

**Application of Pennsylvania-American Water Company for Acquisition of
the Water Assets of Valley Township
66 Pa. C.S. § 1329
Application Filing Checklist – Water/Wastewater
Docket No. A-2020-3019859**

15. Plant in Service.
- b. Provide a list of all non-depreciable property such as land and rights-of-way.

RESPONSE:

- b. The Engineer's Assessment contains an inventory of non-depreciable property such as land and rights-of-way, all of which is provided at **Appendix A-15-a**.