13.79	1,036
1948	105,879.92	89,130	69,780	36,100	14.00	2,579
1949	227.00	189	148	79	14.99	5
1951	2,586.50	2,127	1,665	921	15.46	60
1953	244.63	197	154	90	16.71	5
1954	556.00	446	349	207	16.97	12
1956	29.00	23	18	11	18.25	1
1957	50,615.23	39,450	30,886	19,730	18.54	1,064
1958	14,936.39	11,561	9,051	5,885	18.83	313
1959	347,652.27	264,911	207,400	140,252	19.83	7,073
1960	322,173.80	243,628	190,737	131,436	20.15	6,523
1961	925.38	694	543	382	20.47	19
1962	7,307.15	5,393	4,222	3,085	21.47	144
1963	2,783.94	2,037	1,595	1,189	21.80	55
1964	109,470.10	79,410	62,170	47,300	22.15	2,135
1965	9,425.31	6,720	5,261	4,164	23.15	180
1966	0.72	1	1			
1967	44,616.61	31,200	24,427	20,190	23.87	846
1968	12,087.29	8,300	6,498	5,589	24.87	225
1971	440.77	291	228	213	26.62	8
1972	134.20	87	68	66	27.02	2
1973	1,903.66	1,216	952	952	28.02	34
1974	85.00	54	42	43	28.42	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, 2022

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	15,230	11,924	12,554	28.84	435
1976	4,239.62	2,583	2,022	2,217	29.83	74
1977	50.00	30	23	27	30.26	1
1978	2,561.00	1,504	1,177	1,384	31.26	44
1979	3,329.73	1,927	1,509	1,821	31.68	57
1980	7,781.00	4,431	3,469	4,312	32.13	134
1981	59,662.39	33,178	25,975	33,687	33.13	1,017
1982	9,268.57	5,068	3,968	5,301	33.57	158
1983	32,323.28	17,235	13,493	18,830	34.58	545
1984	12,551.13	6,572	5,145	7,406	35.03	211
1985	12,570.43	6,411	5,019	7,551	36.03	210
1986	79,804.85	39,902	31,239	48,565	36.50	1,331
1987	293,417.83	142,718	111,735	181,683	37.49	4,846
1988	6,093.28	2,901	2,271	3,822	37.96	101
1989	12,607.93	5,829	4,564	8,044	38.96	206
1990	7,641.23	3,452	2,703	4,939	39.44	125
1991	73,420.51	32,378	25,349	48,072	39.93	1,204
1992	549,943.90	234,826	183,846	366,098	40.93	8,944
1993	12,022.99	5,002	3,916	8,107	41.42	196
1994	647.79	260	204	444	42.43	10
1995	436,231.22	170,348	133,366	302,865	42.92	7,057
1996	26,395.17	9,933	7,777	18,619	43.92	424
1997	621,953.13	226,764	177,534	444,419	44.43	10,003
1998	9,060.00	3,175	2,486	6,574	45.43	145
2000	37,724.43	12,223	9,569	28,155	46.94	600
2001	111,242.44	34,441	26,964	84,278	47.94	1,758
2002	125,676.02	37,351	29,242	96,434	48.47	1,990
2003	6,180.00	1,748	1,369	4,811	49.46	97
2006	13,786.00	3,344	2,618	11,168	51.52	217
2007	23,343.75	5,318	4,163	19,180	52.53	365
2014	1,226,437.95	156,371	122,424	1,104,014	58.17	18,979
2016	7,768.42	763	597	7,171	59.72	120
2017	107,398.37	8,979	7,030	100,369	60.29	1,665

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, 2022

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	20,272	15,871	362,347	61.86	5,858
2020	680,282.52	26,191	20,505	659,777	62.44	10,567
9999	3,575.00-	1,681-	1,378-	2,197-		89-
	7,624,311.12	3,584,010	2,939,023	4,685,288		190,529
	135,669,088.72	27,776,342	23,489,828	112,179,260		1,973,469
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						56.8 1.45

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, 2022

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	5,259	4,057	2,639	15.44	171
1997	4,076,795.17	1,995,999	1,539,740	2,537,055	26.58	95,450
1998	86,320.84	41,028	31,650	54,671	27.05	2,021
2004	37,517.86	14,437	11,137	26,381	29.58	892
2005	48,578.25	17,935	13,835	34,743	29.90	1,162
	4,255,908.26	2,074,658	1,600,419	2,655,489		99,696
MILL ROAD INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1997	5,185,337.03	2,538,741	1,958,419	3,226,918	26.58	121,404
1998	67,078.68	31,882	24,594	42,484	27.05	1,571
2004	51,910.47	19,975	15,409	36,501	29.58	1,234
	5,304,326.18	2,590,598	1,998,422	3,305,904		124,209
SWATARA CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
1992	743,957.01	415,277	320,350	423,607	24.14	17,548
2007	52,227.42	17,726	13,674	38,553	30.16	1,278
2008	24,096.05	7,757	5,984	18,112	30.55	593
2018	210,583.17	23,796	18,357	192,227	35.34	5,439
	1,030,863.65	464,556	358,365	672,499		24,858
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1962	4,167.41	3,379	2,607	1,561	14.13	110
1970	1,783.13	1,357	1,047	736	16.47	45

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, 2022

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	10,542	8,132	9,988	23.36	428
1995	1,697,864.04	887,134	684,346	1,013,518	25.13	40,331
1996	16,079.46	8,181	6,311	9,769	25.58	382
	1,738,014.07	910,593	702,443	1,035,571		41,296
ELLWOOD TREATMENT PLANT INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2098						
NET SALVAGE PERCENT.. 0						
2018	1,699,952.54	175,945	135,726	1,564,227	38.98	40,129
	1,699,952.54	175,945	135,726	1,564,227		40,129
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	184	184			
1934	275.60	263	201	75	4.09	18

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, 2022

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	1,565	1,196	453	4.59	99
1938	223.95	212	162	62	4.79	13
1948	4,170.00	3,759	2,873	1,297	8.15	159
1954	515.16	448	342	173	10.24	17
1955	1,225.24	1,059	809	416	10.62	39
1959	0.02		0			
1961	196,179.27	164,084	125,423	70,757	12.03	5,882
1962	6,324.74	5,242	4,007	2,318	12.50	185
1963	0.35		0			
1964	13,102.67	10,655	8,144	4,958	13.44	369
1966	21,261.52	17,058	13,039	8,223	13.92	591
1967	129,302.67	102,615	78,437	50,866	14.43	3,525
1968	8,200.03	6,480	4,953	3,247	14.47	224
1969	341,877.49	267,041	204,121	137,756	14.99	9,190
1970	242.30	188	144	99	15.07	7
1972	2,528.96	1,929	1,474	1,054	15.72	67
1973	79,450.31	59,778	45,693	33,757	16.29	2,072
1974	695.59	520	397	298	16.44	18
1976	4,944.00	3,609	2,759	2,185	17.20	127
1979	4,591.44	3,236	2,474	2,118	18.23	116
1980	219.84	153	117	103	18.48	6
1982	0.25		0			
1983	590.00	396	303	287	19.32	15
1984	9,295.71	6,156	4,706	4,590	19.64	234
1985	708.02	459	351	357	20.30	18
1986	5,152.00	3,291	2,516	2,636	20.64	128
1987	373.00	236	180	193	20.68	9
1988	329.26	204	156	173	21.06	8
1989	29,733.17	18,128	13,857	15,876	21.45	740
1991	314,444.17	184,233	140,824	173,620	22.26	7,800
1992	13,345.24	7,652	5,849	7,496	22.69	330
1994	7,175.69	3,947	3,017	4,159	23.32	178
1996	994,262.16	521,689	398,769	595,493	24.01	24,802
1997	105,445.07	53,777	41,106	64,339	24.50	2,626
1998	4,168.18	2,073	1,585	2,584	24.76	104
1999	476,312.30	229,487	175,415	300,897	25.28	11,903
2000	3,236.92	1,515	1,158	2,079	25.58	81
2001	11,542.58	5,236	4,002	7,540	25.90	291
2002	111,458.00	48,663	37,197	74,261	26.45	2,808
2006	200,520.03	74,433	56,895	143,625	27.95	5,139

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, 2022

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	153,332	117,204	316,673	28.36	11,166
2008	71,901.04	24,087	18,412	53,489	28.79	1,858
2011	35,533.38	9,850	7,529	28,004	29.99	934
2013	63,869.08	15,048	11,502	52,367	30.82	1,699
2014	6,733.23	1,442	1,102	5,631	31.18	181
2017	304,291.25	44,183	33,773	270,519	32.38	8,355
2019	143,218.70	13,692	10,466	132,753	33.13	4,007
9999	41,551.00-	20,999-	16,199-	25,352-		1,063-
	4,186,722.38	2,115,881	1,632,219	2,554,503		107,075
	18,215,787.08	8,332,231	6,427,594	11,788,193		437,263
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.0 2.40

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, 2022

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						
1922	1,636.77	1,579	1,307	330	3.67	90
1923	6,648.00	6,417	5,313	1,335	3.59	372
1924	6,068.63	5,798	4,801	1,268	4.60	276
1926	364.38	348	288	76	4.51	17
1927	1,193.08	1,128	934	259	5.52	47
1930	7.75	7	6	2	6.51	
1934	178.30	164	136	42	7.65	5
1935	1,127.83	1,036	858	270	7.73	35
1937	2,788.78	2,527	2,092	697	8.84	79
1938	221.10	200	166	55	8.95	6
1939	3,300.33	2,976	2,464	836	9.09	92
1940	69.17	62	51	18	10.09	2
1941	771.01	685	567	204	10.24	20
1945	4,061.65	3,526	2,919	1,143	11.79	97
1946	1,372.93	1,187	983	390	12.00	32
1948	819.26	702	581	238	12.45	19
1950	102.63	86	71	32	13.71	2
1951	578.75	484	401	178	13.97	13
1953	12,416.06	10,268	8,502	3,914	14.54	269
1954	14,175.56	11,652	9,648	4,528	14.83	305
1955	11,654.67	9,520	7,882	3,773	15.14	249
1956	2,049.58	1,663	1,377	673	15.47	44
1957	830.96	669	554	277	15.80	18
1958	2,494.16	1,995	1,652	842	16.15	52
1959	1,857.00	1,474	1,220	637	16.50	39
1960	44,510.66	35,052	29,022	15,489	16.87	918
1961	4,323.38	3,377	2,796	1,527	17.24	89
1962	2,788.25	2,159	1,788	1,000	17.62	57
1963	8,380.54	6,433	5,326	3,055	18.02	170
1964	2,054.07	1,562	1,293	761	18.42	41
1965	13,266.83	9,993	8,274	4,993	18.84	265
1966	52,264.44	39,272	32,516	19,748	18.69	1,057
1967	4,091.25	3,043	2,520	1,571	19.13	82
1968	8,890.12	6,541	5,416	3,474	19.57	178
1969	66,578.10	48,442	40,109	26,469	20.03	1,321
1970	4,934.48	3,549	2,939	1,995	20.50	97
1971	31,031.10	22,212	18,391	12,640	20.45	618
1972	107,732.50	76,167	63,065	44,668	20.93	2,134
1973	91,919.93	64,160	53,123	38,797	21.42	1,811
1974	36,679.37	25,441	21,065	15,614	21.43	729
1975	8,886.69	6,078	5,032	3,855	21.94	176

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, 2022

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						
1976	108,295.92	73,522	60,875	47,421	21.99	2,156
1977	20,731.95	13,866	11,481	9,251	22.53	411
1978	165,368.29	108,912	90,177	75,191	23.07	3,259
1979	42,017.19	27,416	22,700	19,317	23.17	834
1980	131,042.71	84,103	69,636	61,407	23.72	2,589
1981	116,947.48	74,262	61,487	55,460	23.86	2,324
1982	288,997.12	181,432	150,222	138,775	24.01	5,780
1983	165,404.00	101,922	84,389	81,015	24.60	3,293
1984	47,779.09	29,064	24,064	23,715	24.79	957
1985	59,728.84	35,837	29,672	30,057	25.00	1,202
1986	73,679.51	43,294	35,847	37,833	25.61	1,477
1987	265,865.64	153,830	127,368	138,498	25.85	5,358
1988	140,343.48	79,884	66,142	74,201	26.11	2,842
1989	65,273.10	36,514	30,233	35,040	26.38	1,328
1990	947,113.59	520,155	430,678	516,436	26.67	19,364
1991	102,900.09	55,422	45,888	57,012	26.98	2,113
1992	219,510.25	115,814	95,892	123,618	27.31	4,526
1993	79,562.67	41,070	34,005	45,558	27.65	1,648
1994	11,313.24	5,706	4,724	6,589	28.00	235
1995	27,345.97	13,536	11,208	16,138	28.06	575
1996	29,908.27	14,425	11,944	17,964	28.45	631
1997	76,292.49	35,796	29,638	46,654	28.85	1,617
1998	27,794.24	12,735	10,544	17,250	28.97	595
1999	39,709.01	17,639	14,605	25,104	29.41	854
2000	928,911.68	401,290	332,260	596,652	29.58	20,171
2001	237,578.19	99,593	82,461	155,117	29.78	5,209
2002	317,890.00	128,364	106,283	211,607	30.26	6,993
2003	143,021.21	55,778	46,183	96,838	30.50	3,175
2004	1,033,074.97	388,023	321,276	711,799	30.76	23,140
2005	2,635.31	950	787	1,848	31.04	60
2006	148,219.04	51,106	42,315	105,904	31.35	3,378
2007	495,129.24	163,492	135,368	359,761	31.45	11,439
2008	316,277.88	99,058	82,018	234,260	31.80	7,367
2009	11,389.63	3,383	2,801	8,589	31.95	269
2010	45,824.07	12,831	10,624	35,200	32.14	1,095
2011	337,845.43	88,583	73,345	264,500	32.36	8,174
2012	32,591.53	7,939	6,573	26,019	32.60	798
2013	281,398.18	63,089	52,236	229,162	32.87	6,972
2014	171,383.80	35,099	29,061	142,323	33.00	4,313
2015	1,120,726.30	206,774	171,205	949,521	33.15	28,643
2016	97,825.08	15,965	13,219	84,606	33.34	2,538

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, 2022

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						
2017	31,711.54	4,465	3,697	28,015	33.56	835
2018	100,994.84	11,907	9,859	91,136	33.67	2,707
2019	132,084.86	12,442	10,302	121,783	33.67	3,617
2021	729,125.99	31,207	25,839	703,287	33.59	20,937
2022	2,570,080.49	38,037	31,494	2,538,586	33.40	76,006
9999	71,610.27-	23,035-	19,073-	52,537-		1,725-
	13,032,153.18	4,192,130	3,471,000	9,561,153		314,002
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.4 2.41

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, 2022

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						
1954	3,516.03	3,299	3,344	172	4.50	38
1957	724.59	669	678	47	5.42	9
1958	3,477.09	3,185	3,228	249	5.92	42
1959	72.93	67	68	5	5.94	1
1963	717.34	640	649	68	7.17	9
1965	4,759.39	4,187	4,244	515	7.86	66
1966	113.95	100	101	13	8.01	2
1967	5,949.99	5,152	5,222	728	8.60	85
1968	18,972.99	16,338	16,560	2,413	8.79	275
1969	37,595.03	32,181	32,618	4,977	9.00	553
1970	173.05	147	149	24	9.23	3
1972	6,730.15	5,608	5,684	1,046	10.11	103
1973	117.17	97	98	19	10.38	2
1974	45,401.70	37,211	37,716	7,686	10.67	720
1975	33,478.02	27,191	27,560	5,918	10.98	539
1980	22,549.17	17,442	17,679	4,870	12.45	391
1981	529.22	404	409	120	12.85	9
1982	10,111.34	7,617	7,720	2,391	13.26	180
1983	2,288.03	1,708	1,731	557	13.41	42
1991	37,192.06	24,487	24,819	12,373	16.34	757
1992	45,970.76	29,725	30,128	15,843	16.67	950
1993	21,986.23	13,880	14,068	7,918	17.23	460
1994	101,955.98	63,050	63,906	38,050	17.59	2,163
1995	1,024.37	620	628	396	17.95	22
1996	7,570.90	4,474	4,535	3,036	18.34	166
1997	995,501.04	573,707	581,494	414,007	18.75	22,080
1998	19,527.32	10,955	11,104	8,423	19.17	439
1999	240,849.86	131,311	133,093	107,757	19.60	5,498
2000	93,202.52	49,285	49,954	43,249	20.05	2,157
2001	3,455.42	1,775	1,799	1,656	20.34	81
2002	236,367.97	117,262	118,854	117,514	20.82	5,644
2003	235,007.39	112,287	113,811	121,196	21.31	5,687
2004	84,518.66	38,777	39,303	45,216	21.82	2,072
2005	255,553.85	112,699	114,229	141,325	22.18	6,372
2006	362,776.12	152,656	154,728	208,048	22.71	9,161
2007	104,095.80	41,628	42,193	61,903	23.26	2,661
2008	131,504.47	49,761	50,436	81,068	23.82	3,403
2009	127,866.98	45,751	46,372	81,495	24.23	3,363
2010	101,210.23	33,905	34,365	66,845	24.81	2,694
2011	396,501.87	123,550	125,227	271,275	25.40	10,680
2012	6,170,356.97	1,775,212	1,799,307	4,371,050	26.00	168,117

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, 2022

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						
2013	5,243,630.09	1,380,123	1,398,855	3,844,775	26.60	144,540
2014	615,369.35	146,458	148,446	466,923	27.21	17,160
2015	209,813.24	44,522	45,126	164,687	27.84	5,915
2016	160,118.87	29,766	30,170	129,949	28.47	4,564
2017	290,863.65	46,073	46,698	244,166	29.22	8,356
2018	973,750.80	127,074	128,799	844,952	29.98	28,184
2019	338,927.45	34,638	35,108	303,819	30.75	9,880
2020	193,875.94	14,250	14,444	179,432	31.51	5,694
2021	1,851,751.76	81,847	82,958	1,768,794	32.40	54,592
2022	834,047.45	12,344	12,512	821,535	33.28	24,686
9999	118,273.00-	31,948-	32,382-	85,891-		3,209-
	20,565,149.55	5,555,147	5,630,545	14,934,605		558,058
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.8 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, 2022

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	1,827.52	1,465	1,509	319	12.23	26
1981	5,165.73	3,795	3,909	1,257	14.99	84
1989	902.69	593	611	292	17.52	17
1990	2,548.03	1,640	1,689	859	18.01	48
1991	5,995.66	3,796	3,910	2,086	18.25	114
1992	57,308.91	35,658	36,732	20,577	18.52	1,111
1993	17,543.13	10,712	11,035	6,508	18.81	346
1994	1,305.70	781	805	501	19.12	26
1995	10,107.84	5,921	6,099	4,009	19.45	206
1996	77,219.86	44,201	45,532	31,688	19.80	1,600
1999	5,208.72	2,766	2,849	2,360	20.75	114
2001	120,230.93	60,236	62,050	58,181	21.42	2,716
2002	59,062.14	28,692	29,556	29,506	21.70	1,360
2003	982,699.06	461,869	475,776	506,923	21.99	23,052
2004	156,037.29	70,716	72,845	83,192	22.32	3,727
2005	380,269.58	166,368	171,377	208,893	22.50	9,284
2006	2,898,395.33	1,214,717	1,251,291	1,647,104	22.87	72,020
2007	582.51	234	241	342	23.11	15
2008	260,809.43	99,838	102,844	157,965	23.38	6,756
2009	9,008.77	3,272	3,371	5,638	23.67	238
2010	69,062.40	23,744	24,459	44,603	23.86	1,869
2011	99,246.15	32,076	33,042	66,204	24.09	2,748
2012	955,274.97	287,920	296,589	658,686	24.34	27,062
2013	299,096.61	83,268	85,775	213,322	24.63	8,661
2014	4,301,940.07	1,096,995	1,130,025	3,171,915	24.83	127,745
2015	435,267.01	100,198	103,215	332,052	25.07	13,245
2016	537,937.40	110,170	113,487	424,450	25.24	16,817
2017	158,223.55	28,195	29,044	129,180	25.36	5,094
2018	9,528,214.10	1,427,326	1,470,302	8,057,912	25.53	315,625
2019	887,143.13	106,457	109,662	777,481	25.66	30,299
2020	588,808.42	52,110	53,679	535,129	25.75	20,782
2021	2,727,336.19	150,003	154,519	2,572,817	25.75	99,915
2022	1,115,659.52	21,421	22,066	1,093,594	25.54	42,819
9999	1,954,569.05-	419,117-	431,736-	1,522,833-		61,039-
	24,800,869.30	5,318,036	5,478,159	19,322,710		774,502

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.9 3.12

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, 2022

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	748	695	444	17.52	25
1995	5,977.82	3,502	3,256	2,722	19.45	140
1999	4,366.65	2,319	2,156	2,211	20.75	107
2000	285,610.07	147,146	136,798	148,812	21.17	7,029
2002	4,918.39	2,389	2,221	2,697	21.70	124
2003	4,180.16	1,965	1,827	2,353	21.99	107
2004	57,743.03	26,169	24,329	33,414	22.32	1,497
2005	177,276.59	77,559	72,105	105,172	22.50	4,674
2006	93,475.28	39,175	36,420	57,055	22.87	2,495
2007	19,714.29	7,913	7,357	12,357	23.11	535
2010	72,931.73	25,074	23,311	49,621	23.86	2,080
2011	158,187.23	51,126	47,530	110,657	24.09	4,593
2012	7,155.29	2,157	2,005	5,150	24.34	212
2013	676,691.86	188,391	175,143	501,549	24.63	20,363
2014	43,515.19	11,096	10,316	33,199	24.83	1,337
2016	19,625.74	4,019	3,736	15,890	25.24	630
2017	2,678.25	477	443	2,235	25.36	88
2018	6,611.16	990	920	5,691	25.53	223
2019	747,660.48	89,719	83,410	664,250	25.66	25,887
	2,389,457.83	681,934	633,978	1,755,480		72,146
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.3 3.02

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, 2022

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	438.02	257	223	215	19.45	11
1997	1,385.44	774	672	713	20.16	35
2007	346,470.66	139,073	120,762	225,709	23.11	9,767
2008	141,565.88	54,191	47,056	94,510	23.38	4,042
2009	103,872.94	37,727	32,760	71,113	23.67	3,004
2010	665,722.19	228,875	198,740	466,982	23.86	19,572
2011	836,375.68	270,317	234,726	601,650	24.09	24,975
2012	268,652.01	80,972	70,311	198,341	24.34	8,149
2013	1,407,037.24	391,719	340,143	1,066,894	24.63	43,317
2014	1,635,575.76	417,072	362,158	1,273,418	24.83	51,285
2015	1,449,889.31	333,765	289,820	1,160,069	25.07	46,273
2016	1,722,769.37	352,823	306,369	1,416,400	25.24	56,117
2017	2,130,855.67	379,718	329,722	1,801,134	25.36	71,023
2018	935,667.64	140,163	121,709	813,959	25.53	31,882
2019	347,189.12	41,663	36,177	311,012	25.66	12,120
2020	411,509.78	36,419	31,624	379,886	25.75	14,753
2021	1,763,636.38	97,000	84,229	1,679,407	25.75	65,220
2022	719,483.49	13,814	11,995	707,488	25.54	27,701
	14,888,096.58	3,016,342	2,619,196	12,268,901		489,246
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.1 3.29

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, 2022

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	202.82	203	203			
1910	100.65	101	101			
1917	114.66	115	115			
1918	379.06	379	379			
1919	7,666.90	7,667	7,667			
1928	123.69	124	124			
1929	287.61	288	288			
1930	9.59	10	10			
1931	3,350.37	3,350	3,350			
1937	1,019.67	1,020	1,020			
1939	184.62	185	185			
1941	221.06	218	189	32	1.14	28
1942	854.60	839	727	128	1.47	87
1944	21.29	21	21			
1945	702.07	680	589	113	2.50	45
1946	34.78	34	29	6	2.87	2
1947	174.88	168	146	29	3.24	9
1948	1,644.18	1,568	1,359	285	3.62	79
1950	246.06	232	201	45	4.42	10
1951	14,789.66	13,958	12,100	2,690	4.26	631
1952	31,852.99	29,865	25,890	5,963	4.69	1,271
1953	14,406.98	13,417	11,631	2,776	5.13	541
1954	9,446.17	8,736	7,573	1,873	5.57	336
1955	2,217.96	2,036	1,765	453	6.03	75
1956	947.00	863	748	199	6.50	31
1957	14,814.58	13,487	11,692	3,123	6.45	484
1958	3,245.34	2,931	2,541	704	6.93	102
1959	29,855.61	26,733	23,175	6,681	7.42	900
1960	72,480.90	64,327	55,765	16,716	7.92	2,111
1961	166,895.77	147,803	128,130	38,766	7.94	4,882
1962	3,717.72	3,261	2,827	891	8.47	105
1963	21,450.94	18,634	16,154	5,297	8.99	589
1964	36,412.08	31,526	27,330	9,082	9.07	1,001
1965	193,371.32	165,681	143,629	49,742	9.61	5,176
1966	11,341.73	9,677	8,389	2,953	9.72	304
1967	41,997.10	35,429	30,713	11,284	10.29	1,097
1968	92,705.45	77,808	67,452	25,253	10.44	2,419
1969	326,386.55	270,640	234,617	91,770	11.02	8,328
1970	5,409.69	4,459	3,866	1,544	11.20	138
1971	52,328.47	42,847	37,144	15,184	11.40	1,332
1972	414,616.89	335,010	290,420	124,197	12.00	10,350

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
NET SALVAGE PERCENT.. 0						
1973	32,481.09	26,047	22,580	9,901	12.23	810
1974	22,257.52	17,704	15,348	6,910	12.48	554
1975	110,522.80	86,628	75,098	35,425	13.10	2,704
1976	71,147.60	55,253	47,899	23,249	13.38	1,738
1977	28,417.29	21,853	18,944	9,473	13.67	693
1978	9,553.69	7,270	6,302	3,252	13.98	233
1979	178,238.48	134,142	116,288	61,950	14.30	4,332
1980	148,452.44	110,419	95,722	52,730	14.64	3,602
1981	497,938.16	365,785	317,098	180,840	14.99	12,064
1982	685,053.18	496,664	430,557	254,496	15.36	16,569
1983	237,667.09	169,932	147,314	90,353	15.75	5,737
1984	315,464.98	223,475	193,730	121,735	15.85	7,680
1985	637,490.96	444,650	385,466	252,025	16.26	15,500
1986	419,678.39	287,983	249,652	170,026	16.69	10,187
1987	742,012.98	503,085	436,124	305,889	16.86	18,143
1988	317,087.30	211,117	183,017	134,070	17.32	7,741
1989	625,529.33	410,723	356,055	269,474	17.52	15,381
1990	4,328,910.13	2,785,654	2,414,880	1,914,030	18.01	106,276
1991	1,029,570.25	651,924	565,152	464,418	18.25	25,448
1992	1,177,266.05	732,495	634,999	542,267	18.52	29,280
1993	1,205,567.26	736,119	638,141	567,426	18.81	30,166
1994	337,918.33	202,244	175,325	162,593	19.12	8,504
1995	3,169,517.21	1,856,703	1,609,573	1,559,944	19.45	80,203
1996	1,085,176.12	621,155	538,478	546,698	19.80	27,611
1997	3,399,278.25	1,898,157	1,645,510	1,753,768	20.16	86,992
1998	1,091,251.85	593,532	514,532	576,720	20.55	28,064
1999	3,334,188.65	1,770,788	1,535,094	1,799,095	20.75	86,703
2000	2,429,013.77	1,251,428	1,084,861	1,344,153	21.17	63,493
2001	2,389,430.38	1,197,105	1,037,768	1,351,662	21.42	63,103
2002	1,305,508.12	634,216	549,801	755,707	21.70	34,825
2003	2,225,821.56	1,046,136	906,894	1,318,928	21.99	59,979
2004	379,535.72	172,006	149,112	230,424	22.32	10,324
2005	101,275.79	44,308	38,411	62,865	22.50	2,794
2006	248,920.59	104,323	90,437	158,484	22.87	6,930
2007	1,508,846.46	605,651	525,038	983,808	23.11	42,571
2008	364,937.44	139,698	121,104	243,833	23.38	10,429
2009	205,319.93	74,572	64,646	140,674	23.67	5,943
2010	242,008.99	83,203	72,129	169,880	23.86	7,120
2011	421,788.14	136,322	118,177	303,611	24.09	12,603
2012	481,988.88	145,271	125,935	356,054	24.34	14,628
2013	231,143.22	64,350	55,785	175,358	24.63	7,120

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, 2022

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	148,970.45	37,987	32,931	116,039	24.83	4,673
2015	387,483.13	89,199	77,326	310,157	25.07	12,372
2016	303,058.97	62,066	53,805	249,254	25.24	9,875
2017	66,391.93	11,831	10,256	56,136	25.36	2,214
2018	881,990.53	132,122	114,536	767,455	25.53	30,061
2019	118,818.44	14,258	12,360	106,458	25.66	4,149
2020	1,050,419.13	92,962	80,589	969,830	25.75	37,663
2021	4,446,739.85	244,571	212,019	4,234,721	25.75	164,455
2022	1,814,850.86	34,845	30,207	1,784,644	25.54	69,876
	48,569,929.12	23,176,261	20,093,259	28,476,670		1,352,578
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.1 2.78

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, 2022

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	55,163	50,159	53,706	20.75	2,588
2000	493,121.02	254,056	231,008	262,113	21.17	12,381
2001	36,531.40	18,302	16,642	19,889	21.42	929
2002	538,352.70	261,532	237,806	300,547	21.70	13,850
2003	142,152.00	66,811	60,750	81,402	21.99	3,702
2004	336,638.69	152,565	138,724	197,915	22.32	8,867
2005	16,038.24	7,017	6,380	9,658	22.50	429
2006	191,979.59	80,459	73,160	118,820	22.87	5,195
2007	1,132,616.98	454,632	413,388	719,229	23.11	31,122
2008	733,773.96	280,889	255,407	478,367	23.38	20,461
2009	1,343,572.13	487,985	443,716	899,856	23.67	38,017
2010	314,658.87	108,180	98,366	216,293	23.86	9,065
2011	167,544.93	54,151	49,239	118,306	24.09	4,911
2012	152,261.31	45,892	41,729	110,532	24.34	4,541
2013	276,598.58	77,005	70,019	206,580	24.63	8,387
2015	107,975.32	24,856	22,601	85,374	25.07	3,405
2016	310,061.51	63,501	57,740	252,322	25.24	9,997
2017	157,968.28	28,150	25,596	132,372	25.36	5,220
2018	204,088.16	30,572	27,799	176,289	25.53	6,905
2019	27,912.06	3,349	3,045	24,867	25.66	969
	6,787,710.63	2,555,067	2,323,274	4,464,437		190,941

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.4 2.81

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, 2022

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	3,922,886.94	2,094,037	1,968,055	1,954,832	26.64	73,380
1993	203.25	106	100	104	26.99	4
1994	4,524.57	2,308	2,169	2,355	27.36	86
1995	728.31	365	343	385	27.45	14
1996	1,047.28	511	480	567	27.85	20
1998	5,208.47	2,425	2,279	2,929	28.13	104
2001	16,238.15	6,913	6,497	9,741	29.01	336
2008	29,100.93	9,368	8,804	20,297	30.55	664
2009	149,082.10	45,485	42,749	106,334	30.75	3,458
2012	3,084,270.00	770,759	724,389	2,359,881	31.52	74,869
2013	139,670.51	32,236	30,297	109,374	31.65	3,456
2014	140,587.07	29,523	27,747	112,840	31.98	3,528
2021	5,981,704.13	258,410	242,864	5,738,841	33.22	172,753
2022	2,555,121.07	37,816	35,541	2,519,580	33.28	75,709
	16,030,372.78	3,290,262	3,092,313	12,938,060		408,381

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

1989	2,860,588.15	1,629,105	1,531,095	1,329,493	25.32	52,508
1990	10,623.39	5,938	5,581	5,043	25.64	197
1994	8,028.91	4,165	3,914	4,114	26.45	156
2000	691.60	310	291	400	27.75	14
2007	6,598.67	2,281	2,144	4,455	29.35	152
2008	51,019.15	16,796	15,786	35,234	29.55	1,192
2009	13,787.45	4,299	4,040	9,747	29.79	327
2010	29,160.31	8,567	8,052	21,109	30.05	702
2012	25,731.93	6,593	6,196	19,536	30.48	641
2013	10,033.12	2,374	2,231	7,802	30.66	254
2014	10,972.92	2,369	2,226	8,746	30.87	283
	3,027,235.60	1,682,797	1,581,557	1,445,679		56,426

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, 2022

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	1,600,416	1,504,132	874,609	16.78	52,122
1990	6,544.83	4,297	4,038	2,506	17.00	147
1993	8,633.92	5,451	5,123	3,511	17.23	204
1994	35,338.97	22,059	20,732	14,607	17.16	851
1995	21,272.50	13,044	12,259	9,013	17.35	519
2011	15,381.16	5,908	5,553	9,829	18.44	533
	2,465,911.67	1,651,175	1,551,837	914,075		54,376
NORRISTOWN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1997	2,656,680.44	1,348,000	1,266,902	1,389,779	24.75	56,153
1998	57,606.60	28,510	26,795	30,812	25.00	1,232
1999	280,115.85	134,960	126,841	153,275	25.28	6,063
2000	115,958.43	54,524	51,244	64,715	25.35	2,553
2001	369,704.82	169,325	159,138	210,567	25.45	8,274
	3,480,066.14	1,735,319	1,630,919	1,849,147		74,275
NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1982	271.55	184	173	99	19.38	5
1990	69,937.49	43,186	40,588	29,350	20.13	1,458
1995	1,298,069.86	738,861	694,410	603,660	20.81	29,008
1999	3,524,009.28	1,846,581	1,735,487	1,788,522	21.35	83,772
2004	9,550.94	4,382	4,118	5,433	21.82	249
2006	18,665.70	7,978	7,498	11,168	22.11	505
2010	35,357.38	12,594	11,836	23,521	22.59	1,041
2011	9,181.06	3,094	2,908	6,273	22.63	277
2012	111,009.92	35,079	32,969	78,041	22.72	3,435
2013	125,828.97	36,943	34,720	91,109	22.86	3,986
2014	92,268.04	24,940	23,440	68,828	22.95	2,999
2018	33,048.71	5,341	5,020	28,029	23.35	1,200

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, 2022

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						
2019	110.66	14	13	98	23.38	4
2020	1,082,576.35	104,144	97,879	984,698	23.48	41,938
2021	4,695,245.64	280,776	263,884	4,431,362	23.56	188,088
2022	860,166.23	17,891	16,815	843,352	23.54	35,826
	11,965,297.78	3,161,988	2,971,757	8,993,541		393,791

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

1984	282.22	196	184	98	17.06	6
1985	3,132.17	2,149	2,020	1,112	17.15	65
1986	173.34	118	111	62	17.26	4
1989	1,068.01	701	659	409	17.52	23
1990	533,025.32	346,466	325,622	207,403	17.50	11,852
1991	1,085,529.72	697,561	655,594	429,935	17.52	24,540
1992	117.73	74	70	48	17.81	3
1994	2,947.72	1,815	1,706	1,242	17.80	70
1995	36,465.00	22,061	20,734	15,731	17.95	876
2000	19,425.21	10,707	10,063	9,362	18.32	511
2001	11,778.13	6,331	5,950	5,828	18.50	315
2004	25,764.47	12,820	12,049	13,716	18.68	734
2007	0.06		0			
2008	36,295.75	15,738	14,791	21,505	18.94	1,135
2009	41,427.27	17,167	16,134	25,293	19.07	1,326
2011	1,787,142.25	670,000	629,691	1,157,451	19.17	60,378
2012	3,903.94	1,377	1,294	2,610	19.26	136
2013	240,005.94	79,106	74,347	165,659	19.32	8,574
2014	12,375.12	3,766	3,539	8,836	19.43	455
2020	437,249.38	49,059	46,108	391,142	19.77	19,785
2021	11,208,139.46	789,053	741,582	10,466,558	19.82	528,081
	15,486,248.21	2,726,265	2,562,247	12,924,001		658,869

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ONEIDA VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1972	812,950.65	607,599	571,045	241,906	17.07	14,171
1973	4,215.87	3,130	2,942	1,274	17.17	74
1974	84.31	62	58	26	17.29	2
1982	1,397,906.11	962,458	904,555	493,352	18.32	26,930
1983	985.80	674	633	352	18.30	19
1984	1,092.20	736	692	400	18.64	21
1985	1,762.52	1,176	1,105	657	18.68	35
1986	158,342.13	104,601	98,308	60,034	18.75	3,202
1987	5,291.21	3,456	3,248	2,043	18.85	108
1990	9,016.06	5,655	5,315	3,701	19.32	192
1994	11,504.67	6,820	6,410	5,095	19.58	260
1996	206,838.17	118,394	111,271	95,567	19.80	4,827
1997	211,238.37	118,505	111,376	99,863	19.95	5,006
1998	143,526.80	78,768	74,029	69,498	20.14	3,451
2006	3,287.36	1,454	1,367	1,921	20.81	92
2007	4,241.17	1,801	1,693	2,549	21.00	121
2008	44,084.18	17,960	16,879	27,205	21.09	1,290
2009	3,924.36	1,531	1,439	2,485	21.10	118
2012	12.52	4	4	9	21.45	
2013	55,551.77	17,043	16,018	39,534	21.46	1,842
2014	2,179.04	615	578	1,601	21.62	74
	3,078,035.27	2,052,442	1,928,963	1,149,072		61,835

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

1963	1,275.09	1,070	1,006	269	11.42	24
1965	210,873.56	175,826	165,248	45,626	11.46	3,981
1966	64.98	54	51	14	11.52	1
1967	1.96	2	2			
1969	283,803.75	232,322	218,345	65,459	11.86	5,519
1972	0.34		0			
1973	0.52			1	11.85	
1977	0.26		0			
1982	1,162,231.85	889,572	836,053	326,179	12.41	26,284
1983	65,456.25	49,642	46,655	18,801	12.58	1,495

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 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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						
1987	17,122.11	12,581	11,824	5,298	12.81	414
1988	19,526.85	14,282	13,423	6,104	12.67	482
1989	73,814.95	53,412	50,199	23,616	12.80	1,845
1990	6,821.87	4,899	4,604	2,218	12.75	174
1992	10,875.64	7,629	7,170	3,706	12.98	286
1994	1,153,055.81	791,919	744,275	408,781	13.00	31,445
1996	4,954.13	3,321	3,121	1,833	13.03	141
1997	1,319.11	871	819	501	13.11	38
2000	1,629.37	1,027	965	664	13.21	50
2008	8,270.39	4,281	4,023	4,247	13.51	314
2009	44,135.22	21,988	20,665	23,470	13.60	1,726
2013	394,067.18	161,331	151,625	242,442	13.70	17,696
2014	57.15	22	21	36	13.72	3
2021	1,364,759.98	132,655	124,674	1,240,086	13.93	89,023
	4,824,118.32	2,558,706	2,404,769	2,419,349		180,941

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

1959	9,010.09	7,037	6,614	2,396	17.80	135
1961	3.71	3	3	1	17.87	
1968	26.69	20	19	8	19.57	
1970	471.40	342	321	150	19.96	8
1982	1,548.98	991	931	618	22.79	27
1985	1,809,399.40	1,112,781	1,045,834	763,565	23.48	32,520
1986	3,984.08	2,414	2,269	1,715	23.74	72
1987	2,810.85	1,676	1,575	1,236	24.02	51
1989	44,959.34	26,058	24,490	20,469	24.30	842
1992	873,905.67	479,774	450,910	422,996	25.06	16,879
1994	1,053.24	558	524	529	25.26	21
1995	3,755.82	1,952	1,835	1,921	25.41	76
1996	22,659.08	11,470	10,780	11,879	25.85	460
1997	20,439.72	10,112	9,504	10,936	26.05	420
1998	41,837.26	20,295	19,074	22,763	26.01	875
1999	147,136.84	69,507	65,325	81,812	26.25	3,117
2000	79,287.89	36,393	34,204	45,084	26.52	1,700

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, 2022

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						
2006	2,754.80	1,027	965	1,790	27.75	65
2007	11,352.99	4,064	3,820	7,533	27.79	271
2008	3,161.50	1,077	1,012	2,149	28.05	77
2009	5,458.86	1,769	1,663	3,796	28.17	135
2012	230,902.13	61,836	58,116	172,786	28.71	6,018
2013	57,398.97	14,178	13,325	44,074	28.96	1,522
2014	704,540.08	159,297	149,713	554,827	29.09	19,073
2022	2,939,276.29	47,910	45,028	2,894,249	30.17	95,931
	7,017,135.68	2,072,541	1,947,853	5,069,283		180,295

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

1961	74,363.84	61,283	57,596	16,768	13.13	1,277
1962	4,936.71	4,032	3,789	1,147	13.57	85
1963	443.87	362	340	104	13.49	8
1964	906.57	737	693	214	13.44	16
1966	223.56	179	168	55	13.92	4
1969	447,641.62	354,443	333,119	114,523	14.07	8,140
1970	3,771.61	2,970	2,791	980	14.17	69
1972	6,474.26	5,035	4,732	1,742	14.44	121
1975	14,843.26	11,352	10,669	4,174	14.61	286
1976	5,066.74	3,864	3,632	1,435	14.48	99
1979	5,566.38	4,140	3,891	1,675	14.98	112
1980	1,779.70	1,316	1,237	543	14.97	36
1981	9,554.42	7,019	6,597	2,958	14.99	197
1982	284,642.80	207,505	195,021	89,622	15.06	5,951
1983	46,620.65	33,697	31,670	14,951	15.15	987
1984	1,271.66	911	856	415	15.26	27
1986	1,763.29	1,242	1,167	596	15.32	39
1987	743.62	517	486	258	15.52	17
1988	1,851.49	1,278	1,201	650	15.50	42
1989	963.35	658	618	345	15.52	22
1990	11,849.49	8,010	7,528	4,321	15.58	277
1991	41,596.83	27,778	26,107	15,490	15.67	989
1992	977.19	644	605	372	15.80	24

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, 2022

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						
1993	6,981,570.88	4,531,040	4,258,444	2,723,127	15.95	170,729
1994	16,506.99	10,584	9,947	6,560	15.95	411
1995	1,133,928.82	717,210	674,061	459,868	15.98	28,778
1996	133,425.95	83,098	78,099	55,327	16.05	3,447
1997	2,202,946.50	1,348,203	1,267,092	935,854	16.17	57,876
2000	61,061.11	35,446	33,313	27,748	16.26	1,707
2001	332,597.62	188,782	177,425	155,173	16.38	9,473
2006	13,884.54	6,919	6,503	7,382	16.61	444
2007	28,462.45	13,719	12,894	15,569	16.66	935
2012	4,118,761.68	1,574,191	1,479,485	2,639,277	16.97	155,526
2013	2,058,143.86	737,227	692,874	1,365,270	17.02	80,216
2014	190,137.61	63,202	59,400	130,738	17.07	7,659
2017	143,443.27	34,713	32,625	110,819	17.23	6,432
2018	139,100.69	28,738	27,009	112,092	17.29	6,483
2019	271,881.19	45,676	42,928	228,953	17.33	13,211
2020	4,721,001.65	594,846	559,059	4,161,943	17.34	240,020
2021	8,645,506.53	687,318	645,968	7,999,539	17.37	460,538
2022	2,047,566.00	57,332	53,883	1,993,683	17.39	114,645
	34,207,780.25	11,497,216	10,805,521	23,402,259		1,377,355

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

1937	21,934.66	19,504	18,331	3,604	10.65	338
1951	23,560.51	19,541	18,365	5,195	14.71	353
1952	56,013.89	46,200	43,421	12,593	14.97	841
1953	136,051.40	112,515	105,746	30,306	14.54	2,084
1954	33,909.86	27,874	26,197	7,713	14.83	520
1955	2,083.30	1,702	1,600	484	15.14	32
1957	494.15	398	374	120	15.80	8
1958	1,862.29	1,489	1,399	463	16.15	29
1959	185.22	148	139	46	15.87	3
1962	209.51	165	155	54	16.42	3
1963	1,533.99	1,196	1,124	410	16.84	24
1967	191.69	146	137	54	17.49	3
1968	3,218.08	2,438	2,291	927	17.44	53

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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						
1969	854.90	640	601	253	17.93	14
1971	328.58	244	229	99	17.94	6
1972	2,630.80	1,926	1,810	821	18.47	44
1975	164,788.90	118,187	111,077	53,712	18.73	2,868
1976	20,689.67	14,719	13,833	6,856	18.86	364
1978	0.03		0			
1979	0.08		0			
1980	908.06	625	587	321	19.23	17
1981	387.79	264	248	140	19.48	7
1982	54.40	37	35	20	19.74	1
1983	24,667.41	16,468	15,477	9,190	19.67	467
1985	72,614.87	47,381	44,530	28,084	19.97	1,406
1986	210.99	136	128	83	20.32	4
1987	1,138.53	723	680	459	20.37	23
1989	616,909.57	382,361	359,357	257,552	20.55	12,533
1990	8,621,378.61	5,267,662	4,950,749	3,670,630	20.69	177,411
1991	3,914,287.92	2,354,836	2,213,164	1,701,124	20.86	81,550
1993	8,535.41	4,961	4,663	3,873	21.26	182
1994	5,629.62	3,225	3,031	2,599	21.25	122
1995	6,460.10	3,642	3,423	3,037	21.28	143
1996	4,342.02	2,393	2,249	2,093	21.58	97
1997	128,615.23	69,529	65,346	63,269	21.67	2,920
1998	7,539.71	3,990	3,750	3,790	21.80	174
2001	244,612.19	120,447	113,201	131,412	22.17	5,927
2006	39,042.15	16,429	15,441	23,602	22.71	1,039
2008	66,543.69	25,766	24,216	42,328	22.95	1,844
2009	775.10	287	270	505	23.00	22
2010	29,617.63	10,366	9,742	19,875	23.21	856
2012	11,394,999.74	3,530,171	3,317,789	8,077,211	23.40	345,180
2013	25,716.34	7,401	6,956	18,761	23.50	798
2014	91,841.56	24,356	22,891	68,951	23.55	2,928
2017	197,959.93	37,019	34,792	163,168	23.91	6,824
2018	194,387.92	30,713	28,865	165,523	23.99	6,900
2020	4,845,093.27	454,470	427,128	4,417,965	24.17	182,787
2021	5,892,810.92	344,140	323,436	5,569,375	24.21	230,044
2022	5,449,225.66	110,074	103,452	5,345,774	24.25	220,444
	42,356,847.85	13,238,904	12,442,425	29,914,423		1,290,237

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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						
1920	2.00	2	2			
1927	119.00	110	103	16	7.59	2
1929	5,945.58	5,448	5,120	825	8.54	97
1931	5,319.00	4,818	4,528	791	9.52	83
1947	278.00	233	219	59	14.59	4
1954	493.00	398	374	119	16.25	7
1956	179.54	143	134	45	16.83	3
1957	631.36	500	470	161	17.14	9
1963	842.00	636	598	244	19.24	13
1973	26,394.70	18,292	17,192	9,203	21.93	420
1979	391.74	254	239	153	23.61	6
1982	7,848.56	4,895	4,601	3,248	24.44	133
1984	1,071.66	648	609	463	25.20	18
1985	34,553.31	20,601	19,362	15,192	25.40	598
1986	19,163.69	11,261	10,584	8,580	25.61	335
1990	8,393.40	4,610	4,333	4,061	26.67	152
1995	1,937,167.63	958,898	901,209	1,035,959	28.06	36,919
1998	37.76	17	16	22	28.97	1
2008	12,798.62	4,046	3,803	8,996	31.37	287
2009	27,067.43	8,077	7,591	19,476	31.75	613
2010	27,009.76	7,595	7,138	19,872	31.95	622
2011	5,393.93	1,421	1,336	4,058	32.17	126
2012	68,345.06	16,717	15,711	52,634	32.42	1,624
2014	10,788.07	2,209	2,076	8,712	33.00	264
	2,200,234.80	1,071,829	1,007,346	1,192,889		42,336

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

1997	3,153,451.60	1,704,756	1,602,195	1,551,257	21.67	71,585
1998	505,088.29	267,293	251,212	253,876	21.80	11,646
1999	18,648.81	9,641	9,061	9,588	21.95	437
2001	2,954.75	1,455	1,367	1,587	22.17	72
2007	37,233.82	15,065	14,159	23,075	22.81	1,012
2008	17,951.86	6,951	6,533	11,419	22.95	498
2010	36,362.55	12,727	11,961	24,401	23.21	1,051

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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)
YARDLEY - MILLRUN ROAD TREATMENT PLANT - NEW INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2050 NET SALVAGE PERCENT.. 0						
2012	11,592.02	3,591	3,375	8,217	23.40	351
2013	101,709.77	29,272	27,511	74,199	23.50	3,157
2014	21,598.39	5,728	5,383	16,215	23.55	689
2021	11,558,310.13	675,005	634,395	10,923,915	24.21	451,215
	15,464,901.99	2,731,484	2,567,153	12,897,749		541,713
SCRANTON WATER TREATMENT PLANT INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 PROBABLE RETIREMENT YEAR.. 6-2050 NET SALVAGE PERCENT.. 0						
1990	6,195,745.18	3,785,600	3,557,851	2,637,895	20.69	127,496
1991	11,026.95	6,634	6,235	4,792	20.86	230
1992	60.65	36	34	27	21.05	1
1993	1,782.67	1,036	974	809	21.26	38
1994	2,045.73	1,172	1,101	944	21.25	44
1995	40,603.66	22,892	21,515	19,089	21.28	897
1998	69.39	37	35	35	21.80	2
1999	24,738.75	12,790	12,021	12,718	21.95	579
2000	116,442.36	58,943	55,397	61,045	21.95	2,781
2001	1,199.78	591	555	644	22.17	29
2003	760.62	354	333	428	22.34	19
2004	4,271.56	1,928	1,812	2,460	22.48	109
2007	36,243.78	14,664	13,782	22,462	22.81	985
2008	181,217.12	70,167	65,946	115,272	22.95	5,023
2009	130,949.45	48,438	45,524	85,426	23.00	3,714
2010	32,138.27	11,248	10,571	21,567	23.21	929
2012	31,515.29	9,763	9,176	22,340	23.40	955
2013	522.57	150	141	382	23.50	16
2014	76,916.27	20,398	19,171	57,745	23.55	2,452
2017	19,093.14	3,570	3,355	15,738	23.91	658
2021	1,371,179.42	80,077	75,259	1,295,920	24.21	53,528
2022	2,287,675.10	46,211	43,431	2,244,244	24.25	92,546
	10,566,197.71	4,196,699	3,944,217	6,621,981		293,031

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, 2022

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						
1990	2,297,805.71	1,403,959	1,319,494	978,312	20.69	47,284
1991	133,597.04	80,372	75,537	58,060	20.86	2,783
1992	1,960.79	1,160	1,090	871	21.05	41
1993	35.91	21	20	16	21.26	1
1995	601.31	339	319	283	21.28	13
1999	5.76	3	3	3	21.95	
2000	2,758.46	1,396	1,312	1,446	21.95	66
2001	375.44	185	174	202	22.17	9
2006	8,629.98	3,631	3,413	5,217	22.71	230
2007	58.48	24	23	36	22.81	2
2009	16,915.26	6,257	5,881	11,035	23.00	480
2010	7,308.81	2,558	2,404	4,905	23.21	211
2012	119,943.23	37,158	34,923	85,021	23.40	3,633
2013	41,899.64	12,059	11,334	30,566	23.50	1,301
2014	19,329.32	5,126	4,818	14,512	23.55	616
2019	1,090.61	139	131	960	24.05	40
	2,652,315.75	1,554,387	1,460,872	1,191,444		56,710

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	184	173	14	2.14	7
1910	1,427.96	1,398	1,313	115	2.44	47
1921	42,429.29	40,053	37,610	4,819	6.02	800
1990	1,459,927.15	892,015	837,605	622,322	20.69	30,078
1991	125,225.99	75,336	70,741	54,485	20.86	2,612
1992	1,469.28	869	816	653	21.05	31
1993	650.89	378	355	296	21.26	14
1994	2,419.58	1,386	1,301	1,118	21.25	53
1995	10,944.29	6,170	5,794	5,151	21.28	242
1997	674.81	365	343	332	21.67	15
1998	244.82	130	122	123	21.80	6
1999	163.20	84	79	84	21.95	4

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHINCHILLA WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2001	18,845.86	9,280	8,714	10,132	22.17	457
2005	80,991.72	35,296	33,143	47,849	22.66	2,112
2008	16,964.75	6,569	6,168	10,796	22.95	470
	1,777,403.30	1,084,350	1,019,113	758,290		36,948
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	1,959,973	1,842,057	1,229,038	19.56	62,834
1989	20,213.19	12,730	11,964	8,249	19.69	419
1990	4,961.45	3,080	2,895	2,067	19.85	104
1991	16,130.80	9,908	9,312	6,819	19.78	345
1992	1,148.36	693	651	497	20.01	25
1993	6,916.77	4,122	3,874	3,043	20.00	152
1994	1,753.58	1,024	962	791	20.28	39
1995	17,326.81	9,959	9,360	7,967	20.34	392
1997	1,057.68	585	550	508	20.58	25
1998	3,562.34	1,929	1,813	1,749	20.75	84
1999	53,325.49	28,321	26,617	26,708	20.75	1,287
2000	16,022.97	8,329	7,828	8,195	20.79	394
2001	577.08	292	274	303	21.06	14
2007	20,878.82	8,738	8,212	12,667	21.54	588
2008	8,002.36	3,203	3,010	4,992	21.73	230
2009	39,060.79	14,921	14,023	25,037	21.84	1,146
2010	14,986.30	5,452	5,124	9,862	21.86	451
2012	81,800.26	26,372	24,785	57,015	22.07	2,583
2013	32,118.74	9,642	9,062	23,057	22.15	1,041
2014	28,769.10	7,946	7,468	21,301	22.27	956
2016	562,914.51	126,205	118,612	444,302	22.49	19,756
2018	85,920.60	14,263	13,405	72,516	22.60	3,209
	4,088,543.55	2,257,687	2,121,860	1,966,684		96,074

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
1992	4,751,108.26	2,767,996	2,601,468	2,149,640	21.85	98,382
1993	54,356.78	31,108	29,236	25,120	22.05	1,139
1995	32,030.36	17,706	16,641	15,390	22.25	692
1997	3,078.16	1,633	1,535	1,543	22.58	68
1998	3,543.58	1,841	1,730	1,813	22.67	80
2000	3,463.67	1,715	1,612	1,852	22.95	81
2001	1,211.20	583	548	663	23.14	29
2007	8,958.35	3,513	3,302	5,657	24.02	236
2008	8,813.12	3,310	3,111	5,702	24.11	236
2009	33,412.18	11,955	11,236	22,176	24.23	915
2010	3,395.99	1,151	1,082	2,314	24.40	95
2012	39,565.46	11,838	11,126	28,440	24.59	1,157
2013	53,719.47	14,902	14,005	39,714	24.75	1,605
2014	49,390.50	12,595	11,837	37,553	24.83	1,512
2019	2,864.92	347	326	2,539	25.40	100
	5,048,912.00	2,882,193	2,708,795	2,340,117		106,327

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	4,524,662	4,252,450	3,736,007	22.58	165,456
1994	44,194.91	24,564	23,086	21,109	22.78	927
1995	118,178.04	64,667	60,777	57,402	22.75	2,523
1997	117,324.81	61,631	57,923	59,402	23.04	2,578
1998	3,366.88	1,724	1,620	1,747	23.35	75
1999	532.85	267	251	282	23.45	12
2000	9,264.78	4,523	4,251	5,014	23.59	213
2001	43,265.97	20,560	19,323	23,943	23.75	1,008
2006	0.33		0			
2007	9,549.60	3,700	3,477	6,072	24.50	248
2008	2,264.03	837	787	1,477	24.71	60
2009	26,199.97	9,233	8,678	17,522	24.81	706
2010	165,181.88	55,138	51,821	113,361	24.95	4,544
2012	34,593.21	10,170	9,558	25,035	25.21	993

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CEASETOWN WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2013	128,885.26	35,134	33,020	95,865	25.34	3,783
2014	37,093.23	9,303	8,743	28,350	25.40	1,116
2019	8,081.58	958	900	7,181	26.00	276
	8,736,433.48	4,827,071	4,536,665	4,199,768		184,518

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	4,967,293	4,668,451	4,101,487	22.58	181,642
1994	463,999.38	257,891	242,376	221,624	22.78	9,729
1995	152,290.96	83,334	78,320	73,970	22.75	3,251
1996	1,500.56	803	755	746	23.00	32
1998	91.08	47	44	47	23.35	2
2000	6,029.72	2,944	2,767	3,263	23.59	138
2001	3,188.33	1,515	1,424	1,764	23.75	74
2003	1,537.06	689	648	890	23.98	37
2008	38,154.92	14,110	13,261	24,894	24.71	1,007
2009	16,416.46	5,785	5,437	10,979	24.81	443
2010	6,304.52	2,104	1,977	4,327	24.95	173
2012	36,404.23	10,703	10,059	26,345	25.21	1,045
2013	70,933.95	19,337	18,174	52,760	25.34	2,082
2014	19,921.37	4,996	4,695	15,226	25.40	599
	9,586,710.97	5,371,551	5,048,388	4,538,323		200,254

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	2,559,097	2,405,136	3,418,935	29.98	114,041
2001	40,700.36	16,801	15,790	24,910	30.58	815
2007	10,162.55	3,293	3,095	7,068	32.34	219
2008	6,430.94	1,977	1,858	4,573	32.67	140
2009	20,153.37	5,849	5,497	14,656	33.01	444
2010	6,227.91	1,705	1,602	4,625	33.16	139

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTSVILLE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2075						
NET SALVAGE PERCENT.. 0						
2012	14,664.07	3,480	3,271	11,393	33.75	338
2013	49,081.55	10,724	10,079	39,003	33.98	1,148
2014	41,390.35	8,233	7,738	33,653	34.24	983
	6,012,882.10	2,611,159	2,454,066	3,558,816		118,267
WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2081						
NET SALVAGE PERCENT.. 0						
1995	35,766.79	17,211	16,176	19,591	29.65	661
2006	6,140,869.47	2,046,752	1,923,615	4,217,254	33.00	127,796
2008	14,246.90	4,277	4,020	10,227	33.81	302
2009	9,712.10	2,753	2,587	7,125	34.12	209
2011	20,178.91	5,037	4,734	15,445	34.58	447
2012	154,576.90	35,707	33,559	121,018	34.95	3,463
2013	11,892.63	2,519	2,367	9,525	35.35	269
2014	511,901.16	98,797	92,853	419,048	35.55	11,788
2022	3,737,921.07	49,341	46,373	3,691,549	37.52	98,389
	10,637,065.93	2,262,394	2,126,284	8,510,782		243,324
MCMURRAY/SAXONBURG						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1992	45,446.78	24,814	23,321	22,126	25.36	872
2011	3,266,953.16	927,815	871,996	2,394,958	28.99	82,613
2012	3,336.82	883	830	2,507	29.18	86
2018	2,859,613.70	370,606	348,309	2,511,304	30.22	83,101
	6,175,350.46	1,324,118	1,244,456	4,930,894		166,672

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROCK RUN FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1992	67,087.74	36,630	34,426	32,661	25.36	1,288
2011	4,458,024.56	1,266,079	1,189,910	3,268,115	28.99	112,732
2012	14,103.63	3,732	3,507	10,596	29.18	363
2013	29,865.49	7,293	6,854	23,011	29.41	782
2014	32,381.55	7,241	6,805	25,576	29.52	866
2017	8,587.16	1,328	1,248	7,339	30.09	244
2019	144,134.90	14,875	13,980	130,155	30.40	4,281
2022	3,063,765.56	49,020	46,071	3,017,695	30.65	98,457
	7,817,950.59	1,386,198	1,302,802	6,515,149		219,013
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	38,365,682.82	4,266,264	4,009,597	34,356,086	35.98	954,866
2019	840,408.61	73,788	69,349	771,060	36.34	21,218
	39,206,091.43	4,340,052	4,078,946	35,127,145		976,084
MONTROSE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	2,540,954.05	282,554	265,555	2,275,399	35.98	63,241
2019	13,515.72	1,187	1,116	12,400	36.34	341
	2,554,469.77	283,741	266,671	2,287,799		63,582
BUTLER WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2082						
NET SALVAGE PERCENT.. 0						
2022	6,450,000.00	84,495	79,412	6,370,588	37.67	169,116
	6,450,000.00	84,495	79,412	6,370,588		169,116

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, 2022

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	661.99	475	446	216	16.67	13
1981	1,420.76	1,002	942	479	17.32	28
1982	5,835.05	4,065	3,820	2,015	17.64	114
1983	37,906.78	25,905	24,346	13,560	18.30	741
1984	20,935.57	14,025	13,181	7,754	18.97	409
1985	184,140.58	120,833	113,563	70,577	19.65	3,592
1986	213,804.86	137,348	129,085	84,720	20.32	4,169
1987	22,143.74	13,915	13,078	9,066	20.99	432
1988	80,474.97	49,420	46,447	34,028	21.68	1,570
1989	407,408.72	245,667	230,887	176,522	22.06	8,002
1990	523,163.72	307,725	289,212	233,952	22.75	10,284
1991	91,841.10	52,653	49,485	42,356	23.45	1,806
1992	65.06	36	34	31	24.14	1
1993	7,277.48	3,950	3,712	3,565	24.85	143
1994	694,180.77	365,972	343,954	350,226	25.56	13,702
1995	298,724.78	152,798	143,605	155,119	26.26	5,907
1996	488,207.56	241,956	227,399	260,808	26.97	9,670
1997	161,208.27	77,283	72,633	88,575	27.69	3,199
1998	2,894.69	1,340	1,259	1,635	28.41	58
1999	21.53	10	9	12	29.13	
2000	4,801.07	2,063	1,939	2,862	29.85	96
2001	668.44	276	259	409	30.58	13
2002	766,618.17	303,274	285,028	481,590	31.32	15,376
2003	1,783.55	675	634	1,149	32.05	36
2005	30,666.69	10,463	9,834	20,833	33.78	617
2006	6,733.81	2,178	2,047	4,687	34.52	136
2007	338,619.56	103,414	97,192	241,427	35.26	6,847
2008	266,198.68	76,426	71,828	194,371	36.01	5,398
2009	333,625.62	89,612	84,221	249,405	36.75	6,787
2010	1,766.89	442	415	1,351	37.50	36
2011	103,487.79	23,926	22,487	81,001	38.25	2,118
2012	1,245,251.85	262,748	246,940	998,311	39.25	25,435
2013	848,887.87	162,902	153,101	695,786	40.00	17,395
2014	271,917.39	46,933	44,109	227,808	40.76	5,589
2016	162,094.00	21,591	20,292	141,802	42.28	3,354
2017	232,527.16	26,345	24,760	207,767	43.04	4,827
2018	1,116,713.31	104,078	97,816	1,018,897	43.81	23,257
2019	1,856,382.26	135,145	127,014	1,729,368	44.58	38,792
2020	4,501,048.80	234,955	220,820	4,280,229	45.35	94,382

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, 2022

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						
2021	5,880,675.14	185,829	174,649	5,706,026	45.90	124,314
2022	4,966,353.36	53,637	50,410	4,915,943	46.01	106,845
9999	27,162.27-	3,801-	3,572-	23,590-		566-
	26,151,977.12	3,659,489	3,439,326	22,712,651		544,924
	309,066,490.50	87,596,512	82,326,533	226,739,958		8,795,674
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.8 2.85

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, 2022

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, 2022

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	20,830	21,429	6,344	2.50	2,538
	3,522,542.77	3,515,599	3,516,198	6,345		2,538
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 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, 2022

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	897.05	897	897			
1928	444.20	444	444			
1929	44.30	44	44			
1935	32.74	33	33			
1940	7.95	8	8			
1945	28.55	29	29			
1947	7,152.92	7,153	7,153			
1949	79.35	79	79			
1950	200.77	201	201			
1951	100.67	101	101			
1953	61.17	60	61			
1955	10,007.89	9,728	9,871	137	1.94	71
1957	713.56	682	692	22	2.99	7
1958	39,311.01	37,275	37,822	1,489	3.52	423
1962	6,049.74	5,600	5,682	368	4.86	76
1963	809.75	742	753	57	5.44	10
1964	7,510.18	6,854	6,955	555	5.60	99
1965	36,729.95	33,160	33,646	3,084	6.19	498
1966	1,661.59	1,493	1,515	147	6.39	23
1967	677.19	601	610	67	7.00	10
1968	786.53	694	704	83	7.23	11
1969	2,223.30	1,951	1,980	243	7.48	32
1970	8,404.59	7,325	7,432	973	7.74	126
1971	15,392.88	13,238	13,432	1,961	8.38	234
1972	32,108.70	27,402	27,804	4,305	8.67	497
1973	14,672.24	12,419	12,601	2,071	8.98	231
1974	31,466.01	26,400	26,787	4,679	9.31	503
1975	42,140.30	35,027	35,541	6,599	9.65	684
1976	1,058,212.09	870,909	883,682	174,530	10.00	17,453
1977	28,423.81	23,148	23,488	4,936	10.37	476
1978	50,481.23	40,658	41,254	9,227	10.75	858
1979	19,102.64	15,206	15,429	3,674	11.15	330
1980	59,417.15	46,969	47,658	11,759	11.26	1,044
1981	189,584.20	147,914	150,083	39,501	11.69	3,379
1982	7,423.62	5,712	5,796	1,628	12.13	134
1983	71,701.72	54,379	55,177	16,525	12.58	1,314
1984	288,738.09	216,785	219,965	68,773	12.78	5,381
1985	962,280.92	710,933	721,360	240,921	13.26	18,169
1986	1,988,647.75	1,451,713	1,473,005	515,643	13.50	38,196
1987	709,544.41	508,814	516,277	193,267	14.00	13,805
1988	55,718.08	39,404	39,982	15,736	14.28	1,102

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, 2022

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 36-R0.5						
NET SALVAGE PERCENT.. 0						
1989	771,769.28	537,769	545,656	226,113	14.58	15,508
1990	430,384.55	293,737	298,045	132,340	15.12	8,753
1991	694,940.60	466,305	473,144	221,797	15.45	14,356
1992	4,247,637.40	2,798,344	2,839,387	1,408,250	15.80	89,130
1993	106,967.61	69,101	70,114	36,854	16.16	2,281
1994	729,873.90	461,791	468,564	261,310	16.55	15,789
1995	4,583,831.32	2,848,851	2,890,634	1,693,197	16.75	101,086
1996	2,039,675.10	1,237,675	1,255,828	783,847	17.17	45,652
1997	3,290,041.09	1,946,388	1,974,935	1,315,106	17.60	74,722
1998	2,047,147.38	1,183,661	1,201,021	846,126	17.87	47,349
1999	7,108,628.24	3,992,206	4,050,759	3,057,869	18.34	166,732
2000	1,242.95	680	690	553	18.65	30
2001	2,429,139.33	1,289,873	1,308,791	1,120,348	18.99	58,997
2002	76,811.03	39,527	40,107	36,704	19.34	1,898
2003	1,943,950.00	970,420	984,653	959,297	19.56	49,044
2004	1,969,144.36	947,158	961,050	1,008,094	19.96	50,506
2005	2,359,998.37	1,094,567	1,110,621	1,249,377	20.23	61,759
2006	762,223.39	340,866	345,865	416,358	20.40	20,410
2007	2,615,081.57	1,118,732	1,135,140	1,479,942	20.73	71,391
2008	1,932,458.53	790,182	801,771	1,130,688	20.96	53,945
2009	217,645.47	84,621	85,862	131,783	21.22	6,210
2010	670,661.92	247,340	250,968	419,694	21.40	19,612
2011	1,495,989.88	521,203	528,847	967,143	21.50	44,983
2012	3,026,535.11	988,466	1,002,964	2,023,571	21.65	93,467
2013	494,823.59	150,426	152,632	342,192	21.75	15,733
2014	642,224.21	180,722	183,373	458,851	21.71	21,135
2015	4,091,282.27	1,049,414	1,064,806	3,026,476	21.74	139,212
2016	5,662,569.13	1,310,318	1,329,536	4,333,033	21.59	200,696
2017	5,840,032.58	1,194,871	1,212,396	4,627,637	21.38	216,447
2018	5,200,225.04	915,240	928,664	4,271,561	21.07	202,732
2019	3,844,273.76	559,726	567,935	3,276,339	20.54	159,510
2020	3,211,355.44	361,277	366,576	2,844,779	19.72	144,259
2021	4,237,650.77	319,519	324,205	3,913,446	18.38	212,919
2022	3,378,973.86	108,127	109,713	3,269,261	15.12	216,221
9999	42,367.00-	16,763-	17,009-	25,358-		1,324-
	87,861,812.82	34,764,524	35,274,276	52,587,537		2,746,326

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.1 3.13

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, 2022

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, 2022

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	259,574	259,574			
2003	38,501.51	38,502	38,502			
2007	204,208.74	195,918	204,209			
2008	22,525.60	21,296	22,526			
2009	307,450.57	285,560	307,451			
2010	252,059.62	229,374	252,060			
2011	821,252.43	730,093	821,252			
2012	400,634.51	346,228	400,635			
2013	1,334,285.01	1,116,797	1,303,342	30,943	1.85	16,726
2014	648,647.47	523,783	611,273	37,374	2.03	18,411
2015	70,760.97	54,769	63,917	6,844	2.19	3,125
2016	110,250.14	81,056	94,595	15,655	2.34	6,690
2017	448,612.29	308,421	359,938	88,674	2.50	35,470
2018	1,178,863.54	733,135	855,595	323,269	2.74	117,981
2019	1,501,251.96	795,964	928,919	572,333	3.10	184,624
	8,601,165.21	6,722,758	7,526,076	1,075,089		383,027

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.8 4.45

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, 2022

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	5,373,049	6,225,291			
1997	592,975.99	455,168	527,497	65,479	7.72	8,482
1999	1,626,361.65	1,181,064	1,368,742	257,620	8.86	29,077
2000	844,801.85	594,909	689,444	155,358	9.45	16,440
2002	3,162.77	2,081	2,412	751	10.65	71
2003	256,272.33	162,425	188,235	68,037	11.27	6,037
2004	54,091.81	32,823	38,039	16,053	11.99	1,339
2005	13,991.19	8,129	9,421	4,570	12.62	362
2013	15,021.77	5,109	5,921	9,101	18.43	494
2014	585,687.37	179,689	208,243	377,444	19.20	19,659
2015	1,027,405.88	280,482	325,052	702,354	19.97	35,170
2016	3,708,242.13	884,787	1,025,385	2,682,857	20.75	129,294
2017	16,493.28	3,356	3,889	12,604	21.53	585
	14,969,798.93	9,163,071	10,617,571	4,352,228		247,010
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.6 1.65

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, 2022

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	134,561.41	131,870	134,561			
1906	4,666.64	4,513	4,667			
1907	42,564.37	40,802	42,564			
1911	19,259.35	18,254	19,196	63	6.14	10
1912	4,443.51	4,173	4,388	56	7.15	8
1922	34,955.03	31,970	33,620	1,335	9.38	142
1923	13,322.86	12,063	12,686	637	10.40	61
1924	1,085.99	984	1,035	51	10.20	5
1929	2,281.12	2,026	2,131	150	11.77	13
1931	5,101.00	4,481	4,712	389	12.67	31
1933	61.55	54	57	5	12.54	
1935	274.96	238	250	25	13.52	2
1938	6,474.95	5,526	5,811	664	14.51	46
1940	14,978.03	12,604	13,255	1,723	15.54	111
1941	7,948.10	6,672	7,016	932	15.59	60
1943	62.20	52	55	7	15.73	
1949	20,079.94	16,088	16,918	3,162	18.24	173
1950	10,803.80	8,616	9,061	1,743	18.41	95
1951	81,515.33	64,691	68,030	13,485	18.59	725
1952	1,017.54	803	844	174	18.79	9
1953	740,264.07	581,403	611,415	128,849	18.99	6,785
1954	167,295.53	129,487	136,171	31,125	20.00	1,556
1955	57,122.49	43,956	46,225	10,897	20.22	539
1956	47,130.13	36,045	37,906	9,224	20.45	451
1957	81,879.84	62,212	65,423	16,457	20.71	795
1958	73,968.40	55,817	58,698	15,270	20.97	728
1959	161,931.66	121,335	127,598	34,334	21.25	1,616
1960	24,311.40	18,083	19,016	5,295	21.53	246
1961	389,997.05	287,818	302,675	87,322	21.83	4,000
1962	181,861.58	133,123	139,995	41,867	22.15	1,890
1963	14,753.55	10,710	11,263	3,491	22.47	155
1964	44,400.09	31,950	33,599	10,801	22.80	474
1965	55,064.73	39,261	41,288	13,777	23.15	595
1966	471,177.28	332,745	349,922	121,255	23.50	5,160
1967	777,642.69	543,806	571,878	205,765	23.87	8,620
1968	276,009.25	191,054	200,916	75,093	24.24	3,098
1969	82,384.96	56,417	59,329	23,056	24.62	936
1970	68,292.07	46,247	48,634	19,658	25.02	786
1971	368,245.13	246,540	259,267	108,978	25.42	4,287
1972	169,561.20	112,182	117,973	51,588	25.83	1,997
1973	955,687.51	629,225	661,706	293,982	25.68	11,448

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1974	680,585.78	442,313	465,146	215,440	26.13	8,245
1975	382,272.49	245,113	257,766	124,506	26.58	4,684
1976	343,810.88	217,426	228,650	115,161	27.03	4,260
1977	202,377.82	126,162	132,675	69,703	27.49	2,536
1978	530,868.55	328,395	345,347	185,522	27.44	6,761
1979	292,018.25	177,839	187,019	104,999	27.93	3,759
1980	1,057.41	634	667	390	28.43	14
1981	52,892.53	31,170	32,779	20,114	28.92	696
1982	875,189.16	510,410	536,758	338,431	28.94	11,694
1983	1,368,790.96	784,043	824,516	544,275	29.46	18,475
1984	31,856.88	17,907	18,831	13,026	29.99	434
1985	1,713,507.17	950,996	1,000,087	713,420	30.07	23,725
1986	1,615,105.92	878,295	923,633	691,473	30.62	22,582
1987	226,453.92	121,379	127,645	98,809	30.73	3,215
1988	2,314,582.53	1,213,767	1,276,423	1,038,160	31.29	33,179
1989	5,040,884.10	2,600,592	2,734,836	2,306,048	31.44	73,348
1990	6,056,869.56	3,051,451	3,208,969	2,847,901	32.01	88,969
1991	664,341.82	328,583	345,545	318,797	32.19	9,904
1992	1,300,002.24	626,471	658,810	641,192	32.79	19,554
1993	7,588,377.01	3,581,714	3,766,605	3,821,772	33.00	115,811
1994	2,005,904.48	920,309	967,816	1,038,088	33.61	30,886
1995	1,570,420.06	703,862	740,196	830,224	33.85	24,527
1996	3,291,333.77	1,430,414	1,504,253	1,787,081	34.48	51,829
1997	2,260,932.80	957,053	1,006,457	1,254,476	34.74	36,110
1998	1,205,327.90	496,113	521,723	683,605	35.02	19,520
1999	5,056,067.71	2,019,899	2,124,168	2,931,900	35.32	83,010
2000	3,470,732.84	1,335,538	1,404,479	2,066,254	35.98	57,428
2001	5,059,022.36	1,881,956	1,979,104	3,079,918	36.30	84,846
2002	2,258,028.14	810,180	852,002	1,406,026	36.64	38,374
2003	2,393,551.48	826,254	868,906	1,524,645	36.99	41,218
2004	1,510,538.05	500,290	526,115	984,423	37.36	26,350
2005	3,712,635.04	1,176,163	1,236,877	2,475,758	37.75	65,583
2006	2,864,604.17	865,110	909,768	1,954,836	38.14	51,254
2007	1,526,456.29	437,788	460,387	1,066,069	38.55	27,654
2008	234,969.31	63,724	67,013	167,956	38.97	4,310
2009	24,720.32	6,309	6,635	18,085	39.41	459
2010	794,011.29	189,610	199,398	594,613	39.85	14,921
2011	258,304.97	57,344	60,304	198,001	40.31	4,912
2012	223,385.18	45,749	48,111	175,274	40.78	4,298
2013	4,255,504.41	796,630	837,753	3,417,751	41.26	82,834
2014	6,051,523.84	1,028,759	1,081,864	4,969,660	41.50	119,751

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, 2022

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	375,854.76	56,942	59,881	315,974	42.00	7,523
2016	8,382,420.50	1,116,538	1,174,174	7,208,246	42.28	170,488
2017	5,252,112.02	597,690	628,543	4,623,569	42.81	108,002
2018	3,399,589.51	321,261	337,845	3,061,745	43.12	71,005
2019	3,181,081.19	237,309	249,559	2,931,522	43.45	67,469
2020	1,394,358.88	75,295	79,182	1,315,177	43.80	30,027
2021	8,461,003.54	277,521	291,847	8,169,157	44.16	184,990
2022	3,843,779.74	43,050	45,272	3,798,508	44.34	85,668
9999	2,905,114.51-	948,728-	997,593-	1,907,522-		50,444-
	118,309,343.31	38,636,488	40,626,500	77,682,843		2,054,300
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.8 1.74

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, 2022

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	159,441.73	76,835	53,612	105,830	32.79	3,228
2007	118,145.80	33,884	23,643	94,503	38.55	2,451
2008	427,661.64	115,982	80,926	346,736	38.97	8,898
2009	580,024.20	148,022	103,282	476,742	39.41	12,097
2010	1,063,085.73	253,865	177,134	885,952	39.85	22,232
2011	1.16			1	40.31	
2012	67,858.61	13,897	9,697	58,162	40.78	1,426
2013	7,067,402.24	1,323,018	923,135	6,144,267	41.26	148,916
2014	390,996.25	66,469	46,379	344,617	41.50	8,304
2015	74,508.27	11,288	7,876	66,632	42.00	1,586
2017	22,940.09	2,611	1,822	21,118	42.81	493
2018	37,518.31	3,545	2,474	35,044	43.12	813
2019	3,855.48	288	201	3,654	43.45	84
2020	572,914.48	30,937	21,586	551,328	43.80	12,587
2021	3,406,803.33	111,743	77,968	3,328,835	44.16	75,381
2022	1,461,113.67	16,364	11,418	1,449,696	44.34	32,695
	15,454,270.99	2,208,748	1,541,153	13,913,118		331,191
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.0						2.14

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, 2022

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	666,872.43	191,259	114,300	552,572	38.55	14,334
2008	34,586.12	9,380	5,606	28,980	38.97	744
2009	20,153.20	5,143	3,074	17,079	39.41	433
2010	12,256.55	2,927	1,749	10,508	39.85	264
2011	245,797.74	54,567	32,610	213,188	40.31	5,289
2012	1,839,539.49	376,738	225,146	1,614,393	40.78	39,588
2013	4,883,186.99	914,133	546,304	4,336,883	41.26	105,111
2014	3,949,285.17	671,378	401,229	3,548,056	41.50	85,495
2015	136,115.72	20,622	12,324	123,792	42.00	2,947
2016	1,590,905.54	211,909	126,641	1,464,265	42.28	34,633
2017	146,979.14	16,726	9,996	136,983	42.81	3,200
2018	113,231.55	10,700	6,395	106,837	43.12	2,478
2019	32,453.03	2,421	1,447	31,006	43.45	714
2020	939,407.28	50,728	30,316	909,091	43.80	20,756
2021	4,136,948.55	135,692	81,092	4,055,857	44.16	91,845
2022	2,419,786.72	27,102	16,197	2,403,590	44.34	54,208
	21,167,505.22	2,701,425	1,614,426	19,553,079		462,039
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.3 2.18

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, 2022

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	49,891	47,644	126,315	38.55	3,277
2010	31,397.64	7,498	7,160	24,238	39.85	608
2011	100,934.51	22,407	21,398	79,537	40.31	1,973
2014	280,555.88	47,694	45,546	235,010	41.50	5,663
2016	231,825.44	30,879	29,488	202,337	42.28	4,786
	818,672.56	158,369	151,236	667,437		16,307
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					40.9	1.99

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, 2022

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	2,615,088	2,493,872	10,275,110	40.78	251,964
2018	31,858.33	3,011	2,871	28,987	43.12	672
2019	5,254.37	392	374	4,880	43.45	112
	12,806,094.73	2,618,491	2,497,117	10,308,978		252,748
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.8 1.97

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, 2022

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	204,080	210,472	61,634	2.50	24,654
	2,211,111.35	2,143,084	2,149,476	61,635		24,654
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 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, 2022

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	1,173,885.59	1,173,886	1,173,886			
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	1,231,538	1,231,538			
2012	3,394,803.79	3,394,804	3,394,804			
2013	1,350,299.88	1,282,785	1,201,350	148,950	0.50	148,950
2014	772,333.61	656,484	614,809	157,525	1.50	105,017
2015	3,817,936.25	2,863,452	2,681,672	1,136,264	2.50	454,506
2016	800,361.02	520,235	487,209	313,152	3.50	89,472
2017	602,080.95	331,145	310,123	291,958	4.50	64,880
2018	2,782,730.33	1,252,229	1,172,734	1,609,996	5.50	292,727
2019	1,117,283.51	391,049	366,224	751,060	6.50	115,548
2020	736,735.88	184,184	172,491	564,245	7.50	75,233
2021	4,979,824.63	746,974	699,554	4,280,271	8.50	503,561
2022	2,062,928.13	103,146	96,598	1,966,330	9.50	206,982
	36,487,776.77	25,796,946	25,268,027	11,219,750		2,056,876
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.5 5.64

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, 2022

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						
1899	83,741.21	70,326	52,888	30,853	23.56	1,310
1900	328,670.77	277,793	208,911	119,760	22.43	5,339
1901	78,685.13	65,970	49,612	29,073	23.42	1,241
1902	77,553.17	64,478	48,490	29,063	24.43	1,190
1903	154,156.80	128,952	96,977	57,180	23.36	2,448
1904	133,724.31	110,924	83,419	50,305	24.36	2,065
1905	263,462.69	216,698	162,965	100,498	25.36	3,963
1906	170,232.43	140,816	105,899	64,333	24.34	2,643
1907	260,160.30	213,331	160,433	99,727	25.35	3,934
1908	319,415.31	259,685	195,293	124,122	26.34	4,712
1909	216,091.14	176,590	132,802	83,289	25.39	3,280
1910	199,759.95	161,806	121,684	78,076	26.39	2,959
1911	115,266.40	92,536	69,591	45,675	27.39	1,668
1912	199,064.11	158,375	119,104	79,960	28.39	2,816
1913	134,707.55	107,685	80,983	53,725	27.48	1,955
1914	331,238.24	262,341	197,290	133,948	28.49	4,702
1915	197,295.49	154,838	116,444	80,851	29.48	2,743
1916	79,091.97	62,332	46,876	32,216	28.64	1,125
1917	114,751.71	89,587	67,373	47,379	29.64	1,598
1918	69,675.84	53,880	40,520	29,156	30.64	952
1919	123,550.11	95,900	72,120	51,430	29.84	1,724
1920	212,793.88	163,596	123,030	89,764	30.83	2,912
1921	225,501.88	171,652	129,089	96,413	31.84	3,028
1922	210,201.84	160,552	120,741	89,461	31.08	2,878
1923	1,378,448.49	1,042,383	783,912	594,536	32.08	18,533
1924	768,328.21	575,170	432,550	335,778	33.08	10,150
1925	610,793.11	458,583	344,872	265,921	32.36	8,218
1926	355,252.02	263,952	198,502	156,750	33.38	4,696
1927	205,588.57	151,190	113,701	91,888	34.36	2,674
1928	311,095.76	229,309	172,449	138,647	33.71	4,113
1929	173,071.26	126,221	94,923	78,148	34.71	2,251
1930	145,009.11	104,624	78,681	66,328	35.71	1,857
1931	198,698.40	143,619	108,007	90,691	35.09	2,585
1932	59,639.31	42,642	32,068	27,571	36.08	764
1933	43,875.95	31,020	23,328	20,548	37.09	554
1934	79,582.41	56,344	42,373	37,209	36.50	1,019
1935	155,952.70	109,167	82,098	73,855	37.50	1,969
1936	109,059.24	75,469	56,756	52,303	38.50	1,359
1937	194,824.68	134,936	101,477	93,348	37.95	2,460
1938	81,335.44	55,666	41,863	39,472	38.96	1,013
1939	160,879.50	108,819	81,836	79,044	39.95	1,979

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, 2022

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 110-R2						
NET SALVAGE PERCENT.. 0						
1940	126,137.38	85,332	64,173	61,964	39.45	1,571
1941	126,753.04	84,709	63,704	63,049	40.45	1,559
1942	105,652.97	69,742	52,449	53,204	41.45	1,284
1943	92,562.27	61,073	45,929	46,633	40.99	1,138
1944	46,765.28	30,472	22,916	23,849	41.98	568
1945	251,866.40	162,000	121,830	130,036	42.99	3,025
1946	344,077.91	221,104	166,279	177,799	42.55	4,179
1947	341,621.47	216,656	162,934	178,687	43.55	4,103
1948	410,520.92	256,904	193,202	217,319	44.55	4,878
1949	218,248.84	136,362	102,549	115,700	44.14	2,621
1950	305,813.38	188,442	141,716	164,097	45.15	3,634
1951	578,673.98	351,718	264,505	314,169	46.14	6,809
1952	469,882.47	284,890	214,248	255,634	45.78	5,584
1953	1,945,934.15	1,163,085	874,684	1,071,250	46.78	22,900
1954	2,166,782.75	1,276,452	959,941	1,206,842	47.78	25,258
1955	4,062,258.52	2,385,358	1,793,880	2,268,379	47.45	47,806
1956	1,996,176.63	1,154,988	868,595	1,127,582	48.44	23,278
1957	2,744,640.33	1,563,896	1,176,110	1,568,530	49.45	31,720
1958	2,488,484.62	1,412,464	1,062,227	1,426,258	49.14	29,024
1959	2,600,605.18	1,453,218	1,092,875	1,507,730	50.14	30,070
1960	3,192,710.21	1,755,991	1,320,572	1,872,138	51.14	36,608
1961	4,025,456.81	2,203,535	1,657,142	2,368,315	50.85	46,575
1962	1,497,779.81	806,405	606,447	891,333	51.87	17,184
1963	2,258,384.49	1,196,040	899,468	1,358,916	52.85	25,713
1964	5,055,726.12	2,661,840	2,001,805	3,053,921	52.61	58,048
1965	4,946,925.10	2,560,034	1,925,243	3,021,682	53.61	56,364
1966	4,845,218.71	2,463,794	1,852,867	2,992,352	54.61	54,795
1967	5,988,095.05	3,023,988	2,274,154	3,713,941	54.40	68,271
1968	5,785,007.19	2,869,364	2,157,871	3,627,136	55.38	65,495
1969	4,648,161.62	2,287,825	1,720,532	2,927,630	55.20	53,037
1970	4,061,667.45	1,961,785	1,475,337	2,586,330	56.20	46,020
1971	5,609,584.57	2,657,821	1,998,783	3,610,802	57.20	63,126
1972	8,827,250.63	4,145,277	3,117,407	5,709,844	57.03	100,120
1973	7,684,899.37	3,538,128	2,660,807	5,024,092	58.02	86,592
1974	4,992,465.32	2,251,602	1,693,291	3,299,174	59.03	55,890
1975	6,104,449.31	2,725,637	2,049,783	4,054,666	58.88	68,863
1976	4,745,267.28	2,074,156	1,559,845	3,185,422	59.88	53,197
1977	6,196,609.31	2,678,175	2,014,090	4,182,519	59.77	69,977
1978	9,931,673.20	4,199,111	3,157,892	6,773,781	60.76	111,484
1979	8,795,977.45	3,634,498	2,733,281	6,062,696	61.77	98,150
1980	12,561,274.53	5,125,000	3,854,196	8,707,079	61.67	141,188

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, 2022

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						
1981	8,220,418.71	3,275,015	2,462,936	5,757,483	62.67	91,870
1982	6,083,197.65	2,389,480	1,796,980	4,286,218	62.60	68,470
1983	10,041,516.63	3,847,909	2,893,775	7,147,742	63.59	112,404
1984	14,752,351.07	5,508,528	4,142,623	10,609,728	64.60	164,237
1985	18,855,653.84	6,929,453	5,211,213	13,644,441	64.54	211,411
1986	24,218,051.94	8,662,797	6,514,754	17,703,298	65.54	270,114
1987	26,441,996.84	9,291,718	6,987,727	19,454,270	65.52	296,921
1988	35,342,118.82	12,072,868	9,079,258	26,262,861	66.51	394,871
1989	33,235,503.28	11,133,894	8,373,114	24,862,389	66.50	373,871
1990	32,553,759.66	10,579,972	7,956,543	24,597,217	67.50	364,403
1991	21,531,145.66	6,851,211	5,152,372	16,378,774	67.50	242,649
1992	25,307,702.23	7,794,772	5,861,966	19,445,736	68.51	283,838
1993	35,411,602.95	10,655,351	8,013,231	27,398,372	68.54	399,743
1994	39,755,412.35	11,556,898	8,691,229	31,064,183	69.54	446,710
1995	48,262,453.99	13,537,618	10,180,806	38,081,648	70.54	539,859
1996	39,228,327.36	10,709,333	8,053,827	31,174,500	70.58	441,690
1997	35,847,415.09	9,506,734	7,149,427	28,697,988	70.65	406,199
1998	90,134,791.28	22,966,345	17,271,569	72,863,222	71.65	1,016,933
1999	55,428,312.17	13,679,707	10,287,662	45,140,650	71.73	629,313
2000	57,765,161.91	13,644,131	10,260,908	47,504,254	72.74	653,069
2001	64,007,351.91	14,587,276	10,970,189	53,037,163	72.84	728,132
2002	65,482,504.45	14,229,348	10,701,013	54,781,491	73.84	741,895
2003	23,333,757.02	4,867,422	3,660,487	19,673,270	73.96	265,999
2004	61,107,365.24	12,209,252	9,181,824	51,925,541	74.09	700,844
2005	58,058,450.55	10,973,047	8,252,150	49,806,301	75.09	663,288
2006	13,020,928.22	2,341,163	1,760,644	11,260,284	75.25	149,638
2007	79,504,014.98	13,555,435	10,194,205	69,309,810	75.41	919,106
2008	101,352,098.09	16,165,660	12,157,194	89,194,904	76.41	1,167,320
2009	93,009,001.75	13,932,748	10,477,959	82,531,043	76.59	1,077,569
2010	96,819,377.44	13,554,713	10,193,662	86,625,715	76.79	1,128,086
2011	118,679,279.10	15,428,306	11,602,675	107,076,604	76.99	1,390,786
2012	109,676,346.05	13,128,259	9,872,952	99,803,394	77.22	1,292,455
2013	145,920,715.35	15,934,542	11,983,384	133,937,331	77.46	1,729,116
2014	135,946,972.62	13,404,372	10,080,600	125,866,373	77.71	1,619,693
2015	170,231,933.15	14,946,364	11,240,236	158,991,697	77.97	2,039,139
2016	174,692,702.50	13,521,215	10,168,470	164,524,232	77.53	2,122,072
2017	118,336,027.65	7,810,178	5,873,552	112,462,476	77.83	1,444,976
2018	153,332,130.63	8,417,934	6,330,608	147,001,523	77.47	1,897,528
2019	161,881,851.50	7,025,672	5,283,574	156,598,278	77.15	2,029,790
2020	157,785,693.12	5,017,585	3,773,415	154,012,278	76.24	2,020,098

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, 2022

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						
2021	137,897,944.83	2,730,379	2,053,350	135,844,595	74.26	1,829,310
2022	153,380,796.82	1,104,342	830,507	152,550,290	68.94	2,212,798
9999	267,602,230.54-	42,259,035-	31,780,408-	235,821,823-		3,201,432-
	2,936,780,174.27	463,768,539	348,771,651	2,588,008,523		35,133,866
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						73.7 1.20

PENNSYLVANIA-AMERICAN WATER COMPANY  
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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	33,378.57	29,680	28,313	5,066	10.65	476
1938	1,774.38	1,574	1,501	273	10.74	25
1939	32,097.91	28,410	27,101	4,997	10.84	461
1940	64,988.03	57,371	54,728	10,260	10.95	937
1941	44,107.45	38,823	37,034	7,073	11.09	638
1942	43,242.30	37,595	35,863	7,379	12.09	610
1943	20,333.44	17,621	16,809	3,524	12.24	288
1944	13,048.02	11,267	10,748	2,300	12.41	185
1945	23,275.72	20,022	19,100	4,176	12.59	332
1946	88,950.05	76,212	72,701	16,249	12.79	1,270
1947	176,312.80	150,430	143,499	32,814	12.99	2,526
1948	239,405.02	203,327	193,959	45,446	13.22	3,438
1949	265,014.25	222,055	211,824	53,190	14.22	3,741
1950	310,469.86	258,870	246,943	63,527	14.45	4,396
1951	447,298.43	370,989	353,897	93,401	14.71	6,349
1952	510,840.50	421,341	401,929	108,912	14.97	7,275
1953	513,779.19	421,350	401,937	111,842	15.25	7,334
1954	478,248.89	386,569	368,759	109,490	16.25	6,738
1955	631,992.60	507,616	484,229	147,764	16.54	8,934
1956	667,840.97	532,937	508,383	159,458	16.83	9,475
1957	644,102.04	510,515	486,994	157,108	17.14	9,166
1958	867,007.24	682,248	650,815	216,192	17.47	12,375
1959	1,008,189.71	787,396	751,119	257,071	17.80	14,442
1960	1,018,446.74	782,982	746,908	271,539	18.80	14,444
1961	970,762.71	740,304	706,196	264,567	19.15	13,816
1962	921,068.01	696,512	664,422	256,646	19.50	13,161
1963	826,071.97	619,306	590,773	235,299	19.87	11,842
1964	680,967.51	505,959	482,648	198,320	20.24	9,798
1965	1,019,819.04	744,672	710,363	309,456	21.24	14,569
1966	1,036,520.64	749,612	715,076	321,445	21.62	14,868
1967	1,073,776.47	768,824	733,402	340,374	22.02	15,457
1968	1,203,969.60	853,012	813,712	390,258	22.42	17,407
1969	1,304,226.15	907,089	865,297	438,929	23.42	18,742
1970	1,414,488.63	972,885	928,062	486,427	23.83	20,412
1971	1,640,728.51	1,115,367	1,063,979	576,750	24.26	23,774
1972	1,774,329.52	1,191,640	1,136,738	637,592	24.69	25,824
1973	2,315,585.54	1,535,928	1,465,164	850,422	25.13	33,841
1974	1,363,866.04	886,377	845,540	518,326	26.13	19,836
1975	815,109.10	522,648	498,568	316,541	26.58	11,909
1976	1,528,804.56	966,816	922,273	606,532	27.03	22,439
1977	1,487,669.94	927,413	884,685	602,985	27.49	21,935

PENNSYLVANIA-AMERICAN WATER COMPANY  
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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	2,609,330.04	1,590,648	1,517,363	1,091,967	28.50	38,315
1979	3,073,084.83	1,844,773	1,759,780	1,313,305	28.96	45,349
1980	2,758,275.86	1,629,589	1,554,510	1,203,766	29.44	40,889
1981	2,667,215.65	1,549,652	1,478,256	1,188,960	29.93	39,725
1982	2,740,539.72	1,553,886	1,482,295	1,258,245	30.93	40,680
1983	2,941,629.18	1,638,487	1,562,998	1,378,631	31.42	43,877
1984	3,491,788.49	1,908,961	1,821,011	1,670,777	31.92	52,343
1985	3,815,109.05	2,045,661	1,951,413	1,863,696	32.43	57,468
1986	4,611,268.68	2,407,082	2,296,182	2,315,087	33.43	69,252
1987	6,512,824.36	3,329,356	3,175,965	3,336,859	33.94	98,316
1988	7,098,839.45	3,550,839	3,387,244	3,711,595	34.47	107,676
1989	7,575,070.62	3,704,967	3,534,270	4,040,801	34.99	115,484
1990	8,374,408.43	3,973,657	3,790,581	4,583,827	35.99	127,364
1991	6,216,227.55	2,878,113	2,745,512	3,470,716	36.53	95,010
1992	6,656,735.42	3,004,850	2,866,410	3,790,325	37.07	102,248
1993	9,530,323.68	4,189,530	3,996,509	5,533,815	37.61	147,137
1994	7,862,740.20	3,361,321	3,206,457	4,656,283	38.17	121,988
1995	10,820,366.73	4,463,401	4,257,762	6,562,605	39.17	167,542
1996	11,410,011.26	4,566,287	4,355,907	7,054,104	39.72	177,596
1997	10,847,471.93	4,204,480	4,010,770	6,836,702	40.29	169,687
1998	47,632,836.29	17,852,787	17,030,267	30,602,569	40.86	748,962
1999	14,009,818.83	5,070,153	4,836,559	9,173,260	41.44	221,362
2000	14,165,559.82	4,908,366	4,682,226	9,483,334	42.44	223,453
2001	17,011,273.04	5,668,156	5,407,011	11,604,262	43.02	269,741
2002	29,977,222.01	9,586,716	9,145,033	20,832,189	43.60	477,802
2003	3,624,178.31	1,109,723	1,058,595	2,565,583	44.19	58,058
2004	2,170,362.37	634,397	605,169	1,565,193	44.79	34,945
2005	18,449,987.59	5,132,787	4,896,307	13,553,681	45.40	298,539
2006	75,783.47	19,886	18,970	56,813	46.39	1,225
2007	13,829,776.27	3,429,785	3,271,767	10,558,009	47.00	224,638
2008	26,418,509.18	6,166,080	5,881,994	20,536,515	47.61	431,349
2009	23,588,010.62	5,158,698	4,921,025	18,666,986	48.23	387,041
2010	18,643,434.54	3,799,532	3,624,479	15,018,956	48.85	307,450
2011	18,932,076.08	3,570,590	3,406,085	15,525,991	49.48	313,783
2012	21,638,366.05	3,747,765	3,575,097	18,063,269	50.11	360,472
2013	22,636,314.02	3,590,119	3,424,714	19,211,600	50.38	381,334
2014	20,487,325.77	2,925,590	2,790,801	17,696,525	51.02	346,855
2015	21,460,514.35	2,721,193	2,595,821	18,864,693	51.67	365,100
2016	27,889,216.95	3,101,281	2,958,397	24,930,820	51.98	479,623
2017	25,737,506.99	2,434,768	2,322,592	23,414,915	52.64	444,812
2018	25,379,264.47	1,987,196	1,895,641	23,483,623	52.97	443,338

PENNSYLVANIA-AMERICAN WATER COMPANY  
 WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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	25,557,854.63	1,584,587	1,511,582	24,046,273	52.99	453,789
2020	28,660,013.38	1,289,701	1,230,281	27,429,732	53.06	516,957
2021	28,843,234.99	796,073	759,396	28,083,839	52.85	531,388
2022	28,865,434.60	282,881	269,849	28,595,586	50.78	563,127
9999	17,633,985.33-	4,565,373-	4,355,036-	13,278,949-		290,988-
	659,185,058.47	170,660,541	162,797,808	496,387,250		10,877,586
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					45.6	1.65

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, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-L1						
NET SALVAGE PERCENT.. 0						
1991	656,500.64	548,047	589,970	66,531	6.23	10,679
1992	137,038.65	113,276	121,941	15,098	6.40	2,359
1993	221,580.54	181,076	194,928	26,653	6.60	4,038
1994	186,887.23	151,267	162,838	24,049	6.71	3,584
1995	248,352.93	198,061	213,212	35,141	6.98	5,035
1996	48,349.54	38,051	40,962	7,388	7.17	1,030
1997	1,244,037.74	964,378	1,038,149	205,889	7.39	27,860
1998	10,431,810.06	7,974,076	8,584,062	1,847,748	7.55	244,735
1999	1,703,064.09	1,280,704	1,378,673	324,391	7.75	41,857
2000	2,582,051.54	1,905,554	2,051,322	530,730	7.99	66,424
2001	4,193,961.62	3,038,945	3,271,413	922,549	8.17	112,919
2002	2,387,697.72	1,698,608	1,828,545	559,153	8.32	67,206
2003	346,703.02	241,375	259,839	86,864	8.51	10,207
2004	1,929.39	1,310	1,410	519	8.75	59
2005	2,437,184.15	1,612,197	1,735,524	701,660	8.96	78,310
2006	3,819.06	2,458	2,646	1,173	9.14	128
2007	3,626,897.42	2,265,360	2,438,651	1,188,246	9.32	127,494
2008	6,003,962.39	3,629,996	3,907,677	2,096,285	9.48	221,127
2009	10,086,367.66	5,882,370	6,332,349	3,754,019	9.65	389,018
2010	12,586,222.27	7,048,284	7,587,451	4,998,771	9.82	509,040
2011	17,520,575.85	9,370,004	10,086,773	7,433,803	10.00	743,380
2012	13,640,760.71	6,932,235	7,462,524	6,178,237	10.16	608,094
2013	9,838,115.83	4,700,652	5,060,234	4,777,882	10.38	460,297
2014	6,640,002.61	2,957,457	3,183,691	3,456,312	10.58	326,684
2015	13,762,839.63	5,635,883	6,067,007	7,695,833	10.82	711,260
2016	15,881,403.66	5,863,414	6,311,943	9,569,461	11.11	861,338
2017	16,403,666.66	5,331,192	5,739,008	10,664,659	11.42	933,858
2018	13,260,060.05	3,663,755	3,944,018	9,316,042	11.79	790,165
2019	18,710,730.69	4,178,106	4,497,715	14,213,016	12.17	1,167,873
2020	11,764,267.68	1,952,868	2,102,255	9,662,013	12.56	769,269
2021	10,765,534.78	1,119,616	1,205,262	9,560,273	12.93	739,387
2022	9,320,280.05	345,782	372,233	8,948,047	12.98	689,372
9999	1,707,754.19-	715,967-	770,736-	937,018-		84,536-
	214,934,901.67	90,110,390	97,003,489	117,931,413		10,639,550
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.1 4.95

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, 2022

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						
1925	547.28	496	456	91	10.02	9
1926	1,111.26	1,008	927	184	9.88	19
1927	2,050.89	1,861	1,711	340	9.77	35
1928	1,585.13	1,423	1,308	277	10.76	26
1929	3,122.34	2,803	2,577	545	10.67	51
1930	3,476.30	3,119	2,867	609	10.60	57
1931	4,504.01	3,998	3,676	828	11.59	71
1932	2,599.96	2,306	2,120	480	11.54	42
1933	1,518.40	1,345	1,237	281	11.52	24
1934	3,839.65	3,398	3,124	716	11.50	62
1935	4,610.08	4,034	3,709	901	12.50	72
1936	5,107.88	4,462	4,102	1,006	12.51	80
1937	8,445.61	7,365	6,771	1,675	12.54	134
1938	3,502.35	3,048	2,802	700	12.58	56
1939	5,927.33	5,098	4,687	1,240	13.59	91
1940	5,029.72	4,315	3,967	1,063	13.65	78
1941	5,421.87	4,640	4,266	1,156	13.73	84
1942	2,767.36	2,339	2,150	617	14.74	42
1943	2,985.90	2,516	2,313	673	14.84	45
1944	3,653.42	3,069	2,822	831	14.95	56
1945	4,003.92	3,351	3,081	923	15.09	61
1946	5,570.74	4,603	4,232	1,339	16.09	83
1947	11,216.62	9,231	8,487	2,730	16.24	168
1948	10,930.87	8,958	8,236	2,695	16.41	164
1949	20,875.38	17,030	15,657	5,218	16.59	315
1950	7,504.01	6,039	5,552	1,952	17.59	111
1951	25,381.63	20,326	18,687	6,695	17.79	376
1952	23,096.62	18,399	16,915	6,182	18.00	343
1953	26,887.53	21,117	19,414	7,474	18.99	394
1954	35,850.97	27,996	25,738	10,113	19.22	526
1955	40,460.54	31,405	28,872	11,589	19.46	596
1956	70,249.11	53,727	49,394	20,855	20.45	1,020
1957	66,541.15	50,558	46,481	20,060	20.71	969
1958	60,158.67	45,396	41,735	18,424	20.97	879
1959	71,668.24	53,701	49,370	22,298	21.25	1,049
1960	93,588.04	69,021	63,455	30,133	22.25	1,354
1961	68,270.63	49,960	45,931	22,340	22.54	991
1962	60,100.77	43,633	40,114	19,987	22.83	875
1963	84,453.19	60,300	55,437	29,016	23.83	1,218
1964	93,027.33	65,845	60,535	32,492	24.15	1,345
1965	92,407.73	64,824	59,596	32,812	24.47	1,341

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, 2022

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						
1966	100,458.19	69,246	63,662	36,796	25.47	1,445
1967	126,493.65	86,345	79,382	47,112	25.80	1,826
1968	129,776.48	87,703	80,630	49,146	26.15	1,879
1969	137,120.28	90,966	83,630	53,490	27.15	1,970
1970	147,862.84	97,028	89,203	58,660	27.50	2,133
1971	173,291.25	112,449	103,381	69,910	27.87	2,508
1972	170,992.11	108,802	100,028	70,964	28.87	2,458
1973	227,335.53	142,903	131,379	95,957	29.24	3,282
1974	294,044.26	182,543	167,822	126,222	29.62	4,261
1975	298,593.17	181,545	166,904	131,689	30.62	4,301
1976	200,084.74	120,011	110,333	89,752	31.02	2,893
1977	283,270.28	167,554	154,042	129,228	31.42	4,113
1978	470,503.19	272,186	250,236	220,267	32.42	6,794
1979	507,306.30	289,063	265,752	241,554	32.84	7,355
1980	451,807.41	253,464	233,023	218,784	33.26	6,578
1981	320,644.31	175,649	161,484	159,160	34.26	4,646
1982	451,291.37	243,066	223,464	227,827	34.69	6,568
1983	586,920.97	310,657	285,604	301,317	35.13	8,577
1984	539,184.52	278,165	255,732	283,453	36.13	7,845
1985	597,590.38	302,500	278,105	319,485	36.58	8,734
1986	749,969.61	372,285	342,262	407,708	37.03	11,010
1987	813,455.83	392,736	361,064	452,392	38.03	11,896
1988	1,196,575.85	565,502	519,897	676,679	38.50	17,576
1989	1,089,939.00	503,879	463,244	626,695	38.96	16,086
1990	1,102,901.26	494,651	454,760	648,141	39.96	16,220
1991	963,561.65	421,847	387,827	575,735	40.45	14,233
1992	1,329,307.50	567,614	521,839	807,468	40.93	19,728
1993	1,150,788.31	475,276	436,947	713,841	41.93	17,025
1994	1,537,519.08	617,775	567,955	969,564	42.43	22,851
1995	1,684,186.61	657,675	604,637	1,079,550	42.92	25,153
1996	1,412,792.31	531,634	488,760	924,032	43.92	21,039
1997	1,742,008.77	635,136	583,916	1,158,093	44.43	26,066
1998	1,585,651.07	559,418	514,304	1,071,347	44.94	23,839
1999	2,094,631.06	708,823	651,660	1,442,971	45.94	31,410
2000	1,260,198.98	411,077	377,926	882,273	46.47	18,986
2001	1,774,236.79	556,933	512,019	1,262,218	46.99	26,861
2002	1,587,863.20	478,582	439,987	1,147,876	47.52	24,156
2003	2,133,573.24	611,482	562,169	1,571,404	48.53	32,380
2004	2,105,747.11	576,554	530,058	1,575,689	49.07	32,111
2005	96,782.02	25,241	23,205	73,577	49.61	1,483
2006	5,277,508.91	1,306,183	1,200,846	4,076,663	50.17	81,257

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, 2022

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						
2007	3,348,802.14	783,620	720,425	2,628,377	50.73	51,811
2008	4,464,387.77	977,701	898,854	3,565,534	51.72	68,939
2009	4,682,825.08	960,916	883,423	3,799,402	52.29	72,660
2010	4,326,512.83	827,229	760,517	3,565,996	52.86	67,461
2011	3,546,476.69	628,081	577,430	2,969,047	53.44	55,559
2012	4,694,668.38	764,292	702,656	3,992,012	54.01	73,912
2013	5,266,495.47	780,495	717,552	4,548,943	54.60	83,314
2014	4,668,230.76	622,742	572,521	4,095,710	55.20	74,198
2015	7,792,526.68	928,869	853,960	6,938,567	55.40	125,245
2016	7,674,810.68	798,180	733,811	6,941,000	56.00	123,946
2017	5,815,764.21	515,277	473,723	5,342,041	56.61	94,366
2018	6,877,700.85	504,823	464,111	6,413,590	56.85	112,816
2019	8,055,177.88	465,589	428,042	7,627,136	57.10	133,575
2020	7,918,860.48	332,592	305,770	7,613,090	57.02	133,516
2021	7,964,076.28	205,473	188,903	7,775,173	56.64	137,274
2022	7,800,831.04	70,988	65,263	7,735,568	54.45	142,067
9999	4,840,251.24-	933,156-	857,902-	3,982,349-		77,084-
	130,005,715.80	25,063,922	23,042,648	106,963,068		2,070,419
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.7 1.59

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, 2022

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	6,314	5,989	487	0.50	487
2006	51,409.99	42,413	40,231	11,179	3.50	3,194
2007	97,424.76	75,504	71,619	25,806	4.50	5,735
2008	82,942.32	60,133	57,039	25,903	5.50	4,710
2010	11,672.57	7,295	6,920	4,753	7.50	634
2011	35,173.71	20,225	19,184	15,990	8.50	1,881
2012	104,725.37	54,981	52,152	52,573	9.50	5,534
2013	549,988.15	261,244	247,802	302,186	10.50	28,780
2014	1,427,408.53	606,649	575,434	851,975	11.50	74,085
2015	156,319.38	58,620	55,604	100,715	12.50	8,057
2016	273,946.18	89,033	84,452	189,494	13.50	14,037
2017	104,623.22	28,771	27,291	77,332	14.50	5,333
2018	492,223.82	110,750	105,051	387,173	15.50	24,979
2019	660,362.16	115,563	109,617	550,745	16.50	33,378
2020	1,285,133.01	160,642	152,376	1,132,757	17.50	64,729
2021	2,136,035.69	160,203	151,960	1,984,076	18.50	107,247
2022	2,241,761.00	56,044	53,160	2,188,601	19.50	112,236
	9,717,625.68	1,914,384	1,815,881	7,901,745		495,036
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.0 5.09

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, 2022

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						
2018	1,083,140.21	974,826	889,457	193,683	0.50	193,683
2019	959,144.11	671,401	612,604	346,540	1.50	231,027
2020	9,418,054.54	4,709,027	4,296,643	5,121,412	2.50	2,048,565
2021	11,082,285.41	3,324,686	3,033,533	8,048,752	3.50	2,299,643
2022	10,919,839.48	1,091,984	996,356	9,923,483	4.50	2,205,218
	33,462,463.75	10,771,924	9,828,593	23,633,871		6,978,136
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.4 20.85

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, 2022

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						
2018	3,721,151.48	3,349,036	3,312,477	408,674	0.50	408,674
2019	14,558,793.02	10,191,155	10,079,905	4,478,888	1.50	2,985,925
2020	8,614,350.17	4,307,175	4,260,156	4,354,194	2.50	1,741,678
2021	9,217,582.55	2,765,275	2,735,088	6,482,495	3.50	1,852,141
2022	9,700,486.90	970,049	959,460	8,741,027	4.50	1,942,450
	45,812,364.12	21,582,690	21,347,086	24,465,278		8,930,868
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.7						19.49

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, 2022

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						
2013	36,141,214.50	34,334,154	33,485,473	2,655,742	0.50	2,655,742
2014	1,144,664.47	972,965	948,915	195,749	1.50	130,499
2015	58,280.82	43,711	42,631	15,650	2.50	6,260
2018	157,049.62	70,672	68,925	88,125	5.50	16,023
	37,501,209.41	35,421,502	34,545,944	2,955,265		2,808,524
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.1 7.49

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, 2022

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	2,676	2,605	5,040	6.50	775
9999	354.00-	124-	121-	233-		36-
	7,290.67	2,552	2,484	4,807		739
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.5 10.14

PENNSYLVANIA-AMERICAN WATER COMPANY  
 WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 341 TRANSPORTATION EQUIPMENT - NOT CLASSIFIED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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, 2022

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	10,143.67	9,379	10,144			
2012	2,975,683.60	2,680,793	2,975,684			
2013	4,442,855.67	3,878,613	4,338,750	104,106	1.38	75,439
2014	47,562.45	40,143	44,905	2,657	1.57	1,692
2015	2,931,667.87	2,389,896	2,673,420	258,248	1.70	151,911
2016	1,383,935.08	1,081,268	1,209,543	174,392	1.82	95,820
2017	26,010.70	18,957	21,206	4,805	2.05	2,344
2018	2,035,872.94	1,315,581	1,471,654	564,219	2.46	229,357
2019	9,584,380.42	5,095,057	5,699,506	3,884,874	3.08	1,261,323
2020	2,667,000.14	1,050,798	1,175,458	1,491,542	3.85	387,414
2021	2,463,068.90	594,585	665,123	1,797,946	4.71	381,730
2022	2,488,763.57	201,590	225,506	2,263,258	5.67	399,164
	31,056,945.01	18,356,660	20,510,899	10,546,046		2,986,194
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 9.62

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, 2022

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	155,862.28	140,416	154,809	1,053	1.16	908
2013	2,918,734.21	2,548,055	2,809,241	109,493	1.38	79,343
2014	961,334.41	811,366	894,534	66,800	1.57	42,548
2015	756,559.43	616,747	679,966	76,593	1.70	45,055
2016	2,776,209.51	2,169,052	2,391,388	384,822	1.82	211,441
2017	2,355,918.21	1,716,993	1,892,991	462,927	2.05	225,818
2018	6,022,049.49	3,891,448	4,290,337	1,731,712	2.46	703,948
2019	8,293.89	4,409	4,861	3,433	3.08	1,115
2020	3,520,187.27	1,386,954	1,529,122	1,991,065	3.85	517,160
2021	3,414,327.14	824,219	908,705	2,505,622	4.71	531,979
2022	3,362,604.69	272,371	300,290	3,062,315	5.67	540,091
	26,252,080.53	14,382,030	15,856,244	10,395,837		2,899,406
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.6 11.04

PENNSYLVANIA-AMERICAN WATER COMPANY  
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 341.3 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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	4,251.48	4,023	4,251			
2011	7,832.85	7,242	7,764	69	0.94	69
2012	1,962,200.32	1,767,746	1,895,281	66,919	1.16	57,689
2019	144,992.20	77,078	82,639	62,353	3.08	20,244
2020	1,072,840.81	422,699	453,195	619,646	3.85	160,947
2021	586,753.49	141,642	151,861	434,892	4.71	92,334
2022	1,018,971.10	82,537	88,491	930,480	5.67	164,106
	4,797,842.25	2,502,967	2,683,482	2,114,360		495,389
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.3 10.33

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, 2022

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	513.12	513	513			
1999	515.45	515	515			
2006	2,426.11	2,426	2,426			
2007	9,681.37	9,648	9,681			
2008	51,102.24	50,239	51,102			
2009	15,025.10	14,502	15,025			
2010	44,403.62	42,015	44,404			
2011	58,204.90	53,816	58,205			
2012	263,603.60	237,480	257,757	5,847	1.16	5,041
2013	1,224,717.29	1,069,178	1,160,470	64,247	1.38	46,556
2014	659,387.67	556,523	604,042	55,346	1.57	35,252
2015	169,629.93	138,282	150,089	19,541	1.70	11,495
2016	925,338.82	722,967	784,698	140,641	1.82	77,275
2017	118,445.86	86,323	93,694	24,752	2.05	12,074
2018	2,487,809.37	1,607,622	1,744,889	742,920	2.46	302,000
2019	687,541.10	365,497	396,705	290,836	3.08	94,427
2020	1,654,563.40	651,898	707,561	947,002	3.85	245,975
2021	1,916,050.32	462,535	502,029	1,414,021	4.71	300,217
2022	1,597,310.61	129,382	140,429	1,456,882	5.67	256,946
	11,886,269.88	6,201,361	6,724,234	5,162,036		1,387,258
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.7 11.67

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, 2022

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	1,449	1,124	633	3.50	181
2007	34,088.10	26,418	20,498	13,590	4.50	3,020
2008	23,325.31	16,911	13,121	10,204	5.50	1,855
2013	41,334.12	19,634	15,234	26,100	10.50	2,486
2014	61,104.50	25,969	20,150	40,954	11.50	3,561
2016	92,745.16	30,142	23,387	69,358	13.50	5,138
2017	48,514.27	13,341	10,351	38,163	14.50	2,632
2018	57,628.55	12,966	10,061	47,568	15.50	3,069
2019	87,536.90	15,319	11,886	75,651	16.50	4,585
	448,033.65	162,149	125,812	322,222		26,527
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.1 5.92

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, 2022

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	260,113.69	253,611	208,960	51,154	0.50	51,154
2004	218,967.57	202,545	166,885	52,083	1.50	34,722
2005	234,510.04	205,196	169,069	65,441	2.50	26,176
2006	294,119.13	242,648	199,927	94,192	3.50	26,912
2007	550,459.99	426,606	351,498	198,962	4.50	44,214
2008	249,637.72	180,987	149,123	100,515	5.50	18,275
2009	93,688.77	63,240	52,106	41,583	6.50	6,397
2010	684,967.98	428,105	352,733	332,235	7.50	44,298
2011	1,147,774.28	659,970	543,776	603,998	8.50	71,059
2012	2,342,009.84	1,229,555	1,013,080	1,328,930	9.50	139,887
2013	2,951,594.28	1,402,007	1,155,170	1,796,424	10.50	171,088
2014	1,038,682.01	441,440	363,720	674,962	11.50	58,692
2015	1,785,330.12	669,499	551,627	1,233,703	12.50	98,696
2016	4,227,277.95	1,373,865	1,131,983	3,095,295	13.50	229,281
2017	5,250,609.62	1,443,918	1,189,703	4,060,907	14.50	280,063
2018	2,782,349.43	626,029	515,811	2,266,538	15.50	146,228
2019	1,297,500.48	227,063	187,086	1,110,414	16.50	67,298
2020	3,492,569.27	436,571	359,709	3,132,860	17.50	179,021
2021	3,019,087.51	226,432	186,566	2,832,522	18.50	153,109
2022	3,019,087.51	75,477	62,189	2,956,899	19.50	151,636
9999	61.00-	19-	16-	45-		3-
	34,940,276.19	10,814,745	8,910,705	26,029,571		1,998,203
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.0 5.72

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, 2022

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	2,834	2,475	656	4.75	138
1978	1,140.78	1,031	900	241	4.76	51
1979	70.01	63	55	15	4.81	3
1980	870.31	777	679	191	5.12	37
1982	329.99	291	254	76	5.37	14
1983	1,658.40	1,461	1,276	382	5.35	71
1984	3,210.92	2,806	2,451	760	5.55	137
1985	22,644.26	19,701	17,206	5,438	5.60	971
1986	33,529.80	28,883	25,225	8,305	5.87	1,415
1987	3,359.60	2,874	2,510	850	5.99	142
1988	48,849.47	41,459	36,209	12,640	6.15	2,055
1989	52,339.45	44,007	38,434	13,905	6.34	2,193
1990	39,801.40	33,242	29,033	10,768	6.41	1,680
1991	21,861.88	18,110	15,817	6,045	6.52	927
1992	36,435.27	29,782	26,011	10,424	6.81	1,531
1994	118,802.62	95,137	83,090	35,713	7.09	5,037
1995	21,836.56	17,295	15,105	6,732	7.22	932
1996	15,308.07	11,968	10,452	4,856	7.40	656
1997	78,153.49	60,186	52,564	25,589	7.61	3,363
1998	25,328.80	19,237	16,801	8,528	7.76	1,099
1999	10,273.24	7,677	6,705	3,568	7.95	449
2000	2,169.95	1,592	1,390	780	8.17	95
2001	33,994.21	24,557	21,447	12,547	8.26	1,519
2002	43,196.22	30,548	26,680	16,516	8.49	1,945
2003	215,983.61	149,504	130,572	85,412	8.67	9,851
2004	106,501.18	72,112	62,980	43,521	8.82	4,934
2005	17,344.50	11,444	9,995	7,350	9.02	815
2006	132,949.38	85,553	74,719	58,230	9.14	6,371
2007	116,395.74	72,701	63,495	52,901	9.32	5,676
2008	53,452.75	32,318	28,225	25,228	9.48	2,661
2009	201,146.74	117,309	102,454	98,693	9.65	10,227
2010	113,033.73	63,299	55,283	57,751	9.82	5,881
2011	214,311.99	114,850	100,306	114,006	9.96	11,446
2012	86,552.44	44,168	38,575	47,977	10.08	4,760
2013	78,322.57	37,720	32,944	45,379	10.22	4,440
2014	73,376.04	33,122	28,928	44,448	10.33	4,303
2015	15,763.96	6,574	5,742	10,022	10.49	955
2016	44,332.75	16,802	14,674	29,659	10.65	2,785

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, 2022

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	25,058	21,885	52,318	10.79	4,849
2018	282,805.71	82,353	71,924	210,882	10.96	19,241
2019	162,049.84	38,908	33,981	128,069	11.08	11,559
	2,606,821.35	1,499,313	1,309,451	1,297,370		137,214
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.5 5.26

PENNSYLVANIA-AMERICAN WATER COMPANY  
WATER OPERATIONS EXCLUDING STEELTON

ACCOUNT 345 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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	1,722	1,722			
1985	16,792.81	16,793	16,793			
1986	14,013.50	13,862	14,014			
1987	4,748.59	4,636	4,749			
1988	10,221.10	9,908	10,221			
1989	13,115.87	12,566	13,063	53	1.47	36
1990	9,498.15	8,983	9,338	160	1.86	86
1991	12,096.57	11,318	11,766	331	2.17	153
1992	18,034.45	16,722	17,383	651	2.39	272
1993	77,817.09	71,164	73,978	3,839	2.76	1,391
1994	152,889.96	138,121	143,583	9,307	3.05	3,051
1995	148,235.10	132,077	137,300	10,935	3.36	3,254
1996	79,553.28	69,784	72,544	7,009	3.71	1,889
1997	41,777.10	36,112	37,540	4,237	4.00	1,059
1998	55,083.04	46,832	48,684	6,399	4.32	1,481
1999	255,047.45	213,373	221,811	33,236	4.59	7,241
2001	45,944.17	36,944	38,405	7,539	5.24	1,439
2002	107,988.70	85,009	88,371	19,618	5.54	3,541
2003	503,163.39	386,580	401,868	101,295	5.88	17,227
2004	19,131.90	14,334	14,901	4,231	6.19	684
2005	33,181.89	24,156	25,111	8,071	6.54	1,234
2006	13,570.69	9,584	9,963	3,608	6.86	526
2007	5,629.80	3,840	3,992	1,638	7.23	227
2008	47,316.03	31,077	32,306	15,010	7.58	1,980
2009	61,841.82	38,985	40,527	21,315	7.91	2,695
2010	16,615.93	10,011	10,407	6,209	8.25	753
2012	21,347.57	11,498	11,953	9,395	8.99	1,045
2013	21,465.79	10,808	11,235	10,231	9.37	1,092
2014	100,707.30	46,909	48,764	51,943	9.75	5,327
2015	5,982.85	2,549	2,650	3,333	10.11	330

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, 2022

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	48,489	50,406	76,463	10.51	7,275
2017	26,612.95	8,915	9,268	17,345	10.92	1,588
2018	295,353.30	83,998	87,320	208,033	11.32	18,377
2019	13,003.54	2,991	3,109	9,895	11.72	844
	2,405,805.64	1,690,083	1,754,478	651,328		86,097
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 3.58

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, 2022

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						
2012	23,821.81	16,675	18,024	5,798	4.50	1,288
2013	230,281.76	145,844	157,642	72,640	5.50	13,207
2015	17,452.26	8,726	9,432	8,020	7.50	1,069
2016	22,087.75	9,571	10,345	11,743	8.50	1,382
2018	11,496.50	3,449	3,728	7,768	10.50	740
2019	420,332.88	98,076	106,010	314,323	11.50	27,332
2020	1,670,512.50	278,424	300,946	1,369,566	12.50	109,565
2021	1,063,434.54	106,343	114,945	948,490	13.50	70,259
2022	1,063,434.54	35,444	38,311	1,025,124	14.50	70,698
	4,522,854.54	702,552	759,383	3,763,472		295,540
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.7 6.53

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, 2022

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						
2008	3,768.85	3,643	3,567	202	0.50	202
2009	94.16	85	83	11	1.50	7
2010	7,504.01	6,253	6,123	1,381	2.50	552
2011	18,194.10	13,949	13,659	4,535	3.50	1,296
2012	39,624.20	27,737	27,161	12,463	4.50	2,770
2013	765,328.01	484,705	474,643	290,685	5.50	52,852
2014	138,898.47	78,710	77,076	61,822	6.50	9,511
2015	3,007.59	1,504	1,473	1,535	7.50	205
2017	75,197.83	27,573	27,001	48,197	9.50	5,073
2018	729,626.88	218,888	214,344	515,283	10.50	49,075
2019	794,232.07	185,318	181,471	612,761	11.50	53,284
2020	1,995,000.02	332,507	325,604	1,669,396	12.50	133,552
2021	2,189,342.11	218,934	214,388	1,974,954	13.50	146,293
2022	2,198,552.63	73,278	71,757	2,126,796	14.50	146,676
	8,958,370.93	1,673,084	1,638,350	7,320,021		601,348
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.2 6.71

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, 2022

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						
2013	318,725.64	302,789	303,244	15,482	0.50	15,482
2014	102,010.70	86,709	86,839	15,172	1.50	10,115
2015	113,844.36	85,383	85,511	28,333	2.50	11,333
2016	717,219.37	466,193	466,893	250,326	3.50	71,522
2017	318,372.46	175,105	175,368	143,004	4.50	31,779
2018	771,458.72	347,156	347,677	423,782	5.50	77,051
2019	62,876.54	22,007	22,040	40,837	6.50	6,283
	2,404,507.79	1,485,342	1,487,572	916,936		223,565
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.1 9.30

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, 2022

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						
2014	73,917.41	62,830	62,578	11,339	1.50	7,559
2015	11,214.16	8,411	8,377	2,837	2.50	1,135
2016	21,782.06	14,158	14,101	7,681	3.50	2,195
2017	35,766.67	19,672	19,593	16,174	4.50	3,594
2018	20,126.01	9,057	9,021	11,105	5.50	2,019
	162,806.31	114,128	113,670	49,136		16,502
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 10.14

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, 2022

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						
1998	200,230.52	196,226	124,267	75,964	0.50	75,964
1999	88,578.52	83,264	52,730	35,849	1.50	23,899
2000	11,327.73	10,195	6,456	4,872	2.50	1,949
2001	1,242,200.95	1,068,293	676,535	565,666	3.50	161,619
2002	274,861.96	225,387	142,735	132,127	4.50	29,362
2003	269,249.53	210,015	133,000	136,250	5.50	24,773
2004	593,646.06	439,298	278,201	315,445	6.50	48,530
2005	421,659.31	295,162	186,922	234,737	7.50	31,298
2006	51,374.86	33,907	21,473	29,902	8.50	3,518
2008	157,721.62	91,479	57,932	99,790	10.50	9,504
2009	15,603.42	8,426	5,336	10,267	11.50	893
2010	30,646.09	15,323	9,704	20,942	12.50	1,675
2011	67,243.18	30,932	19,589	47,654	13.50	3,530
2012	217,174.92	91,213	57,764	159,411	14.50	10,994
2013	1,985,360.11	754,437	477,775	1,507,585	15.50	97,264
2014	304,208.62	103,431	65,501	238,708	16.50	14,467
2015	208,735.96	62,621	39,657	169,079	17.50	9,662
2016	801,596.73	208,415	131,986	669,611	18.50	36,195
2017	554,181.95	121,920	77,210	476,972	19.50	24,460
2018	1,207,954.47	217,432	137,697	1,070,257	20.50	52,208
2019	737,496.50	103,250	65,387	672,110	21.50	31,261
2020	1,713,870.00	171,387	108,537	1,605,333	22.50	71,348
2021	398,953.64	23,937	15,159	383,795	23.50	16,332
9999	4,085.00-	1,614-	1,022-	3,063-		276-
	11,549,791.65	4,564,336	2,890,531	8,659,261		780,429
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.1 6.76

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, 2022

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	4,558	4,540	1,303	5.50	237
2004	20,479.05	15,154	15,096	5,383	6.50	828
2006	12,840.00	8,474	8,441	4,399	8.50	518
2007	694,887.82	430,830	429,174	265,714	9.50	27,970
2015	1,360.35	408	406	954	17.50	55
2019	58,386.44	8,174	8,143	50,243	21.50	2,337
	793,796.73	467,598	465,800	327,997		31,945
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.3 4.02

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**PART III. 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
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-
2021 TRANSACTION YEAR				
303.99	60,984.95			
304.15	390,721.12	285,226.00	11,722.00	273,504.00-
304.20	674,004.26	121,321.00	20,220.00	101,101.00-
304.30	2,425,064.02	315,258.00	24,251.00	291,007.00-
304.61	55,697.95	5,013.00		5,013.00-
304.62	23,708.70	3,319.00	5,453.00	2,134.00
304.63	14,219.78	2,844.00	853.00	1,991.00-
307.00	4,840.08			
310.00	179,264.62	46,609.00		46,609.00-
311.00	865,903.37	147,204.00		147,204.00-
320.00	5,412,525.86	703,628.00		703,628.00-
330.00	1,622,345.68	775,958.00		775,958.00-
331.00	10,787,314.31	9,924,329.00		9,924,329.00-
333.00	1,654,334.03	744,450.00		744,450.00-
334.00	663,090.30	86,202.00	6,631.00	79,571.00-
335.00	620,990.92	223,557.00		223,557.00-
340.00	12,066,021.74			
341.00	811,218.87	16,225.00	48,674.00	32,449.00
346.00	891,015.91			
347.00	55,135.03			
	39,278,401.50	13,401,143.00	117,804.00	13,283,339.00-

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
2022 TRANSACTION YEAR				
304.15	74,318.96	54,253.00	2,230.00	52,023.00-
304.20	558,708.07	100,567.00	16,761.00	83,806.00-
304.30	856,455.44	111,339.00	8,565.00	102,774.00-
304.61	75,165.87	6,765.00		6,765.00-
304.62	31,545.06	4,416.00	7,255.00	2,839.00
304.63	18,792.62	3,759.00	1,128.00	2,631.00-
307.00	161,629.64			
310.00	78,462.95	20,400.00		20,400.00-
311.00	228,131.00	38,782.00		38,782.00-
320.00	2,888,421.30	375,495.00		375,495.00-
330.00	720,611.68	345,050.00		345,050.00-
331.00	13,289,784.36	12,226,602.00		12,226,602.00-
333.00	1,607,731.87	723,479.00		723,479.00-
334.00	644,411.22	83,773.00	6,444.00	77,329.00-
335.00	584,682.85	210,486.00		210,486.00-
340.00	37,340,953.59			
341.00	796,591.07	15,932.00	47,796.00	31,864.00
343.00	175,949.14			
346.00	422,889.34			
347.00	54,553.56			
	60,609,789.59	14,321,098.00	90,179.00	14,230,919.00-
TOTAL	340,777,045.33	97,778,832.20	3,358,464.06	94,420,368.14-